

Council Directive 2006/98/EC of 20 November 2006 adapting certain Directives in the field of taxation, by reason of the accession of Bulgaria and Romania

COUNCIL DIRECTIVE 2006/98/EC

of 20 November 2006

adapting certain Directives in the field of taxation,
by reason of the accession of Bulgaria and Romania

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to the Treaty of Accession of Bulgaria and Romania⁽¹⁾, and in particular Article 4(3) thereof,

Having regard to the Act of Accession of Bulgaria and Romania, and in particular Article 56 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) Pursuant to Article 56 of the Act of Accession, where acts of the institutions remain valid beyond 1 January 2007, and require adaptation by reason of accession, and the necessary adaptations have not been provided for in the Act of Accession or its Annexes, the necessary acts are to be adopted by the Council, unless the Commission adopted the original act.
- (2) The Final Act of the Conference which drew up the Treaty of Accession indicated that the High Contracting Parties had reached political agreement on a set of adaptations to acts adopted by the institutions required by reason of accession and invited the Council and the Commission to adopt these adaptations before accession, completed and updated where necessary to take account of the evolution of the law of the Union.
- (3) Directives 69/335/EEC⁽²⁾, 77/388/EEC⁽³⁾, 77/799/EEC⁽⁴⁾, 79/1072/EEC⁽⁵⁾, 83/182/EEC⁽⁶⁾, 90/434/EEC⁽⁷⁾, 90/435/EEC⁽⁸⁾, 2003/48/EC⁽⁹⁾ and 2003/49/EC⁽¹⁰⁾ should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directives 69/335/EEC, 77/388/EEC, 77/799/EEC, 79/1072/EEC, 83/182/EEC, 90/434/EEC, 90/435/EEC, 2003/48/EC and 2003/49/EC shall be amended as set out in the Annex.

Article 2

1 Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by the date of accession of Bulgaria and Romania to the European Union at the latest. They shall forthwith communicate to the

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Commission the text of those provisions and a correlation table between those provisions and this Directive.

When Member States adopt those provisions, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 3

This Directive shall enter into force subject to and on the date of the entry into force of the Treaty of Accession of Bulgaria and Romania.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 20 November 2006

For the Council

The President

J. KORKEAOJA

ANNEX

TAXATION

1. 31969 L 0335: Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital (OJ L 249, 3.10.1969, p. 25), as amended by:
 - 11972 B: Act concerning the conditions of accession and the adjustments to the Treaties- Accession of the Kingdom of Denmark, Ireland and the United Kingdom (OJ L 73, 27.3.1972, p. 14),
 - 31973 L 0079: Council Directive 73/79/EEC of 9.4.1973 (OJ L 103, 18.4.1973, p. 13),
 - 31974 L 0553: Council Directive 74/553/EEC of 7.11.1974 (OJ L 303, 13.11.1974, p. 9),
 - 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 17),
 - 31985 L 0303: Council Directive 85/303/EEC of 10.6.1985 (OJ L 156, 15.6.1985, p. 23),
 - 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties –Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33).

The following is added to Article 3(1)(a):

Companies under Bulgarian law known as:

- “Акционерно дружество”
- “Командитно дружество с акции”
- “Дружество с ограничена отговорност”;

Companies under Romanian law known as:

- “societăți în nume colectiv”
- “societăți în comandită simplă”
- “societăți pe acțiuni”
- “societăți în comandită pe acțiuni”
- “societăți cu răspundere limitată”.

2. 31977 L 0388: Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ L 145, 13.6.1977, p. 1), as amended by:
 - 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 95),
 - 31980 L 0368: Council Directive 80/368/EEC of 26.3.1980 (OJ L 90, 3.4.1980, p. 41),
 - 31984 L 0386: Council Directive 84/386/EEC of 31.7.1984 (OJ L 208, 3.8.1984, p. 58),

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- 11985 I: Act concerning the conditions of accession and the adjustments of the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 167),
- 31989 L 0465: Council Directive 89/465/EEC of 18.7.1989 (OJ L 226, 3.8.1989, p. 21),
- 31991 L 0680: Council Directive 91/680/EEC of 16.12.1991 (OJ L 376, 31.12.1991, p. 1),
- 31992 L 0077: Council Directive 92/77/EEC of 19.10.1992 (OJ L 316, 31.10.1992, p. 1),
- 31992 L 0111: Council Directive 92/111/EEC of 14.12.1992 (OJ L 384, 30.12.1992, p. 47),
- 31994 L 0004: Council Directive 94/4/EC of 14.2.1994 (OJ L 60, 3.3.1994, p. 14),
- 31994 L 0005: Council Directive 94/5/EC of 14.2.1994 (OJ L 60, 3.3.1994, p. 16),
- 31994 L 0076: Council Directive 94/76/EC of 22.12.1994 (OJ L 365, 31.12.1994, p. 53),
- 31995 L 0007: Council Directive 95/7/EC of 10.4.1995 (OJ L 102, 5.5.1995, p. 18),
- 31996 L 0042: Council Directive 96/42/EC of 25.6. 1996 (OJ L 170, 9.7.1996, p. 34),
- 31996 L 0095: Council Directive 96/95/EC of 20.12.1996 (OJ L 338, 28.12.1996, p. 89),
- 31998 L 0080: Council Directive 98/80/EC of 12.10.1998 (OJ L 281, 17.10.1998, p. 31),
- 31999 L 0049: Council Directive 1999/49/EC of 25.5.1999 (OJ L 139, 2.6.1999, p. 27),
- 31999 L 0059: Council Directive 1999/59/EC of 17.6.1999 (OJ L 162, 26.6.1999, p. 63),
- 31999 L 0085: Council Directive 1999/85/EC of 22.10.1999 (OJ L 277, 28.10.1999, p. 34),
- 32000 L 0017: Council Directive 2000/17/EC of 30.3.2000 (OJ L 84, 5.4.2000, p. 24),
- 32000 L 0065: Council Directive 2000/65/EC of 17.10.2000 (OJ L 269, 21.10.2000, p. 44),
- 32001 L 0004: Council Directive 2001/4/EC of 19.1.2001 (OJ L 22, 24.1.2001, p. 17),
- 32001 L 0115: Council Directive 2001/115/EC of 20.12. 2001 (OJ L 15, 17.1.2002, p. 24),
- 32002 L 0038: Council Directive 2002/38/EC of 7.5.2002 (OJ L 128, 15.5.2002, p. 41),
- 32002 L 0093: Council Directive 2002/93/EC of 3.12.2002 (OJ L 331, 7.12.2002, p. 27),
- 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33),
- 32003 L 0092: Council Directive 2003/92/EC of 7.10.2003 (OJ L 260, 11.10.2003, p. 8),
- 32004 L 0007: Council Directive 2004/7/EC of 20.1.2004 (OJ L 27, 30.1.2004, p. 44),
- 32004 L 0015: Council Directive 2004/15/EC of 10.2.2004 (OJ L 52, 21.2.2004, p. 61),
- 32004 L 0066: Council Directive 2004/66/EC of 26.4.2004 (OJ L 168, 1.5.2004, p. 35),

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- 32005 L 0092: Council Directive 2005/92/EC of 12.12.2005 (OJ L 345, 28.12.2005, p. 19),
 - 32006 L 0018: Council Directive 2006/18/EC of 14.2.2006 (OJ L 51, 22.2.2006, p. 12).
- (a) Article 28m is replaced by the following:

Article 28m

Rate of conversion

To determine the equivalents in their national currencies of amounts expressed in ecus in this Title Member States shall use the rate of exchange applicable on 16 December 1991. However, Bulgaria, the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Romania, Slovenia and Slovakia shall use the rate of exchange applicable on the date of their accession..

- (b) The title of TITLE XVIc is replaced by the following:
TITLE XVIc
- Transitional measures applicable in the context of the accession to the European Union of Austria, Finland and Sweden on 1 January 1995, of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia on 1 May 2004, and of Bulgaria and Romania on 1 January 2007.
- (c) In TITLE XVIc, the second indent of Article 28p(1) is replaced by the following:
- “new Member States” shall mean the territory of the Member States acceding to the European Union on 1 January 1995, on 1 May 2004 and on 1 January 2007, as defined for each of those Member States in Article 3 of this Directive,.
- (d) In TITLE XVIc, the last subparagraph of Article 28p(7) is replaced by the following:
- This condition shall be deemed to be fulfilled in the following cases:
- when, in respect of Austria, Finland and Sweden, the date of the first use of the means of transport was before 1 January 1987;
 - when, in respect of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, the date of the first use of the means of transport was before 1 May 1996;
 - when in respect of Bulgaria and Romania, the date of the first use of the means of transport was before 1 January 1999;
 - when the amount of tax due by reason of the importation is insignificant..
3. 31977 L 0799: Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, and taxation of insurance premiums (OJ L 336, 27.12.1977, p. 15), as amended by:
- 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties –Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 17),
 - 31979 L 1070: Council Directive 79/1070/EEC of 6.12.1979 (OJ L 331, 27.12.1979, p. 8),

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- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
 - 31992 L 0012: Council Directive 92/12/EEC of 25.2.1992 (OJ L 76, 23.3.1992, p. 1),
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33),
 - 32003 L 0093: Council Directive 2003/93/EC of 7.10.2003 (OJ L 264, 15.10.2003, p. 23),
 - 32004 L 0056: Council Directive 2004/56/EC of 21.4.2004 (OJ L 127, 29.4.2004, p. 70),
 - 32004 L 0106: Council Directive 2004/106/EC of 16.11.2004 (OJ L 359, 4.12.2004, p. 30).
- (a) The following is added to Article 1(3):
in Bulgaria:
- данък върху доходите на физическите лица
- корпоративен данък
- данъци, удържани при източника
- алтернативни данъци на корпоративния данък
- окончателен годишен (патентен) данък
- in Romania:
- impozitul pe venit
- impozitul pe profit
- impozitul pe veniturile obținute din România de nerezidenți
- impozitul pe veniturile microîntreprinderilor
- impozitul pe clădiri
- impozitul pe teren.
- (b) The following is added to Article 1(5):
in Bulgaria:
- Изпълнителният директор на Националната агенция за приходите
- in Romania:
- Ministerul Finanțelor Publice or an authorised representative.
4. 31979 L 1072: Eighth Council Directive 79/1072/EEC of 6 December 1979 on the harmonisation of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in the territory of the country (OJ L 331, 27.12.1979, p. 11), as amended by:

- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
 - 31986 L 0560: Thirteenth Council Directive 86/560/EEC of 17.11.1986 (OJ L 326, 21.11.1986, p. 40),
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33).
- (a) The following is added to Point D of Annex C:
- Bulgaria:
 - Romania:
- (b) The following is added to the first paragraph of point I of Annex C:
- BGN ...
 - RON
- (c) The following is added to the second paragraph of point I of Annex C:
- BGN ...
 - RON
5. 31983 L 0182: Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another (OJ L 105, 23.4.1983, p. 59), as amended by:
- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
 - 31991 L 0680: Council Directive 91/680/EEC of 16.12.1991 (OJ L 376, 31.12.1991, p. 1),
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33).

The following is added to the Annex:

BULGARIA

- данък върху превозните средства

ROMANIA

- taxa asupra mijloacelor de transport (Codul Fiscal — art. 261- 265)

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- accize pentru autoturisme și autoturisme de teren inclusive rulate (Codul Fiscal — art. 208, alin. 5 și art. 210, alin. 1(b)).
- 6. 31990 L 0434: Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States ([OJ L 225, 20.8.1990, p. 1](#)), as amended by:
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden ([OJ C 241, 29.8.1994, p. 21](#)),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic ([OJ L 236, 23.9.2003, p. 33](#)),
 - 32005 L 0019: Council Directive 2005/19/EC of 17.2.2005 ([OJ L 58, 4.3.2005, p. 19](#)).
- (a) The following is added to Article 3(c):
 - корпоративен данък in Bulgaria,
 - impozit pe profit in Romania,.
- (b) The following is added to the Annex:
 - (aa) companies under Bulgarian law known as: “събирателното дружество”, “командитното дружество”, “дружеството с ограничена отговорност”, “акционерното дружество”, “командитното дружество с акции”, “кооперации”, “кооперативни съюзи”, “държавни предприятия” constituted under Bulgarian law and carrying on commercial activities;
 - (ab) companies under Romanian law known as: “societăți pe acțiuni”, “societăți în comandită pe acțiuni”, “societăți cu răspundere limitată.”
- 7. 31990 L 0435: Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States ([OJ L 225, 20.8.1990, p. 6](#)), as amended by:
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden ([OJ C 241, 29.8.1994, p. 21](#)),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic ([OJ L 236, 23.9.2003, p. 33](#)),
 - 32003 L 0123: Council Directive 2003/123/EC of 22.12.2003 ([OJ L 7, 13.1.2004, p. 41](#)).
- (a) The following is added to Article 2(1)(c):
 - корпоративен данък in Bulgaria,
 - impozit pe profit in Romania,.
- (b) The Annex is replaced by the following:

‘ANNEX

LIST OF COMPANIES REFERRED TO IN ARTICLE 2(1)(A)

- (a) companies incorporated under Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE) and Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees and cooperative societies incorporated under Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE) and Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees;
- (b) companies under Belgian law known as “société anonyme”/“naamloze vennootschap”, “société en commandite par actions”/“commanditaire vennootschap op aandelen”, “société privée à responsabilité limitée”/“besloten vennootschap met beperkte aansprakelijkheid”, “société coopérative à responsabilité limitée”/“coöperatieve vennootschap met beperkte aansprakelijkheid”, “société coopérative à responsabilité illimitée”/“coöperatieve vennootschap met onbeperkte aansprakelijkheid”, “société en nom collectif”/“vennootschap onder firma”, “société en commandite simple”/“gewone commanditaire vennootschap”, public undertakings which have adopted one of the abovementioned legal forms, and other companies constituted under Belgian law subject to Belgian corporate tax;
- (c) companies under Bulgarian law known as: “събирателното дружество”, “командитното дружество”, “дружеството с ограничена отговорност”, “акционерното дружество”, “командитното дружество с акции”, “неперсонифицирано дружество”, “кооперации”, “кооперативни съюзи” “държавни предприятия” constituted under Bulgarian law and carrying on commercial activities;
- (d) companies under Czech law known as: “akciová společnost”, “společnost s ručením omezeným”;
- (e) companies under Danish law known as “aktieselskab” and “anpartsselskab”. Other companies subject to tax under the Corporation Tax Act, insofar as their taxable income is calculated and taxed in accordance with the general tax legislation rules applicable to “aktieselskaber”;
- (f) companies under German law known as “Aktiengesellschaft”, “Kommanditgesellschaft auf Aktien”, “Gesellschaft mit beschränkter Haftung”, “Versicherungsverein auf Gegenseitigkeit”, “Erwerbs- und Wirtschaftsgenossenschaft”, “Betriebe gewerblicher Art von juristischen Personen des öffentlichen Rechts”, and other companies constituted under German law subject to German corporate tax;
- (g) companies under Estonian law known as: “täisühing”, “usaldusühing”, “osühing”, “aktsiaselts”, “tulundusühistu”;

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- (h) companies under Greek law known as “ανώνυμη εταιρεία”, “εταιρεία περιορισμένης ευθύνης (Ε.Π.Ε.)” and other companies constituted under Greek law subject to Greek corporate tax;
- (i) companies under Spanish law known as: “sociedad anónima”, “sociedad comanditaria por acciones”, “sociedad de responsabilidad limitada”, public law bodies which operate under private law. Other entities constituted under Spanish law subject to Spanish corporate tax (“Impuesto sobre Sociedades”);
- (j) companies under French law known as “société anonyme”, “société en commandite par actions”, “société à responsabilité limitée”, “sociétés par actions simplifiées”, “sociétés d’assurances mutuelles”, “caisses d’épargne et de prévoyance”, “sociétés civiles” which are automatically subject to corporation tax, “coopératives”, “unions de coopératives”, industrial and commercial public establishments and undertakings, and other companies constituted under French law subject to French corporate tax;
- (k) companies incorporated or existing under Irish law, bodies registered under the Industrial and Provident Societies Act, building societies incorporated under the Building Societies Acts and trustee savings banks within the meaning of the Trustee Savings Banks Act, 1989;
- (l) companies under Italian law known as “società per azioni”, “società in accomandita per azioni”, “società a responsabilità limitata”, “società cooperativa”, “società di mutua assicurazione”, and private and public entities whose activity is wholly or principally commercial;
- (m) under Cypriot law: “εταιρείες” as defined in the Income Tax laws;
- (n) companies under Latvian law known as: “akciju sabiedrība”, “sabiedrība ar ierobežotu atbildību”;
- (o) companies incorporated under the law of Lithuania;
- (p) companies under Luxembourg law known as “société anonyme”, “société en commandite par actions”, “société à responsabilité limitée”, “société coopérative”, “société coopérative organisée comme une société anonyme”, “association d’assurances mutuelles”, “association d’épargne-pension”, “entreprise de nature commerciale, industrielle ou minière de l’Etat, des communes, des syndicats de communes, des établissements publics et des autres personnes morales de droit public”, and other companies constituted under Luxembourg law subject to Luxembourg corporate tax;
- (q) companies under Hungarian law known as: “közkereseti társaság”, “betéti társaság”, “közös vállalat”, “korlátolt felelősségű társaság”, “résztvénytársaság”, “egyesülés”, “szövetkezet”;
- (r) companies under Maltese law known as: “Kumpaniji ta’ Responsabilita’ Limitata”, “Soċjetajiet en commandite li l-kapital tagħhom maqsum fazzjonijiet”;
- (s) companies under Dutch law known as “naamloze vennootschap”, “besloten vennootschap met beperkte aansprakelijkheid”, “Open commanditaire vennootschap”, “Coöperatie”, “onderlinge waarborgmaatschappij”, “Fonds voor gemene rekening”, “vereniging op coöperatieve grondslag”, “vereniging welke op onderlinge grondslag als verzekeraar of

- kredietinstelling optreedt”, and other companies constituted under Dutch law subject to Dutch corporate tax;
- (t) companies under Austrian law known as “Aktiengesellschaft”, “Gesellschaft mit beschränkter Haftung”, “Versicherungsvereine auf Gegenseitigkeit”, “Erwerbs- und Wirtschaftsgenossenschaften”, “Betriebe gewerblicher Art von Körperschaften des öffentlichen Rechts”, “Sparkassen”, and other companies constituted under Austrian law subject to Austrian corporate tax;
- (u) companies under Polish law known as: “spółka akcyjna”, “spółka z ograniczoną odpowiedzialnością”;
- (v) commercial companies or civil law companies having a commercial form and cooperatives and public undertakings incorporated in accordance with Portuguese law;
- (w) companies under Romanian law known as: “societăți pe acțiuni”, “societăți în comandită pe acțiuni”, “societăți cu răspundere limitată”;
- (x) companies under Slovenian law known as: “delniška družba”, “komanditna družba”, “družba z omejeno odgovornostjo”;
- (y) companies under Slovak law known as: “akciová spoločnosť”, “spoločnosť s ručením obmedzeným”, “komanditná spoločnosť”;
- (z) companies under Finnish law known as “osakeyhtiö”/“aktiebolag”, “osuuskunta”/“andelslag”, “säästöpankki”/“sparbank” and “vakuutusyhtiö”/“försäkringsbolag”;
- (aa) companies under Swedish law known as “aktiebolag”, “försäkringsaktiebolag”, “ekonomiska föreningar”, “sparbanker”, “ömsesidiga försäkringsbolag”;
- (ab) companies incorporated under the law of the United Kingdom.’.
8. 32003 L 0048: Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments ([OJ L 157, 26.6.2003, p. 38](#)), as amended by:
- 32004 L 0066: Council Directive 2004/66/EC of 26.4.2004 ([OJ L 168, 1.5.2004, p. 35](#)),
- 32004 D 0587: Council Decision 2004/587/EC of 19.7.2004 ([OJ L 257, 4.8.2004, p. 7](#)).

In the Annex, the following is inserted between the entries for Belgium and Spain:

Bulgaria Общините (municipalities)
 Социалноосигурителни фондове (Social Security Funds)

and, between the entries for Portugal and Slovakia:

Romania autoritățile administrației publice locale (local public administration authorities).

9. 32003 L 0049: Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States ([OJ L 157, 26.6.2003, p. 49](#)), as amended by:
- 32004 L 0066: Council Directive 2004/66/EC of 26.4.2004 ([OJ L 168, 1.5.2004, p. 35](#)),

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- 32004 L 0076: Council Directive 2004/76/EC of 29.4.2004 ([OJ L 157, 30.4.2004, p. 106](#)).
- (a) The following is added to Article 3(a)(iii):
 - корпоративен данък in Bulgaria,
 - impozit pe profit, impozitul pe veniturile obținute din România de nerezidenți in Romania,.
- (b) The following is added to the Annex:
 - (aa) companies under Bulgarian law known as: “събирателното дружество”, “командитното дружество”, “дружеството с ограничена отговорност”, “акционерното дружество”, “командитното дружество с акции”, “кооперации”, “кооперативни съюзи”, “държавни предприятия” constituted under Bulgarian law and carrying on commercial activities;
 - (ab) companies under Romanian law known as: “societăți pe acțiuni”, “societăți în comandită pe acțiuni”, “societăți cu răspundere limitată”.

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- (1) OJ L 157, 21.6.2005, p.11.
- (2) OJ L 249, 3.10.1969, p. 25.
- (3) OJ L 145, 13.6.1977, p. 1.
- (4) OJ L 336, 27.12.1977, p. 15.
- (5) OJ L 331, 27.12.1979, p. 11.
- (6) OJ L 105, 23.4.1983, p. 59.
- (7) OJ L 225, 20.8.1990, p. 1.
- (8) OJ L 225, 20.8.1990, p. 6.
- (9) OJ L 157, 26.6.2003, p. 38.
- (10) OJ L 157, 26.6.2003, p. 49.