

Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (codification) (Text with EEA relevance)

TITLE I

GENERAL PROVISIONS AND THE ESTABLISHMENT AND FUNCTIONING OF LIMITED LIABILITY COMPANIES

CHAPTER III

[^{F1}Online procedures (formation, registration and filing), disclosure and registers]

Section 4

Application and implementing arrangements

Article 42

Exemptions to provisions on disclosure of accounting documents for branches

1 Articles 31 and 38 shall not apply to branches opened by credit institutions and financial institutions covered by Council Directive 89/117/EEC⁽¹⁾.

2 Pending subsequent coordination, the Member States need not apply Articles 31 and 38 to branches opened by insurance companies.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) Council Directive 89/117/EEC of 13 February 1989 on the obligations of branches established in a Member State of credit institutions and financial institutions having their head offices outside that Member State regarding the publication of annual accounting documents ([OJ L 44, 16.2.1989, p. 40](#)).