



EUROPEAN  
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ANNEXES 1 to 2

**ANNEXES**

**to the**

**Proposal for a Council Directive  
on a Common Corporate Tax Base**

{SWD(2016) 341 final}  
{SWD(2016) 342 final}

## ANNEX I

- (a) The European company or Societas Europaea (SE), as established in Council Regulation (EC) No 2157/2001<sup>1</sup> and Council Directive 2001/86/EC<sup>2</sup>;
- (b) The European Cooperative Society (SCE), as established in Council Regulation (EC) No 1435/2003<sup>3</sup> and Council Directive 2003/72/EC<sup>4</sup>;
- (c) companies under Belgian law known as “naamloze vennootschap”/“société anonyme”, “commanditaire vennootschap op aandelen”/“société en commandite par actions”, “besloten vennootschap met beperkte aansprakelijkheid”/“société privée à responsabilité limitée”, “coöperatieve vennootschap met beperkte aansprakelijkheid”/“société coopérative à responsabilité limitée”, “coöperatieve vennootschap met onbeperkte aansprakelijkheid”/“société coopérative à responsabilité illimitée”, “vennootschap onder firma”/“société en nom collectif”, “gewone commanditaire vennootschap”/“société en commandite simple”, public undertakings which have adopted one of the abovementioned legal forms, and other companies constituted under Belgian law subject to the Belgian Corporate Tax;
- (d) 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;
- (e) companies under Czech law known as: “akciová společnost”, “společnost s ručením omezeným”, “veřejná obchodní společnost”, “komanditní společnost”, “družstvo”;
- (f) companies under Danish law known as “aktieselskab” and “anpartsselskab”. Other companies subject to tax under the Corporation Tax Act, in so far as their taxable income is calculated and taxed in accordance with the general tax legislation rules applicable to “aktieselskaber”;
- (g) 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;
- (h) companies under Estonian law known as: “täisühing”, “usaldusühing”, “osühing”, “aktsiaselts”, “tulundusühistu”;

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<sup>1</sup> Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE) (OJ L 294, 10.11.2001, p. 1).

<sup>2</sup> Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees (OJ L 294, 10.11.2001, p. 22).

<sup>3</sup> Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE) (OJ L 207, 18.8.2003, p. 1).

<sup>4</sup> Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees (OJ L 207, 18.8.2003, p. 25).

- (i) companies incorporated or existing under Irish laws, 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;
- (j) companies under Greek law known as "ανώνυμη εταιρεία", "εταιρεία περιορισμένης ευθύνης (Ε.Π.Ε.)";
- (k) companies under Spanish law known as "sociedad anónima", "sociedad comanditaria por acciones", "sociedad de responsabilidad limitada", and those public law bodies which operate under private law;
- (l) 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 the French Corporate Tax;
- (m) companies under Croatian law known as 'dioničko društvo', 'društvo s ograničenom odgovornošću' and other companies constituted under Croatian law subject to Croatian profit tax;
- (n) 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;
- (o) companies under Cypriot law: "εταιρείες" as defined in the Income Tax laws;
- (p) companies under Latvian law known as: "akciju sabiedrība", "sabiedrība ar ierobežotu atbildību";
- (q) companies incorporated under the law of Lithuania;
- (r) 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'État, 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 the Luxembourg Corporate Tax;
- (s) companies under Hungarian law known as: "közkereseti társaság", "betéti társaság", "közös vállalat", "korlátolt felelősségű társaság", "részvénytársaság", "egyesülés", "közhasznú társaság", "szövetkezet";
- (t) companies under Maltese law known as: "Kumpaniji ta' Responsabilita Limitata", "Soċjetajiet en commandite li l-kapital tagħhom maqsum f'azzjonijiet";

- (u) 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” and “vereniging welke op onderlinge grondslag als verzekeraar of kredietinstelling optreedt”, and other companies constituted under Dutch law subject to the Dutch Corporate Tax;
- (v) 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;
- (w) companies under Polish law known as: “spółka akcyjna”, “spółka z ograniczoną odpowiedzialnością”, “spółdzielnia”, “przedsiębiorstwo państwowe”;
- (x) commercial companies or civil law companies having a commercial form, cooperatives and public undertakings incorporated in accordance with Portuguese law;
- (y) companies under Romanian law known as: “societăți pe acțiuni”, “societăți în comandită pe acțiuni”, “societăți cu răspundere limitată”;
- (z) companies under Slovenian law known as: "delniška družba", "komanditna delniška družba", "komanditna družba", "družba z omejeno odgovornostjo", "družba z neomejeno odgovornostjo”;
- (aa) companies under Slovak law known as: “akciová spoločnosť”, “spoločnosť s ručením obmedzeným”, “komanditná spoločnosť”, “verejná obchodná spoločnosť”, “družstvo”;
- (bb) companies under Finnish law known as “osakeyhtiö”/“aktiebolag”, “osuuskunta”/“andelslag”, “säästöpankki”/“sparbank” and “vakuutusyhtiö”/“försäkringsbolag”;
- (cc) companies under Swedish law known as “aktiebolag”, “försäkringsaktiebolag”, “ekonomiska föreningar”, “sparbanker”, “ömsesidiga försäkringsbolag”;
- (dd) companies incorporated under the law of the United Kingdom.

## ANNEX II

### **België/Belgique**

Vennootschapsbelasting/Impôt des sociétés

### **България**

корпоративен данък

### **Česká republika**

Daň z příjmů právnických osob

### **Danmark**

Selskabsskat

### **Deutschland**

Körperschaftsteuer

### **Eesti**

Tulumaks

### **Éire/Ireland**

Cáin chorparáide/Corporation Tax

### **Ελλάδα**

Φόρος εισοδήματος νομικών προσώπων κερδοσκοπικού χαρακτήρα

### **España**

Impuesto sobre sociedades

### **France**

Impôt sur les sociétés

### **Hrvatska**

Porez na dobit

### **Italia**

Imposta sul reddito delle società

### **Κύπρος**

Φόρος Εισοδήματος

### **Latvija**

Uzņēmumu ienākuma nodoklis

### **Lietuva**

Pelno mokestis

**Luxembourg**

Impôt sur le revenu des collectivités

**Magyarország**

Társasági adó

**Malta**

Taxxa fuq l-income

**Nederland**

Vennootschapsbelasting

**Österreich**

Körperschaftsteuer

**Polska**

Podatek dochodowy od osób prawnych

**Portugal**

Imposto sobre o rendimento das pessoas colectivas

**România**

Impozit pe profit

**Slovenija**

Davek od dobička pravnih oseb

**Slovensko**

Daň z príjmov právnických osôb

**Suomi/Finland**

Yhteisöjen tulovero/inkomstskatten för samfund

**Sverige**

Statlig inkomstskatt

**United Kingdom**

Corporation Tax