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PROPOSAL

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date of receipt:	13 September 2023
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2023) 528 final
Subject:	ANNEXES to the Council Directive establishing a Head Office Tax system for micro, small and medium sized enterprises, and amending Directive 2011/16/EU

Delegations will find attached document COM(2023) 528 final.

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ANNEXES 1 to 4

ANNEXES

to the

Council Directive

**establishing a Head Office Tax system for micro, small and medium sized enterprises,
and amending Directive 2011/16/EU**

{SEC(2023) 308 final} - {SWD(2023) 301 final} - {SWD(2023) 302 final} -
{SWD(2023) 303 final}

ANNEX I:

List of legal entities referred to in Article 2(1)(a), subject directly to a tax on profits, or to any other tax with similar characteristics

- (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: ‘събирателно дружество’, ‘командитно дружество’, ‘дружество с ограничена отговорност’, ‘акционерно дружество’, ‘командитно 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, in so far 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’, ‘osaühing’, ‘aktsiaselts’, ‘tulundusühistu’;
- (h) 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;

- (i) 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;
- (j) 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’);
- (k) 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;
- (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 Luxembourgish 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 f’azzjonijiet’;
- (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', 'spółka komandytowo-akcyjna';
- (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', 'societăți în nume colectiv', 'societăți în comandită simplă';
- (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', 'försäkringsföreningar';
- (bb) companies under Croatian law known as: 'dioničko društvo', 'društvo s ograničenom odgovornošću', and other companies constituted under Croatian law subject to Croatian profit tax.

ANNEX II:

List of legal entities referred to in Article 2(1)(a), subject to a tax on profits at the level of the owners, or to any other tax with similar characteristics

- a) Belgium : la société en nom collectif/de vennootschap onder firma, la société en commandite simple/de gewone commanditaire vennootschap, la société coopérative à responsabilité illimitée/de coöperatieve vennootschap met onbeperkte aansprakelijkheid
- b) Bulgaria: събирателно дружество, командитно дружество;
- c) the Czech Republic: veřejná obchodní společnost, komanditní společnost;
- d) Denmark: interessentskaber, kommanditselskaber;

- e) Germany:die offene Handelsgesellschaft, die Kommanditgesellschaft;
- f) Estonia:täisühing, usaldusühing;
- g) Ireland:partnerships, limited partnerships, unlimited companies;
- h) Greece:η ομόρρυθμος εταιρία, η ετερόρρυθμος εταιρία;
- i) Spain:sociedad colectiva, sociedad en comandita simple;
- j) France:la société en nom collectif, la société en commandite simple;
- k) in Croatia:javno trgovačko društvo, komanditno društvo, gospodarsko interesno udruženje;
- l) Italy: la società in nome collettivo, la società in accomandita semplice;
- m) Cyprus:Ομόρρυθμες και ετερόρρυθμες εταιρείες (συνεταιρισμοί);
- n) Latvia:pilnsabiedrība, komandītsabiedrība;
- o) Lithuania:tikrosios ūkinės bendrijos, komanditinės ūkinės bendrijos;
- p) Luxembourg:la société en nom collectif, la société en commandite simple;
- q) Hungary:közkereseti társaság, betéti társaság, közös vállalat, egyesülés, egyéni cég;
- r) Malta:soċjeta fisem kollettiv jew soċjeta in akkomandita, bil-kapital li mhux maqsum f'azzjonijiet meta s-soċji kollha li għandhom responsabbilita' llimitata huma soċjetajiet in akkomandita bil-kapital maqsum f'azzjonijiet — partnership en nom collectif or partnership en commandite with capital that is not divided into shares, when all the partners with unlimited liability are partnership en commandite with the capital divided into shares;
- s) the Netherlands:de vennootschap onder firma, de commanditaire vennootschap;
- t) Austria:die offene Gesellschaft, die Kommanditgesellschaft;
- u) Poland:spółka jawna, spółka komandytowa;
- v) Portugal:sociedade em nome colectivo, sociedade em comandita simples;
- w) Romania:societate în nume colectiv, societate în comandită simplă;
- x) Slovenia:družba z neomejeno odgovornostjo, komanditna družba;
- y) Slovakia:verejná obchodná spoločnosť, komanditná spoločnosť;
- z) Finland:avoin yhtiö/ öppet bolag, kommandiittiyhtiö/kommanditbolag;
- aa) Sweden:handelsbolag, kommanditbolag.

ANNEX III:

List of taxes on profits, charged directly or at the level of the owners, or any other tax with similar characteristics referred to in Article 2 (1)(c):

- (a) impôt des sociétés/vennootschapsbelasting in Belgium,
- (b) корпоративен данък in Bulgaria,
- (c) daň z příjmů právnických osob in the Czech Republic,
- (d) selskabsskat in Denmark,
- (e) Körperschaftssteuer in Germany,
- (f) tulumaks in Estonia,
- (g) corporation tax in Ireland,
- (h) φόρος εισοδήματος νομικών προσώπων κερδοσκοπικού χαρακτήρα in Greece,
- (i) impuesto sobre sociedades in Spain,
- (j) impôt sur les sociétés in France,
- (k) porez na dobit in Croatia,
- (l) imposta sul reddito delle società in Italy,
- (m) φόρος εισοδήματος in Cyprus,
- (n) uzņēmumu ienākuma nodoklis in Latvia,
- (o) pelno mokestis in Lithuania,
- (p) impôt sur le revenu des collectivités in Luxembourg,
- (q) társasági adó, osztalékadó in Hungary,
- (r) taxxa fuq l-income in Malta,
- (s) vennootschapsbelasting in the Netherlands,
- (t) Körperschaftssteuer in Austria,
- (u) podatek dochodowy od osób prawnych in Poland,
- (v) imposto sobre o rendimento das pessoas colectivas in Portugal,
- (w) impozit pe profit in Romania,
- (x) davek od dobička pravnih oseb in Slovenia,

- (y) daň z príjmov právnických osôb in Slovakia,
- (z) yhteisöjen tulovero/inkomstskatten för samfund in Finland,
- (aa) statlig inkomstskatt in Sweden.

ANNEX IV:

**In respect of legal entities referred to in Article 2(1)(a),
tax on profits at the level of the owners:**

Personal income tax at the level of the owners of the entities listed under Annex II, or any other tax with similar characteristics that covers business income.