

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Company law: annual accounts of micro-entities  Subject 3.45.01 Company law 3.45.02 Small and medium-sized enterprises (SME), craft industries 3.45.03 Financial management of undertakings, business loans, accounting 3.45.08 Business environment, reduction of the administrative burdens	

Additional information	
National parliaments	<a href="#">IPEX</a>
European Commission	<a href="#">EUR-Lex</a>