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Tarkistus 6

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Mietintö

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Yhtiömuodoltaan tietynlaisten yhtiöiden tilinpäätökset - mikroyhteisöt
KOM(2009)0083 – C6-0074/2009 – 2009/0035(COD)

Ehdotus direktiiviksi – muutossäädös

Hylkäämisehdotus

Euroopan parlamentti hylkää komission ehdotuksen.

Or. en

Perustelu

Reducing the administrative burden is essential for boosting economy and growth, especially considering the potential benefits for SMEs and micro-entities. However, the impact assessment falls short of what is needed as regards measuring all impacts of the Commission proposal.

Therefore, the European Parliament asks for a general revision of the 4th and the 7th Company Law Directives in 2010, focusing in particular on reducing the administrative burden of micro-entities and simplifying their financial reporting requirements.

This general revision should be accompanied by an all-inclusive impact assessment which focuses on the question whether the option for Member States to exempt micro-entities from the obligations under the 4th Company Law Directive will ultimately indeed reduce the administrative burden for micro-entities. In order to assess this, the impact assessment should not only take into account the advantages of an optional exemption of micro-entities but should also quantify possible negative side-effects, such as alternative accounting requirements most likely to be imposed by many Member States.

Furthermore, the impact assessment may also include consideration of the question whether only micro-entities whose turnover from cross-border activities within the European Union does not exceed a certain percentage (for example 10%) of their total turnover should be included within the simplification of financial reporting requirements.

(Kääntäjän huomautus: Perustelua ei ole käännetty, koska sen pituus ylittää sallitun merkkimäärän.)

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