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ANNEX

LIST OF RELATED ENTITIES REFERRED TO IN ARTICLE 15

For the purposes of Article 15, the following entities will be considered to be a 'related entity acting as a public authority or whose role is recognised by an international treaty': — entities within the European Union:

Belgium	Vlaams Gewest (Flemish Region) Région wallonne (Walloon Region) Région bruxelloise/Brussels Gewest (Brussels Region) Communauté française (French Community) Vlaamse Gemeenschap (Flemish Community) Deutschsprachige Gemeinschaft (German-speaking Community)
Spain	Xunta de Galicia (Regional Executive of Galicia)Junta de Andalucía (Regional Executive of Andalusia)Junta de Extremadura (Regional Executive of Extremadura)Junta de Castilla-La Mancha (Regional Executive of Castilla-La Mancha)Junta de Castilla-León (Regional Executive of Castilla-León)Gobierno Foral de Navarra (Regional Government of Navarre)Govern de les Illes Balears (Government of the Balearic Islands)Generalitat de Catalunya (Autonomous Government of Valencia)Diputación General de Aragón (Regional Council of Aragon) Gobierno de las Islas Canarias (Government of the Canary Islands)Gobierno de Madrid (Government of Murcia) Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Government of the Autonomous Community of the Basque Country)Diputación Foral de Guipúzcoa (Regional Council of Guipúzcoa) Diputación Foral de Guipúzcoa (Regional Council of Guipúzcoa) Diputación Foral de Vizcaya)

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	Diputación Foral de Alava (Regional Council of Alava) Ayuntamiento de Madrid (City Council of Madrid) Ayuntamiento de Barcelona (City Council of Barcelona) Cabildo Insular de Gran Canaria (Island Council of Gran Canaria) Cabildo Insular de Tenerife (Island Council of Tenerife) Instituto de Crédito Oficial (Public Credit Institution) Instituto Catalán de Finanzas (Finance Instituto Valenciano de Finanzas (Finance Institution of Valencia)
Greece	Οργανισμός Τηλεπικοινωνιών Ελλάδος (National Telecommunications Organisation) Οργανισμός Σιδηροδρόμων Ελλάδος (National Railways Organisation) Δημόσια Επιχείρηση Ηλεκτρισμού (Public Electricity Company)
France	La Caisse d'amortissement de la dette sociale (CADES) (Social Debt Redemption Fund) L'Agence française de développement (AFD) (French Development Agency) Réseau Ferré de France (RFF) (French Rail Network) Caisse Nationale des Autoroutes (CNA) (National Motorways Fund) Assistance publique Hôpitaux de Paris (APHP) (Paris Hospitals Public Assistance) Charbonnages de France (CDF) (French Coal Board) Entreprise minière et chimique (EMC) (Mining and Chemicals Company)
Italy	Regions Provinces Municipalities Cassa Depositi e Prestiti (Deposits and Loans Fund)
Portugal	Região Autónoma da Madeira (Autonomous Region of Madeira) Região Autónoma dos Açores (Autonomous Region of Azores) Municipalities

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European Bank for Reconstruction and Development European Investment Bank Asian Development Bank African Development Bank World Bank/IBRD/IMF International Finance Corporation Inter-American Development Bank Council of Europe Soc. Dev. Fund Euratom **European Community** Corporación Andina de Fomento (CAF) (Andean Development Corporation) Eurofima European Coal & Steel Community Nordic Investment Bank Caribbean Development Bank

The provisions of Article 15 are without prejudice to any international obligations that Member States may have entered into with respect to the abovementioned international entities.

entities in third countries:

Those entities that meet the following criteria:

- 1. the entity is clearly considered to be a public entity according to the national criteria;
- 2. such public entity is a non-market producer which administers and finances a group of activities, principally providing non-market goods and services, intended for the benefit of the community and which are effectively controlled by general government;
- 3. such public entity is a large and regular issuer of debt;
- 4. the State concerned is able to guarantee that such public entity will not exercise early redemption in the event of gross-up clauses.