# ANNEX I U.K.

### LIST OF THE ACTIVITIES REFERRED TO IN THE THIRD SUBPARAGRAPH OF ARTICLE 13(1)

- (1) Telecommunications services;
- (2) supply of water, gas, electricity and thermal energy;
- (3) transport of goods;
- (4) port and airport services;
- (5) passenger transport;
- (6) supply of new goods manufactured for sale;
- (7) transactions in respect of agricultural products, carried out by agricultural intervention agencies pursuant to Regulations on the common organisation of the market in those products;
- (8) organisation of trade fairs and exhibitions;
- (9) warehousing;
- (10) activities of commercial publicity bodies;
- (11) activities of travel agents;
- (12) running of staff shops, cooperatives and industrial canteens and similar institutions;
- (13) activities carried out by radio and television bodies in so far as these are not exempt pursuant to Article 132(1)(q).

## ANNEX II U.K.

#### INDICATIVE LIST OF THE ELECTRONICALLY SUPPLIED SERVICES REFERRED TO IN POINT (K) OF ARTICLE 56(1)

- (1) Website supply, web-hosting, distance maintenance of programmes and equipment;
- (2) supply of software and updating thereof;
- (3) supply of images, text and information and making available of databases;
- (4) supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events;
- (5) supply of distance teaching.

## ANNEX III U.K.

## LIST OF SUPPLIES OF GOODS AND SERVICES TO WHICH THE REDUCED RATES REFERRED TO IN ARTICLE 98 MAY BE APPLIED

- (1) Foodstuffs (including beverages but excluding alcoholic beverages) for human and animal consumption; live animals, seeds, plants and ingredients normally intended for use in the preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs;
- (2) supply of water;
- (3) pharmaceutical products of a kind normally used for health care, prevention of illnesses and as treatment for medical and veterinary purposes, including products used for contraception and sanitary protection;
- (4) medical equipment, aids and other appliances normally intended to alleviate or treat disability, for the exclusive personal use of the disabled, including the repair of such goods, and supply of children's car seats;
- (5) transport of passengers and their accompanying luggage;
- (6) supply, including on loan by libraries, of books (including brochures, leaflets and similar printed matter, children's picture, drawing or colouring books, music printed or in manuscript form, maps and hydrographic or similar charts), newspapers and periodicals, other than material wholly or predominantly devoted to advertising;
- (7) admission to shows, theatres, circuses, fairs, amusement parks, concerts, museums, zoos, cinemas, exhibitions and similar cultural events and facilities;
- (8) reception of radio and television broadcasting services;
- (9) supply of services by writers, composers and performing artists, or of the royalties due to them;
- (10) provision, construction, renovation and alteration of housing, as part of a social policy;
- (11) supply of goods and services of a kind normally intended for use in agricultural production but excluding capital goods such as machinery or buildings;
- (12) accommodation provided in hotels and similar establishments, including the provision of holiday accommodation and the letting of places on camping or caravan sites;
- (13) admission to sporting events;
- (14) use of sporting facilities;
- (15) supply of goods and services by organisations recognised as being devoted to social wellbeing by Member States and engaged in welfare or social security work, in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136;
- (16) supply of services by undertakers and cremation services, and the supply of goods related thereto;
- (17) provision of medical and dental care and thermal treatment in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1);

(18) supply of services provided in connection with street cleaning, refuse collection and waste treatment, other than the supply of such services by bodies referred to in Article 13.

## ANNEX IV U.K.

### LIST OF THE SERVICES REFERRED TO IN ARTICLE 106

- (1) Minor repairing of:
  - (a) bicycles;
  - (b) shoes and leather goods;
  - (c) clothing and household linen (including mending and alteration);
- (2) renovation and repairing of private dwellings, excluding materials which account for a significant part of the value of the service supplied;
- (3) window-cleaning and cleaning in private households;
- (4) domestic care services such as home help and care of the young, elderly, sick or disabled;
- (5) hairdressing.

# ANNEX V U.K.

### CATEGORIES OF GOODS COVERED BY WAREHOUSING ARRANGEMENTS OTHER THAN CUSTOMS WAREHOUSING AS PROVIDED FOR UNDER ARTICLE 160(2)

	CN-code	Description of goods
(1)	0701	Potatoes
(2)	0711 20	Olives
(3)	0801	Coconuts, Brazil nuts and cashew nuts
(4)	0802	Other nuts
(5)	0901 11 00	Coffee, not roasted
	0901 12 00	
(6)	0902	Tea
(7)	1001 to 1005	Cereals
	1007 to 1008	
(8)	1006	Husked rice

(9)	1201 to 1207	Grains and oil seeds (including soya beans) and oleaginous fruits
(10)	1507 to 1515	Vegetable oils and fats and their fractions, whether or not refined, but not chemically modified
(11)	1701 11	Raw sugar
	1701 12	
(12)	1801	Cocoa beans, whole or broken, raw or roasted
(13)	2709	Mineral oils (including
	2710	propane and butane; also including crude petroleum
	2711 12	oils)
	2711 13	
(14)	Chapters 28 and 29	Chemicals in bulk
(15)	4001	Rubber, in primary forms or
	4002	in plates, sheets or strip
(16)	5101	Wool
(17)	7106	Silver
(18)	7110 11 00	Platinum (palladium,
	7110 21 00	rhodium)
	7110 31 00	
(19)	7402	Copper
	7403	
	7405	
	7408	
(20)	7502	Nickel
(21)	7601	Aluminium
(22)	7801	Lead
(23)	7901	Zinc
(24)	8001	Tin
(25)	ex 8112 92	Indium
	ex 8112 99	

4

## ANNEX VI U.K.

### LIST OF SUPPLIES OF GOODS AND SERVICES AS REFERRED TO IN POINT (D) OF ARTICLE 199(1)

- (1) Supply of ferrous and non ferrous waste, scrap, and used materials including that of semi-finished products resulting from the processing, manufacturing or melting down of ferrous and non-ferrous metals and their alloys;
- (2) supply of ferrous and non-ferrous semi-processed products and certain associated processing services;
- (3) supply of residues and other recyclable materials consisting of ferrous and non-ferrous metals, their alloys, slag, ash, scale and industrial residues containing metals or their alloys and supply of selection, cutting, fragmenting and pressing services of these products;
- (4) supply of, and certain processing services relating to, ferrous and non-ferrous waste as well as parings, scrap, waste and used and recyclable material consisting of cullet, glass, paper, paperboard and board, rags, bone, leather, imitation leather, parchment, raw hides and skins, tendons and sinews, twine, cordage, rope, cables, rubber and plastic;
- (5) supply of the materials referred to in this annex after processing in the form of cleaning, polishing, selection, cutting, fragmenting, pressing or casting into ingots;
- (6) supply of scrap and waste from the working of base materials.

## ANNEX VII U.K.

#### LIST OF THE AGRICULTURAL PRODUCTION ACTIVITIES REFERRED TO IN POINT (4) OF ARTICLE 295(1)

- (1) Crop production:
  - (a) general agriculture, including viticulture;
  - (b) growing of fruit (including olives) and of vegetables, flowers and ornamental plants, both in the open and under glass;
  - (c) production of mushrooms, spices, seeds and propagating materials;
  - (d) running of nurseries;
- (2) stock farming together with cultivation:
  - (a) general stock farming;
  - (b) poultry farming;
  - (c) rabbit farming;
  - (d) beekeeping;
  - (e) silkworm farming;
  - (f) snail farming;

- (3) forestry;
- (4) fisheries:
  - (a) freshwater fishing;
  - (b) fish farming;
  - (c) breeding of mussels, oysters and other molluscs and crustaceans;
  - (d) frog farming.

# ANNEX VIII U.K.

## INDICATIVE LIST OF THE AGRICULTURAL SERVICES REFERRED TO IN POINT (5) OF ARTICLE 295(1)

- (1) Field work, reaping and mowing, threshing, baling, collecting, harvesting, sowing and planting;
- (2) packing and preparation for market, such as drying, cleaning, grinding, disinfecting and ensilage of agricultural products;
- (3) storage of agricultural products;
- (4) stock minding, rearing and fattening;
- (5) hiring out, for agricultural purposes, of equipment normally used in agricultural, forestry or fisheries undertakings;
- (6) technical assistance;
- (7) destruction of weeds and pests, dusting and spraying of crops and land;
- (8) operation of irrigation and drainage equipment;
- (9) lopping, tree felling and other forestry services.

# ANNEX IX U.K.

## WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES, AS REFERRED TO IN POINTS (2), (3) AND (4) OF ARTICLE 311(1)



### Works of art

(1) Pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (CN code 9701);

- (2) original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed, but not including any mechanical or photomechanical process (CN code 9702 00 00);
- (3) original sculptures and statuary, in any material, provided that they are executed entirely by the artist; sculpture casts the production of which is limited to eight copies and supervised by the artist or his successors in title (CN code 9703 00 00); on an exceptional basis, in cases determined by the Member States, the limit of eight copies may be exceeded for statuary casts produced before 1 January 1989;
- (4) tapestries (CN code 5805 00 00) and wall textiles (CN code 6304 00 00) made by hand from original designs provided by artists, provided that there are not more than eight copies of each;
- (5) individual pieces of ceramics executed entirely by the artist and signed by him;
- (6) enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares;
- (7) photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to 30 copies, all sizes and mounts included.

# PART B U.K.

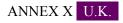
#### **Collectors' items**

- (1) Postage or revenue stamps, postmarks, first-day covers, pre-stamped stationery and the like, used, or if unused not current and not intended to be current (CN code 9704 00 00);
- (2) collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest (CN code 9705 00 00).

# PART C U.K.

# Antiques

Goods, other than works of art or collectors' items, which are more than 100 years old (CN code 9706 00 00).



## LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390



#### Transactions which Member States may continue to tax

- (1) The supply of services by dental technicians in their professional capacity and the supply of dental prostheses by dentists and dental technicians;
- (2) the activities of public radio and television bodies other than those of a commercial nature;
- (3) the supply of a building, or parts thereof, or of the land on which it stands, other than as referred to in point (a) of Article 12(1), where carried out by taxable persons who were entitled to deduction of the VAT paid at the preceding stage in respect of the building concerned;
- (4) the supply of the services of travel agents, as referred to in Article 306, and those of travel agents acting in the name and on behalf of the traveller, in relation to journeys outside the Community.

# PART B U.K.

### Transactions which Member States may continue to exempt

- (1) Admission to sporting events;
- (2) the supply of services by authors, artists, performers, lawyers and other members of the liberal professions, other than the medical and paramedical professions, with the exception of the following:
  - (a) assignments of patents, trade marks and other similar rights, and the granting of licences in respect of such rights;
  - (b) work, other than the supply of contract work, on movable tangible property, carried out for a taxable person;
  - (c) services to prepare or coordinate the carrying out of construction work, such as services provided by architects and by firms providing on-site supervision of works;
  - (d) commercial advertising services;
  - (e) transport and storage of goods, and ancillary services;
  - (f) hiring out of movable tangible property to a taxable person;
  - (g) provision of staff to a taxable person;
  - (h) provision of services by consultants, engineers, planning offices and similar services in scientific, economic or technical fields;

- (i) compliance with an obligation to refrain from exercising, in whole or in part, a business activity or a right covered by points (a) to (h) or point (j);
- (j) the services of forwarding agents, brokers, business agents and other independent intermediaries, in so far as they relate to the supply or importation of goods or the supply of services covered by points (a) to (i);
- (3) the supply of telecommunications services, and of goods related thereto, by public postal services;
- (4) the supply of services by undertakers and cremation services and the supply of goods related thereto;
- (5) transactions carried out by blind persons or by workshops for the blind, provided that those exemptions do not cause significant distortion of competition;
- (6) the supply of goods and services to official bodies responsible for the construction, setting out and maintenance of cemeteries, graves and monuments commemorating the war dead;
- (7) transactions carried out by hospitals not covered by point (b) of Article 132(1);
- (8) the supply of water by a body governed by public law;
- (9) the supply before first occupation of a building, or parts thereof, or of the land on which it stands and the supply of building land, as referred to in Article 12;
- (10) the transport of passengers and, in so far as the transport of the passengers is exempt, the transport of goods accompanying them, such as luggage or motor vehicles, or the supply of services relating to the transport of passengers;
- (11) the supply, modification, repair, maintenance, chartering and hiring of aircraft used by State institutions, including equipment incorporated or used in such aircraft;
- (12) the supply, modification, repair, maintenance, chartering and hiring of fighting ships;
- (13) the supply of the services of travel agents, as referred to in Article 306, and those of travel agents acting in the name and on behalf of the traveller, in relation to journeys within the Community.



# PART A U.K.

## Repealed Directives with their successive amendments

(1) Directive 67/227/EEC (OJ 71, 14.4.1967, p. 1301) U.K.

Directive 77/388/EEC

(2) Directive 77/388/EEC (OJ L 145, 13.6.1977, p. 1) U.K.

Directive 78/583/EEC (OJ L 194, 19.7.1978, p. 16)

Directive 80/368/EEC (OJ L 90, 3.4.1980, p. 41)

Directive 84/386/EEC (OJ L 208, 3.8.1984, p. 58) Directive 89/465/EEC (OJ L 226, 3.8.1989, p. 21) Directive 91/680/EEC (OJ L 376, 31.12.1991, p. 1) — (except for Article 2) Directive 92/77/EEC (OJ L 316, 31.10.1992, p. 1) Directive 92/111/EEC (OJ L 384, 30.12.1992, p. 47) Directive 94/4/EC (OJ L 60, 3.3.1994, p. 14) — (only Article 2) Directive 94/5/EC (OJ L 60, 3.3.1994, p. 16) Directive 94/76/EC (OJ L 365, 31.12.1994, p. 53) Directive 95/7/EC (OJ L 102, 5.5.1995, p. 18) Directive 96/42/EC (OJ L 170, 9.7.1996, p. 34) Directive 96/95/EC (OJ L 338, 28.12.1996, p. 89) Directive 98/80/EC (OJ L 281, 17.10.1998, p. 31) Directive 1999/49/EC (OJ L 139, 2.6.1999, p. 27) Directive 1999/59/EC (OJ L 162, 26.6.1999, p. 63) Directive 1999/85/EC (OJ L 277, 28.10.1999, p. 34) Directive 2000/17/EC (OJ L 84, 5.4.2000, p. 24) Directive 2000/65/EC (OJ L 269, 21.10.2000, p. 44) Directive 2001/4/EC (OJ L 22, 24.1.2001, p. 17) Directive 2001/115/EC (OJ L 15, 17.1.2002, p. 24) Directive 2002/38/EC (OJ L 128, 15.5.2002, p. 41) Directive 2002/93/EC (OJ L 331, 7.12.2002, p. 27) Directive 2003/92/EC (OJ L 260, 11.10.2003, p. 8) Directive 2004/7/EC (OJ L 27, 30.1.2004, p. 44) Directive 2004/15/EC (OJ L 52, 21.2.2004, p. 61) Directive 2004/66/EC (OJ L 168, 1.5.2004, p. 35) — (only Point V of the Annex) Directive 2005/92/EC (OJ L 345, 28.12.2005, p. 19) Directive 2006/18/EC (OJ L 51, 22.2.2006, p. 12) Directive 2006/58/EC (OJ L 174, 28.6.2006, p. 5) Directive 2006/69/EC (OJ L 221, 12.8.2006, p. 9 — (only Article 1) [<sup>X1</sup>Directive 2006/98/EC (OJ L 363, 20.12.2006, p. 129) — (only point 2 of the Annex)]

#### **Editorial Information**

X1 Substituted by Corrigendum to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (Official Journal of the European Union L 347, 11 December 2006).



### Time limits for transposition into national law

## (referred to in Article 411)

Directive	Deadline for transposition
Directive 67/227/EEC	1 January 1970
Directive 77/388/EEC	1 January 1978
Directive 78/583/EEc	1 January 1979
Directive 80/368/EEC	1 January 1979
Directive 84/386/EEC	1 July 1985
Directive 89/465/EEC	1 January 1990
	1 January 1991
	1 January 1992
	1 January 1993
	1 January 1994 for Portugal
Directive 91/680/EEC	1 January 1993
Directive 92/77/EEC	31 December 1992
Directive 92/111/EEC	1 January 1993
	1 January 1994
	1 October 1993 for Germany
Directive 94/4/EC	1 April 1994
Directive 94/5/EC	1 January 1995
Directive 94/76/EC	1 January 1995
Directive 95/7/EC	1 January 1996
	1 January 1997 for Germany and Luxembourg
Directive 96/42/EC	1 January 1995
Directive 96/95/EC	1 January 1997
Directive 98/80/EC	1 January 2000
Directive 1999/49/EC	1 January 1999

Directive 1999/59/EC	1 January 2000
Directive 1999/85/CE	
Directive 2000/17/EC	—
Directive 2000/65/EC	31 December 2001
Directive 2001/4/EC	1 January 2001
Directive 2001/115/EC	1 January 2004
Directive 2002/38/EC	1 July 2003
Directive 2002/93/EC	—
Directive 2003/92/EC	1 January 2005
Directive 2004/7/EC	30 January 2004
Directive 2004/15/EC	—
Directive 2004/66/EC	1 May 2004
Directive 2005/92/EC	1 January 2006
Directive 2006/18/EC	—
Directive 2006/58/EC	1 July 2006
Directive 2006/69/EC	1 January 2008
[ <sup>X2</sup> Directive 2006/98/EC	1 January 2007]

#### **Editorial Information**

**X2** Inserted by Corrigendum to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (Official Journal of the European Union L 347, 11 December 2006).



# CORRELATION TABLE

Directive 67/227/EEC	Directive 77/388/EEC	Amending Directives	Other acts	This Directive
Article 1, first paragraph				Article 1(1)
Article 1, second and third paragraphs				
Article 2, first, second and third paragraphs				Article 1(2), first, second and third subparagraphs

Articles 3, 4 and 6		_
	Article 1	—
	Article 2, point (1)	Article 2(1)(a) and (c)
	Article 2, point (2)	Article 2(1)(d)
	Article 3(1), first indent	Article 5, point (2)
	Article 3(1), second indent	Article 5, point (1)
	Article 3(1), third indent	Article 5, points (3) and (4)
	Article 3(2)	—
	Article 3(3), first subparagraph, first indent	Article 6(2)(a) and (b)
	Article 3(3), first subparagraph, second indent	Article 6(2)(c) and (d)
	Article 3(3), first subparagraph, third indent	Article 6(2)(e), (f) and (g)
	Article 3(3) second subparagraph, first indent	Article 6(1)(b)
	Article 3(3) second subparagraph, second indent	Article 6(1)(c)
	Article 3(3), second subparagraph, third indent	Article 6(1)(a)
	Article 3(4), first subparagraph, first and second indents	Article 7(1)
	Article 3(4), second subparagraph, first second and third indents	Article 7(2)

Article 3(5)	Article 8
Article 4(1) and (2)	Article 9(1), first and second subparagraphs
Article 4(3) (a), first subparagraph, first sentence	Article 12(1)(a)
Article 4(3) (a), first subparagraph, second sentence	Article 12(2), second subparagraph
Article 4(3) (a), second subparagraph	Article 12(2), third subparagraph
Article 4(3) (a), third subparagraph	Article 12(2), first subparagraph
Article 4(3) (b), first subparagraph	Article 12(1)(b)
Article 4(3) (b), second subparagraph	Article 12(3)
Article 4(4), first subparagraph	Article 10
Article 4(4), second and third subparagraphs	Article 11, first and second paragraphs
Article 4(5), first, second and third subparagraphs	Article 13(1), first, second and third subparagraphs
Article 4(5), fourth subparagraph	Article 13(2)
Article 5(1)	Article 14(1)
Article 5(2)	Article 15(1)
Article 5(3)(a), (b) and (c)	Article 15(2)(a), (b) and (c)
Article 5(4)(a), (b) and (c)	Article 14(2)(a), (b) and (c)
Article 5(5)	Article 14(3)

	e 5(6), nd second nces	Article 16, first and second paragraphs
Article (b) and	e 5(7)(a), d (c)	Article 18(a), (b) and (c)
Article	e 5(8), first nce	Article 19, first paragraph
	e 5(8), d and third nees	Article 19, second paragraph
	e 6(1), first ragraph	Article 24(1)
second subpar first, s	e 6(1), d ragraph, second and ndents	Article 25(a), (b) and (c)
subpar	e 6(2), first ragraph, (a) and (b)	Article 26(1)(a) and (b)
second	e 6(2), d ragraph	Article 26(2)
Article	e 6(3)	Article 27
Article	e 6(4)	Article 28
Article	e 6(5)	Article 29
Article and (b	e 7(1)(a)	Article 30, first and second paragraphs
Article	e 7(2)	Article 60
first a	e 7(3), nd second ragraphs	Article 61, first and second paragraphs
	e 8(1)(a), entence	Article 32, first paragraph
	e 8(1)(a), d and third nces	Article 36, first and second paragraphs
Article	e 8(1)(b)	Article 31
Article (c), fir subpar		Article 37(1)

Article 8(1) (c), second subparagraph, first indent	Article 37(2), first subparagraph
Article 8(1) (c), second subparagraph, second and third indents	Article 37(2), second and third subparagraphs
Article 8(1) (c), third subparagraph	Article 37(2), fourth subparagraph
Article 8(1) (c), fourth subparagraph	Article 37(3), first subparagraph
Article 8(1) (c), fifth subparagraph	_
Article 8(1) (c), sixth subparagraph	Article 37(3), second subparagraph
Article 8(1)(d), first and second subparagraphs	Article 38(1) and (2)
Article 8(1)(e), first sentence	Article 39, first paragraph
Article 8(1)(e), second and third sentences	Article 39, second paragraph
Article 8(2)	Article 32, second paragraph
Article 9(1)	Article 43
Article 9(2) introductory sentence	_
Article 9(2)(a)	Article 45
Article 9(2)(b)	Article 46
Article 9(2)(c), first and second indents	Article 52(a) and (b)
 Article 9(2)(c), third and fourth indents	Article 52(c)

Article 9(2)(e), first to sixth indents	Article 56(1)(a) to (f)
Article 9(2)(e), seventh indent	Article 56(1)(l)
Article 9(2)(e), eighth indent	Article 56(1)(g)
Article 9(2)(e), ninth indent	Article 56(1)(h)
Article 9(2)(e), tenth indent, first sentence	Article 56(1)(i)
Article 9(2)(e), tenth indent, second sentence	Article 24(2)
Article 9(2)(e), tenth indent, third sentence	Article 56(1)(i)
Article 9(2)(e), eleventh and twelfth indents	Article 56(1)(j) and (k)
Article 9(2)(f)	Article 57(1)
Article 9(3)	Article 58, first and second paragraphs
Article 9(3)(a) and (b)	Article 58, first paragraph, points (a) and (b)
Article 9(4)	Article 59(1) and (2)
Article 10(1)(a) and (b)	Article 62, points (1) and (2)
Article 10(2), first subparagraph, first sentence	Article 63
Article 10(2), first subparagraph, second and third sentences	Article 64(1) and (2)
Article 10(2), second subparagraph	Article 65

Article 10(2), third subparagraph, first, second and third indents	Article 66(a), (b) and (c)
Article 10(3), first subparagraph, first sentence	Article 70
Article 10(3), first subparagraph, second sentence	Article 71(1), first subparagraph
Article 10(3), second subparagraph	Article 71(1), second subparagraph
Article 10(3), third subparagraph	Article 71(2)
Article 11(A)(1) (a)	Article 73
Article 11(A)(1) (b)	Article 74
Article 11(A)(1) (c)	Article 75
Article 11(A)(1) (d)	Article 77
Article 11(A)(2) (a)	Article 78, first paragraph, point (a)
Article 11(A) (2)(b), first sentence	Article 78, first paragraph, point (b)
Article 11(A) (2)(b), second sentence	Article 78, second paragraph
Article 11(A)(3) (a) and (b)	Article 79, first paragraph, points (a) and (b) Article 87(a) and (b)
Article 11(A)(3) (c), first sentence	Article 79, first paragraph, point (c)

Article 11(A) (3)(c), second sentence	Article 79, second paragraph
Article 11(A) (4),first and second subparagraphs	Article 81, first and second paragraphs
Article 11(A)(5)	Article 82
Article 11(A) (6), first subparagraph, first and second sentences	Article 80(1), first subparagraph
Article 11(A) (6), first subparagraph, third sentence	Article 80(1), second subparagraph
Article 11(A) (6), second subparagraph	Article 80(1), first subparagraph
Article 11(A) (6), third subparagraph	-Article 80(2)
Article 11(A) (6), fourth subparagraph	Article 80(3)
Article 11(A)(7), first and second subparagraphs	Article 72, first and second paragraphs
Article 11(B)(1)	Article 85
Article 11(B)(3) (a)	Article 86(1)(a)
Article 11(B) (3)(b), first subparagraph	Article 86(1)(b)
Article 11(B) (3)(b), second subparagraph	Article 86(2)
Article 11(B) (3)(b), third subparagraph	Article 86(1)(b)
Article 11(B)(4)	Article 87
Article 11(B)(5)	Article 88

Article 11(B)(6), first and second subparagraphs	Article 89, first and second paragraphs
Article 11(C)(1), first and second subparagraphs	Article 90(1) and (2)
Article 11(C) (2), first subparagraph	Article 91(1)
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