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ANNEX I

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;
- activities carried out by radio and television bodies in so far as these are not exempt pursuant to Article 132(1)(q).

ANNEX II

[FINDICATIVE LIST OF THE ELECTRONICALLY SUPPLIED SERVICES REFERRED TO IN POINT (C) OF THE FIRST PARAGRAPH OF ARTICLE 58]

Textual Amendments

- **F1** Substituted by Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.
- (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;
- 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

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;
- 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;
- [F2] supply, including on loan by libraries, of books, newspapers and periodicals either on physical means of support or supplied electronically or both (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), other than publications wholly or predominantly devoted to advertising and other than publications wholly or predominantly consisting of video content or audible music;
- (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;
- (10a) [F3 renovation and repairing of private dwellings, excluding materials which account for a significant part of the value of the service supplied;
- (10b) window-cleaning and cleaning in private households;
- supply of goods and services of a kind normally intended for use in agricultural production but excluding capital goods such as machinery or buildings;
- accommodation provided in hotels and similar establishments, including the provision of holiday accommodation and the letting of places on camping or caravan sites;
- (12a) [F3 restaurant and catering services, it being possible to exclude the supply of (alcoholic and/or non-alcoholic) beverages;]
- (13) admission to sporting events;
- (14) use of sporting facilities;

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- (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:
- provision of medical and dental care and thermal treatment in so far as those services (17)are not exempt pursuant to points (b) to (e) of Article 132(1);
- supply of services provided in connection with street cleaning, refuse collection and (18)waste treatment, other than the supply of such services by bodies referred to in Article
- (19)[F3minor repairing of bicycles, shoes and leather goods, clothing and household linen (including mending and alteration);
- domestic care services such as home help and care of young, elderly, sick or disabled; (20)
- (21) hairdressing.]

Textual Amendments

- Substituted by Council Directive (EU) 2018/1713 of 6 November 2018 amending Directive 2006/112/ EC as regards rates of value added tax applied to books, newspapers and periodicals.
- F3 Inserted by Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax.

F4ANNEX IV

[F4LIST OF THE SERVICES REFERRED TO IN ARTICLE 106]

Textu F4	Deleted by Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax.
[F4]

ANNEX V

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	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	

ANNEX VI

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;
- supply of residues and other recyclable materials consisting of ferrous and non-ferrous (3) 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;
- supply of, and certain processing services relating to, ferrous and non-ferrous waste (4)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;
- supply of the materials referred to in this annex after processing in the form of cleaning, (5)polishing, selection, cutting, fragmenting, pressing or casting into ingots;
- (6) supply of scrap and waste from the working of base materials.

ANNEX VII

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

- Crop production: (1)
 - general agriculture, including viticulture; (a)
 - (b) growing of fruit (including olives) and of vegetables, flowers and ornamental plants, both in the open and under glass;
 - production of mushrooms, spices, seeds and propagating materials; (c)

- (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 molluses and crustaceans;
 - (d) frog farming.

ANNEX VIII

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;
- 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

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

PART A

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);
- 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);
- 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;
- 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

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

Antiques

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

ANNEX X

[F5LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390c]

Textual Amendments

F5 Substituted by Act concerning the conditions of accession of the Republic of Croatia and the adjustments to the Treaty on European Union, the Treaty on the Functioning of the European Union and the Treaty establishing the European Atomic Energy Community.

PART A

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

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;
- 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;
- 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;
- 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;
- 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.

ANNEX XI

PART A

Repealed Directives with their successive amendments

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(1)
         Directive 67/227/EEC (OJ 71, 14.4.1967, p. 1301)
Directive 77/388/EEC
         Directive 77/388/EEC (OJ L 145, 13.6.1977, p. 1)
(2)
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)
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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)

[X1Directive 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).

$\label{eq:partbound} PART\ B$ 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 1005
	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
[^{x2} 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).

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ANNEX XII

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			Article 6(1)(c)

subparagraph, second indent	
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 first, so and this subpar	econd	Article 13(1), first, second and third subparagraphs
Article 4(5), for subpar	I	Article 13(2)
Article	5(1)	Article 14(1)
Article	5(2)	Article 15(1)
Article (b) and	e 5(3)(a), d (c)	Article 15(2)(a), (b) and (c)
Article (b) and	e 5(4)(a), d (c)	Article 14(2)(a), (b) and (c)
Article	5(5)	Article 14(3)
Article first ar senten	nd second	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 ce	Article 19, first paragraph
Article second senten	d and third	Article 19, second paragraph
	e 6(1), first ragraph	Article 24(1)
	ragraph, econd and	Article 25(a), (b) and (c)
subpar	e 6(2), first ragraph, (a) and (b)	Article 26(1)(a) and (b)
Article second subpar		Article 26(2)
Article	e 6(3)	Article 27
Article	2 6(4)	Article 28
Article	6(5)	Article 29
Article and (b)	e 7(1)(a)	Article 30, first and second paragraphs

Article 7(2)	Article 60
Article 7(3), first and second subparagraphs	Article 61, first and second paragraphs
Article 8(1)(a), first sentence	Article 32, first paragraph
Article 8(1)(a), second and third sentences	Article 36, first and second paragraphs
Article 8(1)(b)	Article 31
Article 8(1) (c), first subparagraph	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

Arti (a)	icle 11(A)(2)	Article 78, first paragraph, point (a)
(2)(icle 11(A) b), first tence	Article 78, first paragraph, point (b)
(2)(icle 11(A) b), second tence	Article 78, second paragraph
	icle 11(A)(3) and (b)	Article 79, first paragraph, points (a) and (b) Article 87(a) and (b)
	icle 11(A)(3) first sentence	Article 79, first paragraph, point (c)
(3)(icle 11(A) c), second tence	Article 79, second paragraph
(4), and	icle 11(A) first second paragraphs	Article 81, first and second paragraphs
Arti	icle 11(A)(5)	Article 82
(6), subj	ficle 11(A) first paragraph, t and second tences	Article 80(1), first subparagraph
(6), sub	icle 11(A) first paragraph, d sentence	Article 80(1), second subparagraph
(6),	icle 11(A) second paragraph	Article 80(1), first subparagraph
(6),	icle 11(A) third paragraph	-Article 80(2)
(6),	fourth paragraph	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)
Article 11(C) (2), second subparagraph, first and second sentences	Article 91(2), first and second subparagraphs
Article 11(C)(3), first and second indents	Article 92(a) and (b)
Article 12(1)	Article 93, first paragraph
Article 12(1)(a)	Article 93, second paragraph, point (a)
Article 12(1)(b)	Article 93, second paragraph, point (c)

Article 12(2), first and second indents	Article 95, first and second paragraphs
Article 12(3) (a), first subparagraph, first sentence	Article 96
Article 12(3) (a), first subparagraph, second sentence	Article 97(1)
Article 12(3) (a), second subparagraph	Article 97(2)
Article 12(3) (a), third subparagraph, first sentence	Article 98(1)
Article 12(3) (a), third subparagraph, second sentence	Article 98(2), first subparagraph Article 99(1)
Article 12(3) (a), fourth subparagraph	Article 98(2), second subparagraph
Article 12(3)(b), first sentence	Article 102, first paragraph
Article 12(3)(b), second, third and fourth sentences	Article 102, second paragraph
Article 12(3) (c), first subparagraph	Article 103(1)
Article 12(3) (c), second subparagraph, first and second indents	Article 103(2)(a) and (b)
Article 12(4), first subparagraph	Article 99(2)
Article 12(4), second subparagraph, first and second sentences	Article 100, first and second paragraphs

Article 12(4), third subparagraph	Article 101
Article 12(5)	Article 94(2)
Article 12(6)	Article 105
Article 13(A) (1), introductory sentence	Article 131
Article 13(A)(1) (a) to (n)	Article 132(1)(a) to (n)
Article 13(A) (1)(o), first sentence	Article 132(1)(o)
Article 13(A) (1)(o), second sentence	Article 132(2)
Article 13(A)(1) (p) and (q)	Article 132(1)(p) and (q)
Article 13(A)(2) (a), first to fourth indents	[XI Article 133, first paragraph, points (a) to (d)]
Article 13(A) (2)(b), first and second indents	Article 134(a) and (b)
Article 13(B), introductory sentence	Article 131
Article 13(B)(a)	Article 135(1)(a)
Article 13(B) (b), first subparagraph	Article 135(1)(l)
Article 13(B) (b), first subparagraph, points (1) to (4)	Article 135(2), first subparagraph, points (a) to (d)
Article 13(B) (b), second subparagraph	Article 135(2), second subparagraph
Article 13(B)(c)	Article 136(a) and (b)
Article 13(B)(d)	-
Article 13(B)(d), points (1) to (5)	Article 135(1)(b) to (f)

Article 13(B) (d), point (5), first and second indents	Article 135(1)(f)
Article 13(B)(d), point (6)	Article 135(1)(g)
Article 13(B)(e) to (h)	Article 135(1)(h) to (k)
Article 13(C), first subparagraph, point (a)	Article 137(1)(d)
Article 13(C), first subparagraph, point (b)	Article 137(1) (a), (b) and (c)
Article 13(C), second subparagraph	Article 137(2), first and second subparagraphs
Article 14(1), introductory sentence	Article 131
Article 14(1)(a)	[^{X1} Article 143 (a)]
Article 14(1)(d), first and second subparagraphs	Article 143(b) and (c)
Article 14(1)(e)	Article 143(e)
Article 14(1)(g), first to fourth indents	Article 143(f) to (i)
Article 14(1)(h)	Article 143(j)
Article 14(1)(i)	Article 144
Article 14(1)(j)	Article 143(k)
Article 14(1)(k)	Article 143(l)
Article 14(2), first subparagraph	Article 145(1)
Article 14(2), second subparagraph, first, second and third indents	Article 145(2), first, second and third subparagraphs

Article 14(2), third subparagra		Article 145(3)
Article 15, introductor sentence		Article 131
Article 15, (1)	point	Article 146(1)(a)
Article 15, point (2), fi subparagra	irst	Article 146(1)(b)
Article 15, (2), second subparagra first and se indents	ph,	Article 147(1), first subparagraph, points (a) and (b)
Article 15, (2), second subparagra third inden first part of sentence	ph, t,	Article 147(1), first subparagraph, point (c)
Article 15, (2), second subparagra third indensecond part the sentence	ph, t,	Article 147(1), second subparagraph
Article 15, point (2), the subparagraging first and see indents	hird ph,	Article 147(2), first and second subparagraphs
Article 15, point (2), fo subparagra		Article 147(2), third subparagraph
Article 15, (3)	point	Article 146(1)(d)
Article 15, point (4), fi subparagra points (a) a	ph,	Article 148(a)
Article 15, point (4), fi subparagra point (c)	irst	Article 148(b)

Article 15, point (4), second subparagraph, first and second sentences	Article 150(1) and (2)
Article 15, point (5)	Article 148(c)
Article 15, point (6)	Article 148(f)
Article 15, point (7)	Article 148(e)
Article 15, point (8)	Article 148(d)
Article 15, point (9)	Article 148(g)
Article 15, point (10), first subparagraph, first to fourth indents	Article 151(1), first subparagraph, points (a) to (d)
Article 15, point (10), second subparagraph	Article 151(1), second subparagraph
Article 15, point (10), third subparagraph	Article 151(2)
Article 15, point (11)	Article 152
Article 15, point (12), first sentence	Article 146(1)(c)
Article 15, point (12), second sentence	Article 146(2)
Article 15, point (13)	Article 146(1)(e)
Article 15, point (14), first and second subparagraphs	Article 153, first and second paragraphs
Article 15, point (15)	Article 149
Article 16(1)	
 Article 16(2)	Article 164(1)

Article 16(3)	Article 166
Article 17(1)	Article 167
Article 17(2), (3) and (4)	_
Article 17(5), first and second subparagraphs	Article 173(1), first and second subparagraphs
Article 17(5), third subparagraph, points (a) to (e)	Article 173(2)(a) to (e)
Article 17(6)	Article 176
Article 17(7), first and second sentences	Article 177, first and second paragraphs
Article 18(1)	_
Article 18(2), first and second subparagraphs	Article 179, first and second paragraphs
Article 18(3)	Article 180
Article 18(4), first and second subparagraphs	Article 183, first and second paragraphs
Article 19(1), first subparagraph, first indent	Article 174(1), first subparagraph, point (a)
Article 19(1), first subparagraph, second indent, first sentence	Article 174(1), first subparagraph, point (b)
Article 19(1), first subparagraph, second indent, second sentence	Article 174(1), second subparagraph
Article 19(1), second subparagraph	Article 175(1)
Article 19(2), first sentence	Article 174(2)(a)
Article 19(2), second sentence	Article 174(2)(a) and (b)

Document Generated: 2024-01-15

Article 19(2), third sentence	Article 174(3)
Article 19(3), first subparagraph, first and second sentences	Article 175(2), first subparagraph
Article 19(3), first subparagraph, third sentence	Article 175(2), second subparagraph
Article 19(3), second subparagraph	Article 175(3)
Article 20(1), introductory sentence	Article 186
Article 20(1)(a)	Article 184
Article 20(1)(b), first part of the first sentence	Article 185(1)
Article 20(1)(b), second part of the first sentence	Article 185(2), first subparagraph
Article 20(1)(b), second sentence	Article 185(2), second subparagraph
Article 20(2), first subparagraph, first sentence	Article 187(1), first subparagraph
Article 20(2), first subparagraph, second and third sentences	Article 187(2), first and second subparagraphs
Article 20(2), second and third subparagraphs	Article 187(1), second and third subparagraphs
Article 20(3), first subparagraph, first sentence	Article 188(1), first subparagraph
Article 20(3), first	Article 188(1), second and third subparagraphs

subparagraph, second sentence	
Article 20(3), first subparagraph, third sentence	Article 188(2)
Article 20(3), second subparagraph	Article 188(2)
Article 20(4), first subparagraph, first to fourth indents	Article 189(a) to (d)
Article 20(4), second subparagraph	Article 190
Article 20(5)	Article 191
Article 20(6)	Article 192
Article 21	_
Article 22	_
Article 22a	Article 249
Article 23, first paragraph	Article 211, first paragraph Article 260
Article 23, second paragraph	Article 211, second paragraph
Article 24(1)	Article 281
[^{X1} Article 24(2), introductory sentence]	Article 292
Article 24(2) (a), first subparagraph	Article 284(1)
Article 24(2)(a), second and third subparagraphs	Article 284(2), first and second subparagraphs
Article 24(2)(b), first and second sentences	Article 285, first and second paragraphs
Article 24(2)(c)	Article 286

Document Generated: 2024-01-15

	Article 24(3), first subparagraph	Article 282
	Article 24(3), second subparagraph, first sentence	Article 283(2)
	Article 24(3), second subparagraph, second sentence	Article 283(1)(a)
	Article 24(4), first subparagraph	Article 288, first paragraph, points (1) to (4)
	Article 24(4), second subparagraph	Article 288, second paragraph
	Article 24(5)	Article 289
	Article 24(6)	Article 290
	Article 24(7)	Article 291
	Article 24(8)(a), (b) and (c)	Article 293, points (1), (2) and (3)
	Article 24(9)	Article 294
	[X1 Article 24a, first paragraph, first to tenth indents]	Article 287, points (7) to (16)
[^{X2}	Article 24a, second paragraph	—J
	Article 25(1)	Article 296(1)
	Article 25(2), first to eighth indents	Article 295(1), points (1) to (8)
	Article 25(3), first subparagraph, first sentence	Article 297, first paragraph, first sentence and second paragraph
	Article 25(3), first subparagraph, second sentence	Article 298, first paragraph

Article 25(3), f subpara third se	agraph,	Article 299
Article 25(3), f subpara fourth a sentence	agraph, and fifth	Article 298, second paragraph
Article second subpara		Article 297, first paragraph, second sentence
Article 25(4), f subpara		Article 272(1), first subparagraph, point (e)
Article (6)	25(5) and	_
Article	25(7)	Article 304
Article	25(8)	Article 301(2)
Article	25(9)	Article 296(2)
Article	25(10)	Article 296(3)
Article and (12		_
Article first and sentence	d second	Article 306(1), first and second subparagraphs
Article third se		Article 306(2)
Article first and sentence	d second	Article 307, first and second paragraphs
Article third se		Article 308
Article first and sentence	d second	Article 309, first and second paragraphs
Article	26(4)	Article 310
Article (a), firs subpara	t	Article 311(1), point (2)

(a),	cle 26a(A) second paragraph	Article 311(2)
	cle 26a(A) and (c)	Article 311(1), points (3) and (4)
Artic (d)	cle 26a(A)	Article 311(1), point (1)
	cle 26a(A) and (f)	Article 311(1), points (5) and (6)
(g),	cle 26a(A) introductory ence	Article 311(1), point (7)
(g),	cle 26a(A) first and and indents	Article 311(3)
Artic (1)	cle 26a(B)	Article 313(1)
Artic (2)	cle 26a(B)	Article 314
(2),	rticle 26a(B) first to th indents]	Article 314(a) to (d)
(3), subp first	cle 26a(B) first paragraph, and second ences	Article 315, first and second paragraphs
(3),	cle 26a(B) second paragraph	Article 312
(3), subp	cle 26a(B) second paragraph, and second ints	Article 312, points (1) and (2)
(4),	cle 26a(B) first paragraph	Article 316(1)
(4), subp	paragraph, ats (a), (b)	Article 316(1) (a), (b) and (c)

(4), sec	26a(B) cond agraph	Article 316(2)
(4), this subpara	agraph, and second	Article 317, first and second paragraphs
Article (5)	26a(B)	Article 321
Article (6)	26a(B)	Article 323
Article (7)	26a(B)	Article 322
	26a(B) (b) and	Article 322(a), (b) and (c)
Article (8)	26a(B)	Article 324
Article (9)	26a(B)	Article 325
(10) fir and sec		Article 318(1), first and second subparagraphs
(10), the subpara	agraph, and second	Article 318(2)(a) and (b)
Article (10), for subpara		Article 318(3)
Article (11), fi subpara		Article 319
(11), se	agraph,	Article 320(1), first subparagraph
(11), se subpara	e 26a(B) econd ragraph, (b) and (c)	Article 320(1), second subparagraph

(11), t	e 26a(B) hird ragraph	Article 320(2)
	e 26a(C) troductory	Article 333(1) Article 334
(1), fir	e 26a(C) rst to indents	Article 334(a) to (d)
(2), fir	e 26a(C) rst and d indents	Article 336(a) and (b)
Article (3)	e 26a(C)	Article 337
(4), fii subpai first, s	e 26a(C) rst ragraph, second and ndents	Article 339, first paragraph, points (a), (b) and (c)
(4), se	e 26a(C) econd ragraph	Article 339, second paragraph
(5), fin and se		Article 340(1), first and second subparagraphs
(5), th	e 26a(C) ird ragraph	Article 340(2)
(6), fii subpar	ragraph, nd second	Article 338, first paragraph, points (a) and (b)
(6), se	e 26a(C) econd ragraph	Article 338, second paragraph
Article (7)	e 26a(C)	Article 335
	e 26a(D), uctory	
Article (a)	e 26a(D)	Article 313(2) Article 333(2)

Article 26a(D) (b)	Article 4(a) and (c)
Article 26a(D) (c)	Article 35 Article 139(3), first subparagraph
Article 26b(A), first subparagraph, point (i), first sentence	Article 344(1), point (1)
Article 26b(A), first subparagraph, point (i), second sentence	Article 344(2)
Article 26b(A), first subparagraph, point (ii), first to fourth indents	Article 344(1), point (2)
Article 26b(A), second subparagraph	Article 344(3)
Article 26b(A), third subparagraph	Article 345
Article 26b(B), first subparagraph	Article 346
Article 26b(B), second subparagraph	Article 347
Article 26b(C), first subparagraph	Article 348
Article 26b(C), second subparagraph, first and second sentences	Article 349(1) and (2)
Article 26b(C), third subparagraph	Article 350

Article 26b(C), fourth subparagraph	Article 351
Article 26b(D) (1)(a), (b) and (c)	Article 354(a), (b) and (c)
Article 26b(D) (2)	Article 355
Article 26b(E), first and second subparagraphs	Article 356(1), first and second subparagraphs
Article 26b(E), third and fourth subparagraphs	Article 356(2) and (3)
Article 26b(F), first sentence	Article 198(2) and (3)
Article 26b(F), second sentence	Articles 208 and 255
Article 26b(G) (1), first subparagraph	Article 352
Article 26b(G) (1), second subparagraph	
Article 26b(G) (2)(a)	Article 353
Article 26b(G) (2)(b), first and second sentences	Article 198(1) and (3)
Article 26c(A) (a) to (e)	Article 358, points (1) to (5)
Article 26c(B) (1)	Article 359
Article 26c(B) (2), first subparagraph	Article 360
Article 26c(B) (2), second subparagraph, first part of the first sentence	Article 361(1)
Article 26c(B) (2), second subparagraph,	Article 361(1)(a) to (e)

second part of the first sentence	
Article 26c(B) (2), second subparagraph, second sentence	Article 361(2)
Article 26c(B) (3), first and second subparagraphs	Article 362
Article 26c(B) (4)(a) to (d)	Article 363(a) to (d)
Article 26c(B) (5), first subparagraph	Article 364
Article 26c(B) (5), second subparagraph	Article 365
Article 26c(B) (6), first sentence	Article 366(1), first subparagraph
Article 26c(B) (6), second and third sentences	Article 366(1), second subparagraph
Article 26c(B) (6), fourth sentence	Article 366(2)
Article 26c(B) (7), first sentence	Article 367, first paragraph
Article 26c(B) (7), second and third sentences	Article 367, second paragraph
Article 26c(B) (8)	Article 368
Article 26c(B) (9), first sentence	Article 369(1)
Article 26c(B) (9), second and third sentences	Article 369(2), first and second subparagraphs
Article 26c(B) (10)	Article 204(1), third subparagraph

Article 27(1) first and second sentences	Article 395(1) first and second subparagraphs
Article 27(2), first and second sentences	Article 395(2), first subparagraphs
Article 27(2), third sentence	Article 395(2), second subparagraph
Article 27(3) and (4)	Article 395(3) and (4)
Article 27(5)	Article 394
Article 28(1) and (1a)	_
Article 28(2), introductory sentence	Article 109
Article 28(2) (a), first subparagraph	Article 110, first and second paragraphs
Article 28(2) (a), second subparagraph	
Article 28(2) (a), third subparagraph, first sentence	Article 112, first paragraph
Article 28(2) (a), third subparagraph, second and third sentences	Article 112, second paragraph
Article 28(2)(b)	Article 113
Article 28(2)(c), first and second sentences	Article 114(1), first and second subparagraphs
Article 28(2)(c), third sentence	Article 114(2)
Article 28(2)(d)	Article 115
Article 28(2)(e), first and second subparagraphs	Article 118, first and second paragraphs
Article 28(2)(f)	Article 120

Article 28(2)(g)	_
Article 28(2)(h), first and second subparagraphs	Article 121, first and second paragraphs
Article 28(2)(i)	Article 122
Article 28(2)(j)	Article 117(2)
Article 28(2)(k)	Article 116
Article 28(3)(a)	Article 370
Article 28(3)(b)	Article 371
Article 28(3)(c)	Article 391
Article 28(3)(d)	Article 372
Article 28(3)(e)	Article 373
Article 28(3)(f)	Article 392
Article 28(3)(g)	Article 374
Article 28(3a)	Article 376
Article 28(4) and (5)	Article 393(1) and (2)
Article 28(6), first subparagraph, first sentence	Article 106, first and second paragraphs
Article 28(6), first subparagraph, second sentence	Article 106, third paragraph
Article 28(6), second subparagraph, points (a), (b) and (c),	Article 107, first paragraph, points (a), (b) and (c)
Article 28(6), second subparagraph, point (d)	Article 107, second paragraph
Article 28(6), third subparagraph	Article 107, second paragraph
Article 28(6), fourth subparagraph, points (a), (b) and (c)	Article 108(a), (b) and (c)

Article 28(6), fifth and sixth subparagraphs	
Article 28a(1), introductory sentence	Article 2(1)
Article 28a(1) (a), first subparagraph	Article 2(1)(b)(i)
Article 28a(1) (a), second subparagraph	Article 3(1)
Article 28a(1) (a), third subparagraph	Article 3(3)
Article 28a(1)(b)	Article 2(1)(b) (ii)
Article 28a(1)(c)	Article 2(1)(b) (iii)
Article 28a(1a) (a)	Article 3(1)(a)
Article 28a(1a) (b), first subparagraph, first indent	Article 3(1)(b)
Article 28a(1a) (b), first subparagraph, second and third indents	Article 3(2), first subparagraph, points (a) and (b)
Article 28a(1a) (b), second subparagraph	Article 3(2), second subparagraph
Article 28a(2), introductory sentence	
Article 28a(2)(a)	Article 2(2), point (a) (i), (ii), and (iii)
Article 28a(2) (b), first subparagraph	Article 2(2), point (b)
Article 28a(2) (b), first subparagraph,	Article 2(2), point (b) (i), (ii), and (iii)

first and second indents	
Article 28a(2) (b), second subparagraph	Article 2(2), point (c)
Article 28a(3), first and second subparagraphs	Article 20, first and second paragraphs
Article 28a(4), first subparagraph	Article 9(2)
Article 28a(4), second subparagraph, first indent	Article 172(1), second subparagraph
Article 28a(4), second subparagraph, second indent	Article 172(1), first subparagraph
Article 28a(4), third subparagraph	Article 172(2)
Article 28a(5) (b), first subparagraph	Article 17(1), first subparagraph
Article 28a(5) (b), second subparagraph,	Article 17(1), second subparagraph and (2), introductory sentence
Article 28a(5) (b), second subparagraph, first indent	Article 17(2)(a) and (b)
Article 28a(5) (b), second subparagraph, second indent	Article 17(2)(c)
Article 28a(5) (b), second subparagraph, third indent	Article 17(2)(e)
Article 28a(5) (b), second subparagraph,	Article 17(2)(f), (g) and (h)

Document Generated: 2024-01-15

fifth, sixth and seventh indents	
Article 28a(5) (b), second subparagraph, eighth indent	Article 17(2)(d)
Article 28a(5) (b), third subparagraph	Article 17(3)
Article 28a(6), first subparagraph	Article 21
Article 28a(6), second subparagraph	Article 22
Article 28a(7)	Article 23
Article 28b(A) (1)	Article 40
Article 28b(A) (2), first and second subparagraphs	Article 41, first and second paragraphs
Article 28b(A) (2), third subparagraph, first and second indents	Article 42(a) and (b)
Article 28b(B) (1), first subparagraph, first and second indents	Article 33(1)(a) and (b)
Article 28b(B) (1), second subparagraph	Article 33(2)
Article 28b(B) (2), first subparagraph	Article 34(1)(a)
Article 28b(B) (2), first subparagraph, first and second indents	Article 34(1)(b) and (c)
Article 28b(B) (2), second subparagraph,	Article 34(2), first and second subparagraphs

first and second sentences	
Article 28b(B) (2), third subparagraph, first sentence	Article 34(3)
Article 28b(B) (2), third subparagraph, second and third sentences	_
Article 28b(B) (3), first and second subparagraphs	Article 34(4), first and second subparagraphs
Article 28b(C) (1), first indent, first subparagraph	Article 48, first paragraph
Article 28b(C) (1), first indent, second subparagraph	Article 49
Article 28b(C) (1), second and third indents	Article 48, second and third paragraphs
Article 28b(C) (2) and (3)	Article 47, first and second paragraphs
Article 28b(C) (4)	Article 51
Article 28b(D)	Article 53
Article 28b(E) (1), first and second subparagraphs	Article 50, first and second paragraphs
Article 28b(E) (2), first and second subparagraphs	Article 54, first and second paragraphs
Article 28b(E) (3), first and second subparagraphs	Article 44, first and second paragraphs

Article 28b(F), first and second paragraphs	Article 55, first and second paragraphs
Article 28c(A), introductory sentence	Article 131
Article 28c(A) (a), first subparagraph	Article 138(1)
Article 28c(A) (a), second subparagraph	Article 139(1), first and second subparagraphs
Article 28c(A) (b)	Article 138(2)(a)
Article 28c(A) (c), first subparagraph	Article 138(2)(b)
Article 28c(A) (c), second subparagraph	Article 139(2)
Article 28c(A) (d)	Article 138(2)(c)
Article 28c(B), introductory sentence	Articles 131
Article 28c(B) (a), (b) and (c)	Article 140(a), (b) and (c)
Article 28c(C)	Article 142
Article 28c(D), first subparagraph	Article 143(d)
Article 28c(D), second subparagraph	Article 131
Article 28c(E), point (1), first indent, replacing Article 16(1)	
— paragraph 1, first subparagraph	Article 155
— paragraph 1, first	Article 157(1)(a)

subparagraph, point (A)	
— paragraph 1, first subparagraph, point (B), first subparagraph, points (a), (b) and (c)	Article 156(1) (a), (b) and (c)
— paragraph 1, first subparagraph, point (B), first subparagraph, point (d), first and second indents	Article 156(1)(d) and (e)
— paragraph 1, first subparagraph, point (B), first subparagraph, point (e), first subparagraph	Article 157(1)(b)
— paragraph 1, first subparagraph, point (B), first subparagraph, point (e), second subparagraph,	Article 154

first		
 indent — paragrap	h	Article 154
1, first subparag point (B), first subparag point (e), second subparag second indent, first sentence	graph, graph,	
— paragrap 1, first subparag point (B), first subparag point (e), second subparag second indent, second sentence	graph, graph,	Article 157(2)
— paragrap 1, first subparag point (B), first subparag point (e), third subparag first indent	graph, graph,	
— paragrap 1, first subparag		Article 158(1) (a), (b) and (c)

point (B), first subparagraph, point (e), third subparagraph, second, third and fourth indents	
 paragraph first subparagraph, point (B), second subparagraph paragraph first subparagraph, point (C) 	Article 156(2) Article 159
— paragraph 1, first subparagraph, point (D), first subparagraph, points (a) and (b)	Article 160(1)(a) and (b)
— paragraph 1, first subparagraph, point (D), second subparagraph	Articles 160(2)
— paragraph 1, first subparagraph, point (E),	Article 161(a) and (b)

first and second indents		
— paragrap 1, second subparag		Article 202
— paragrap 1, third subparag		Article 163
Article 28c(E), point (1), second indent, inserting paragraph 1a into Article 16		
— paragrap 1a	h	Article 162
Article 28c(E), point (2), first indent, amending Article 16(2)		
— paragrap 2, first subparag		Article 164(1)
Article 28c(E), point (2), second indent, inserting the second and third subparagraphs into Article 16(2)		
— paragrap 2, second subparag		Article 164(2)
— paragrap 2, third subparag		Article 165
Article 28c(E), point (3), first to fifth indents		Article 141(a) to (e)

Artic first a sente	le 28d(1), and second nces	Article 68, first and second paragraphs
Artic and (le 28d(2) 3)	Article 69(1) and (2)
first a	le 28d(4), and second aragraphs	Article 67(1) and (2)
	le), first aragraph	Article 83
secon subpa	aragraph, and second	Article 84(1) and (2)
Artic	le 28e(2)	Article 76
Artic	le 28e(3)	Article 93, second paragraph, point (b)
Artic	le 28e(4)	Article 94(1)
(1) re	le 28f, point eplacing le 17(2), (3)	
_	paragraph 2(a)	Article 168(a)
_	paragraph 2(b)	Article 168(e)
_	paragraph 2(c)	Article 168(b) and (d)
_	paragraph 2(d)	Article 168(c)
_	paragraph 3(a), (b) and (c)	Article 169(a), (b) and (c) Article 170(a) and (b)
	paragraph 4, first subparagraph,	Article 171(1), first subparagraph

first indent	t	
— paragr 4, first subpar second indent	t ragraph, d	Article 171(2), first subparagraph
— paragr 4, second subpar point (a)		Article 171(1), second subparagraph
— paragr 4, second subpar point (b)		Article 171(2), second subparagraph
— paragr 4, second subpar point (c)		Article 171(3)
Article 28f, poin (2) replacing Article 18(1)	nt	
— paragr 1(a)	raph	Article 178(a)
— paragr 1(b)	raph	Article 178(e)
— paragr 1(c)	raph	Article 178(b) and (d)
— paragr 1(d)	raph	Article 178(f)
— paragr 1(e)	raph	Article 178(c)
Article 28f, poin (3) inserting	nt	

paragraph 3a into Article 18		
— paragrap 3a, first part of the sentence		Article 181
— paragrap 3a, second part of the sentence		Article 182
Article 28g replacing Article 21		
— paragrap 1(a), first subparag		Article 193
— paragrap 1(a), second subparag		Article 194(1) and (2)
— paragrap 1(b)	h	Article 196
— paragrap 1(c), first subparag first, second and third indents		Article 197(1) (a), (b) and (c)
— paragrap 1(c), second subparag		Article 197(2)
— paragrap 1(d)	h	Article 203

-	— paragrap 1(e)	h	Article 200
_	— paragrap 1(f)	h	Article 195
-	— paragrap 2	h	_
-	— paragrap 2(a), first sentence		Article 204(1), first subparagraph
-	— paragrap 2(a), second sentence		Article 204(2)
-	— paragrap 2(b)	h	Article 204(1), second subparagraph
-	— paragrap 2(c), first subparag		Article 199(1)(a) to (g)
_	 paragrap 2(c), second, third and fourth subparag 		Article 199(2), (3) and (4)
-	— paragrap 3	h	Article 205
-	— paragrap 4	h	Article 201
r	Article 28h eplacing Article 22		
_	— paragrap 1(a), first and	h	Article 213(1), first and second subparagraphs

second sentence	s	
— paragrap	h	Article 213(2)
— paragrap 1(c), first indent, first sentence		Article 214(1)(a)
— paragrap 1(c), first indent, second sentence		Article 214(2)
— paragrap 1(c), second and third indents	h	Article 214(1)(b) and (c)
— paragrap 1(d), first and second sentence		Article 215, first and second paragraphs
— paragrap	h	Article 216
— paragrap 2(a)	h	Article 242
[X1] parag 2(b), first and second subparag		Article 243(1) and (2)
— paragrap 3(a), first subparag		Article 220, point (1)

first sentence		
— paragrap 3(a), first subparag second sentence	graph,	Article 220, points (2) and (3)
— paragrap 3(a), second subparag		Article 220, points (4) and (5)
— paragrap 3(a), third subparag first and second sentence	graph,	Article 221(1), first and second subparagraphs
— paragrap 3(a), fourth subparag		Article 221(2)
— paragrap 3(a), fifth subparag first sentence	graph,	Article 219
— paragrap 3(a), fifth subparag second sentence	graph,	Article 228
— paragrap 3(a), sixth subparag		Article 222
— paragrap 3(a),	h	Article 223

	seventh subparagraph	
_	paragraph 3(a), eighth subparagraph, first and second sentences	Article 224(1) and (2)
	 paragraph 3(a), ninth subparagraph, first and second sentences 	Article 224(3), first subparagraph
_	- paragraph 3(a), ninth subparagraph, third sentence	Article 224(3), second subparagraph
_	– paragraph 3(a), tenth subparagraph	Article 225
_	paragraph 3(b), first subparagraph, first to twelfth indents	Article 226, points (1) to (12)
_	paragraph 3(b), first subparagraph, thirteenth indent	Article 226, points (13) and (14)
_	– paragraph 3(b), first	Article 226, point (15)

subparag fourteen indent	graph, th	
— paragrap 3(b), second subparag		Article 227
— paragrap 3(b), third subparag		Article 229
— paragrap 3(b), fourth subparag		Article 230
— paragrap 3(b), fifth subparag		Article 231
— paragrap 3(c), first subparag		Article 232
— paragrap 3(c), second subparag introduc sentence	graph, tory	Article 233(1), first subparagraph
— paragrap 3(c), second subparag first indent, first sentence	graph,	Article 233(1), first subparagraph, point (a)
— paragrap 3(c), second subparag first indent,		Article 233(2)

second sentence		
 paragrap 3(c), second subparag second indent, first sentence 	graph,	Article 233(1), first subparagraph, point (b)
— paragrap 3(c), second subparag second indent, second sentence	graph,	Article 233(3)
— paragrap 3(c), third subparag first sentence	graph,	Article 233(1), second subparagraph
— paragrap 3(c), third subparag second sentence	graph,	Article 237
— paragrap 3(c), fourth subparag first and second sentence	graph,	Article 234
— paragrap 3(c), fifth subparag		Article 235
— paragrap 3(c),	h	Article 236

sixth subparag	graph	
— paragrap 3(d), first subparag	h	Article 244
— paragrap 3(d), second subparag first sentence	graph,	Article 245(1)
— paragrap 3(d), second subparage second and third sentence	graph,	Article 245(2), first and second subparagraphs
— paragrap 3(d), third subparag first and second sentence	graph,	Article 246, first and second paragraphs
— paragrap 3(d), fourth, fifth and sixth subparag		Article 247(1), (2) and (3)
— paragrap 3(d), seventh subparag		Article 248
— paragrap 3(e), first subparag		Articles 217 and 241

_	paragraph	Article 218
	3(e), second subparagraph	
_	paragraph 4(a), first and second sentences	Article 252(1)
	paragraph 4(a), third and fourth sentences	Article 252(2), first and second subparagraphs
_	paragraph 4(a), fifth sentence	Article 250(2)
_	paragraph 4(b)	Article 250(1)
	paragraph 4(c), first indent, first and second subparagraphs	Article 251(a) and (b)
_	paragraph 4(c), second indent, first subparagraph	Article 251(c)
	paragraph 4(c), second indent, second subparagraph	Article 251(d) and (e)

— paragrap 5	h	Article 206
— paragrap 6(a), first and second sentence		Article 261(1)
— paragrap 6(a), third sentence		Article 261(2)
— paragrap 6(b), first subparag		Article 262
— paragrap 6(b), second subparag first sentence	graph,	Article 263(1), first subparagraph
— paragrap 6(b), second subparag second sentence	graph,	Article 263(2)
— paragrap 6(b), third subparag first and second indents		Article 264(1)(a) and (b)
— paragrap 6(b), third subparag third indent,		Article 264(1)(d)

first sentence		
— paragrap 6(b), third subparag third indent, second sentence	graph,	Article 264(2), first subparagraph
— paragrap 6(b), fourth subparag first indent		Article 264(1)(c) and (e)
— paragrap 6(b), fourth subparag second indent, first sentence	graph,	Article 264(1)(f)
— paragrap 6(b), fourth subparag second indent, second sentence	graph,	Article 264(2), second subparagraph
— paragrap 6(b), fifth subparag first and second indents		Article 265(1)(a) and (b)
— paragrap 6(b), fifth subparag third indent,		Article 265(1)(c)

first sentence		
— paragrap 6(b), fifth subparag third indent, second sentence	graph,	Article 265(2)
— paragrap 6(c), first indent	h	Article 263(1), second subparagraph
— paragrap 6(c), second indent	h	Article 266
— paragrap	h	Article 254
— paragrap 6(e), first subparag		Article 268
— paragrap 6(e), second subparag		Article 259
— paragrap 7, first part of the sentence		Article 207, first paragraph Article 256 Article 267
— paragrap 7, second part of the sentence		Article 207, second paragraph
— paragrap 8, first and	h	Article 273, first and second paragraphs

second subparag	graphs	
— paragrap 9(a), first subparag first indent		Article 272(1), first subparagraph, point (c)
— paragrap 9(a), first subparag second indent		Article 272(1), first subparagraph, points (a) and (d)
— paragrap 9(a), first subparag third indent		Article 272(1), first subparagraph, point (b)
— paragrap 9(a), second subparag		Article 272(1), second subparagraph
— paragrap 9(b)	h	Article 272(3)
— paragrap	h	Article 212
— paragrap 9(d), first subparag first and second indents		Article 238(1)(a) and (b)
— paragrap 9(d), second subparag first to fourth indents		Article 238(2)(a) to (d)

— paragrap 9(d), third subparag		Article 238(3)
— paragrap 9(e), first subparag		Article 239
 paragrap 9(e), second subparag first and second indents 		Article 240, points (1) and (2)
— paragrap	h	Articles 209 and 257
— paragrap	h	Articles 210 and 258
— paragrap 12, introduc sentence	tory	Article 269
— paragrap 12(a), first, second and third indents	h	Article 270(a), (b) and (c)
 paragrap 12(b), first second and third indents 	h	Article 271(a), (b) and (c)
Article 28i inserting a third subparagraph into Article 24(3)		

	paragrap 3, third subparag		Article 283(1)(b) and (c)
(1 a s su in	rticle 28j, point) inserting second bparagraph to Article 5(4)		
	paragrap 4, second subparag		Article 272(2)
(2	rticle 28j, point) replacing rticle 25(5) and)		
	paragrap 5, first subparag points (a), (b) and (c)		Article 300, points (1), (2) and (3)
	paragrap 5, second subparag		Article 302
	paragrap 6(a), first subparag first sentence		Article 301(1)
	paragrap 6(a), first subparag second sentence		Article 303(1)
_	paragrap 6(a), second subparag first,		Article 303(2) (a), (b) and (c)

second and third indents		
— paragrap 6(a), third subparag		Article 303(3)
— paragrap 6(b)	h	Article 301(1)
Article 28j, point (3) inserting a second subparagraph into Article 25(9)		
— paragrap 9, second subparag		Article 305
Article 28k, point (1), first subparagraph		_
Article 28k, point (1), second subparagraph, point (a)		Article 158(3)
Article 28k, point (1), second subparagraph, points (b) and (c)		_
Article 28k, points (2), (3) and (4)		_
Article 28k, point (5)		Article 158(2)
Article 281, first paragraph		
Article 281, second and third paragraphs		Article 402(1) and (2)
Article 281, fourth paragraph		_

Article 28m	Article 399, first paragraph
Article 28n	_
Article 28o(1), introductory sentence	Article 326, first paragraph
Article 28o(1) (a), first sentence	Article 327(1) and (3)
Article 28o(1) (a), second sentence	Article 327(2)
Article 28o(1)(b)	Article 328
Article 28o(1) (c), first second and third indents	Article 329(a), (b) and (c)
Article 28o(1) (d), first and second subparagraphs	Article 330, first and second paragraphs
Article 28o(1)(e)	Article 332
Article 28o(1)(f)	Article 331
Article 28o(1)(g)	Article 4(b)
Article 28o(1)(h)	Article 35 Article 139(3), second subparagraph
Article 28o(2)	Article 326, second paragraph
Article 28o(3)	Article 341
Article 28o(4)	_
Article 28p(1), first, second and third indents	Article 405, points (1), (2) and (3)
Article 28p(2)	Article 406
Article 28p(3), first subparagraph, first and second indents	Article 407(a) and (b)
Article 28p(3), second subparagraph	

Article 28p(4)(a) to (d)	Article 408(1)(a) to (d)
Article 28p(5), first and second indents	Article 408(2)(a) and (b)
Article 28p(6)	Article 409
Article 28p(7), first subparagraph, points (a), (b) and (c)	Article 410(1) (a), (b) and (c)
Article 28p(7), second subparagraph, first indent	
[X1Article 28p(7), second subparagraph, second and third indents]	[X1Article 410(2) (a) and (b)]
Article 29(1) to (4)	Article 398(1) to (4)
Article 29a	Article 397
Article 30(1)	Article 396(1)
Article 30(2), first and second sentences	Article 396(2), first subparagraph
Article 30(2), third sentence	Article 396(2), second subparagraph
Article 30(3) and (4)	Article 396(3) and (4)
Article 31(1)	_
Article 31(2)	Article 400
Article 33(1)	Article 401
Article 33(2)	Article 2(3)
Article 33a(1), introductory sentence	Article 274
Article 33a(1)(a)	Article 275
Article 33a(1)(b)	Article 276
Article 33a(1)(c)	Article 277

Article 33a(2), introductory sentence	Article 278
Article 33a(2)(a)	Article 279
Article 33a(2)(b)	Article 280
Article 34	Article 404
Article 35	Article 403
Articles 36 and 37	_
Article 38	Article 414
Annex A(I)(1) and (2)	Annex VII, point (1)(a) and (b)
Annex A(I)(3)	Annex VII, points (1)(c) and (d)
Annex A(II)(1) to (6)	Annex VII, points (2)(a) to (f)
Annex A(III) and (IV)	Annex VII, points (3) and (4)
Annex A(IV)(1) to (4)	Annex VII, points (4)(a) to (d)
Annex A(V)	Article 295(2)
Annex B, introductory sentence	Article 295(1), point (5)
Annex B, first to ninth indents	Annex VIII, points (1) to (9)
Annex C	_
Annex D(1) to (13)	Annex I, points (1) to (13)
Annex E(2)	Annex X, Part A, point (1)
Annex E(7)	Annex X, Part A, point (2)
Annex E(11)	Annex X, Part A, point (3)
Annex E(15)	Annex X, Part A, point (4)

Annex F(1)	Annex X, Part B, point (1)
Annex F(2)	Annex X, Part B, points (2)(a) to (j)
Annex F(5) to (8)	Annex X, Part B, points (3) to (6)
Annex F(10)	Annex X, Part B, point (7)
Annex F(12)	Annex X, Part B, point (8)
Annex F(16)	Annex X, Part B, point (9)
Annex F(17), first and second subparagraphs	Annex X, Part B, point (10)
Annex F(23)	Annex X, Part B, point (11)
Annex F(25)	Annex X, Part B, point (12)
Annex F(27)	Annex X, Part B, point (13)
Annex G(1) and (2)	Article 391
Annex H, first paragraph	Article 98(3)
Annex H, second paragraph, introductory sentence	_
Annex H, second paragraph, points (1) to (6)	Annex III, points (1) to (6)
Annex H, second paragraph, point (7), first and second subparagraphs	Annex III, points (7) and (8)
Annex H, second paragraph, points (8) to (17)	Annex III, points (9) to (18)
Annex I, introductory sentence	

Annex I(a), first to seventh indents		Annex IX, Part A, points (1) to (7)
Annex I(b), first and second indents		Annex IX, Part B, points (1) and (2)
Annex I(c)		Annex IX, Part C
Annex J, introductory sentence		Annex V, introductory sentence
Annex J		Annex V, points (1) to (25)
Annex K(1), first, second and third indents		Annex IV, points (1)(a), (b) and (c)
Annex K(2) to (5)		Annex IV, points (2) to (5)
Annex L, first paragraph, points (1) to (5)		Annex II, points (1) to (5)
Annex L, second paragraph		Article 56(2)
Annex M, points (a) to (f)		Annex VI, points (1) to (6)
	Article 1, point (1), second subparagraph, of Directive 89/465/EEC	Article 133, second paragraph
	Article 2 of Directive 94/5/ EC	Article 342
	Article 3, first and second sentences, of Directive 94/5/ EC	Article 343, first and second paragraphs
	Article 4 of Directive 2002/38/EC	Article 56(3) Article 57(2) Article 357
	Article 5 of Directive 2002/38/EC	_

	Annex VIII(II), point (2)(a) of the Act of Accession of Greece	Article 287, point (1)
	Annex VIII(II), point (2)(b) of the Act of Accession of Greece	Article 375
	Annex XXXII(IV), point (3)(a), first indent and second indent, first sentence, of the Act of Accession of Spain and Portugal	Article 287, points (2) and (3)
	Annex XXXII(IV), point (3)(b), first subparagraph, of the Act of Accession of Spain and Portugal	Article 377
	Annex XV(IX), point (2)(b), first subparagraph, of the Act of Accession of Austria, Finland and Sweden	Article 104
	Annex XV(IX), point (2)(c), first subparagraph, of the Act of Accession of Austria, Finland and Sweden	Article 287, point (4)
	Annex XV(IX), point (2)(f), first subparagraph, of the Act of Accession of Austria, Finland and Sweden	Article 117(1)

Annex XV(IX), point (2)(g), first subparagraph, of the Act of Accession of Austria, Finland and Sweden
Annex XV(IX), point (2)(h), first subparagraph, first and second indents, of the Act of Accession of Austria, Finland and Sweden Article 378(1)
Annex XV(IX), point (2)(i), first subparagraph, first indent, of the Act of Accession of Austria, Finland and Sweden
Annex XV(IX), point (2)(i), first subparagraph, second and third indents, of the Act of Accession of Austria, Finland and Sweden
Annex XV(IX), point (2)(j) of the Act of Accession of Austria, Finland and Sweden
Annex XV(IX), point (2)(1), first subparagraph, of the Act of Accession of Austria, Finland and Sweden
Annex XV(IX), point (2) (m), first Article 379(1)

	subparagraph, of the Act of Accession of Austria, Finland and Sweden Annex XV(IX), point (2)(n), first subparagraph, first and second indents, of the Act of Accession of Austria, Finland and Sweden	Article 379(2)
	Annex XV(IX), point (2)(x), first indent, of the Act of Accession of Austria, Finland and Sweden	Article 253
	Annex XV(IX), point (2)(x), second indent, of the Act of Accession of Austria, Finland and Sweden	Article 287, point (6)
	Annex XV(IX), point (2)(z), first subparagraph, of the Act of Accession of Austria, Finland and Sweden	Article 111(b)
	Annex XV(IX), point (2) (aa), first subparagraph, first and second indents, of the Act of Accession of Austria, Finland and Sweden	Article 380
	Protocol No 2 of the Act of Accession of Austria, Finland and Sweden	Article 6(1)(d)

	concerning the Åland Islands	
	Annex V(5), point (1)(a) of the 2003 Act of Accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia	Article 123
	Annex V(5), point (1)(b) of the 2003 Act of Accession	Article 381
	Annex VI(7), point (1)(a) of the 2003 Act of Accession	Article 124
	Annex VI(7), point (1)(b) of the 2003 Act of Accession	Article 382
	Annex VII(7), point (1), first and second subparagraphs, of the 2003 Act of Accession	Article 125(1) and (2)
	Annex VII(7), point (1), third subparagraph, of the 2003 Act of Accession	
	Annex VII(7), point (1), fourth subparagraph, of the 2003 Act of Accession	Article 383(a)
	Annex VII(7), point (1), fifth subparagraph, of the 2003 Act of Accession	_
	Annex VII(7), point (1), sixth	Article 383(b)

		subparagraph, of	
		the 2003 Act of Accession	
		Annex VIII(7), point (1)(a) of the 2003 Act of Accession	_
		Annex VIII(7), point (1) (b), second subparagraph, of the 2003 Act of Accession	Article 384(a)
		[XI Annex VIII(7), point (1)(b), third subparagraph, of the 2003 Act of Accession]	Article 384(b)
		Annex IX(8), point (1) of the 2003 Act of Accession	Article 385
		Annex X(7), point (1)(a)(i) and (ii) of the 2003 Act of Accession	Article 126(a) and (b)
		Annex X(7), point (1)(c) of the 2003 Act of Accession	Article 386
		Annex XI(7), point (1) of the 2003 Act of Accession	Article 127
		Annex XI(7), point (2)(a) of the 2003 Act of Accession	Article 387(c)
		Annex XI(7), point (2)(b) of the 2003 Act of Accession	Article 387(a)
		Annex XI(7), point (2)(c) of	Article 387(b)

the 2003 Act of Accession	
Annex XII(9), point (1)(a) of the 2003 Act of Accession	Article 128(1) and (2)
Annex XII(9), point (1)(b) of the 2003 Act of Accession	Article 128(3), (4) and (5)
Annex XII(9), point (2) of the 2003 Act of Accession	Article 388
Annex XIII(9), point (1)(a) of the 2003 Act of Accession	Article 129(1) and (2)
Annex XIII(9), point (1)(b) of the 2003 Act of Accession	Article 389
Annex XIV(7), first subparagraph, of the 2003 Act of Accession	Article 130(a) and (b)
Annex XIV(7), second subparagraph, of the 2003 Act of Accession	_
Annex XIV(7), third subparagraph, of the 2003 Act of Accession	Article 390