

## 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;
- (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

### [<sup>F1</sup>INDICATIVE 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;
- (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.

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

### 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;
- (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) [<sup>F2</sup>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) [<sup>F3</sup>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;]
- (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;
- (12a) [<sup>F3</sup>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;

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

- (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.
- (19) [<sup>F3</sup>minor repairing of bicycles, shoes and leather goods, clothing and household linen (including mending and alteration);
- (20) domestic care services such as home help and care of young, elderly, sick or disabled;
- (21) hairdressing.]

**Textual Amendments**

- F2** 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.](#)

<sup>F4</sup>ANNEX IV

[<sup>F4</sup>LIST OF THE SERVICES REFERRED TO IN ARTICLE 106]

**Textual Amendments**

- 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.](#)

[<sup>F4</sup>.....]

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

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

(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 propane and butane; also including crude petroleum oils)
	2710	
	2711 12	
	2711 13	
(14)	Chapters 28 and 29	Chemicals in bulk
(15)	4001	Rubber, in primary forms or in plates, sheets or strip
	4002	
(16)	5101	Wool
(17)	7106	Silver
(18)	7110 11 00	Platinum (palladium, rhodium)
	7110 21 00	
	7110 31 00	
(19)	7402	Copper
	7403	
	7405	
	7408	
(20)	7502	Nickel

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

(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;
- (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

##### 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;

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

- (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

### 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

### 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);
- (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

##### **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).

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

## 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

### [<sup>F5</sup>LIST 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;



---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

- (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.

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

## ANNEX XI

### PART A

#### **Repealed Directives with their successive amendments**

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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

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 \(Official Journal of the European Union L 347, 11 December 2006\)](#).

## 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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

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 \(Official Journal of the European Union L 347, 11 December 2006\)](#).

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

## ANNEX XII

## CORRELATION TABLE

<b>Directive 67/227/EEC</b>	<b>Directive 77/388/EEC</b>	<b>Amending Directives</b>	<b>Other acts</b>	<b>This Directive</b>
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)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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)
	Article 5(6), first and second sentences			Article 16, first and second paragraphs
	Article 5(7)(a), (b) and (c)			Article 18(a), (b) and (c)
	Article 5(8), first sentence			Article 19, first paragraph
	Article 5(8), second and third sentences			Article 19, second paragraph
	Article 6(1), first subparagraph			Article 24(1)
	Article 6(1), second subparagraph, first, second and third indents			Article 25(a), (b) and (c)
	Article 6(2), first subparagraph, points (a) and (b)			Article 26(1)(a) and (b)
	Article 6(2), second subparagraph			Article 26(2)
	Article 6(3)			Article 27
	Article 6(4)			Article 28
	Article 6(5)			Article 29
	Article 7(1)(a) and (b)			Article 30, first and second paragraphs

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

	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



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

	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)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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			[ <sup>X1</sup> 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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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)			[ <sup>X1</sup> 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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	Article 14(2), third subparagraph			Article 145(3)
	Article 15, introductory sentence			Article 131
	Article 15, point (1)			Article 146(1)(a)
	Article 15, point (2), first subparagraph			Article 146(1)(b)
	Article 15, point (2), second subparagraph, first and second indents			Article 147(1), first subparagraph, points (a) and (b)
	Article 15, point (2), second subparagraph, third indent, first part of the sentence			Article 147(1), first subparagraph, point (c)
	Article 15, point (2), second subparagraph, third indent, second part of the sentence			Article 147(1), second subparagraph
	Article 15, point (2), third subparagraph, first and second indents			Article 147(2), first and second subparagraphs
	Article 15, point (2), fourth subparagraph			Article 147(2), third subparagraph
	Article 15, point (3)			Article 146(1)(d)
	Article 15, point (4), first subparagraph, points (a) and (b)			Article 148(a)
	Article 15, point (4), first subparagraph, point (c)			Article 148(b)



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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)

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

	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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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
	[ <sup>XI</sup> 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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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
	[ <sup>X1</sup> Article 24a, first paragraph, first to tenth indents]			Article 287, points (7) to (16)
[ <sup>X2</sup>	Article 24a, second paragraph			—]
	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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	Article 25(3), first subparagraph, third sentence			Article 299
	Article 25(3), first subparagraph, fourth and fifth sentences			Article 298, second paragraph
	Article 25(3), second subparagraph			Article 297, first paragraph, second sentence
	Article 25(4), first subparagraph			Article 272(1), first subparagraph, point (e)
	Article 25(5) and (6)			—
	Article 25(7)			Article 304
	Article 25(8)			Article 301(2)
	Article 25(9)			Article 296(2)
	Article 25(10)			Article 296(3)
	Article 25(11) and (12)			—
	Article 26(1) first and second sentences			Article 306(1), first and second subparagraphs
	Article 26(1) third sentence			Article 306(2)
	Article 26(2), first and second sentences			Article 307, first and second paragraphs
	Article 26(2), third sentence			Article 308
	Article 26(3), first and second sentences			Article 309, first and second paragraphs
	Article 26(4)			Article 310
	Article 26a(A) (a), first subparagraph			Article 311(1), point (2)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	Article 26a(A) (a), second subparagraph			Article 311(2)
	Article 26a(A) (b) and (c)			Article 311(1), points (3) and (4)
	Article 26a(A) (d)			Article 311(1), point (1)
	Article 26a(A) (e) and (f)			Article 311(1), points (5) and (6)
	Article 26a(A) (g), introductory sentence			Article 311(1), point (7)
	Article 26a(A) (g), first and second indents			Article 311(3)
	Article 26a(B) (1)			Article 313(1)
	Article 26a(B) (2)			Article 314
	[ <sup>XI</sup> Article 26a(B) (2), first to fourth indents]			Article 314(a) to (d)
	Article 26a(B) (3), first subparagraph, first and second sentences			Article 315, first and second paragraphs
	Article 26a(B) (3), second subparagraph			Article 312
	Article 26a(B) (3), second subparagraph, first and second indents			Article 312, points (1) and (2)
	Article 26a(B) (4), first subparagraph			Article 316(1)
	Article 26a(B) (4), first subparagraph, points (a), (b) and (c)			Article 316(1) (a), (b) and (c)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	Article 26a(B) (4), second subparagraph			Article 316(2)
	Article 26a(B) (4), third subparagraph, first and second sentences			Article 317, first and second paragraphs
	Article 26a(B) (5)			Article 321
	Article 26a(B) (6)			Article 323
	Article 26a(B) (7)			Article 322
	Article 26a(B) (7)(a), (b) and (c)			Article 322(a), (b) and (c)
	Article 26a(B) (8)			Article 324
	Article 26a(B) (9)			Article 325
	Article 26a(B) (10) first and second subparagraphs			Article 318(1), first and second subparagraphs
	Article 26a(B) (10), third subparagraph, first and second indents			Article 318(2)(a) and (b)
	Article 26a(B) (10), fourth subparagraph			Article 318(3)
	Article 26a(B) (11), first subparagraph			Article 319
	Article 26a(B) (11), second subparagraph, point (a)			Article 320(1), first subparagraph
	Article 26a(B) (11), second subparagraph, points (b) and (c)			Article 320(1), second subparagraph



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	Article 26a(B) (11), third subparagraph			Article 320(2)
	Article 26a(C) (1), introductory sentence			Article 333(1) Article 334
	Article 26a(C) (1), first to fourth indents			Article 334(a) to (d)
	Article 26a(C) (2), first and second indents			Article 336(a) and (b)
	Article 26a(C) (3)			Article 337
	Article 26a(C) (4), first subparagraph, first, second and third indents			Article 339, first paragraph, points (a), (b) and (c)
	Article 26a(C) (4), second subparagraph			Article 339, second paragraph
	Article 26a(C) (5), first and second subparagraphs			Article 340(1), first and second subparagraphs
	Article 26a(C) (5), third subparagraph			Article 340(2)
	Article 26a(C) (6), first subparagraph, first and second indents			Article 338, first paragraph, points (a) and (b)
	Article 26a(C) (6), second subparagraph			Article 338, second paragraph
	Article 26a(C) (7)			Article 335
	Article 26a(D), introductory sentence			—
	Article 26a(D) (a)			Article 313(2) Article 333(2)

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

	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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

	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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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)



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

	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)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	first indent		
—	paragraph 1, first subparagraph, point (B), first subparagraph, point (e), second subparagraph, second indent, first sentence		Article 154
—	paragraph 1, first subparagraph, point (B), first subparagraph, point (e), second subparagraph, second indent, second sentence		Article 157(2)
—	paragraph 1, first subparagraph, point (B), first subparagraph, point (e), third subparagraph, first indent		—
—	paragraph 1, first subparagraph,		Article 158(1) (a), (b) and (c)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	point (B), first subparagraph, point (e), third subparagraph, second, third and fourth indents		
—	paragraph 1, first subparagraph, point (B), second subparagraph		Article 156(2)
—	paragraph 1, first subparagraph, point (C)		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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	Article 28d(1), first and second sentences			Article 68, first and second paragraphs
	Article 28d(2) and (3)			Article 69(1) and (2)
	Article 28d(4), first and second subparagraphs			Article 67(1) and (2)
	Article 28e(1), first subparagraph			Article 83
	Article 28e(1), second subparagraph, first and second sentences			Article 84(1) and (2)
	Article 28e(2)			Article 76
	Article 28e(3)			Article 93, second paragraph, point (b)
	Article 28e(4)			Article 94(1)
	Article 28f, point (1) replacing Article 17(2), (3) and (4)			
	— 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



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	first indent		
—	paragraph 4, first subparagraph, second indent		Article 171(2), first subparagraph
—	paragraph 4, second subparagraph, point (a)		Article 171(1), second subparagraph
—	paragraph 4, second subparagraph, point (b)		Article 171(2), second subparagraph
—	paragraph 4, second subparagraph, point (c)		Article 171(3)
	Article 28f, point (2) replacing Article 18(1)		
—	paragraph 1(a)		Article 178(a)
—	paragraph 1(b)		Article 178(e)
—	paragraph 1(c)		Article 178(b) and (d)
—	paragraph 1(d)		Article 178(f)
—	paragraph 1(e)		Article 178(c)
	Article 28f, point (3) inserting		

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	second sentences		
—	paragraph 1(b)		Article 213(2)
—	paragraph 1(c), first indent, first sentence		Article 214(1)(a)
—	paragraph 1(c), first indent, second sentence		Article 214(2)
—	paragraph 1(c), second and third indents		Article 214(1)(b) and (c)
—	paragraph 1(d), first and second sentences		Article 215, first and second paragraphs
—	paragraph 1(e)		Article 216
—	paragraph 2(a)		Article 242
—	[ <sup>XI</sup> paragraph 2(b), first and second subparagraphs]		Article 243(1) and (2)
—	paragraph 3(a), first subparagraph,		Article 220, point (1)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	first sentence		
—	paragraph 3(a), first subparagraph, second sentence		Article 220, points (2) and (3)
—	paragraph 3(a), second subparagraph		Article 220, points (4) and (5)
—	paragraph 3(a), third subparagraph, first and second sentences		Article 221(1), first and second subparagraphs
—	paragraph 3(a), fourth subparagraph		Article 221(2)
—	paragraph 3(a), fifth subparagraph, first sentence		Article 219
—	paragraph 3(a), fifth subparagraph, second sentence		Article 228
—	paragraph 3(a), sixth subparagraph		Article 222
—	paragraph 3(a),		Article 223

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	subparagraph, fourteenth indent		
—	paragraph 3(b), second subparagraph		Article 227
—	paragraph 3(b), third subparagraph		Article 229
—	paragraph 3(b), fourth subparagraph		Article 230
—	paragraph 3(b), fifth subparagraph		Article 231
—	paragraph 3(c), first subparagraph		Article 232
—	paragraph 3(c), second subparagraph, introductory sentence		Article 233(1), first subparagraph
—	paragraph 3(c), second subparagraph, first indent, first sentence		Article 233(1), first subparagraph, point (a)
—	paragraph 3(c), second subparagraph, first indent,		Article 233(2)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

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



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	sixth subparagraph		
—	paragraph 3(d), first subparagraph		Article 244
—	paragraph 3(d), second subparagraph, first sentence		Article 245(1)
—	paragraph 3(d), second subparagraph, second and third sentences		Article 245(2), first and second subparagraphs
—	paragraph 3(d), third subparagraph, first and second sentences		Article 246, first and second paragraphs
—	paragraph 3(d), fourth, fifth and sixth subparagraphs		Article 247(1), (2) and (3)
—	paragraph 3(d), seventh subparagraph		Article 248
—	paragraph 3(e), first subparagraph		Articles 217 and 241

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	—	paragraph 3(e), second subparagraph		Article 218
	—	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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

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

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

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

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	— paragraph 9(d), third subparagraph		Article 238(3)
	— paragraph 9(e), first subparagraph		Article 239
	— paragraph 9(e), second subparagraph, first and second indents		Article 240, points (1) and (2)
	— paragraph 10		Articles 209 and 257
	— paragraph 11		Articles 210 and 258
	— paragraph 12, introductory sentence		Article 269
	— paragraph 12(a), first, second and third indents		Article 270(a), (b) and (c)
	— paragraph 12(b), first second and third indents		Article 271(a), (b) and (c)
	Article 28i inserting a third subparagraph into Article 24(3)		

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	— paragraph 3, third subparagraph		Article 283(1)(b) and (c)
	Article 28j, point (1) inserting a second subparagraph into Article 25(4)		
	— paragraph 4, second subparagraph		Article 272(2)
	Article 28j, point (2) replacing Article 25(5) and (6)		
	— paragraph 5, first subparagraph, points (a), (b) and (c)		Article 300, points (1), (2) and (3)
	— paragraph 5, second subparagraph		Article 302
	— paragraph 6(a), first subparagraph, first sentence		Article 301(1)
	— paragraph 6(a), first subparagraph, second sentence		Article 303(1)
	— paragraph 6(a), second subparagraph, first,		Article 303(2) (a), (b) and (c)



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	second and third indents			
—	paragraph 6(a), third subparagraph			Article 303(3)
—	paragraph 6(b)			Article 301(1)
	Article 28j, point (3) inserting a second subparagraph into Article 25(9)			
—	paragraph 9, second subparagraph			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 28l, first paragraph			—
	Article 28l, second and third paragraphs			Article 402(1) and (2)
	Article 28l, fourth paragraph			—

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

	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			—

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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			—
	[ <sup>XI</sup> Article 28p(7), second subparagraph, second and third indents]			[ <sup>XI</sup> Article 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

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

	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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

	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			—

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

	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		—

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

			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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

			Annex XV(IX), point (2)(g), first subparagraph, of the Act of Accession of Austria, Finland and Sweden	Article 119
			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	Article 378(2)(a) and (b)
			Annex XV(IX), point (2)(j) of the Act of Accession of Austria, Finland and Sweden	Article 287, point (5)
			Annex XV(IX), point (2)(l), first subparagraph, of the Act of Accession of Austria, Finland and Sweden	Article 111(a)
			Annex XV(IX), point (2)(m), first	Article 379(1)



---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

			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)

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

			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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

			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)
			[ <sup>XI</sup> 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)

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

			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