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ANNEX I U.K.

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

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

ANNEX II U.K.

[^{F1}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.

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ANNEX III U.K.

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

- (1) Foodstuffs (including beverages but excluding alcoholic beverages) for human and animal consumption; live animals, seeds, plants and ingredients normally intended for use in the preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs;
- (2) supply of water;
- (3) pharmaceutical products of a kind normally used for health care, prevention of illnesses and as treatment for medical and veterinary purposes, including products used for contraception and sanitary protection;
- (4) medical equipment, aids and other appliances normally intended to alleviate or treat disability, for the exclusive personal use of the disabled, including the repair of such goods, and supply of children's car seats;
- (5) transport of passengers and their accompanying luggage;
- (6) [^{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;]
- (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) [^{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;
- (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) [^{F3}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.](#)

^{F4}ANNEX IV **U.K.**

[^{F4}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.](#)

[^{F4}.....]

ANNEX V **U.K.**

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

| | CN-code | Description of goods |
|-----|---------|----------------------|
| (1) | 0701 | Potatoes |
| (2) | 0711 20 | Olives |

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| | | |
|------|--------------------|--|
| (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 |

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| | | |
|------|------------|-----------|
| (21) | 7601 | Aluminium |
| (22) | 7801 | Lead |
| (23) | 7901 | Zinc |
| (24) | 8001 | Tin |
| (25) | ex 8112 92 | Indium |
| | ex 8112 99 | |

ANNEX VI U.K.

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

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

ANNEX VII U.K.

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

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

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- (d) running of nurseries;
- (2) stock farming together with cultivation:
 - (a) general stock farming;
 - (b) poultry farming;
 - (c) rabbit farming;
 - (d) beekeeping;
 - (e) silkworm farming;
 - (f) snail farming;
- (3) forestry;
- (4) fisheries:
 - (a) freshwater fishing;
 - (b) fish farming;
 - (c) breeding of mussels, oysters and other molluscs and crustaceans;
 - (d) frog farming.

ANNEX VIII U.K.

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

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

ANNEX IX **U.K.**

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

PART A **U.K.**

Works of art

- (1) Pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (CN code 9701);
- (2) original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed, but not including any mechanical or photomechanical process (CN code 9702 00 00);
- (3) original sculptures and statuary, in any material, provided that they are executed entirely by the artist; sculpture casts the production of which is limited to eight copies and supervised by the artist or his successors in title (CN code 9703 00 00); on an exceptional basis, in cases determined by the Member States, the limit of eight copies may be exceeded for statuary casts produced before 1 January 1989;
- (4) tapestries (CN code 5805 00 00) and wall textiles (CN code 6304 00 00) made by hand from original designs provided by artists, provided that there are not more than eight copies of each;
- (5) individual pieces of ceramics executed entirely by the artist and signed by him;
- (6) enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares;
- (7) photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to 30 copies, all sizes and mounts included.

PART B **U.K.**

Collectors' items

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

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PART C **U.K.**

Antiques

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

ANNEX X **U.K.**

[^{F5}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 **U.K.**

Transactions which Member States may continue to tax

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

PART B **U.K.**

Transactions which Member States may continue to exempt

- (1) Admission to sporting events;
- (2) the supply of services by authors, artists, performers, lawyers and other members of the liberal professions, other than the medical and paramedical professions, with the exception of the following:
 - (a) assignments of patents, trade marks and other similar rights, and the granting of licences in respect of such rights;

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- (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.

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ANNEX XI **U.K.**PART A **U.K.****Repealed Directives with their successive amendments**

- (1) Directive 67/227/EEC (OJ 71, 14.4.1967, p. 1301) **U.K.**
Directive 77/388/EEC
- (2) Directive 77/388/EEC (OJ L 145, 13.6.1977, p. 1) **U.K.**
Directive 78/583/EEC (OJ L 194, 19.7.1978, p. 16)
Directive 80/368/EEC (OJ L 90, 3.4.1980, p. 41)
Directive 84/386/EEC (OJ L 208, 3.8.1984, p. 58)
Directive 89/465/EEC (OJ L 226, 3.8.1989, p. 21)
Directive 91/680/EEC (OJ L 376, 31.12.1991, p. 1) — (except for Article 2)
Directive 92/77/EEC (OJ L 316, 31.10.1992, p. 1)
Directive 92/111/EEC (OJ L 384, 30.12.1992, p. 47)
Directive 94/4/EC (OJ L 60, 3.3.1994, p. 14) — (only Article 2)
Directive 94/5/EC (OJ L 60, 3.3.1994, p. 16)
Directive 94/76/EC (OJ L 365, 31.12.1994, p. 53)
Directive 95/7/EC (OJ L 102, 5.5.1995, p. 18)
Directive 96/42/EC (OJ L 170, 9.7.1996, p. 34)
Directive 96/95/EC (OJ L 338, 28.12.1996, p. 89)
Directive 98/80/EC (OJ L 281, 17.10.1998, p. 31)
Directive 1999/49/EC (OJ L 139, 2.6.1999, p. 27)
Directive 1999/59/EC (OJ L 162, 26.6.1999, p. 63)
Directive 1999/85/EC (OJ L 277, 28.10.1999, p. 34)
Directive 2000/17/EC (OJ L 84, 5.4.2000, p. 24)
Directive 2000/65/EC (OJ L 269, 21.10.2000, p. 44)
Directive 2001/4/EC (OJ L 22, 24.1.2001, p. 17)
Directive 2001/115/EC (OJ L 15, 17.1.2002, p. 24)
Directive 2002/38/EC (OJ L 128, 15.5.2002, p. 41)
Directive 2002/93/EC (OJ L 331, 7.12.2002, p. 27)
Directive 2003/92/EC (OJ L 260, 11.10.2003, p. 8)
Directive 2004/7/EC (OJ L 27, 30.1.2004, p. 44)

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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)

[^{X1}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 **U.K.**

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 |

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| | |
|--------------------------------------|---|
| 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 |
| [^{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 **U.K.**

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) |

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| | | | | |
|--|---|--|--|--|
| | 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 |

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| | | | | |
|--|--|--|--|--|
| | 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 |

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| | 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 |

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| | 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) |

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| | 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 |

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| | 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 |
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| | 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) |

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| | 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) |

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| | 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) |

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| | 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) |
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| | 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) |
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| | 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 |
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| | 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 |

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| | 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) |

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| | 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 |

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| | 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) |

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| | 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) |

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| | 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) |

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| | Article 28d(1), first and second sentences | | | Article 68, first and second paragraphs |
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| | 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 |

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| | 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 | | |

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| | 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 |

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| | — | 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 |

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| | 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 |
| — | [^{X1} paragraph 2(b), first and second subparagraphs] | | Article 243(1) and (2) |
| — | paragraph 3(a), first subparagraph, | | Article 220, point (1) |

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| | 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 |

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| | 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) |

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| | 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) |

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| | 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 |

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| | 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 |

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| | — | 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) |

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| | | | | |
|--|---|---|--|--|
| | — | 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) |

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|--|---|---|--|-------------------------------------|
| | — | 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) |

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| | 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 |

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| | | | |
|---|--|--|--|
| | 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) |

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| | — 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) | | |

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| | — 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) |

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| | 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 | | | — |

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| | 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 | | | — |

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| | 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 | | | — |
| | [^{XI} Article 28p(7), second subparagraph, second and third indents] | | | [^{XI} 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 |

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| | 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) |

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| | 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 | | | — |

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| | 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 | | — |

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| | | | Annex VIII(II), point (2)(a) of the Act of Accession of Greece | Article 287, point (1) |
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| | | | 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) |

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| | | | 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) |

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| | | | 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) |

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| | | | 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) |

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| | | | 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) |
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| | | | Annex XI(7), point (2)(c) of | Article 387(b) |

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| | | | 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 |