ANNEX IV

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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 IV

## **VERTICAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10** J.Provisions

- 1. Provisions for pensions and similar obligations.
- 2. Provisions for taxation.
- 3. Other provisions.