

ANNEX VII

CORRELATION TABLE

Directive 78/660/EEC	Directive 83/349/EEC	This Directive
Article 1(1), first subparagraph, introductory wording	—	Article 1(1), point (a)
Article 1(1), first subparagraph, first to twenty seventh indents	—	Annex I
Article 1(1), second subparagraph	—	Article 1(1), point (b)
Article 1(1), second subparagraph, points (a) to (aa)	—	Annex II
Article 1(1), third subparagraph	—	—
Article 1(2)	—	—
Article 2(1)	—	Article 4(1)
Article 2(2)	—	Article 4(2)
Article 2(3)	—	Article 4(3)
Article 2(4)	—	Article 4(3)
Article 2(5)	—	Article 4(4)
Article 2(6)	—	Article 4(5)
Article 3	—	Article 9(1)
Article 4(1)	—	Article 9(2)
Article 4(2)	—	Article 9(3)
Article 4(3)	—	Article 9(3)
Article 4(4)	—	Article 9(5)
Article 4(5)	—	—
Article 4(6)	—	Article 6(1), point (h) and Article 6(3)
Article 5(1)	—	—
Article 5(2)	—	Article 2, point (14)
Article 5(3)	—	Article 2, point (15)
Article 6	—	Article 9(6)
Article 7	—	Article 6(1), point (g)
Article 8	—	Article 10

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Article 9(A)	—	Annex III (A)
Article 9(B)	—	Annex III (B)
Article 9(C)	—	Annex III (C)
Article 9(D)	—	Annex III (D)
Article 9(E)	—	Annex III (E)
Article 9(F)	—	—
Liabilities Article 9(A)	—	Capital, reserves and liabilities Annex III (A)
Article 9(B)	—	Annex III (B)
Article 9(C)	—	Annex III (C)
Article 9(D)	—	Annex III (D)
Article 9(E)	—	—
Article 10	—	Annex IV
Article 10a	—	Article 11
Article 11, first subparagraph	—	Article 3(2) and Article 14(1)
Article 11, second subparagraph	—	—
Article 11, third subparagraph	—	Article 3(9), first subparagraph
Article 12(1)	—	Article 3(10)
Article 12(2)	—	Article 3(9), second subparagraph
Article 12(3)	—	Article 3(11)
Article 13(1)	—	Article 12(1)
Article 13(2)	—	Article 12(2)
Article 14	—	Article 16(1), point (d)
Article 15(1)	—	Article 12(3)
Article 15(2)	—	Article 2, point (4)
Article 15(3), point (a)	—	Article 17(1), point (a)
Article 15(3), point (b)	—	—
Article 15(3), point (c)	—	Article 17(1), point (a)(i)
Article 15(4)	—	—
Article 16	—	Article 12(4)
Article 17	—	Article 2, point (2)
Article 18	—	—

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Article 19	—	Article 2, point (8)
Article 20(1)	—	Article 12(12), first subparagraph
Article 20(2)	—	Article 12(12), second subparagraph
Article 20(3)	—	Article 12(12), third subparagraph
Article 21	—	—
Article 22, first subparagraph	—	Article 13(1)
Article 22, second subparagraph	—	Article 13(2)
Article 23, items 1 to 15	—	Annex V, items 1 to 15
Article 23, items 16 to 19	—	—
Article 23, items 20 and 21	—	Annex V, items 16 and 17
Article 24	—	—
Article 25, items 1 to 13	—	Annex VI, items 1 to 13
Article 25, items 14 to 17	—	—
Article 25, items 18 and 19	—	Annex VI, items 14 and 15
Article 26	—	—
Article 27, first subparagraph, introductory wording	—	Article 3(3)
Article 27, first subparagraph, points (a) and (c)	—	Article 14(2), points (a) and (b)
Article 27, first subparagraph, points (b) and (d)	—	—
Article 27, second subparagraph	—	Article 3(9) first subparagraph
Article 28	—	Article 2, point (5)
Article 29	—	—
Article 30	—	—
Article 31(1)	—	Article 6(1), introductory wording and points (a) to (f)
Article 31(1a)	—	Article 6(5)
Article 31(2)	—	Article 4(4)
Article 32	—	Article 6(1), point (i)
Article 33(1), introductory wording	—	Article 7(1)

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Article 33(1), points (a) and (b) and the second and third subparagraphs	—	—
Article 33(1), point (c)	—	Article 7(1)
Article 33(2), point (a), first subparagraph and Article 33(2), points (b), (c) and (d)	—	Article 7(2)
Article 33(2), point (a), second subparagraph	—	Article 16(1), point (b)
Article 33(3)	—	Article 7(3)
Article 33(4)	—	Article 16(1), point (b)(ii)
Article 33(5)	—	—
Article 34	—	Article 12(11), fourth subparagraph
Article 35(1), point (a)	—	Article 6(1), point (i)
Article 35(1), point (b)	—	Article 12(5)
Article 35(1), point (c)	—	Article 12(6)
Article 35(1), point (d)	—	Article 17(1), point (b)
Article 35(2)	—	Article 2, point (6)
Article 35(3)	—	Article 2, point (7)
Article 35(4)	—	Article 12(8) and Article 17(1), point (a)(vi)
Article 36	—	—
Article 37(1)	—	Article 12(11) first, third and fifth subparagraphs
Article 37(2)	—	Article 12(11), first and second subparagraphs
Article 38	—	—
Article 39(1), point (a)	—	Article 6(1), point (i)
Article 39(1), point (b)	—	Article 12(7), first subparagraph
Article 39(1), point (c)	—	—
Article 39(1), point (d)	—	Article 12(7), second subparagraph
Article 39(1), point (e)	—	Article 17(1), point (b)
Article 39(2)	—	Article 2, point (6)
Article 40(1)	—	Article 12(9)
Article 40(2)	—	—

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Article 41	—	Article 12(10)
Article 42, first subparagraph	—	Article 12(12), third subparagraph
Article 42, second subparagraph	—	—
Article 42a(1)	—	Article 8(1), point (a)
Article 42a(2)	—	Article 8(2)
Article 42a(3)	—	Article 8(3)
Article 42a(4)	—	Article 8(4)
Article 42a(5)	—	Article 8(5)
Article 42a(5a)	—	Article 8(6)
Article 42b	—	Article 8(7)
Article 42c	—	Article 8(8)
Article 42d	—	Article 16(1), point (c)
Article 42e	—	Article 8(1), point (b)
Article 42f	—	Article 8(9)
Article 43(1), introductory wording	—	Article 16(1), introductory wording
Article 43(1), point (1)	—	Article 16(1), point (a)
Article 43(1), point (2), first subparagraph	—	Article 17(1), point (g), first subparagraph
Article 43(1), point (2), second subparagraph	—	Article 17(1), point (k)
Article 43(1), point (3)	—	Article 17(1), point (h)
Article 43(1), point (4)	—	Article 17(1), point (i)
Article 43(1), point (5)	—	Article 17(1), point (j)
Article 43(1), point (6)	—	Article 16(1), point (g)
Article 43(1), point (7)	—	Article 16(1), point (d)
Article 43(1), point (7a)	—	Article 17(1), point (p)
Article 43(1), point (7b)	—	Article 2, point (3) and Article 17(1), point (r)
Article 43(1), point (8)	—	Article 18(1), point (a)
Article 43(1), point (9)	—	Article 17(1), point (e)
Article 43(1), point (10)	—	—
Article 43(1), point (11)	—	Article 17(1), point (f)
Article 43(1), point (12)	—	Article 17(1), point (d), first subparagraph

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Article 43(1), point (13)	—	Article 16(1), point (e)
Article 43(1), point (14)(a)	—	Article 17(1), point (c)(i)
Article 43(1), point (14)(b)	—	Article 17(1), point (c)(ii)
Article 43(1), point (15)	—	Article 18(1), point (b) and Article 18(3)
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Article 43(3)	—	Article 17(1), point (d), second subparagraph
Article 44	—	—
Article 45(1)	—	Article 17(1), point (g), second subparagraph Article 28(3)
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Article 46	—	Article 19
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Article 48	—	Article 32(1)
Article 49	—	Article 32(2)
Article 50	—	Article 17(1), point (o)
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Article 50b	—	Article 33(1), point (a)
Article 50c	—	Article 33(2)
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Article 52	—	—
Article 53(2)	—	Article 3(13)
Article 53a	—	Article 40
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Article 57a	—	Article 38
Article 58	—	Article 39
Article 59(1)	—	Article 9(7), point (a)
Article 59(2) to (6), point (a)	—	Article 9(7), point (a) and Article 27
Article 59(6), points (b) and (c)	—	Article 9(7), points (b) and (c)
Article 59(7) and (8)	—	Article 9(7), point (a) and Article 27
Article 59(9)	—	Article 27(9)
Article 60	—	—
Article 60a	—	Article 51
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Article 62	—	Article 55
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—	Article 2(1), (2) and (3)	Article 22(3), (4) and (5)
—	Article 3(1)	Article 22(6)
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—	Article 4(1)	Article 21
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—	Article 6(1)	Article 23(2)
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—	Article 6(4)	Article 23(2)
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—	Article 7(3)	Article 23(3), introductory wording
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—	Article 10	Article 23(7)
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—	Article 26(1)	Article 24(7)
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—	Article 27	Article 24(8)
—	Article 28	Article 24(9)
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—	Article 29(3)	Article 24(12)
—	Article 29(4)	Article 24(13)
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—	Article 30(1)	Article 24(3), point (c)
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—	Article 31	Article 24(3), point (f)
—	Article 32(1) and (2)	Article 26
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—	Article 34, introductory wording and Article 34(1), first sentence	Article 16(1), point (a) and Article 28(1)
—	Article 34(1), second sentence	—
—	Article 34(2)	Article 28(2), point (a)
—	Article 34(3), point (a)	Article 28(2), point (b)
—	Article 34(3), point (b)	—
—	Article 34(4)	Article 28(2), point (c)
—	Article 34(5)	Article 28(2), point (d)
—	Article 34(6)	Article 16(1), point (g) and Article 28(1)
—	Article 34(7)	Article 16(1), point (d) and Article 28(1)
—	Article 34(7a)	Article 17(1), point (p)
—	Article 34(7b)	Article 17(1), point (r)
—	Article 34(8)	Article 18(1), point (a)
—	Article 34(9), point (a)	Article 17(1), point (e)
—	Article 34(9), point (b)	Article 28(1), point (b)
—	Article 34(10)	—
—	Article 34(11)	Article 17(1), point (f) and Article 28(1)
—	Article 34(12) and (13)	Article 28(1), point (c)
—	Article 34(14)	Article 16(1), point (c) and Article 28(1)
—	Article 17(1), point (c)	Article 17(1), point (c) and Article 28(1)
—	Article 34(16)	Article 18(1), point (b) and Article 28(1)
—	Article 35(1)	Article 28(3)
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—	Article 36(2), points (b) and (c)	Article 19(2), points (b) and (c)
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—	Article 50a	—
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