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ANNEX I

TYPES OF UNDERTAKING REFERRED TO IN POINT (A) OF ARTICLE 1(1)

- Belgium:
la société anonyme/de naamloze vennootschap, la société en commandite par actions/de commanditaire vennootschap op aandelen, la société privée à responsabilité limitée/de besloten vennootschap met beperkte aansprakelijkheid, la société coopérative à responsabilité limitée/de coöperatieve vennootschap met beperkte aansprakelijkheid;
- Bulgaria:
акционерно дружество, дружество с ограничена отговорност, командитно дружество с акции;
- the Czech Republic:
společnost s ručením omezeným, akciová společnost;
- Denmark:
aktieselskaber, kommanditaktieselskaber, anpartsselskaber;
- Germany:
die Aktiengesellschaft, die Kommanditgesellschaft auf Aktien, die Gesellschaft mit beschränkter Haftung;
- Estonia:
aktsiaselts, osuühing;
- Ireland:
public companies limited by shares or by guarantee, private companies limited by shares or by guarantee;
- Greece:
η ανώνυμη εταιρία, η εταιρία περιορισμένης ευθύνης, η ετερόρρυθμη κατά μετοχές εταιρία;
- Spain:
la sociedad anónima, la sociedad comanditaria por acciones, la sociedad de responsabilidad limitada;
- France:
la société anonyme, la société en commandite par actions, la société à responsabilité limitée, la société par actions simplifiée;
- Italy:
la società per azioni, la società in accomandita per azioni, la società a responsabilità limitata;
- Cyprus:
Δημόσιες εταιρείες περιορισμένης ευθύνης με μετοχές ή με εγγύηση, ιδιωτικές εταιρείες περιορισμένης ευθύνης με μετοχές ή με εγγύηση;
- Latvia:
akciju sabiedrība, sabiedrība ar ierobežotu atbildību;
- Lithuania:

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- akcinės bendrovės, uždarosios akcinės bendrovės;
Luxembourg:
la société anonyme, la société en commandite par actions, la société à responsabilité limitée;
- Hungary:
részvénytársaság, korlátolt felelősségű társaság;
- Malta:
kumpanija pubblika —public limited liability company, kumpannija privata —private limited liability company,
soċjeta in akkomandita bil-kapital maqsum f'azzjonijiet —partnership en commandite with the capital divided into shares;
- the Netherlands:
de naamloze vennootschap, de besloten vennootschap met beperkte aansprakelijkheid;
- Austria:
die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung;
- Poland:
spółka akcyjna, spółka z ograniczoną odpowiedzialnością, spółka komandytowo-akcyjna;
- Portugal:
a sociedade anónima, de responsabilidade limitada, a sociedade em comandita por ações, a sociedade por quotas de responsabilidade limitada;
- Romania:
societate pe acțiuni, societate cu răspundere limitată, societate în comandită pe acțiuni.
- Slovenia:
delniška družba, družba z omejeno odgovornostjo, komanditna delniška družba;
- Slovakia:
akciová spoločnosť, spoločnosť s ručením obmedzeným;
- Finland:
yksityinen osakeyhtiö/privat aktiebolag, julkinen osakeyhtiö/publikt aktiebolag;
- Sweden:
aktiebolag;
- the United Kingdom:
public companies limited by shares or by guarantee, private companies limited by shares or by guarantee

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ANNEX II

TYPES OF UNDERTAKING REFERRED TO IN POINT (b) OF ARTICLE 1(1)

- Belgium
la société en nom collectif/de vennootschap onder firma, la société en commandite simple/de gewone commanditaire vennootschap, la société coopérative à responsabilité illimitée/de coöperatieve vennootschap met onbeperkte aansprakelijkheid;
- Bulgaria:
събирателно дружество, командитно дружество;
- the Czech Republic:
veřejná obchodní společnost, komanditní společnost;
- Denmark:
interessentskaber, kommanditselskaber;
- Germany:
die offene Handelsgesellschaft, die Kommanditgesellschaft;
- Estonia:
täistühing, usaldusühing;
- Ireland:
partnerships, limited partnerships, unlimited companies;
- Greece:
η ομόρρυθμος εταιρία, η ετερόρρυθμος εταιρία;
- Spain:
sociedad colectiva, sociedad en comandita simple;
- France:
la société en nom collectif, la société en commandite simple;
- Italy:
la società in nome collettivo, la società in accomandita semplice;
- Cyprus:
Ομόρρυθμες και ετερόρρυθμες εταιρείες (συνεταιρισμοί);
- Latvia:
pilnsabiedrība, komandītsabiedrība;
- Lithuania:
tikrosios ūkinės bendrijos, komanditinės ūkinės bendrijos;
- Luxembourg:
la société en nom collectif, la société en commandite simple;
- Hungary:
közkereseti társaság, betéti társaság, közös vállalat, egyesülés, egyéni cég;
- Malta:

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soċjeta f'isem kollettiv jew soċjeta in akkomandita, bil-kapital li mhux maqsum f'azzjonijiet meta s-soċji kollha li għandhom responsabbilita' llimitata huma soċjetajiet in akkomandita bil-kapital maqsum f'azzjonijiet — partnership en nom collectif or partnership en commandite with capital that is not divided into shares, when all the partners with unlimited liability are partnership en commandite with the capital divided into shares;

— the Netherlands:

de vennootschap onder firma, de commanditaire vennootschap;

— Austria:

die offene Gesellschaft, die Kommanditgesellschaft;

— Poland:

spółka jawna, spółka komandytowa;

— Portugal:

sociedade em nome colectivo, sociedade em comandita simples;

— Romania:

societate în nume colectiv, societate în comandită simplă;

— Slovenia:

družba z neomejeno odgovornostjo, komanditna družba;

— Slovakia:

verejná obchodná spoločnosť, komanditná spoločnosť;

— Finland:

avoin yhtiö/ öppet bolag, kommandiittiyhtiö/kommanditbolag;

— Sweden:

handelsbolag, kommanditbolag;

— the United Kingdom:

partnerships, limited partnerships, unlimited companies.

ANNEX III

HORIZONTAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10

Assets

A. Subscribed capital unpaid

of which there has been called

(unless national law provides that called-up capital is to be shown under 'Capital and reserves', in which case the part of the capital called but not yet paid shall appear as an asset either under A or under D (II) (5)).

B. Formation expenses

as defined by national law, and in so far as national law permits their being shown as an asset. National law may also provide for formation expenses to be shown as the first item under 'Intangible assets'.

C. Fixed assets

I. Intangible assets

1. Costs of development, in so far as national law permits their being shown as assets.
2. Concessions, patents, licences, trade marks and similar rights and assets, if they were:
 - (a) acquired for valuable consideration and need not be shown under C (I) (3); or
 - (b) created by the undertaking itself, in so far as national law permits their being shown as assets.
3. Goodwill, to the extent that it was acquired for valuable consideration.
4. Payments on account.

II. Tangible assets

1. Land and buildings.
2. Plant and machinery.
3. Other fixtures and fittings, tools and equipment.
4. Payments on account and tangible assets in the course of construction.

III. Financial assets

1. Shares in affiliated undertakings.
2. Loans to affiliated undertakings.
3. Participating interests.
4. Loans to undertakings with which the undertaking is linked by virtue of participating interests.
5. Investments held as fixed assets.
6. Other loans.

D. Current assets

I. Stocks

1. Raw materials and consumables.
2. Work in progress.
3. Finished goods and goods for resale.
4. Payments on account.

II. Debtors

(Amounts becoming due and payable after more than one year shall be shown separately for each item.)

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1. Trade debtors.
2. Amounts owed by affiliated undertakings.
3. Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests.
4. Other debtors.
5. Subscribed capital called but not paid (unless national law provides that called-up capital is to be shown as an asset under A).
6. Prepayments and accrued income (unless national law provides that such items are to be shown as assets under E).

III. Investments

1. Shares in affiliated undertakings.
2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value), to the extent that national law permits their being shown in the balance sheet.
3. Other investments.

IV. Cash at bank and in hand

.....

E. Prepayments and accrued income

(Unless national law provides that such items are to be shown as assets under D (II) (6).)

Capital, reserves and liabilities

A. Capital and reserves

I. Subscribed capital

(Unless national law provides that called-up capital is to be shown under this item, in which case the amounts of subscribed capital and paid-up capital shall be shown separately.)

II. Share premium account

.....

III. Revaluation reserve

.....

IV. Reserves

1. Legal reserve, in so far as national law requires such a reserve.
2. Reserve for own shares, in so far as national law requires such a reserve, without prejudice to point (b) of Article 24(1) of Directive 2012/30/EU.
3. Reserves provided for by the articles of association.
4. Other reserves, including the fair value reserve.

V. Profit or loss brought forward

.....

VI. Profit or loss for the financial year

.....

B. Provisions

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

(Amounts becoming due and payable within one year and amounts becoming due and payable after more than one year shall be shown separately for each item and for the aggregate of those items.)

1. Debenture loans, showing convertible loans separately.
2. Amounts owed to credit institutions.
3. Payments received on account of orders, in so far as they are not shown separately as deductions from stocks.
4. Trade creditors.
5. Bills of exchange payable.
6. Amounts owed to affiliated undertakings.
7. Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests.
8. Other creditors, including tax and social security authorities.
9. Accruals and deferred income (unless national law provides that such items are to be shown under D).
- D. Accruals and deferred income

(Unless national law provides that such items are to be shown under C (9) under 'Creditors'.)

ANNEX IV

VERTICAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10

A. Subscribed capital unpaid

of which there has been called

(unless national law provides that called-up capital is to be shown under L, in which case the part of the capital called but not yet paid must appear either under A or under D (II) (5).)

B. Formation expenses

as defined by national law, and in so far as national law permits their being shown as an asset. National law may also provide for formation expenses to be shown as the first item under 'Intangible assets'.

C. Fixed assets

I. Intangible assets

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1. Costs of development, in so far as national law permits their being shown as assets.
2. Concessions, patents, licences, trade marks and similar rights and assets, if they were:
 - (a) acquired for valuable consideration and need not be shown under C (I) (3); or
 - (b) created by the undertaking itself, in so far as national law permits their being shown as assets.
3. Goodwill, to the extent that it was acquired for valuable consideration.
4. Payments on account.
- II. Tangible assets
 1. Land and buildings.
 2. Plant and machinery.
 3. Other fixtures and fittings, tools and equipment.
 4. Payments on account and tangible assets in the course of construction.
- III. Financial assets
 1. Shares in affiliated undertakings.
 2. Loans to affiliated undertakings.
 3. Participating interests.
 4. Loans to undertakings with which the undertaking is linked by virtue of participating interests.
 5. Investments held as fixed assets.
 6. Other loans.
- D. Current assets
 - I. Stocks
 1. Raw materials and consumables.
 2. Work in progress.
 3. Finished goods and goods for resale.
 4. Payments on account.
 - II. Debtors

(Amounts becoming due and payable after more than one year must be shown separately for each item.)

1. Trade debtors.
2. Amounts owed by affiliated undertakings.
3. Amounts owed by undertakings with which the company is linked by virtue of participating interests.

4. Other debtors.
 5. Subscribed capital called but not paid (unless national law provides that called-up capital is to be shown as an asset under A).
 6. Prepayments and accrued income (unless national law provides that such items are to be shown as assets under E).
- III. Investments
1. Shares in affiliated undertakings.
 2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value), to the extent that national law permits their being shown in the balance sheet.
 3. Other investments.
- IV. Cash at bank and in hand
.....
- E. Prepayments and accrued income
(Unless national law provides that such items are to be shown under D (II) (6).)
- F. Creditors: amounts becoming due and payable within one year
1. Debenture loans, showing convertible loans separately.
 2. Amounts owed to credit institutions.
 3. Payments received on account of orders, in so far as they are not shown separately as deductions from stocks.
 4. Trade creditors.
 5. Bills of exchange payable.
 6. Amounts owed to affiliated undertakings.
 7. Amounts owed to undertakings with which the company is linked by virtue of participating interests.
 8. Other creditors, including tax and social security authorities.
 9. Accruals and deferred income (unless national law provides that such items are to be shown under K).
- G. Net current assets/liabilities
(Taking into account prepayments and accrued income when shown under E and accruals and deferred income when shown under K.)
- H. Total assets less current liabilities
.....
- I. Creditors: amounts becoming due and payable after more than one year
1. Debenture loans, showing convertible loans separately.
 2. Amounts owed to credit institutions.

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3. Payments received on account of orders, in so far as they are not shown separately as deductions from stocks.
4. Trade creditors.
5. Bills of exchange payable.
6. Amounts owed to affiliated undertakings.
7. Amounts owed to undertakings with which the company is linked by virtue of participating interests.
8. Other creditors, including tax and social security authorities.
9. Accruals and deferred income (unless national law provides that such items are to be shown under K).
- J. Provisions
 1. Provisions for pensions and similar obligations.
 2. Provisions for taxation.
 3. Other provisions.
- K. Accruals and deferred income

(Unless national law provides that such items are to be shown under F (9) or I (9) or both.)

L. Capital and reserves

I. Subscribed capital

(Unless national law provides that called-up capital is to be shown under this item, in which case the amounts of subscribed capital and paid-up capital must be shown separately.)

II. Share premium account

.....

III. Revaluation reserve

.....

IV. Reserves

1. Legal reserve, in so far as national law requires such a reserve.
2. Reserve for own shares, in so far as national law requires such a reserve, without prejudice to point (b) of Article 24(1) of Directive 2012/30/EU.
3. Reserves provided for by the articles of association.
4. Other reserves, including the fair value reserve.

V. Profit or loss brought forward

.....

VI. Profit or loss for the financial year

.....

ANNEX V

**LAYOUT OF THE PROFIT AND LOSS ACCOUNT – BY
NATURE OF EXPENSE, PROVIDED FOR IN ARTICLE 13**

1. Net turnover.
2. Variation in stocks of finished goods and in work in progress.
3. Work performed by the undertaking for its own purposes and capitalised.
4. Other operating income.
- 5.
- (a) Raw materials and consumables.
- (b) Other external expenses.
6. Staff costs:
 - (a) wages and salaries;
 - (b) social security costs, with a separate indication of those relating to pensions.
- 7.
- (a) Value adjustments in respect of formation expenses and of tangible and intangible fixed assets.
- (b) Value adjustments in respect of current assets, to the extent that they exceed the amount of value adjustments which are normal in the undertaking concerned.
8. Other operating expenses.
9. Income from participating interests, with a separate indication of that derived from affiliated undertakings.
10. Income from other investments and loans forming part of the fixed assets, with a separate indication of that derived from affiliated undertakings.
11. Other interest receivable and similar income, with a separate indication of that derived from affiliated undertakings.
12. Value adjustments in respect of financial assets and of investments held as current assets.
13. Interest payable and similar expenses, with a separate indication of amounts payable to affiliated undertakings.
14. Tax on profit or loss.
15. Profit or loss after taxation.
16. Other taxes not shown under items 1 to 15.
17. Profit or loss for the financial year.

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ANNEX VI

**LAYOUT OF THE PROFIT AND LOSS ACCOUNT – BY
FUNCTION OF EXPENSE, PROVIDED FOR IN ARTICLE 13**

1. Net turnover.
2. Cost of sales (including value adjustments).
3. Gross profit or loss.
4. Distribution costs (including value adjustments).
5. Administrative expenses (including value adjustments).
6. Other operating income.
7. Income from participating interests, with a separate indication of that derived from affiliated undertakings.
8. Income from other investments and loans forming part of the fixed assets, with a separate indication of that derived from affiliated undertakings.
9. Other interest receivable and similar income, with a separate indication of that derived from affiliated undertakings.
10. Value adjustments in respect of financial assets and of investments held as current assets.
11. Interest payable and similar expenses, with a separate indication of amounts payable to affiliated undertakings.
12. Tax on profit or loss.
13. Profit or loss after taxation.
14. Other taxes not shown under items 1 to 13.
15. Profit or loss for the financial year.

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)

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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
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)

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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	—	—
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)

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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)
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)	—	—

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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)	—	—
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)

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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
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)
Article 43(2)	—	—
Article 43(3)	—	Article 17(1), point (d), second subparagraph
Article 44	—	—
Article 45(1)	—	Article 17(1), point (g), second subparagraph

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		Article 28(3)
Article 45(2)	—	Article 18(2)
Article 46	—	Article 19
Article 46a	—	Article 20
Article 47(1) and (1a)	—	Article 30(1) and (2)
Article 47(2)	—	Article 31(1)
Article 47(3)	—	Article 31(2)
Article 48	—	Article 32(1)
Article 49	—	Article 32(2)
Article 50	—	Article 17(1), point (o)
Article 50a	—	—
Article 50b	—	Article 33(1), point (a)
Article 50c	—	Article 33(2)
Article 51(1)	—	Article 34(1)
Article 51(2)	—	—
Article 51(3)	—	—
Article 51a	—	Article 35
Article 52	—	—
Article 53(2)	—	Article 3(13)
Article 53a	—	Article 40
Article 55	—	—
Article 56(1)	—	—
Article 56(2)	—	Article 17(1), points (l), (m) and (n)
Article 57	—	Article 37
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	—	—

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Article 60a	—	Article 51
Article 61	—	Article 17(2)
Article 61a	—	—
Article 62	—	Article 55
—	Article 1(1)	Article 22(1)
—	Article 1(2)	Article 22(2)
—	Article 2(1), (2) and (3)	Article 22(3), (4) and (5)
—	Article 3(1)	Article 22(6)
—	Article 3(2)	Article 2, point (10)
—	Article 4(1)	Article 21
—	Article 4(2)	—
—	Article 5	—
—	Article 6(1)	Article 23(2)
—	Article 6(2)	Article 3(8)
—	Article 6(3)	Article 3(9), second subparagraph, Article 3(10) and (11)
—	Article 6(4)	Article 23(2)
—	Article 7(1)	Article 23(3)
—	Article 7(2)	Article 23(4)
—	Article 7(3)	Article 23(3), introductory wording
—	Article 8	Article 23(5)
—	Article 9(1)	Article 23(6)
—	Article 9(2)	—
—	Article 10	Article 23(7)
—	Article 11	Article 23(8)
—	Article 12(1)	Article 22(7)
—	Article 12(2)	Article 22(8)
—	Article 12(3)	Article 22(9)
—	Article 13(1) and (2)	Article 2, point (16) and Article 6(1), point (j)
—	Article 13(2a)	Article 23(10)
—	Article 13(3)	Article 23(9)
—	Article 15	—

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—	Article 16	Article 4
—	Article 17(1)	Article 24(1)
—	Article 17(2)	—
—	Article 18	Article 24(2)
—	Article 19	Article 24(3), points (a) to (e)
—	Article 20	—
—	Article 21	Article 24(4)
—	Article 22	Article 24(5)
—	Article 23	Article 24(6)
—	Article 24	—
—	Article 25(1)	Article 6(1), point (b)
—	Article 25(2)	Article 4(4)
—	Article 26(1)	Article 24(7)
—	Article 26(2)	—
—	Article 26(3)	Article 6(1), point (j)
—	Article 27	Article 24(8)
—	Article 28	Article 24(9)
—	Article 29(1)	Article 24(10)
—	Article 29(2)	Article 24(11)
—	Article 29(3)	Article 24(12)
—	Article 29(4)	Article 24(13)
—	Article 29(5)	Article 24(14)
—	Article 30(1)	Article 24(3), point (c)
—	Article 30(2)	—
—	Article 31	Article 24(3), point (f)
—	Article 32(1) and (2)	Article 26
—	Article 32(3)	—
—	Article 33	Article 27
—	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)

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—	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)
—	Article 35(2)	—
—	Article 36(1)	Article 19(1) and Article 29(1)
—	Article 36(2), point (a)	—
—	Article 36(2), points (b) and (c)	Article 19(2), points (b) and (c)
—	Article 36(2), point (d)	Article 29(2), point (a)
—	Article 36(2), point (e)	Article 19(2), point (e) and Article 29(1)
—	Article 36(2), point (f)	Article 29(2), point (b)
—	Article 36(3)	Article 29(3)
—	Articles 36a	Article 33(1), point (b)
—	Articles 36b	Article 33(2)
—	Article 37(1)	Article 34(1) and (2)

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—	Article 37(2)	Article 35
—	Article 37(4)	Article 35
—	Article 38(1)	Article 30(1), first subparagraph and Article 30(3), first subparagraph
—	Article 38(2)	Article 30(1), second subparagraph
—	Article 38(3)	—
—	Article 38(4)	Article 30(3), second subparagraph
—	Article 38(5) and (6)	—
—	Article 38(7)	Article 40
—	Article 38a	—
—	Article 39	—
—	Article 40	—
—	Article 41(1)	Article 2, point (12)
—	Article 41(1a)	Article 2, point (3)
—	Article 41(2) to (5)	—
—	Article 42	—
—	Article 43	—
—	Article 44	—
—	Article 45	—
—	Article 46	—
—	Article 47	—
—	Article 48	Article 51
—	Article 49	—
—	Article 50	—
—	Article 50a	—
—	Article 51	Article 55