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**Changes to legislation:** *There are outstanding changes not yet made to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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JOINT STATEMENT ON EXPENDITURE RELATED  
TO BUILDINGS WITH REFERENCE TO ARTICLE 203

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**Changes and effects yet to be applied to :**

- Regulation partial repeal by [EUR 2018/1046](#) Regulation
- Regulation repeal by [EUR 2018/1046](#) Regulation