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(Legislative acts)

8 F 97 H J 9 G

DIRECTIVE 2014/55/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 16 April 2014 on electronic invoicing in public procurement

(Text with EEA relevance)

Hk 9 9 FCD95B' D5F@5A 9BH'5B8' Hk 9 7C I B7@C: 'Hk 9 9 FCD95B' I B-€Bž

< U] b [' fY [UFX' hc ' h.Y HFU m' cb ' h.Y : i bV] cb] b [' cZH.Y' 9 fcdYUb' l b] cbž LbX'] b' dUfh] W' Uf' 5 fh] W' %&@ ' h.Y fYcž

< U] b [' fY [UFX' hc ' h.Y dfcdcgJ' žca ' h.Y' 9 fcdYUb' 7ca a] gg] cbž

5Zhf' hfubga] gg] cb' cZH.Y XfUž' Y [] gU] j Y U M' hc ' h.Y bU] cbU' dUf'] La Ybhž

< U] b [' fY [UFX' hc ' h.Y cd] b] cb' cZH.Y' 9 fcdYUb' 9Wžbca] MubX' GcV] U' 7ca a] hY' fž

< U] b [' fY [UFX' hc ' h.Y cd] b] cb' cZH.Y' 7ca a] hY' cZH.Y F Y [] cbg' fž

5V] b ['] b U Wž fX Lb W' k] h' h.Y cfX] bUf m' Y [] gU] j Y dfc WX i fY' fž

K \ YfY Uj'

f&E' G] YfU' [' cVUž bU] cbUž fY [] cbU' LbX' dfcdf] YUf m' g] LbXUFXg' cb' Y' Wfcb] W] bj c] Wg Y i] gh LbX' UfY' WffYbhmi gX'] b' A Ya Vf' G U H Y g' Bcb Y cZH.Y cg' g] LbXUFXg' dfY U] gž LbX' a' cghcZH.Ya' UfY' bch]] bh' fcdYfUW' Y' k] h' cbY' Lbch.Y' f"

f&E' -b' h.Y UvgbW' cZ U Wž a a cb' g] LbXUFXž A Ya Vf' G U H Y g' X M] X Y z k \ Yb' dfca ch] b [' h.Y i g' cZ Y Wfcb] W] bj c] Wg] b' di V] WdfcWfYa Ybhcf' a U_] b [' h.Y] f' i g' a LbXUfcm] hc' X Y Y' cd' h.Y] f' ck b' h Y W b] W] g' c' i h] cbg V U j X' cb' g] dUf U Y' bU] cbU' g] LbXUFXg' < Yb Wž h.Y bi a Vf' cZ X] ZfYf b h] g] LbXUFXg' Wž Y i] gh] b [' U Wž cgj A Ya Vf' G U H Y g'] g] bV] W U j b [' LbX'] g'] L Y m' hc' Wž bh] bi Y] b V] W U j b ['] b' h.Y ž h' fY"

fI E' h.Y' a i ' h] d'] W] m' cZ bcb!] bh' fcdYfUW' Y' g] LbXUFXg' fYg' ' h] g'] b' Y i Wggj Y' Wž a d' Y i] mž ' Y [U' i bV] W] b] bhmi LbX' U X]] h] cbU' cdYfU] b [' Wž g] žc' Y Wž bca] WcdYfUf c g] i g] b [' Y Wfcb] W] bj c] Wg U Wž cgj A Ya Vf' G U H Y g' 9 Wž bca] WcdYfUf c g] k] g] b [' hc' Wffm' ci h' Wž cgj Vcf X Y f' dfcWfYa Ybh U M] j] h] Y g' U fY' cZ h' b' fYei] fYX' hc' Wž a d' m' k] h' U bYk' Y Wfcb] W] bj c] Wg] b [' g] LbXUFX' YUW' h] a Y h.Y m' U W W g] U bYk' ' a Uf_ Y h' G] bW' h.Y m' X] g] Wž i fU' Y Wž bca] WcdYfUf c g] žca' i bX Y f] b' h_U] b [' Wž cgj Vcf X Y f' dfcWfYa Ybh U M] j] h] Y g' h.Y X] j Y f' Ybh' Y [U' LbX' h Y W b] W] fYei] fYa Ybh g' Wž b V] W] b [' Y Wfcb] W] bj c] Wg U Wž bh] h' h' a Uf_ Y h' U W W g] V U f] Y f g]] b' Wž cgj Vcf X Y f' di V] WdfcWfYa Ybhž LbX' cVg] U W W g' hc' h' fU X Y' h.Y m' cVg] h' Wž h.Y ž bX La Ybh U' ž Y X ca g] LbX' h' i g' \ U Y U X] f Y W W Z W W m' cb' h.Y ž bV] W] b [' cZH.Y'] bh' f b U' a Uf_ Y h'

fI E' h.Y cg' cVg] U W W g' hc'] bh' fU i b] cb' h' fU X Y' U f'] L Y m' hc'] b V] W U j b ['] b' h.Y ž h' fY U j a c fY' bcb!] bh' fcdYfUW' Y' bU] cbU' LbX' dfcdf] YUf m' g] LbXUFXg' U fY' X Y Y' cd' Y X' LbX' U j h.Y i g' cZ Y Wfcb] W] bj c] Wg] b' di V] WdfcWfYa Ybh W W ž a Y g a c fY' k] X Y g] f Y U k' c f'] g a U X Y' a LbXUfcm] b' A Ya Vf' G U H Y g'

fI E' C>7' +- ž'' "&\$%(žd''* +''
fI E' Cd] b] cb' cZ & Bc] Ya Vf' &\$% f] bch m' h] di V] g] Y X] b h.Y cZ M] U' æi fbU' E'
fI E' D: g] h] cb' cZH.Y' 9 fcdYUb' Uf'] La Ybh cZ % A Uf W' &\$%(f] bch m' h] di V] g] Y X] b h.Y cZ M] U' æi fbU' E' LbX' X M] g] cb' cZH.Y' 7ci bV] W] cZ % (' 5df'] &\$%("

f)E' HAY cVgUWVg hc' VfcggVcfXYf' fUXY XYfj]b['Zca' HAY Vd'Yl]gYbW' cZ gj YFU' 'Y[U' fYei]fYa Ybrg UbX' HWWb]W' gLubXUFg'cb' YWmfcb]W]bj c]Mb['LbX Zca' HAY UW' cZ]bhYcdYFUW']Im]g'ci' X'WY fYa c] Y'cf' fYX' WX'" -b' c'fXYf' hc' UW]Yj Y' h'UhcV'Wm]j YZU'Wta a cb' 9' fcdYub' gLubXUFX' Zcf' HAY gYa Lbh]WXLUa cXY' cZ HAY Vd'fY'Ya Ybrg cZ Lb' YWm] fcb]W]bj c]W' fHAY 9' fcdYub' gLubXUFX' cb' YWmfcb]W]bj c]Mb[]f]g'ci' X'WY XYj Y'cdYX'" HAY gLubXUFX' g'ci' X' g'f'ci' h' LbX' XYg]W]Y' HAY Vd'fY'Ya Ybrg k \]W' Lb' YWmfcb]W]bj c]W' a' i' gh'Uk Uhj'Vb'bh]b]z'h'i' g'ZUW]f]h]h]b['HAY gYbX]b['LbX' fYW]dh'cZ YWmfcb]W]bj c]W]g' VYk Yb' gng'Ya g' VUg'X' cb' X]ZZfYbh' HAWb]W' gLubXUFX'g' Dfcj]XYX' H'U' h'Ym'Xc' b'ch' VzbZ]Wm]k]h' h']g' 9' fcdYub' gLubXUFX'Z'Yl]g]b[' b'bh]cbU' HWWb]W' gLubXUFX'g' g'ci' X' bY]h' Yf' VY' fYd' UWX'Z' bcf' g'ci' X' HAY f' i' g' VY' fYg]f]Wm]X'Z' Vm]h']g' gLubXUFX'Z' LbX']h]g'ci' X' fYa U]b' d'cgg]VY' hc' Vzb]h]i' Y' hc' Ubd' m]h' Ya']b' d'U'U' Y' k]h' HAY 9' fcdYub' gLubXUFX'"

f)E' 6mYbg f]b[' gYa Lbh]W]bhYcdYFUW']Im]LbX']a d'fcj]b[' Y[U' W'f]h]b]m]z' h']g' 8]fYW]j Y' k]' d'fca c]Y' HAY i' d]U'Y' cZ YWmfcb]W]bj c]Mb[]b['di' V]W'd'f'c'W'fYa Yb'z' h' Y'f'V'm]U'c'k]b[' A' Ya V'f' G'U'Y'g'z' Vzb]h]f]U]b[' U' h' c'f]f]Y'g'z' Vzb]h]f]U]b[]' Yb]h]f]Y'g'z' LbX' W'v'b'c'a]W'c'd'Y'f'U'c'f'g' hc' [Yb'Y'U'Y' g] [b]Z]W'bh' V'b'V]Z]h]g']b' h'f'a g' cZ g]]b[g'z' Yb]]f'c'ba Yb'U']a d'U]m]z' LbX' fYX' W]cb' cZ U]a]b[]g'f]h]j Y' Vi' fXYbg'"

f)E' HAY W'b'Y]Z]h]g'cZ YWmfcb]W]bj c]Mb[' U'f'Y' a U]a]g'X' k \ Yb' HAY [Yb'Y'f]h]cb'z' gYbX]b[]z' h' f'U'bg'a]gg]cb'z' fYW'd]h]cb' LbX' d'f'c'p' W'gg]b[' cZ Lb']b] c]W' W'v' VY' Z' 'm]U' h'c'a U'h'X'" : c'f' h']g' f'Y'U'c'bz' cb' m]a U]W]b]Y' f'Y'U'X'U'Y']b] c]W]g' k \]W' W'v' d'f'c'W'gg]X' U' h'c'a U]h]W' m]LbX' X] []U' m]V'm]h'Y' f'W]d]Y'bh]g'ci' X' WY' Vzb]g]X'Y'f'X' hc' VY' W'ta d']Lbh]k]h' HAY 9' fcdYub' gLubXUFX' cb' YWmfcb]W]bj c]Mb["' 5' a Y'f'Y']a U'f'Y' Z]Y' g'ci' X' b'ch'WY' Vzb]g]X'Y'f'X' hc' VY' Lb' YWmfcb]W]bj c]W' Zcf' HAY di' d'c'g'f' cZ h']g' 8]fYW]j Y'"

f)E' HAY [cU' cZ]bhYcdYFUW']Im]g'hc' U'c'k' Zcf' HAY d'fY'g'Y'bh]h]cb' LbX' d'f'c'W'gg]b[' cZ]b'Z'c'a U]h]cb']b' U'Vzb]g]h]Y'bh'a LbbYf' VYk Yb' Vi' g]b'Y'gg' gng'Ya g'z' fY' U'f'X'Y'gg' cZ HAY f'f' HWW'bc' c] n]z' Ubd']W]h]cb' c'f' d' U'z'c'a "' : i' "']bhYcdYFUW']Im]b]W' XYg HAY U]]Im]h'c']bhYcdYFUW' cb' h' f'Y' X]g]b]V'm] Y' g']b' h'f'a g'cZ HAY Vzb]h]Y'bh'cZ HAY]b] c]W' f]Ya Lbh]W]g]z' HAY Z'c'a U'h'c']b[i' U'f'Y' i' g'X' f]g'bh]U' z' LbX' HAY a Y'h'c'X' cZ h'f'U'bg'a]gg]cb'" GYa Lbh]W]bhYcdYFUW']Im]a d']Y'g' h'U' h' HAY YWmfcb]W]]b] c]W' Vzb]h]b]g' U' W'f]h]U']a ci' bh'cZ f'Yei]fYX']b'Z'c'a U]h]cb'z' LbX' h'U' h' Y' d'f'W]g]Y' a Y]b]b[' cZ HAY Yl W]Lb[YX']b'z'c'f'p' a U]h]cb']g' d'fY'g'f]Y' X' LbX' i' bXY'f'g'c'X']b' Lb' i' b]L' V] [i' ci' g' a LbbYf'z']b'X'Yd'Yb'X'bh'm'cZ HAY k' U]h]b[' k \]W']h]]g' d' n]g]b' W' m]f'Y'd'f'Y'g'bh'X' c'f' h'f'U'bg'a]h'X'" G'bh]U]W]bhYcdYFUW']Im]a d']Y'g' h'U' h' HAY XU'U'Y'Ya Ybrg cZ Lb' YWmfcb]W]bj c]W' U'f'Y' d'fY'g'bh'X']b' U'Z'c'a U'h]k \]W' W'v' Yl W]Lb[YX' X]f'W'm]m]VYk Yb' HAY gYb'X'Yf' LbX' f'W]d]Y'bh' LbX' d'f'c'W'gg]X' U' h'c'p' a U]h]W' m] G'bh]U]W]bhYcdYFUW']Im]W'v' Y'g' f'YX']b' c'b'Y' cZ h'c' k' k' U'h]z' b]L' Y'm]h'f'ci [\ HAY i' g' cZ U' W'ta a cb' g'bh]U' c'f' V'm'a Y]bg'cZ'a Ubd]b[' VYk Yb' X]ZZf'Y'bh]g'bh]U' Y'g'"

f)E' HAY f'Y' U'f'Y' U' U'f'Y' bi' a V'f' cZ g'bh]U' Y'g']b' i' g'f' A' c'f'Y' LbX' a c'f'Y'z' g'bh]U]W]bhYcdYFUW']Im]g' Y'bg' f'YX' V'm'a Y]bg' cZ a Ubd]b["' H']g'a Y'h'c'X']g' YZZ]W]j Y']Z' HAY]b] c]W' Vzb]h]b]g' U' HAY f'Yei]fYX' XU'U'Y'Ya Ybrg U'h]h'Y' gYa Lbh]W]Y' Y' LbX']Z' h'Y'f' a Y]b]b[]g]i' b]L' V] [i' ci' g' G]b]W' h'U']g'Z'f'Yei Y'bh'm'bc'h'Y' W]b]z' W]m]cb']g' f'Yei]fYX' hc' Y'bg' f'Y']bhYcdYFUW']Im] U'h]g'Ya Lbh]W]Y' Y'" -b' c'fXYf' hc' Z' f'HAY f'g'a d']Z'm]h'Y'i' g'f' cZ YWmfcb]W]bj c]Mb[' LbX' hc' fYX' W' Vzb]g]z' cb'Y' cZ HAY' cb []' h'f'a ' cV'W]m]j Y'g' g'ci' X' WY' hc']a]h' HAY bi' a V'f' cZ g'bh]U' Y'g' i' g'X'z' d'fY'Z'f'U' m]V'm]Vzb]h]f]U]b[]' cb' h'c'g'f' a c'g'h' W'ta a cb' m]i' g'X'"

f)E' HAY gLubXUFX]g]h]cb' cZ YWmfcb]W]bj c]Mb[' U'g'c' W'ta d'Ya Ybrg YZZ'f]h]g' hc' d'fca c]h' HAY i' d]U'Y' cZ YWmfcb]W]d'f'c'W'f'Y'p' a Ybh' U]j' f'Y'Z'W]m]X']b' HAY f'Y'Y' Lbh' d'fcj]g]c'bg' cZ 8]fYW]j Y' &\$\$(#& (#) ' cZ HAY 9' fcdYub' DUF]L' a Ybh' LbX' cZ HAY 7'ci' bV]f' f]L' LbX' 8]fYW]j Y' &\$\$(#& (#) ' cZ HAY 9' fcdYub' DUF]L' a Ybh' LbX' cZ HAY 7'ci' bV]f' f]L'"

f)E' HAY 9' fcdYub' 7'ci' bV]f'z']b']h]g' Vzb]W' g]c'bg' cZ & ' LbX' & -]b'Y' &\$\$(#& LbX' &(' C'V'm]c'V'f' &\$\$(#& z' g'U'h'X' h'U' h' d'f]c'f]]Im] g'ci' X' WY' []j' Yb' hc' a Y]b] f'Y'g' U]a YX' U'h] Z' f'HAY f'Y' XYj Y'cd]b[' VfcggVcfXYf' cb']b'Y' f'UXY' LbX' HAY a cXYf'b]g]h]cb' cZ di' V]W]U]X'a]b]]g'f]h]j'cb'g'z']b'W' X]b[' Vm]Z]W]f]h]h]b[' HAY f'U'bg]h]cb' hc'z' LbX' h'f'ci [\ HAY g'k']z]]a d'Ya Ybh]h]cb' cZ YWmfcb]W]f'cb]W]bj c]Mb["'

f)E' HAY 9' fcdYub' DUF]L' a Ybh]z']b']h]g' f'Y'g' i' h]cb' cZ &\$' 5' d'f] ' &\$\$(#& z' d'c]bh'X' U'h] a U'f' Y'h] Z]U' a Ybh]h]cb' f'Y'g']h]b[' Z'ca' b]h]cb]U' fi' Y'g' cb' YWmfcb]W]bj c]Mb[]z' i' bXYf']b'YX' HAY g' Vg]U'bh]U' VYb]Z]h]g' cZ Y'f'YX' Vm]Y'Wmfcb]W]bj c]Mb[' LbX' g'f'Y'gg]X' HAY]a d'c'f'U'b'W' cZ Y[U' W'f]h]b]m]z' U' W'U'f' HAWb]W' Y'bg']f'c'ba Ybh' LbX' c'd'Yb' LbX']bhYcdYFUW' Y' YWmfcb]W]]b] c]Mb[' g'ci' h]c'bg' V]U'g'X' cb' W'ta a cb' Y[U' f'Yei]fYa Ybrg'z' Vi' g]b'Y'gg' d'f'c'W'gg]g' LbX' HAWb]W' gLubXUFX'g' : c'f' h' Y'g'f' "

f)E' 8]fYW]j Y' &\$\$(#& (#) ' cZ HAY 9' fcdYub' DUF]L' a Ybh' LbX' cZ HAY 7'ci' bV]f' cZ * : V'f'i' U'f'm] &\$\$(#& ' cb' di' V]W'd'f'c'W'f'Ya Ybh' LbX' f'Y'd'YU]]b[' 8]fYW]j Y' &\$\$(#& (#) #9' f'c' >@- (Z& " "&\$\$(#& "z'")' E' f)E' 8]fYW]j Y' &\$\$(#& (#) #9' ' cZ HAY 9' fcdYub' DUF]L' a Ybh' LbX' cZ HAY 7'ci' bV]f' cZ * : V'f'i' U'f'm] &\$\$(#& ' cb' d'f'c'W'f'Ya Ybh' V'm]b]h]h]j' Y'g'c'd'Y'f]h]b[]]b' HAY k' U'h]z' Yb]Y'f] n]z]f'U'bg]d'c'f'h]LbX' d'c'g]U' g'f]]W]g'g'W'f'c'f'g' LbX' f'Y'd'YU]]b[' 8]fYW]j Y' &\$\$(#& (#) #9' f'c' >@- (Z& " "&\$\$(#& "z'")' &(' E' "

VUjYX' cb' hAY -EC' &\$&&' a YhcXc' c' nti" -b' Wffn]b[' ci hAY gHubXUF]g]h]cb' fYei YgZ' hAY fYy] Ubh 9 fcdYub' gHubXUF]g]h]cb' cf[Ub]g]h]cb' g]ci 'X' Ugc' hU_Y]bhc' UMWi bh hAY fYg 'hg' cZ @Uf] Y!GMWY D] 'chi Dfc' YMtj]a d'Ya YbhYX' k]h]b' hAY ZUa Yk cf_ ' cZ hAY Dc']Mh G ddcfh Dfc[fUa a Y' cZ hAY 7ca dYh]j YbYgg Ubx' -bcbj U]cb' : fUa Yk cf_ Dfc[fUa a Y' f7 -DE Ubx' chAYf' fYy] Ubh VcX]YgfUbx' cf[Ub]g]h]cbgfihWwb]W' gd'W]Z]W]h]cbg cb' YWfcb]W]bj c]M]b[' h.UhUfY k]XYmi gX' VmihAY Vi g]bYgg Wta a i b]h]hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' g]ci 'X' Ugc' WY Wta dU]VY k]h' hAY Y]g]b[' gHubXUF]g]Zf' dUha Ybh]j]b' cfxYf' hc' U' ck' Zcf' hAY U' hca U]WdfcWgg]b[' cZdUha Ybh]j'

f&\$E' -b']hg' fYei Ygh' hc' hAY fYy] Ubh 9 fcdYub' gHubXUF]g]h]cb' cf[Ub]g]h]cbz' hAY 7ca a]gg]cb' g]ci 'X' fYei]fY' h.Uh hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' WY' hWbc' c]]W' mbYi fU']b' cfxYf' hc' U' c]X' UbmX]g]c]f]h]cb' cZ Wta dYh]j]b' h]cbz' h.Uh]h' WY Wta dU]VY k]h' fYy] Ubh]b]h]f]b]h]cbU' gHubXUF]g]cb' YWfcb]W]bj c]M]b[']b' cfxYf' hc' dYf] Ybh g' dd']Yfg' Zca ' h.]fX' Wti b]f]Yg YbWti b]h]f]b]h]cb' hWwb]W' a Uf_Yh UWWgg Uff]Yfg Ubx' hc' a U_Y]h' YU]Yf' Zcf' 9 fcdYub' g' dd']Yfg' hc' g]bX' YWfcb]W]bj c]W]g' hc' Vi nYfg]b' h.]fX' Wti b]f]Yg Ubx' h.Uh]h' Wta d'mk]h' 7ci bV] 8] fYW]j Y' &\$* #8/a' f]e' G]bW YWfcb]W]bj c]W]g' a U]Wb]h]b]b' dYfgcbU' XU]z hAY 7ca a]gg]cb' g]ci 'X' Ugc' fYei]fY' h.Uh hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' hU_Yg UMWi bh cZ hAY d]fchW]cb' cZ dYfgcbU' XU]z]b' UMWfXUbxW' k]h' 8] fYW]j Y -) # * #97' cZ hAY 9 fcdYub' DU]L]a Ybh Ubx' cZ hAY 7ci bV] f]e' Ubx' hAY d]f]b]d' Yg cZ XU]U d]fchW]cb' VmX]g] [bZ d]fcd]f]h]cbU]hmUbx' XU]U a]b]a]g]h]cb' -b' UXX]h]cb' hc' h'c]g' a]b]a i a ' fYei]fYa Ybh]z' hAY 7ca a]gg]cb' g]ci 'X' XYh]fa]b]z']b']hg' fYei Ygh' hc' hAY fYy] Ubh 9 fcdYub' gHubXUF]g]h]cb' cf[Ub]g]h]cbz' Z' f]h]f' fYei]fYa Ybh]j U]g' hc' hAY Wb]h]b]h]cZ hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' Ubx' UXYUk]b]Y Zcf']hg' UXd]h]cb'

f&E' -b' cfxYf' hc' Ybg fY' h.Uh ga U' Ubx' a YX]i a !g]nYX' YbhYdf]g]g' Wb' Ugc' WYbZ]h Zca ' YWfcb]W]bj c]M]b[']b' di V]W d]fchW]fYa Ybh]z' hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' g]ci 'X' a U_Y]h]d]c]g]VY hc' g]h]i d' i g]f]Z]YbX' mY W]b' f]cb]W]bj c]M]b[' g]h]Ya g]z' b]La YmcbYg' k \]W' UfY YUg]h]c' i bXYfg]Ubx' Ubx' YUg]h]c' i g]' -b' h.]g' fYg]d' W]z' hAY ZU]M' h.Uh ga U' Ubx' a YX]i a !g]nYX' YbhYdf]g]g]z']b' dU]f]h]W' UfZ U]g' k Y' U]g' ga U' Yf' Wb]h]f]U]b]b[' U' h'c]f]h]Yg Ubx' Wb]h]f]U]b]b[' Ybh]j]b' h]Yg' \ U' Y']a]h]X' g]U]Z' Ubx' Z]b]b]V]U' fYg]ci fW]g]g]ci 'X' Ugc' WY' hU_Y]b]hc' UMWi bh'

f&E' hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' g]ci 'X' Ugc' WY' g']hUWY' Zcf' i g]']b' Wta a Yf]U' f]U]b]g]U]b]cb]g' W]h' Yb' YbhYdf]g]g' hAY fYz' fYz']b' cfxYf' hc' U' ck' d]f]j UY' W]z]bca]WcdYf]U]h]c]g' hc' i g]' hAY bYk' gHubXUF']b' hAY f' Vi g]bYgg XYU]b]g]k]h' 'cbY' Ubc]h]Yfz' hAY 7ca a]gg]cb' g]ci 'X' Ybg fY' h.Uh hAY gHubXUF']g' bchXY] YcdYX']b' U' k U]m k \]W' a U_Y]h]g']hUWY' Zcf' i g]' g' Ym]b' hAY UfYU' cZ di V] WdfcW]fYa Ybh'

f& E' -b] c]W]g']gg' YX']b' X]Z]f]Ybh Vi g]bYgg g]W]f]c]g' a U]m]fYei]fY' hAY]b]W' g]cb' cZ]b]z]fa U]cb' g]W]Z]W]h]c' h'c]g' g]W]f]c]g' B]Y Yf]hAY Ygg' U']a]h]X' bi a Yf' cZ Wta a cb' gHubXUF' YYa Ybh]g' g]ci 'X' WY']b]W' YX']b' U']b]j c]W]g' hAY d]fYg]b]W' cZ h'c]g' YYa Ybh]g']g']b]X]g]d]Ybg]WY' Zcf' j Yf]Z]h]b[' k \ hAY f' hAY]b]j c]W] d]fcdYf' m]f]Z]W]h]c' hAY i bXYf' n]b[' Vi g]bYgg f]U]b]g] U]W]cb' Ubx' Ybg] f]b[' h.Uh hAY]b]j c]W]]g' Y[U' m]j U]X' " 5 "]g]h]c]Z' g' W' YYa Ybh]g' fYei]fYX' Zcf' J 5H di d]fcd]g]g']g' d]f]c]]XYX' Vm8] fYW]j Y' &\$* #8/a' hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' g]ci 'X' WY' W]z]b]g]h]b]k]h' h.]g' g]h]cZ YYa Ybh]g'

f&(E' hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' g]ci 'X' XYZ]b]Y' g]fa Ubh]W]XU]U' YYa Ybh]g' fYz]f]f]b]z']b' dU]f]h]W' Ufz' hc' Wta d'Ya Ybh]f]m]g' Yf' Ubx' Vi nYf' XU]z d]f]c]W]gg]XYbh]Z]Yfg']b]j c]W] U]h]f]Vi h]g'z']b]j c]W]]h]a ' XYU]g]z' XY] Yf]m]b]z]fa U]p]h]cbz' Ubx' dU]ha YbhXYU]g] Ubx' h]fa g' hAY W]z]f]Y' YYa Ybh]g' cZ Ubx' YWfcb]W]bj c]W] g]ci 'X' WY']b]W' YX']b' Y' Yf]m]b]Y]b] f]cb]W]bj c]W] " h.]g]g]ci 'X' Ybg fY' hAY W]Uf' Ubx' i b]z]fa ' U]d']W]h]cb' cZ YWfcb]W]bj c]M]b["

f&) E' K \]Y' hAY g]b]X]f' cZ Ubx' YWfcb]W]bj c]W] g]ci 'X' W]z]b]h]bi Y' hc' \ U] Y hAY d]c]g]V]]h]m]h]c' [i U]f]U]h]Y' hAY U' h.Uh]h]W]h]m]cZ hAY c]f] []b' Ubx' hAY]b]h]f]]h]m]cZ hAY W]z]b]h]b]h]cZ hAY]b]j c]W] Vm]g]j YfU' a YhcX]g']b]W' X]b[' Vma YU]b]g' cZ Ubx' YWfcb]W]bj c]W] g] [b]h] f]Yz']b' cfxYf' hc' Ybg fY' Wta d']U]b]W' k]h' 8] fYW]j Y' &\$* #8/a' hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' g]ci 'X' bch]W]z]b]h]b]b] U]g]cb]Y' cZ]hg' YYa Ybh]g' U]f]Yei]fYa Ybh]Zcf' Ubx' YWfcb]W]g] [b]h] fY'

f&* E' -b' cfxYf' hc' U' c]X' Y] Wgg]j Y' W]z]g] Ubx' Vi fXYbg' Zcf' Wb]h]f]U]b]b[' U' h'c]f]h]Yg Ubx' Wb]h]f]U]b]b[' Ybh]h]Yg' hAY fYy] Ubh 9 fcdYub' gHubXUF]g]h]cb' cf[Ub]g]h]cb' g]ci 'X' WY' fYei Yg]YX' hc']XYbh]Z]m]U']g]h]k]h' U']a]h]X' bi a Yf' cZ g]h]U' Yg k \]W' Wta d'mk]h' hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[' " h.Uh]h]g]g]ci 'X' bch]Z]fa ' dU]h]cZ hAY 9 fcdYub' gHubXUF' cb' YWfcb]W]bj c]M]b[" hAY]XYbh]Z]YX' g]h]U' Yg' a i g]h] U]f]YU]m]VY' k]XY'm] Ubx' g' W]W]g]z' " m]i g]X' Vm

f]e' 7ci bV] 8] fYW]j Y' &\$* #8/a' cZ& , B]j Ya Wf' &\$* cb' hAY Wta a cb' g]h]Ya ' cZ] U]i YU]X]Y]X]U]U' f]c' >@ (+Z]9]6]e' &\$* Z]d' " %E' f]e' 8] fYW]j Y -) # * #97' cZ hAY 9 fcdYub' DU]L]a Ybh Ubx' cZ hAY 7ci bV] cZ& (C' W]c]W]f] % -) ' cb' hAY d]fchW]cb' cZ]b]X]j]X]i U]g]k]h' f]Y[U]f]X' hc' hAY d]fchW]cb' cZ d]f]c]b]U' XU]U]U]b]X' cb' hAY Z]f]Y'a c]j Ya Ybh]c]Z]g' W' XU]U]f]c' >@& , %Z& : %%% -) Z]d' " %E'

Wbca]WcdYfUrcfg UbX VbhfUM]b[' U h.c]f]Yg' & cfXYf' hc' ZM]Y]hUY' UbX UWWYfUHY' ja d'Ya Ybh]cb' VmA Ya VY' GUYg' hY fYy Ubh 9 fcdYub' g]ubXUF]g]h]cb' cf[]b]g]h]cb' g]ci 'X' VY' fYei YghX' hc' d]fcj]XY' Uddfcdf]UY' g]n]b]U' V]b]b]g]Zca' hY 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[' hc' U' g]n]b]U' Yg]XYbh]Z]YX']b' hY']g]i' G]n]b]U' V]b]b]g]Zca' UY']i]XY']b]Yg]cb' \ck' hY' g]ubXUF] V]i' X' VY' fYd]fYg]b]hX']b' hY']f]ci' g]n]b]U' Yg' hY']g]i' g]ubXUF]g]h]cb' XY']j' YfUW' Y' g]ci 'X' W]a' d'Ya Ybh]hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[' UbX' hY']g]icZ' g]n]b]U' Yg'

f&+E' & cfXYf' hc' ZM]Y]hUY' hY' i' g]i' cZ' hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[]Z' hY' 9 fcdYub' g]ubXUF]g]h]cb' cf]b[]b]g]h]cb' g]ci 'X' Ugc' VY' fYei YghX' hc' XfU]i']i]XY']b]Yg]cb' f]b]g]a']gg]cb']bh]fcd]YfUW']h]i' h.c]g']i]XY']b]Yg]cb' g]ci 'X' bch' Z]fa' d]U]h' cZ' hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[' cf' VY' V]b]b]g]Zca' 'cb' VbhfUM]b[' U h.c]f]Yg' UbX' VbhfUM]b[' Ybh]h]Yg'

f& E' D]f]cf' hc' hY']b]f]c]X' M]cb' cZ' hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[']b' hY' A' Ya VY' GUYg' hY' d]fU]M]U' U]d]]M]h]cb' cZ' hY' g]ubXUF]cb' g]ci 'X' VY' g] ZM]Y]bh]m]h]Yg]hX' hY']g] Ugg]gga' Ybh]g]ci 'X' VY' XcbY' X' f]b] [hY' XfU]k']b] ' i' d' cZ' hY' g]ubXUF]cb' hY' U]h' Ugg]gga' Ybh]g]ci 'X']b]c]j' Y' YbX' i' g]f]g]z' UbX' g]ci 'X' UXXfYg]g]]b' d]U]h]W' U]f] Ugd]W]g] cZ' d]fU]M]b] W]]h]m]b]X' i' g]f]i' Z]Y]b]X']b]Yg]g]z' UbX' g]ci 'X' X]a' cb]g]f]U]Y' hY' U]h]h]Y' g]ubXUF]cb' W]b' VY']a' d'Ya Ybh]X']b' U' W]g]h]Y]Z]M]Y]bh]UbX' d]fcd]cf]h]cb]U]Y' a' U]b]Yf'

f&-E' K \YfY' hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[' UbX' hY']g]icZ' g]n]b]U' Yg' W]a' d' n]b] [k]h' hY' g]ubXUF]cb' XfU]k' b' i' d' Vm]h]Y' fYy Ubh 9 fcdYub' g]ubXUF]g]h]cb' cf[]b]g]h]cb' g]h]g]z]m]h]Y' fYei]f]Ya' Ybh]g] V]b]h]U]b]YX']b' hY' 7ca' a']gg]cb]g]i' fYei Ygh] hc' hY' 9 fcdYub' g]ubXUF]g]h]cb' cf[]b]g]h]cb]z' UbX' k \YfY' hY' g]ubXUF]cb' \L]j' V]Yb' hY' g]h]X]Z' hY' fYZ]f]Yb]W]g' cZ' hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[' UbX' hY']g]icZ' g]n]b]U' Yg' g]ci 'X' VY' d]i' V]]g]YX']b' hY' Official Journal of the European Union"

f] \$E' hY' d]fcj]g]cb]g]cb' hY' X]Y' Ycda' Ybh]cZ' hY' g]ubXUF]cb' UbX' hY' c]h]Yf' g]ubXUF]g]h]cb' XY']j' YfUW' Yg' U]X' Xck' b']b' hY']g] 8]f]Y]M]j' Y' UY']b']b]Y' k]h' hY' fYy Ubh d]fcj]g]cb]g] cZ' F]Y' i' U]h]cb' f]Y' E' Bc' %\$&) #&\$%&" <ck' Y' Yf]z' h]]b] ']b]hc' U]W]i' bh]h]Y' g]Y]M]Z]M]Y]g] cZ' hY']g] 8]f]Y]M]j' Y]Z']h]]g] U]d]fcd]f]UY' hc' d]fcj]XY' hY' h]h]Y' X]W]g]cb]g]hc' d]i' V]]g]z' bch]hc' d]i' V]]g] ' cf' hc' d]i' V]]g] ' k]h' fYg]f]M]cb' hY' fYZ]f]Yb]W]g]hc' hY' g]ubXUF]cb' UbX' hY']g]icZ' g]n]b]U' Yg' VY' U]k]d]h]X']b' U]W]f]X]U]b]W' k]h' hY' Y]i' U]]b]h]cb' d]f]c]W]X' fY' hY']g] g]ci 'X' \ck' Y] Yf' VY' k]h]ci' h] d]f]Y' X]W] hc' hY' U]d]]M]h]cb' cZ' hY' fYy Ubh d]fcj]g]cb]g]cZ' F]Y' i' U]h]cb' f]Y' E' Bc' %\$&) #&\$%& W]b]W]f]b] [Z]fa' U' cV' W]M]cb]g]hc' \U]fa' cb]]g]X' g]ubXUF]g]

f] %E' 9 fcdYub' g]ubXUF]g]h]cb' cf[]b]g]h]cb]g] f]Y' i' U]f]m]f]Y']Yk' 'UbX' i' d]X]U]Y' g]ubXUF]g]]b' cfXYf' hc' fYg]d]cbX' hc' hY]W]bc' c]p []M]U' X]Y' Ycda' Ybh]g] &]i' \h]cZ' hY' f]U]X' b]h]i' fY' cZ' g] W' X]Y' Ycda' Ybh]g]]b' hY' =H' g]M]f]z' hY' 7ca' a']gg]cb' g]ci 'X' Ugc' VY' U]Y' hc' fYei Ygh] hY' h]h]Y' fYy Ubh 9 fcdYub' g]ubXUF]g]h]cb' cf[]b]g]h]cb' f]Y']g]i' UbX' i' d]X]U]Y' hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[']b' cfXYf' hc' hY']h]c]g' X]Y' Ycda' Ybh]g]]b]hc' U]W]i' bh]UbX' hc' Ybh]g] fY' V]b]h]b]i']b] []b]h]Yf] c]d]YfU]]h]i'

f] &E' & cfXYf' hc' fYg]d]cbX' hc' hY]W]bc' c]]M]U' X]Y' Ycda' Ybh]g] cf' a' U]f]Y]h]f]Yei]f]Ya' Ybh]g] hY' 7ca' a']gg]cb' g]ci 'X' VY' U]Y' hc' U]k]d]h]U]]a' d'Ya Ybh]b] [U]W]i' hc' f]Y']Yk' 'UbX' i' d]X]U]Y' hY']g]icZ' g]n]b]U' Yg' & hY' W]g] cZ' a' c]f]Y' W]a' d'Y' U]k]t' g]a' Ybh]g] hY' 7ca' a']gg]cb' g]ci 'X' Ugc' VY' U]Y' hc' fYei Ygh] hY' h]h]Y' fYy Ubh 9 fcdYub' g]ubXUF]g]h]cb' cf[]b]g]h]cb' f]Y']g]i' UbX' i' d]X]U]Y' hY']g]icZ' g]n]b]U' Yg'

f] ' E' K \YfY']h' W]b]g]X]Y]g]]h' b]Y]W]g]U]f]m]hc' Ybh]g] fY' Z' ' ' UbX' cb] [c]b] []bh]fcd]YfUW']h]i' hc' hY']b]hc' U]W]i' bh]hY]W]bc' c]]M]U' X]Y' Ycda' Ybh]g] cf' hc']a']h]h]Y' b]i' a' VYf' cZ' g]n]b]U' Yg]hc' VY' i' g]X]Z' hY' 7ca' a']gg]cb' g]ci 'X' VY' U]Y' hc' f]Y']Yk' 'U']g]icZ' g]n]b]U' Yg' U]f]U]k]m]d]i' V]]g]YX' & g]c' Xc]b] [Z] hY' 7ca' a']gg]cb' g]ci 'X' hY']b]hc' U]W]i' bh]h]Y']g]icZ' g]n]b]U' Yg']XYbh]Z]Y]X]Z' f]Y']Yk' YX' UbX' i' d]X]U]Y' Vm]h]Y' fYy Ubh 9 fcdYub' g]ubXUF]g]h]cb' cf[]b]g]h]cb'

f] (E' I dcb' hY' Y]i' d]f]m]cZ' hY' f]b]g]d]c]g]h]cb' X]Y]U]k']b]Yg' U]X' Xck' b']b' hY']g] 8]f]Y]M]j' Y]Z' V]b]h]f]U]M]b[' U h.c]f]h]Yg' UbX' V]b]h]f]U]M]b[' Ybh]h]Yg' g]ci 'X' VY' cV]]YX' hc' f]Y]M]j' Y' UbX' d]f]c]W]g]g' YWmfcb]W]b]c]M]b]g]k' \]W]a' d' m]k']h' hY' 9 fcdYub' g]ubXUF]cb' YWmfcb]W]b]c]M]b[' UbX' k]h' U]b]m]cZ' hY' g]n]b]U' Yg' cb' hY']g]i' d]i' V]]g]YX' Vm]h]Y' 7ca' a']gg]cb']b' hY' Official Journal of the European Union" 7cb]h]f]U]M]b[' U h.c]f]h]Yg' UbX' V]b]h]f]U]M]b[' Ybh]h]Yg' g]ci 'X' hY' fY]Z]f]Y' bch] f]Y]Z' g]Y' YW]f]f]f]cb]W]b]c]M]b]g]k' \]W]a' a' Y]h]h]Y' U]w]c]j' Y' W]b]X]h]cb]g]g]c' Y]m]cb' hY']f]ci' b]X]g]cZ' bcb]i' W]a' d']U]b]W]k']h' fYei]f]Ya' Ybh]g] f]Z]c' Y]i' U]a' d'Y' b]U]h]cb]U' cf' g]M]f]c]f]g]d]Y]M]Z]W]f]Yei]f]Ya' Ybh]g] cf' U]X]h]cb]U' hY]W]b]W]U' fYei]f]Ya' Ybh]g] cZ' U]b]m]]b]X]E' c]h]Yf' hY' h.c]g' g]d]Y]M]Z]W]U' m]d]f]c]]XYX' Z]c']b' hY']g] 8]f]Y]M]j' Y' <ck' Y' Yf]z' c]h]Yf' W]a' d'Y']b] []f]ci' b]X]g] Z]c' f]Y]Z' g]U]Z' g] W' U]g] hY' c]g]Y' f]Y' U]h]b] [hc' V]b]h]f]U]M]U' V]b]h]f]U]M]b]g]g]ci 'X' bch]VY' U]Z]M]X]X' Vm]h]]g]cV]]U]h]cb']g]Y]Z]c]f]Y' d]U]h]b] [hY']b]c]]W]Z' V]b]h]f]U]M]b[' U h.c]f]h]Yg' UbX' V]b]h]f]U]M]b[' Ybh]h]Yg' g]ci 'X']b' U]b]m]U]g]Y' f]Ya' U]b]]Z]Y' hc']f]Y]Z]m]k' \ h]Y' f]Y' hY' V]b]h]Y]b]h]cZ' hY' YWmfcb]W]b]c]M]b]g]k']W]a' V]b]h]f]U]M]f]Y]Z]M]g] hY' i' b]X]Yf' n]b] [V]i' g]b]Y]g]g]h]f]b]g]U]M]cb' f]Z]c' Y]i' U]a' d'Y' k' \ h]Y' f]Y' hY']b]c]]W]U]a' c]i' bh]]g] V]b]h]f]U]M]E' UbX' k' \ h]Y' f]Y' hY']b]c]]W]U' \L]j' V]Yb' U]X]f]Y]g]X' hc' hY' V]b]h]f]U]M]f]Y]Z]M]g] hY' cV]]U]h]cb' hc' bch] f]Y]Z' g]Y' YWmfcb]W]b]c]M]b]g]k']W]a']b' U]W]f]X]U]b]W' k]h' hY']g] 8]f]Y]M]j' Y']g]k']h]ci' h] d]f]Y' X]W] hc' 8]f]Y]M]j' Y' &\$%#/#&# ' cZ' hY' 9 fcdYub' U]f]]U]p' a' Ybh]UbX' cZ' hY' 7ci' b]W]i' f]E'

f]E' 8]f]Y]M]j' Y' &\$%#/#&# ' cZ' hY' 9 fcdYub' U]f]]U]p' a' Ybh]UbX' cZ' hY' 7ci' b]W]i' cZ' %' : W]f]i' U]f]m]c]Z' %&\$%&cb' W]a' U]h]b] [' U]Y' d]U]h]a' Ybh]]b' W]a' a' Yf]U]U' f]b]g]d]c]g]h]cb]g]f]c' >@ (, Z& " &\$%&Zd" %&E'

f1) E' H\jg 8]fYm]j Y g\ci 'X' cb'mfYei]fY fYm]d]Ybhj cZUb']bj c]Wz]Y' VzbhfUM]b[' U h\cf]h]YgZ VbhfU' di fWU]b[' VcX]Yg UbX' VzbhfUM]b[' Ybh]h]YgZ hc' UWWdhUbX' dfcVgg Ym]fcb]W]bj c]Wg' H\jg 8]fYm]j Y g\ci 'X' VY' k]h\ci hdfY' X]W' hc' h\Y f] [\hcZ h\Y g\cbYf' cZ h\Y]bj c]W' hc' Wccg' VYk Yb' g' Va]h]b[' h\Y]bj c]W']b' UWz fXUbW' k]h' h\Y' g' fcdYub' g\ubXUF' cb' Ym]fcb]W]bj c]W]b[z]b' UWz fXUbW' k]h' bu]hcbU' cf' ch\Yf' h\Wb]W' g\ubXUF' g' cf']b' d\ubYf' Zfa U' <ck Y] Yfz h\jg 8]fYm]j Y g\ci 'X' bch dfY Ybh A Ya VY' GHUyg Zfa ' a UbXU]b[' h\U' cb'm Ym]fcb]W]bj c]Wg VY' g' Va]h\X']b' h\Y Zfa Yk cf' cZ di V]WdfcWfYa Ybh' K ' vYf h\Y' g\cbYf' Wccg' hc' g' Va]h\h\Y]bj c]W' i g]b[' h\Y' g' fcdYub' g\ubXUF' cb' Ym]fcb]W]bj c]W]b[z h\Y fYm]d]Ybhj cV] [U]hcb' hc' fYm]j Y UbX' dfcVgg g\ci 'X' cb'm Udd' m]Z h\Y]bj c]W']g']b' cbY' cZ h\Y g\ubXU' Yg]bW' X'Y' cb' h\Y]g]cZ g\ubXU' Yg di V]g' Y' Vm h\Y' 7ca a]gg]cb']b' h\Y Official Journal of the European Union' H\jg g\ci 'X' VY' k]h\ci hdfY' X]W' hc' h\Y' g\cbYf' i g]b[' h\Y' g]f]]Wg cZ U h\]fX' dUf]m]h' hfUbgU' VYk Yb']hg]ck b' g\ubXU' UbX' cbY' cZ h\c]g' cb' h\Y']g'

f1 *E' h\Y' g' fcdYub' 8UUDfchV]cb' G dYf]]gcf' \Lj VYb' Vzbj' h\X']b' UWz fXUbW' k]h' ' 5fh]W' & f&E cZFY] i ' U]hcb' f97E Bc' () #&\$% cZ h\Y' g' fcdYub' DUF]La YbhUbX' cZ h\Y' 7ci bV] ' f]E' UbX']gg' Y' X' Ub' cd]b]cb' cb' %Bc] Ya VY' &\$% ' f]E' -b' \]g' cd]b]cb' \Y' di V]g' Y' fWz a a YbXU]hcbg Zcf' Ybg f]b[' U]X' Y' X]U' dfchV]cb']b' h\Y' Udd']W]hcb' cZ h\jg 8]fYm]j Y' H\c]g' fWz a a YbXU]hcbg g\ci 'X' VY' VcfbY']b' a]bX' k \Yb' XfUk]b[' i d' h\Y' g' fcdYub' g\ubXUF' cb' Ym]fcb]W]bj c]W]b[' UbX']b' h\Y' dfcVgg]b[' cZ dYfgcbU' X]U' Vm]VzbhfUM]b[' U h\cf]h]Yg UbX' VzbhfUM]b[' Ybh]h]Yg' -b' dUf]p h]W' Ufz]h' g\ci 'X' VY' a U]X' VY' h\U' Y]g]b[' X]U' dfchV]cb' ' U' k' g' Ugc' Udd' m]b' h\Y' UfYU' cZ Ym]fcb]W]bj c]W]b[' UbX' h\U' h\Y' di V]W]hcb' cZ dYfgcbU' X]U' Zcf' hfUbgU' fYbV]h' UbX' UWz' b]W]]m]di fdc]g' a i g]VY']b' _Yd]b[' k]h' h\Y' dfchV]cb' cZ dYf] U]m]h'

f1 +E' G]bW' 8]fYm]j Y &\$% #/8a' Vzbh]b]gf' i' Yg' cb']bj c]W]b[z]bW' X]b[' cb' Ym]fcb]W]bj c]W]b[z]hg' fY' U]hcb]g']d' k]h' H\jg 8]fYm]j Y g\ci 'X' VY' Uf]Z]YX' H\jg 8]fYm]j Y di fg' Yg U]Z]ZfYbhcV]W]j Yz \Lj U' g\ubY' cZ Udd']W]hcb' X]Z]ZfYbhc Zfa' h\U' h\cZ 8]fYm]j Y &\$% #/8a' UbX' \YbWz]h' XcYg bch UZ]Z]ZfYbhcV]W]j Yz \Lj U' g\ubY' cZ Udd']W]hcb' X]Z]ZfYbhc Zfa' h\U' h\cZ 8]fYm]j Y &\$% #/8a' [cj Yf]bg h\Y' fY' U]hcb]g VYk Yb' hfU]b[' dUf]h]Yg UbX' U]a' g' hc' Ybg' fY' h\U' h\Y' i' g' cZ Ym]fcb]W]bj c]W]g' Vm]h\Y' g\cbYf' VzbchVY']a' dcg' X' cb' h\Y' fYm]d]Ybh' <ck Y] Yfz h\jg g\ci 'X' VY' k]h\ci hdfY' X]W' hc' h\Y' f] [\h' cZ A Ya VY' GHUyg hc']a' dcg' cb' VzbhfUM]b[' U h\cf]h]Yg UbX' VzbhfUM]b[' Ybh]h]Yg Ub' cV'] [U]hcb' hc' fYm]j Y Ym]fcb]W]bj c]W]g' i' bX' Yf' VY' f]b[' VzbX]b' h]cbg'

f1 , E' -b' cfX'Yf' hc' U' ck' VzbhfUM]b[' U h\cf]h]Yg UbX' VzbhfUM]b[' Ybh]h]Yg hc' dfcdYf' mdfYdUfY' UbX' h]U' Y' h\Y' h\Wb]W] ' a YLj fYg h\U' z' ck]b[' h\Y' YgU']g' a YbhcZ h\Y' g' fcdYub' g\ubXUF' cb' Ym]fcb]W]bj c]W]b[' UbX' h\Y' Udd' f]c] U' cZ h\Y']g]cZ g\ubXU' Yg' UfY' bW]gg' f]m]h'c' Vza' d' m]k]h' h\jg 8]fYm]j Yz UbX']b' j]Yk' cZ h\Y' bW]gg]h]m]z' f]c] gk]Z]ja' d' Ya Yb]h]b' h]cb' cZ Ym]fcb]W]bj c]W]b[z U' hfUbgU' g]h]cb' X]U']bY' cZ % ' a' cb' h\g' z' ck]b[' h\Y' di V]W]hcb' cZ h\Y' fYz fYbW' cZ h\Y' g' fcdYub' g\ubXUF' cb' Ym]fcb]W]bj c]W]b[' UbX' h\Y']g]cZ g\ubXU' Yg]b' h\Y' Official Journal of the European Union g\ci 'X' VY' Vzbjg' X]YfX' ' g]Z]YX' ' 6m]X]Yf' c' U]hcb' Zfa' h\jg]bYfU' hfUbgU' g]h]cb' X]U']bY' UbX']b' cfX'Yf' hc' Z]Y]h]Y' h\Y' h]U' Y' i' d' cZ Ym]fcb]W]bj c]W]b[' Zcf' VY' f]b[' VzbhfUM]b[' U h\cf]h]Yg' g' W' Uj' cW' UbX' fY']cbU' VzbhfUM]b[' U h\cf]h]Yg UbX' di V]W] bX]YfU']b[g]A Ya VY' GHUyg g\ci 'X' VY' U' ck YX' hc' d' c]g' d' cbY' h\Y' Udd']W]hcb' cZ h\jg 8]fYm]j] Y Zcf' g' V]WbhfU' VzbhfUM]b[' U h\cf]h]Yg UbX' VzbhfUM]b[' Ybh]h]Yg i' bh' ' ' s' a' cb' h\g' z' ck]b[' h\Y' di V]W]hcb' cZ h\Y' fYz fYbW' cZ h\Y' g' fcdYub' g\ubXUF' cb' Ym]fcb]W]bj c]W]b[' UbX' h\Y']g]cZ g\ubXU' Yg]b' h\Y' Official Journal of the European Union' H\jg' d' c]g]V]]m]h'c' d' c]g' d' cbY' h\Y' Udd']W]hcb' cZ h\Y' fYei]fYa Ybhj cZ h\jg 8]fYm]j Y g\ci 'X' bch Udd' m]h'c' VbhfU' di fWU]b[' VcX]Yg'

f1 - E' -b' cfX'Yf' hc' Z]Y]h]Y' h\Y']a' d' Ya Yb]h]b' cZ h\Y' fYei]fYa Ybhj cZ h\jg 8]fYm]j Y Zcf' VzbhfUM]b[' U h\cf]h]Yg UbX' VzbhfUM]b[' Ybh]h]Yg h\Y' 7ca a]gg]cb' g\ci 'X' Ybg' fY' h\U' h\Y' a VY' GHUyg UfY' _Ydh' z' m]UbX' fY' i' Uf' m]b]Zfa YX' cZ h\Y' dfc] fYgg' cZ k' cf' _]b' h\Y' a g' cZ h\Y' X]Y' Ycda YbhcZ h\Y' g\ubXUF' UbX' h\Y' fY' U]X' g\ubXUF' g]h]cb' X]Y'] YfU' Yg' hc' VY' i' bX]YfU' Yb' Vm]h\Y' fY' Y' Ubh' g' fcdYub' g\ubXUF' g]h]cb' cf' [U]g]h]cb' H\jg g\ci 'X' U' ck' h\Y' A Ya VY' GHUyg hc' i' bX]YfU' Y' h\Y' bW]gg' f]m]h'c' f]m]h'c' cf' _k]h' U' j]Yk' hc' Vza' d' Y]b[']a' d' Ya Yb]h]b' k]h']b' h\Y' U' fYX' X]U' X]b' Yg'

f1 \$E' G]bW' VzbhfUM]b[' U h\cf]h]Yg UbX' VzbhfUM]b[' Ybh]h]Yg k]' VY' U' Y' hc' UWWdhYm]fcb]W]bj c]W]g' k \]W' Vza' d' m]k]h' g\ubXUF' g' ch\Yf' h\U' h\Y' g' fcdYub' g\ubXUF' cb' Ym]fcb]W]bj c]W]b[' Uj' k' Y' \Lj' d\ubYf']bj c]W]g' i' b' Ygg' ch\Yf' k]g' dfc]]X]X']b' b]h]cbU' ' Y']g]U]hcbz h\jg 8]fYm]j Y XcYg bch d' U' W' Ubm]U]X]h]cbU' Vzg' g' cf' Vi' fX' Y' cb' Ybh]f]d]g]g']bW' X]b[' a]m]c]z' ga U' UbX' a YX]i a !g]h]X' Ybh]f]d]g]g' k]h']b' h\Y' a Yub]b[' cZ 7ca a]gg]cb' F]Wz a a YbXU]hcb' &\$% # *%#97' f]E' : i' h\Y' fYa cfYz h\Y' 7ca a]gg]cb' UbX' h\Y' A Ya VY' GHUyg g\ci 'X' a U' Y' Y' Ym]VZ' f]h'c' a]b]a']g' h\Y'

f]E' fY] i' U]hcb' f97E Bc' () #&\$% cZ h\Y' g' fcdYub' DUF]La YbhUbX' cZ h\Y' 7ci bV] cZ % ' 8Y' W' a VY' &\$% cb' h\Y' dfchV]cb' cZ]bX]]X]i Ugk]h' fY] UfX' hc' h\Y' dfcVgg]b[' cZ dYfgcbU' X]U' Vm]h\Y' 7ca a i' b]]m]b]g]h] h]cbg UbX' VcX]Yg UbX' cb' h\Y' Z]Y' a' c] Ya YbhcZ g' W' X]U' f]c' >@, z %&%&\$%&#z' d' %&' f]E' C >7' , z, "8' &\$% (z' d' "8' f]E' 7ca a]gg]cb' F]Wz a a YbXU]hcb' &\$% # *%#97' cZ * ' A U]m]c]z' VzbW]f]b] [h\Y' X]Y]b]h]cb' cZ a]m]c]z' ga U' UbX' a YX]i a !g]h]X' Ybh]f]d]g]g' f]c' >@& (z&\$%) &\$% z' d' "8' *E'

VdgcZ hY`9 fcdYub` gHubXUFX` cb` YWmfcb]W]bj c]M]b[`Zcf`]hgj` gYfg`]b` dUfh]W`UF` Zcf` a]Mcz`ga U` `LbX` a YX]i a` !` g]nYX` YbhYfd]g]g`c` Lj]hc` ZMj]hY`]hgj` dHj`Y` UWfcgg`hY`9 fcdYub`l b]cb`"

f(9&` K` \`Yb`]a` d`Ya` Ybh]b[`]h`]g` 8]fYW]j` YZ` A` Ya` VYf` GHUyg` g]ci` `X` H`J`Y`]b]hc` U`W]i` bh`h`Y` bYXg`cZ`ga` U` `LbX` a` YX]i` a` !` g]nYX` YbhYfd]g]g` LbX` ga` U` Yf` V`b]fU`M]b[` U` h`cf]h]Yg` LbX` V`b]fU`M]b[` Ybh]h]Yg` LbX` cZ`Zf` hc` U` `V`b]fU`M]b[` U` h`cf]h]Yg` V`b]fU`M]b[` Ybh]h]Yg` LbX` g` dd`]Yfg` h`Y` b`W`gg]f`m`g` d`dc`f`h` g`c` h`U`h` h`Y` 9` fcdYub` gHubXUFX` cb` YWmfcb]W]bj c]M]b[` V`b]fU`M]b[` Ybh]h]Yg` LbX` a` c`f`Y`c` YfZ` h`U]b]b[` a` Y`Uj` f`Y`g` g]ci` `X` W`Y` d`f`c`j`]X`Y`Z`]b` d`U`f`h`]`W``U`F` Z`c`f` ga` U` `LbX` a` YX]i` a` !` g]nYX` YbhYfd]g]g`"

f(&E` -b` c`f`X`Y`f` hc` ZMj]hY` h`Y` h`W`b]W` LbX` d`f`c`W`X`i` f`U` U`X`U`d`H`j`c`b`g`k` \`]W` b`Y`X` hc` W`Y`i` b`X`Y`H`U` `Y`b` V`m`U` `d`U`f`h]Y`g`]b`j` c`j` Y`X`]b` d`i` V`]W`d`f`c`W`f`Y`a` Y`b`h` hc` Y`b`g` f`Y` h`Y` g` W`W`g`z` `]a` d`Ya` Y`b`h]h]c`b` c`Z` h`]g` 8]fYW]j` Y` A` Ya` VYf` GHUyg` g]ci` X`Z` k` \`Y`f`Y` d`c`g`g`V`Y`Z` a` U`Y` G`f`i` V`i` f`U` `i` b`X` U`g`g]g`L`b`W` U`j` U`W`Y` hc` U` `Y`]Y` Y` V`b]fU`M]b[` U` h`cf]h]Yg` V`b]fU`M]b[` Ybh]h]Yg` LbX` ga` U` `LbX` a` YX]i` a` !` g]nYX` YbhYfd]g]g`"

f(` E` -b` c`f`X`Y`f` hc` Y`b`g` f`Y` i` b]Z`c`f`a` V`b]X]h]c`b`g` Z`c`f` h`Y`]a` d`Ya` Y`b`h]h]c`b` c`Z` h`]g` 8]fYW]j` Y`Z` LbX` Z`c`f` h`Y` X`f`U`k`]b[` i` d`Z` h`Y` f`Y`g`f`M]c`b` LbX` h`Y` f`Y`]k` c`Z` h`Y`]g`h`c`Z`g`n`b`H`U` Y`g`]a` d`Ya` Y`b]b[` d`c`k` Y`f`g` g]ci` `X` W`Y` V`b]Z`Y`f`Y`X` cb` h`Y` 7`c`a` a`]g`g]c`b`" H`c`g`f` d`c`k` Y`f`g` g]ci` `X` W`Y` Y`i` Y`f`M]g`X`]b` U`W`f`X`L`b`W` k`]h` f`Y`]i` `U`h]c`b` f`9` E`B`c`%` &`#`\$`%`&` h`Y` Y`i` U`a`]b]h]c`b` d`f`c`W`X`i` f`Y` g]ci` `X` W`Y` i` g`X` Z`c`f` h`Y` U`X`c`d`h]c`b` c`Z` h`Y`]a` d`Ya` Y`b]b[` U`W]j` V`b]W`f`b]b[` h`Y`]g`h`c`Z`g`n`b`H`U` Y`g` []j` Y`b` h`U`h`h`Y`m`g`f`j` Y` hc` ZMj]hY` h`Y` U`b`d`]W]h]c`b` c`Z` h`Y` 9` fcdYub` gHubXUFX` cb` YWmfcb]W]bj c]M]b[` LbX` Y`b`g` f`Y`]b]h]f`c`d`Y`f`U`]h`m`L`b`X` f`U`d]X` f`Y`g`c`b`g`f` hc` h`W`b`c`c`]W` X`Y` Y`c`d`a` Y`b]h]` h`Y` Y`i` U`a`]b]h]c`b` d`f`c`W`X`i` f`Y` g]ci` `X` U`g`c` W`Y` i` g`X` Z`c`f` h`Y` U`X`c`d`h]c`b` c`Z`]a` d`Ya` Y`b]b[` U`W]j` k`]h` f`Y`g`d`W`i` hc` h`Y` c`V`W]i`c`b`g` hc` h`Y` 9` fcdYub` gHubXUFX` cb` YWmfcb]W]bj c]M]b[Z` []j` Y`b` h`U`h` h`c`g`f` U`W]j` V`i` `X` \`U`j` Y` V`b]g`f`e`i` Y`b]W`g`Z`c`f` h`Y` c`V`]U]c`b` hc` f`Y`W]j` Y` LbX` d`f`c`W`g`g`Y`W`f`c`b]W]b]j` c]W`g`"

f((E` G]b`W` h`Y` c`V`W]i` Y`g`c`Z` h`]g` 8]fYW]j` Y`Z` b`L`a` Y`m`h`Y` f`Y`a` c`j` U` `c`Z`a` U`f` Y`h`V`U`f`f`Y`f`g` LbX` c`V`g`U`W`g` hc` h`U`X`Y` X`Y`f`j`]b[` Z`c`a` ` h`Y` Y`i`]g`h`Y`b`W` c`Z` X]Z`f`b[` b]h]c`b`U` f`i` Y`g` LbX` g`H`b`X`U`F`X`g` LbX` Y`b`g` f`b[`]b]h]f`c`d`Y`f`U`]h`m`a` W`b`b`c`h` V`Y` g` ZM]Y`b`h`m` U`W]j` Y`X` V`m`h`Y` A` Ya` VYf` GHUyg` V`i` h` V`b]f` h`Y`f`Y`Z`c`f`Y` W`Y` V`h`Y`f` U`W]j` Y`X` U`h`i` b]c`b` `Y` Y`Z` h`Y` i` b]c`b` a` U`h` U`X`c`d`h` a` Y`U`j` f`Y`g`]b` U`W`f`X`L`b`W` k`]h` h`Y` d`f`b]V]d`Y` c`Z` g` V`g`X]U`f`h`m`L`j`g`h`i` c`i` h`]b` 5`f`h]W`) `c`Z` h`Y` H`Y`U`h`m`c`b` 9` fcdYub` i` b]c`b`" -b` U`W`f`X`L`b`W` k`]h` h`Y` d`f`b]V]d`Y` c`Z` d`f`c`d`c`f`h]c`b]U`]h`m`a` L`j`g`h`i` c`i` h`]b` h`U`h` 5`f`h]W`Z` h`]g` 8]fYW]j` Y` X`c`Y`g` b`c`h` [c` V`h`c`b`X` k` \`h`]g`b`W`W`g`g`f`m]b` c`f`X`Y`f` hc` U`W]j` Y` h`c`g`f` c`V`W]i` Y`g`"

<5J 958CDH98`H`c`G`8`F`97HJ`9`

Article 1

Scope

H`]g` 8]fYW]j` Y` g`U` `U`d`d`m`h`c` Y`W`f`c`b]W]bj c]W`g`]g`g` Y`X` U`j` U`f`Y`g` `h`c`Z` h`Y` d`Y`f`Z`c`f`a` L`b`W` c`Z` V`b]f`U`M]b` hc` k` \`]W` 8]fYW]j` Y` &`\$`-` #` %`#`7`Z`8]fYW]j` Y` &`\$`(%` #`&` #`9` Z`8]fYW]j` Y` &`\$`(%` #`&` #`9` `c`f` 8]fYW]j` Y` &`\$`(%` #`&` #`9` `U`d`d`]Y`g`"

H`]g` 8]fYW]j` Y` g`U` `b`c`h`U`d`d`m`h`c` Y`W`f`c`b]W]bj c]W`g`]g`g` Y`X` U`j` U`f`Y`g` `h`c`Z` h`Y` d`Y`f`Z`c`f`a` L`b`W` c`Z` V`b]f`U`M]b` Z]]b[` k`]h`]b` h`Y` g`V`d`Y` c`Z` 8]fYW]j` Y` &`\$`-` #` %`#`7`Z` k` \`Y`f`Y` h`Y` d`f`c`W`f`Y`a` Y`b`h` L`b`X` d`Y`f`Z`c`f`a` L`b`W` c`Z` h`Y` V`b]f`U`M]b` U`f`Y` X`W`U`F`Y`X` hc` W`Y` g`W`V`h` c`f` a` i` g`h`V`Y` U`W]i`a` d`L`b]Y`X` V`m`g`d`Y`W]U` g`W`f`]h`m`a` Y`U`j` f`Y`g`]b` U`W`f`X`L`b`W` k`]h` h`Y` `U`k` g`f`Y`]i` `U`h]c`b`g`c`f` U`k`a`]b]g`f`U`h]j` Y` d`f`c`j`]g`c`b`g`]b` Z`c`f`W`]b` U` A` Ya` VYf` GHUyg` LbX` d`f`c`j`]X`Y` h`U`h` h`Y` A` Ya` VYf` GHUyg` \`L`j` X`Y`f`Y`a`]b`Y`X` h`U`h` h`Y` Y`g`g`b`h]U`]b]h]f`Y`g`g` V`b]W`f`b]W`Y`X` W`b`b`c`h`V`Y` [i` U`f`b]h`Y`X` V`m`Y`g`g`]b]h]f`i` g]j` Y`a` Y`U`j` f`Y`g`"

Article 2

Definitions

- : c`f` h`Y`d`i` f`d`c`g`j`c`Z`h`]g` 8]fYW]j` Y`Z` h`Y` Z` `c`k`]b[` X`Y`Z`b]h]c`b`g`g`U` `U`d`d`m`i`
- f(9&` f`Y`W`f`c`b]W]bj c]W]i`a` Y`U`b`g` L`b`]b]j` c]W` h`U`h` \`L`j` V`Y`b`]g`g` Y`X`z` h`f`U`b`g`a`]h`Y`X` L`b`X` f`Y`W]j` Y`X`]b` U` g`f`i` V`i` f`Y`X` Y`W`f`c`b]W] Z`c`f`a` H`k` \`]W` `U`c`k` g`Z`c`f`]hg]U` h`c`a` U`h]V`L`b`X` Y`W`f`c`b]W]d`f`c`W`g]b[/
- f(&E` d`U`f`Y` Y`Ya` Y`b]h]g` c`Z` L`b` Y`W`f`c`b]W]bj c]W]i`a` Y`U`b`g` U` g`h`i` c`Z` Y`g`g`b]h]U`]b]Z`c`f`a` U`h]c`b` V`i`a` d`c`b`Y`b]h]g` k` \`]W` `L`b` Y`W`f`c`b]W]]b]j` c]W]a` i` g`h]V`b]h]U`]b]c`f`X`Y`f` hc` Y`b`U`Y` V`i`c`g`g`V`c`f`X`Y`f`]b]h]f`c`d`Y`f`U`]h`m`a`]b]W` X]b[` h`Y` b`Y`W`g`g]f`m]b]Z`c`f`a` U`h]c`b` hc` Y`b`g` f`Y` `Y` [U` V`i`a` d`]L`b`W`/
- f(E` f]Y`a` U`b]h]V`X`U`H`a` c`X`Y`f`i`a` Y`U`b`g` U` g`f`i` V`i` f`Y`X` L`b`X` `c`]W]i`m]b]h]f`Y`U`h]X` g`h`c`Z`h`f`a` g`L`b`X` h`Y`f`i`a` Y`U`b]b[g`h`U`h]g`d]W]Z`m`h`Y` V`i`f`Y`Y`a` Y`b]h]g`c`Z` L`b` Y`W`f`c`b]W]bj c]W]a`/

- f) E' fgnobU' Na Yubg hY' a UW]bY fYUXU' Y' Ub[i U] Y cf' X]UYM i gY' hc' fYdfYgYbh hY' XUHU' Y' Ya Ybng VwbU]bYX']b' Ub' Y' VYp fcb]V]b] c]W/
- f) E' fgnobU' 'V]bX]b] gNa Yubg [i]XY]bYgcb' \ck' U' gYa Ubh]WXUHU' a cXY' Zcf' Ub' Y' YMfcb]V]b] c]W' Vei' 'X' VY' fYdfYgYbhYX']b' hY' j' U]ci' ggnobU' Yg/
- f) E' VwbU]b] U' hcf]hYgNa Yubg VwbU]b] U' hcf]hYg Uj XYZ]bYX']b' dc]bh%+ cZ 5fh]VW' %cZ 8]fYV]j Y' &\$-\$- # % #97Z 5fh]VW' * f9cZ 8]fYV]j Y' &\$%(#& #9 / UbX' dc]bh f9cZ 5fh]VW' &f9cZ 8]fYV]j Y' &\$%(#& #9 /
- f) E' V] V]VwbU' VwbU]b] U' hcf]hYgNa Yubg g' V]VwbU' VwbU]b] U' hcf]hYg Uj XYZ]bYX']b' dc]bh f] cZ 5fh]VW' &f9cZ 8]fYV]j Y' &\$%(#& #9 /
- f) E' V]VwbU' di fVU]b] VcXnNa Yubg VwbU' di fVU]b] VcXm Uj XYZ]bYX']b' dc]bh f9cZ 5fh]VW' &f9cZ 8]fYV]j Y' &\$%(#& #9 /
- f) E' VwbU]b] Ybh]hYgNa Yubg VwbU]b] Ybh]hYg Uj XYZ]bYX']b' dc]bh%+ cZ 5fh]VW' %cZ 8]fYV]j Y' &\$-\$- # % #97Z 5fh]VW' +f9cZ 8]fYV]j Y' &\$%(#& #9 / UbX' 5fh]VW' (f9cZ 8]fYV]j Y' &\$%(#& #9 /
- f) \$E' f]bYfbU]cbU' g]ubXUFXNa Yubg Ub']bYfbU]cbU' g]ubXUFX' Uj XYZ]bYX']b' dc]bh f] cZ 5fh]VW' &f9cZ 8]fYV]j Y' &\$%(#& #9 /
- f) \$E' f] fcdYub' g]ubXUFXNa Yubg U' 9 fcdYub' g]ubXUFX' Uj XYZ]bYX']b' dc]bh f] cZ 5fh]VW' &f9cZ 8]fYV]j Y' &\$%(#& #9 /

Article 3

Establishment of a European standard

%' HAY 7ca a]gg]cb' g]U' fYei Ygh hU hY fY' Y] Lbh 9 fcdYub' g]ubXUFX]g]h]cb' cf[Ub]g]h]cb' XfUzU 9 fcdYub' g]ubXUFX' Zcf' hY' gYa Ubh]WXUHU' a cXY' cZ hY' VwfY' Y' Ya Ybng cZ Ub' Y' YMfcb]V]b] c]W' f] hY' f] fcdYub' g]ubXUFX' cb' Y' YMfcb]V]b] c]W' V]b] f]'

HAY 7ca a]gg]cb' g]U' fYei]fY' hU hY' 9 fcdYub' g]ubXUFX' cb' Y' YMfcb]V]b] c]W]b] ' Vta d']Yg U h' Y]gh k]h' hY' Z' ck]b] ' V]h]f]U'

f] ']h]g]h]W]bc' c]]W]m]b]Y' f]Uz'

f] ']h]g]Vta dU]V]Y' k]h' fY' Y] Lbh]bYfbU]cbU' g]ubXUFX]g]cb' Y' YMfcb]V]b] c]W]b] z'

f] ']h' U] U] fY[UFX' hc' hY' bYX' Zcf' dYfgcbU' XUHU' dfch]V]cb']b' U]W]f]X]UbW' k]h' 8]fYV]j Y' -) # (* #97Z hc' U]XUHU' dfch]V]cb' Vm XYg] [b]U]dfcUW' UbX' hc' hY' df]b]V]d' Y' g]cZ dfcdcf]h]cbU]]h]z' XUHU' a]b]a]g]h]cb' UbX' di fdcg]' ja]f]h]cbz'

f] ']h]g]V]bg]Y]bhk]h' hY' fY' Y] Lbh]dfc]]g]cb]g]cZ 8]fYV]j Y' &\$-\$- # % #97Z

f] ']h]U' ck g' Zcf' hY' YgU']g]a YbhcZ dfU]V]z]i' g]f] f] YbX' n]z]Y]]V]Y' UbX' V]gh]Y]Z]V]b]h]Y' Y' YMfcb]V]b] c]W]b] [' g]gh]Ya g'z'

f] ']h]U' Yg]b]hc' U]W]z]i' bh hY' g]d]V]U' bYX]g]cZ ga U' UbX' a YX]i a !g]h]YX' Ybh]f]df]g]g] U]k Y' U]g]cZ g' V]VwbU' VwbU]b] U' hcf]hYg UbX' VwbU]b] U' hcf]hYg

f] ']h]g]g]]h]U' Y' Zcf' i' g]']b' Vta a Yf]U' f]U]bg]V]cb]g]V]k Yb' Ybh]f]df]g]g'

HAY 7ca a]gg]cb' g]U' fYei Ygh hU hY fY' Y] Lbh 9 fcdYub' g]ubXUFX]g]h]cb' cf[Ub]g]h]cb' dfc]]XY' U']gh]k]h' U']a]h]X' bi a VY' cZ g]n]b]U' Y]k \]W' Vta d' m' k]h' hY' 9 fcdYub' g]ubXUFX' cb' Y' YMfcb]V]b] c]W]b] z' hY' U]dfcdcf]U]h' g]n]b]U' V]b]X]b]]g] UbX' [i]XY]bYgcb' f]U]b]a]gg]cb']b]h]fcdYfU]]h]z']b' cfXY' hc' Z]V]j]h]h' hY' i' g]' cZ g' W' g]ubXUFX'

HAY fYei Yg]g] g]U' VY' U]Xcdh]X']b' U]W]f]X]UbW' k]h' hY' dfc]V]X] fY' U]X' Xck b']b' 5fh]VW' %\$f9cZ hc' f] cZ 8]fYV]j Y' &\$%(#& #9 /

5gdUf]hcZ hY' k cf' hc' XY' Ycd' hY' g]ubXUFX' Vm hY' fY' Y] Lbh 9 fcdYub' g]ubXUFX]g]h]cb' cf[Ub]g]h]cbz' UbX' k]h']b' hY']a Yp]b]Y']XY]b]Z]YX']b' dU]f] f]U]d' &z' hY' g]ubXUFX' g]U' VY' h]g]h]X' U]g]hc']h]g]dfU]V]U' U]d]]V]h]cb' Zcf' Ub' YbX' i' g]f]' hY' 7ca a]gg]cb' g]U' fY]U]b] c] Yf]U' fY]g]cb]g]V]]h]m]z' hY' h]g]h]b] UbX' g]U' Yb]g' fY' h' U]z' Xi f]b] hY' dYf]Zcf]a UbW' cZ hY' h]g]z' g]d]V]U' U]W]z]i' bh VY' h]U' Yb' cZ hY' fY]g]d]V]U' Zcf' hY' V]h]f]U' cZ dfU]V]U]]h]z' i' g]f] f] YbX']b]Y]g] UbX' d]c]g]V]Y']a d' Ya Ybh]h]cb' V]g]g]]b' U]W]f]X]UbW' k]h' hY' g]V]b]X' g' VdU]f] f]U]d' cZ dU]f] f]U]d' %' hY' 7ca a]gg]cb' g]U' g' Va]h]U' fY]dfc]h]cb' hY' c] h]Vta Y' cZ hY' h]g]hc' hY' 9 fcdYub' dU]f]]Ub' Ybh]UbX' hY' 7ci b]V]f]''

&" K \YFY hAY' 9 fcdYub' g'ubXUFX' cb' Y'WMfcb]W]bj c]M]b[z'XFuk b' i d']b' U'WMfXUbW' k]h' hAY' fYei Ygh fYZffFX' hc']b' dUFU' [fUd\ '% g' h]g' Yg' hAY' fYei]fYa Ybhg' W'ubU]bYX' hAY']b' UbX' k \YFY' U' hYgh d\ Uyr']b' U'WMfXUbW' k]h' hAY' Z'Zh' 'g' VdUFU' fUd\ ' cZ dUFU' fUd\ '% \Ug' VYyb' W'a d' YhX' Z' hAY' 7ca a]gg]cb' g'U' ' di V']g' hAY' fYZfYbW' hc' hAY' g'ubXUFX']b' hAY' Official Journal of the European Union' hc']Yh' Yf' k]h' hAY']gh' cZ U']a]hX' bi a VY' cZ g'ubU' Yg' Xfuk b' i d']b' U'WMfXUbW' k]h' hAY' fYei Ygh fYZffFX' hc']b' dUFU' fUd\ '% h' U' hidi V']W]h' cb' g'U' ' VY' W'a d' YhX' Vm&+ ' A Uhi&\$%+ "

Article 4

Formal objections to the European standard

%' K \YFY' U' A Ya VYf' G'UHY' cf' hAY' 9 fcdYub' DUF]Ua Ybh W'ubg' X'Yfg' h' U' hidi hAY' 9 fcdYub' g'ubXUFX' cb' Y'WMfcb]W]bj c]M]b[' UbX' hAY']gh' cZ g'ubU' Yg' Xc' bch' Ybh' fY' mg' U' h]g' m' hAY' fYei]fYa Ybhg' g' h' ci h']b' 5' fh]W' ' f' h' Z']h' g'U' ']b' Z' fa' hAY' 7ca a]gg]cb' hAY' fYcZk]h' U' X'Y' h]Y' X' 'Y' d' U' b' U' h]cb' z' UbX' hAY' 7ca a]gg]cb' g'U' ' X'Y' M]X'Y' .

fU' hc' di V']g' z' bch' hc' di V']g' z' cf' hc' di V']g' k]h' f'Y' g' f]W]h' cb' hAY' fYZfYbW' g' hc' hAY' 9 fcdYub' g'ubXUFX' cb' Y'WMfcb]W]bj c]M]b[]b[' UbX' hAY']gh' cZ g'ubU' Yg' W'ub' W'f' bYX']b' hAY' Official Journal of the European Union/

fV' hc' a U]bhU]b' z' hc' a U]bhU]b' k]h' f'Y' g' f]W]h' cb' cf' hc' k]h' X' f'Uk' hAY' fYZfYbW' g' hc' hAY' 9 fcdYub' g'ubXUFX' cb' Y'WMfcb]W]bj c]M]b[]b[' UbX' hc' hAY']gh' cZ g'ubU' Yg' W'ub' W'f' bYX']b' z' cf' Z' ca Z' hAY' Official Journal of the European Union"

&" hAY' 7ca a]gg]cb' g'U' ' di V']g' ' cb']h' g' k' W'g]h']b' Z' fa' U]h' cb' cb' hAY' 9 fcdYub' g'ubXUFX' cb' Y'WMfcb]W]bj c]M]b[' UbX' hAY']gh' cZ g'ubU' Yg' h' U' h' \U' Y' VYyb' g' V' Y' M' hc' hAY' X'Y' M]g]cb' fYZffFX' hc']b' dUFU' fUd\ '% "

' " hAY' 7ca a]gg]cb' g'U' ']b' Z' fa' hAY' 9 fcdYub' g'ubXUFX']g' h]cb' cf' [Ub]g' h]cb' W'ub' W'f' bYX' cZ hAY' X'Y' M]g]cb' fYZffFX' hc']b' dUFU' fUd\ '% UbX' Z' b' W'Y' g' d' f' n' z' g'U' ' fYei Ygh hAY' fY']g]cb' cZ hAY' 9 fcdYub' g'ubXUFX' cb' Y'WMfcb]W]bj c]M]b[' cf' ']gh' cZ g'ubU' Yg' W'ub' W'f' bYX' "

(" hAY' X'Y' M]g]cb' g' fYZffFX' hc']b' dc]bh' fU' UbX' dc]bh' fV' cZ dUFU' fUd\ '% cZ h']g' 5' fh]W' g'U' ' VY' U' X' cd' h' X']b' U'WMfXUbW' k]h' hAY' U' Ua]b' U]h' cb' d' fc' W'X' fY' fYZffFX' hc']b' 5' fh]W' %\$f&E"

Article 5

Maintenance and further development of the European standard and the list of syntaxes

%' -b' cf' X'Yf' hc' h' U']b' hc' U' W' a' i bh' f' W' b' c' c' []W' ' X'Y' Y' cda Ybhg' UbX' hc' Ybh' fY' Z' ' ' UbX' cb' [c]b[']bh' f' cd' Y' f' U']h' m]b' Y' Y' M]g]cb' f' c]M]b[]b' di V']W' d' f' c' W' f' Ya Ybh' z' hAY' 7ca a]gg]cb' a U' m' "

fU' i d' X' U' h' cf' fY']g' hAY' 9 fcdYub' g'ubXUFX' cb' Y'WMfcb]W]bj c]M]b[/

fV' i d' X' U' h' cf' fY']g' hAY']gh' cZ g'ubU' Yg' di V']g' Y' X' V' m' hAY' 7ca a]gg]cb']b' hAY' Official Journal of the European Union"

&" K \YFY hAY' 7ca a]gg]cb' X'Y' M]X'Y' g' hc' i b' X' Y' f' U']b' hAY' U' M]cb' fYZffFX' hc']b' dc]bh' fU' cZ dUFU' fUd\ '% z']h' g'U' ' a U']Y' U' fYei Ygh' hc' hAY' fY' Y']b' h' 9 fcdYub' g'ubXUFX']g' h]cb' cf' [Ub]g' h]cb' " h' U' h' f' Yei Ygh' g'U' ' VY' a U' X'Y']b' U'WMfXUbW' k]h' hAY' d' fc' W' X' i fY' fYZffFX' hc']b' 5' fh]W' " f' h' k]h' ci h' U' d' i' n]b[' hAY' X'Y' U' k]b' Y' g' d' f' c]]X' Y' X' Z' f' hAY' fY']b' "

' " 5' fh]W' (' g'U' ' U' d' i' m' hc' U' b' m' i d' X' U' h' cf' fY']g]cb' i b' X' Y' f' U']b']b' U'WMfXUbW' k]h' ' dc]bh' fU' cZ dUFU' fUd\ '% "

(" K \YFY hAY' 7ca a]gg]cb' X'Y' M]X'Y' g' hc' i b' X' Y' f' U']b' hAY' U' M]cb' fYZffFX' hc']b' dc]bh' fV' cZ dUFU' fUd\ '% z']h' g'U' ' Xc' ' g' ' Y]h' Yf']b' U'WMfXUbW' k]h' hAY' U' Ua]b' U]h' cb' d' fc' W' X' i fY' fYZffFX' hc']b' 5' fh]W' %\$f&E' cf' V' m' a U']b[' U' fYei Ygh' hc' hAY' fY' Y']b' h' 9 fcdYub' g'ubXUFX']g' h]cb' cf' [Ub]g' h]cb' " G' W' ' fYei Ygh' g'U' ' VY' a U' X'Y']b' U'WMfXUbW' k]h' hAY' d' fc' W' X' i fY' fYZffFX' hc']b' 5' fh]W' " f' h' k]h' ci h' U' d' i' n]b[' hAY' X'Y' U' k]b' Y' g' d' f' c]]X' Y' X' Z' f' hAY' fY']b' "

Article 6

Core elements of an electronic invoice

hAY' W' f' Y' Y' Ya Ybhg' cZ Ub' Y'WMfcb]W]bj c]W' U' f' Z']bh' f' U']U' "

fU' d' fc' W' g' g' UbX']b' c]W']X' Y' bh' Z' Y' f' g' /

fV' hAY']b' c]W' d' Yf' c]X' /

fW' g' ' Yf']b' Z' fa' U]h' cb' /

fX' Vi' m' Yf']b' Z' fa' U]h' cb' /

fY' d' U' h' Y']b' Z' fa' U]h' cb' /

fZ' g' ' Yf' f' g' h' U' ' f' Y' d' f' Y' g' b' h' U]h']Y']b' Z' fa' U]h' cb' /

f]E' WzbfUMfYZfYbW/
 flE' XY]j YfmXYU]g/
 flE' dUha Ybh]bgfi V]cbg/
 flE' U'ck UbW'cf'WUf[Y]bZfa U]cb/
 flE']bj c]W']bY]hYa]bZfa U]cb/
 flE']bj c]W'rcfUg/
 fā E'J5H'VfYU_Xck b''

Article 7

Receipt and processing of electronic invoices

A Ya VVf' GUHyg g.U' Ybg fY' h.Uh WzbfUM]b[' U h.c]f]hYg UbX' WzbfUM]b[' Ybh]hYg fYW]j Y' UbX' dfcWgg Y'Wmfcb]W]bj c]Wg k \]W' Wza d'mk]h' h.Y' 9' fcdYub' g]ubXUFX' cb' Y'Wmfcb]W]bj c]W]b[' k \cg' fYZfYbW' \Uj VYb' di V]g]YX' di fg Ubh'rc' 5fh]WV' f&L'UbX' k]h' 'ubmcZ' h.Y' gnb]hU' Ygcb' h.Y']g]di V]g]YX' di fg Ubh'rc' 5fh]WV' f&L'

Article 8

Data protection

%' H.]g8]fYW]j Y]gk]h'ci hdfY' X]W'rc' Udd']WVY' l b]cb' UbX' b]h]cbU' 'Uk' 'cb' XU]U' dfchW]cb''
 &' G' V'Wm]rc' Ubm]dfcj]g]cbg'rc' h.Y' WzbfUfm]b[' l b]cb' cf' b]h]cbU' 'Uk' 'UbX' k]h'ci hdfY' X]W'rc' h.Y' Y' Ya dh]cbg' UbX' fYg]f]W]cbg' g]h'ci h]b' 5fh]WV' %' 'cZ8]fYW]j Y' -) # * #97Z dYfg'cbU' XU]U' cV]U]b]YX' Z'cf' h.Y' di fdcg' cZ'Y'Wmfcb]W]bj c]W]b[' a' U]h'V' i' g]X' cb' mZ'cf' h.U]h' di fdcg' cf' Z'cf' di fdcg'g' Wza d]U]V'Y' k]h']h''
 ' " K]h'ci hdfY' X]W'rc' h.Y' Y' Ya dh]cbg' UbX' fYg]f]W]cbg' g]h'ci h]b' 5fh]WV' %' 'cZ8]fYW]j Y' -) # * #97Z A Ya VVf' GUHyg g.U' Ybg fY' h.U]U'ff]Ub[Ya Ybh]g' Z'cf' h.Y' di V]W]h]cbZ' Z'cf' f]Ubg]U'fYb'W]h'UbX' U]Wz' b]h]b[' di fdcg' cZ' dYfg'cbU' XU]U' [U]h'Y'fYX']b' WzbbY'W]cb' k]h' Y'Wmfcb]W]bj c]W]b[' U'fY' Wzbg]g]Y'bhk]h' h.Y' di fdcg' cZ'g' W' di V]W]h]cb' UbX' k]h' h.Y' df]b]V]d' Y' cZ' h.Y' dfchW]cb' cZ' df]j U]W]'

Article 9

Use of electronic invoices for VAT purposes

H.]g8]fYW]j Y]gk]h'ci hdfY' X]W'rc' h.Y' dfc]]g]cbg' cZ8]fYW]j Y' &\$ \$ * # % & # 97''

Article 10

Committee procedure

%' H.Y' 7ca a]gg]cb' g.U' 'VY' Ugg]hYX' VmU' Wza a]h]WY' H.U]h' Wza a]h]WY' g.U' 'VY' U' Wza a]h]WY' k]h]b' h.Y' a Y]b]b[' cZ' FY[i' U]h]cb' f]U' E' Bc' %' & # \$ % %'
 &' K \YfY' fYZfYbW']g]a U]Y'rc' h.]g]d]U]f] U]b] \Z' 5fh]WV')' cZ' FY[i' U]h]cb' f]U' E' Bc' %' & # \$ % %' g.U' 'Udd' m'

Article 11

Transposition

%' A Ya VVf' GUHyg g.U' U]kcdhZ' di V]g] ' UbX' Udd' m' h.Y' 'Uk' g' fY[i' U]h]cbg' UbX' U]k] a]b]g]f]U]j Y' dfc]]g]cbg' b]W]gg]U'f]m]rc' Wza d'mk]h' h.]g] 8]fYW]j Y' U]h' h.Y' 'U]h]g]h' VmU' + Bc] Ya VVf' &\$ \$ %' " H.Y' m]g.U' ' Z'cf' h.Y' k]h' Wza a i b]W]hY' h.Y' h] h' cZ' h.c]g' a Y]g] fYg]rc' h.Y' 7ca a]gg]cb''
 &' 6m]k U]h'cZ' X]Y'f]c[U]h]cb' Z'ca ' d]U]f] U]b] \ %Z' A Ya VVf' GUHyg g.U' Z' bch' 'U]h'f' h.U]b' %' ' a' cb]h]g' U]h]f' h.Y' di V]W]h]cb' cZ' h.Y' fYZfYbW' cZ' h.Y' 9' fcdYub' g]ubXUFX' cb' Y'Wmfcb]W]bj c]W]b[']b' h.Y' Official Journal of the European Union Z' U]kcdhZ' di V]g] ' UbX' Udd' m' h.Y' dfc]]g]cbg' b]W]gg]U'f]m]rc' Wza d'mk]h' h.Y' cV] [U]h]cb' WzbfU]b]YX']b' 5fh]WV' + rc' fYW]j Y' UbX' dfcWgg Y' Wmfcb]W]bj c]W]g''
 A Ya VVf' GUHyg a U]h'cd]g]d]cbY' h.Y' Udd']W]h]cb' fYZfYX' rc']b' h.Y' Z]f]g] g' Vd]U]f] U]b] \ k]h' fY[U]X' rc' h.Y' f] g' V]W]h]f]U' WzbfU]b]b[' U' h.c]f]hYg' UbX' WzbfU]b]b[' Ybh]hYg' i' bh]'' \$ a' cb]h]g' U]h]f' di V]W]h]cb' cZ' h.Y' fYZfYbW' cZ' h.Y' 9' fcdYub' g]ubX' U]X' cb' Y'Wmfcb]W]bj c]W]b[']b' h.Y' Official Journal of the European Union U]h' h.Y' 'U]h]g]'

I dcb'di V]M]cb'cZHAY'fYZfYbW'hc'hAY'9 fcdYUb'g'UbXUFX'cb'YWMfcb]M]bj c]M]b[z'hAY'7ca a]gg]cb'g'U''di V]g']b'hAY' Official Journal of the European Union hAY'Z]bU'XUH'Zcf'hAY'Vf]b[]b[]]bhc'ZcfW'cZHAY'a YUj fYg'fYZffYX'hc']b'hAY'Z]fghj Vp dUfU' fUd\''

' " A Ya Vf'GHUg'g'U''Vta a i b]M]Y'hc'hAY'7ca a]gg]cb'hAY'hm'hcZHAY'a U]b'dfcj]g]cbg'cZbU]cbU''Uk'k \]W'hAY'm UKcdh]b'hAY'Z]Y'X'Vw] YfYX'Vm'h.]g8]fYM]j Y''

Article 12

Review

HAY'7ca a]gg]cb'g'U''fY]Yk' hAY'YZM]g'cZH.]g8]fYM]j Y'cb'hAY']b]YfbU'a Uf_Yh]UbX'cb'hAY'i dH_Y'cZYWMfcb]M]bj c]b V]b[]]b'di V]WdfcWfYa Ybh]UbX'g'U''g' Va]h]U'fYdcfh'hAY'fYcb'hc'hAY'9 fcdYUb'DUf]Ua Ybh]UbX'hc'hAY'7ci bV] 'k]h]b' h.fY'mYUf]g'cZHAY'h]a Y']a]h]Zcf'hAY'a U]a i a 'dcg'dcbYa Ybh]g'h]Zcf'g' V]W]b]fU'U' h.c]f]h]Yg']b'hAY'g'W]bX'g' VdUfU' fUd\ ' cZ5fh]W'%'8L''K \YfY'Ud]fcd]U]Z'hAY'fYdcfh]g'U''V'UW]ta dUb]YX'Vm]Ub']a dU]M]U]gg]gga Ybh]fYU]b[]hc'hAY'bYX'Zcf' Z'f'hAY'f'U]M]cb''

Article 13

Entry into force

H.]g8]fYM]j Y'g'U''Ybh]f']bhc'ZcfW'cb'hAY'hk'Ybh]Yh'XUm]Z'ck]b[]h]U]cZ]hg'di V]M]cb']b'hAY' Official Journal of the European Union''

Article 14

Addressees

H.]g8]fYM]j Y']g]UX]fYgg]Y'hc'hAY'A Ya Vf'GHUg''

8cbY'UhGfU]vci f[z%'5df]'&\$%(''

For the European Parliament
The President
A "G7<I @N''

For the Council
The President
8''?CI F?CI @5G''

