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(Wetgevingshandelingen)

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RICHTLIJN 2014/55/EU VAN HET EUROPEES PARLEMENT EN DE RAAD

van 16 april 2014

inzake elektronische facturering bij overheidsopdrachten

(Voor de EER relevante tekst)

<9H`9 FCD99G`D5F`@9A`9BH`9B`89F558`J5B`89`9 FCD909I`B-9z

; Yn]Yb`\\Yh] YfXfU` \\VhfyZzYbXY`XY`k Yf`_b[`j Ub`XY`9 fcdYg`I b]Yz`Yb`a` YhnbLb`Y`Ufh`_Y`%`%(`z

; Yn]Yb`\\Yh] ccfgh`Y` j Ub`XY`9 fcdYg`7ca` a`]gg]Yz`

BUhcYnYbX]b[`j Ub`\\Yhcbtk` Yfd`j` Ub`k` Yf`]Y`]b[`g`UbXY`]b[`Ub`XY`bU]cbUY`dU`Ya` YbHybz`

; Yn]Yb`\\Yh]UK] Ygj` Ub`\\Yh`9 fcdYg`9W]bca`]gW`Yb`GcV]U`7ca`]hf` flz`

; Yn]Yb`\\Yh]UK] Ygj` Ub`\\Yh`7ca`]hf` j` Ub`XY`FY`]c`fg` flz`

<LbXY`YbX`j`c`[`YbgXY`[`Yk`cbY`k` Yf`]Y`]b[`g`d`fcW`XI` fY` flz`

Cj` Yfk` Y`[`YbXY`\\`Yh`] Yb`j`c`[`h`

f&E` 9F`VYg`U`b`]b`XY`X]g`U`h`b`cd`X]h`a` ca` YbhX]j` Yfg`a` cbX]U`Yz`bU]cbUYz`fY`[`]cbUY`Yb`V`Xf`[`z`gd`W]Z]Y`_Y`bcfa` Yb`j` ccf`YY`_fcb]g`NY`Z]M]i` fYb`";` Yb`j` Ub`X]Y`bcfa` Yb`\\Yz`h] ccfU`b[`Yb`XY`a` Yg`h`n]b`b]Yh]i`]rk`]gg`V`U`f`"

f&E` Ca` X`Lh` Yf` [`Yb` [`Ya` Ybg`W`U`dd`Y`]^`Y` bcfa` [`]gž` V`g]i`]h`b` [`]X`g`U`h`b`z`k` U`bb`Yf`n`^` \\`h`i` [`Y`V`f`i`]`_`j` Ub`YY`_fcb]g`NY`Z]M]i` fYb`V`^`c]` Y`f`Y`X]g`cd`Xf`U`W`h`b`U`b`V`j` Y`Yb`c`z`j` Y`f`d`]W`h`g`Y`Y`b`z`\\`i`b`Y`[`]Y`h`W`b]g`NY`cd`cg]b[`Yb`cd`U`b]g]j` Ub`U`h`cb`XYf`]^`Y`bU]cbUY`bcfa` Yb`h`Y`cbtk`]`_`Y`Yb`" j`Ub`X`U`f`X`h`Y`f`i`b`]W`V`Y`X`g`h`Y`X`g`a` Y`f`j` Y`f`g`W`Y`b`XY`bcfa` Yb`b`U`h`i`Y`_`U`f`V`Y`g`U`b`"8]h`n`U`]b`XY`h`c`_ca`g`h`k`U`f`g`W`]b`]^`bc`[`a` Y`f`\\`Y`h`]Y`U`n`]b`"

fI`E` 8ccf` XY`j` Y`\\`Y`X`U`b`b`]Yh`]b`h`f`cd`Y`f`U`W`Y`Y` bcfa` Yb`_`f`[`f`Yb`XY`cb`XY`fb`Ya` Yfg`X]Y`]b`XY`]X`g`U`h`b`YY`_fcb]g`NY`Z]M]i` fYb`[`Y`V`f`i`]`_`Y`b`z`h`Y`a` U`_`Yb`a` Y`h`Y`b`V`i`]h`Y`bg`d`c`f`[`Y`V`z`a`d`Y`i`]h`Y`z`f`Y`W`h`g`c`b`n`Y`_Y`f`Y`X`Y`b`Y`i`h`U`Y`i`d`c`[`]h`Y`c`g`h`Yb`"j`U`_`a`c`Y`h`b`cb`XY`fb`Ya` Yfg`X]Y`Y`b` [`f`Y`bg`j` Y`f`g`W`f`X`Y`b`XY`cd`X`f`U`W`h`k`]`Y`b`d`U`h`g`b`z`h`Y`_`Y`bg`k` U`bb`Y`f`n`^`Y`b`b`]Y`i`k`Y`a` U`_`h`V`Y`f`Y`Y`b`z`U`b`Y`b`b`]Y`i`k`Y`bcfa`]`bn`U`_`Y`Z]M]i` fYf`]b[`]`c`X`c`Y`b`"5`Ub`[`Yn]Yb`n`^`\\`Yh]`ccf`cb`XY`fb`Ya` Yfg`a`]b`XY`f`U`b`h`f`Y`_`Y`^`a` U`_`Yb` [`f`Y`bg`j` Y`f`g`W`f`X`Y`b`XY`cd`X`f`U`W`h`b`h`Y`d`U`h`g`b`z`j`c`fa` Yb`XY`i`]h`Y`b`cd`Y`b`XY`k` Y`h`Y`]^`_`Y`Y`b`h`W`b]p`g`NY`Y`j`g`Yb`]`bn`U`_`Y`Y`Y`_f`cb]g`NY`Z]M]i` fYb`V`Y`Ya` a` Y`f`]b[`Yb`j`ccf`a` U`_`h`c`Y`[`Ub`[`V`]^`[`f`Y`bg`j` Y`f`g`W`f`X`Y`b`XY`c]`Y`f`Y`X]g`cd`p`X`f`U`W`h`b`Y`b`\\`L`b`X`Y`g`Y`Ya` a` Y`f`]b[`Yb`"N]^`V`Y`Ya` a` Y`f`Yb`XY`Z`b`X`L`b`Y`b`h`Y`j`f`]^`Y`Y`b`Y`b`V`Y`S`j`c`Y`X`Y`b`X`i`g`XY`k`Y`f`_`]b[`j`Ub`XY`]b`h`Y`b`Ya` U`_`h`f`W`h`g`f`Y`_`g`"

fI`E` 8]Y`V`Y`Ya` a` Y`f`]b[`Yb`j`ccf`XY`]b`f`U`W`z`a` a`i`b`U`H`U`f`Y`\\`Ub`XY`ni`"Y`b`]b`XY`h`c`_ca`g`h`k`U`f`g`W`]b`]^`h`c`Y`b`Ya` Yb`k`U`bb`Y`f`Y`f`a` Y`f`b`]Y`h`]b`h`f`cd`Y`f`U`W`Y`b`U]cbUY`Yb`V`Xf`[`z`gd`W]Z]Y`_Y`bcfa` Yb`h`c`h`g`U`b`X`_`ca` Yb`Yb`\\`Y`h`]Y`V`f`i`]`_`j`Ub`YY`_fcb]g`NY`Z]M]i` fYb`V`^`c]` Y`f`Y`X]g`cd`X`f`U`W`h`b`]b`XY`]X`g`U`h`b`n]W`a` Y`f`j` Y`f`V`Y`X`h`c`z`j` Y`f`d`]W`h`k`c`f`X`h`]Y`g`h`X`"

fI`E` D67+-`j`Ub`**`"&\$%(`z`V`n`**`+`"
fI`E` 5Xj`Y`gj`Ub`&`bcj`Ya`V`f`&\$%`f`bc[`b]Y`h`V`Y`_`Y`b`X`[`Ya`U`_`h]b`\\`Y`h`D`V`]W`]W`U`K`E`"
fI`E` G`Ub`X`d`i`b`h]`Ub`\\`Y`h`9`f`cd`Y`g`d`U`f`Ya`Y`b`h]`Ub`%`a`U`f`h`&\$%(`f`bc[`b]Y`h`V`Y`_`Y`b`X`[`Ya`U`_`h]b`\\`Y`h`D`V`]W`]W`U`K`E`Y`b`V`Y`g]`h]j`Ub`XY`f`U`X`j`Ub`%(`U`f`h`&\$%(`"

f]E 8Y'VY'a a Yf]b] Yb' j ccf' [fYbgc] YfgWf]XYbXY' \LbXY' X]Y' \Yh' [Y c' [n]b' j Lb' \Yh' bUghY' _Uf' VYgU' b] j Lb' a Yf]p XYfY' ↑ f]X]g]W]Y' j ccf]g]W]f]Z]Yb' Yb' h'Wb]g]W]Y' bcfa Yb']bn]_Y' Y]Z]M]i fYf]b] [ž Yb' j Lb' \Yh' [WVY' _Ub']bh'fcdYfUW]]h]iž a cYh' b' k cFXb' k Y' [Ybca Yb' cZ h'f' [[YXfcb] Yb' "Ca' XUhXcY' h' WfY' _Ybza cYh' Yf' Yb' [Ya Yb]g]U]ddY'] ^Y' 9' fcb dYg' bcfa' j ccf' \Yh' gYa Lbh]g]W]Y' [Y] Y] Ybga cXY' j ccf' XY' _Yf]b] Yb' Yb' j Lb' Yb' Y' _f]cb]g]W]Y' Z]M]i i f' fXY' B] fcb dYg' bcfa' j ccf' Y' _f]cb]g]W]Y' Z]M]i fYf]b] k cFXb' c]b]k [_YX' "8Y' bcfa' a cYh' XY' _Yf]b] Yb' Yb' h' b' VYg]W]f]j Yb' X]Y' Yb' Y' _f]cb]g]W]Y' Z]M]i i f' U]h]X' a cYh' V]j U]h' Yb' X]Y' \Yh' a c[Y] ^' a U_Yb' Y' _f]cb]g]W]Y' Z]M]i fYb' h' j Yf]g]i fYb' Yb' h' c]b]j Lb' [Yb' h' g]b' g]n]h' Yb' a Yh' i]h' Yb' cdYbXY' h'Wb]g]W]Y' bcfa Yb' "5' gVYgU' b]XY' bU]h]cbU]Y' h'Wb]g]W]Y' bcfa Yb' b]Yh' V]c]g]Yb' a Yh' XY' b]Y] k Y' 9' fcdYg' bcfa ž \cY] Yb' nY' b]Yh' h' k cFXb' j Yf] Lb' [Yb' Yb' \cY]h' \Yh' [Wf] [_Yf] Lb' b]Yh' h' k cFXb' V]dYf' _ž Yb' a cYh' \Yh' a c[Y] ^' V]j Yb' nY' bU]h] XY' 9' fcdYg' bcfa' h' V]j Yb' h' cYd]g]Yb' "

f]E' 8ccf' j ccf' g]a Lbh]g]W]Y']bh'fcdYfUW]]h]i h' ncf' [Yb' Yb' XY' fW]h]g]Y' Yf' Y]X' h' j Yf]W]h]f]b' cc' _XY' h' cYd]g]Yb] [j Lb' Y' _f]cb]g]W]Y' Z]M]i fYf]b] [V] ^' c] Yf' Y]X]g]cdXfUW]h' b' V]j cFXb' Yb' Yb' \Yh' nc' j ccf' [X]g]U]h]b]z U]bV]g]h]p XYbXY' X]Yb]g]Yb]z U]bV]g]h]XYbXY']bg]U]h]Y]g] Yb' cbXYf]b] Yf]g] a c[Y] ^' a U_Yb' U]bn]Yb'] ^Y' j ccf' XY' Yb' h' [Yb' Yf]Yb']b' XY' n]b] j Lb' V]g]U]f]b] [Ybza]]Y' YZ]W]b' Yb' j Yfa]bXYf]b] [j Lb' XY' U]ka]b]g]f]h]j Y' U]g]Yb' "

f]E 8Y' j ccf' XY' Yb' j Lb' Y' _f]cb]g]W]Y' Z]M]i fYf]b] [k cFXb' a U] ja U' V]bi h' k U]bbYf' \Yh' [Yb' Yf]Yb]z j Yf]n]YbXYb]z c] Yf]p XfU] Yb]z c]b]j Lb' [Yb]z Yb' j Yf]k Yf' _Yb' j Lb' Yb' Z]M]i i f' j c' X]X' [[YU' hca U]h]g]YfX' _Ub' k cFXb' "8U]fca' X]Yb]b' U' Yb' a U]W]b]Y' Y]g]U]f] Z]M]i fYb' k U]f] ccf' U' hca U]h]g]W]Y' Yb' X]]h]U]Y' j Yf]k Yf' _]b] [Xccf' XY' c]b]j Lb' [Yf' a c[Y] ^']g]h' k cFXb' V]g]U]ci k X' U]g]]b' c] Yf]Yb]g]h' a]b] [a Yh' XY' 9' fcdYg' bcfa' j ccf' Y' _f]cb]g]W]Y' Z]M]i fYf]b] ["9' b' VY' X]V]g]U]X' cd' n]W] a U']b]Yh' k cFXb' V]g]U]ci k X' U]g] Yb' Y' _f]cb]g]W]Y' Z]M]i i f']b' XY' n]b] j Lb' XY' f]W]h]b' "

f]E' A Yh']bh'fcdYfUW]]h]i h' k cFXh' Wcc' [X' \Yh' a c[Y] ^' h' a U_Yb' h' g]Yb' V]X]f]Z]g]n]h' Yb]z cb] [YU]W]h' i b' h'W]bc' c] [Y]ž h' cYd]g]Yb] [cZ' d' U]žca ž cd' V]b]g]g]Yb]h' k]h'Y']b]žca U]Y' U]b' h' V]Y]X]b' Yb' h'Y' Yf]k Yf' _Yb' "Jc' X]X' [Y]]bh'fcdYfUW]]h]i h' ca j Lh' XY' a c[Y] ^' X' cd' Xf]Y' U]h'cbXYf'] ^Y' b]j YU' g]h']bh'fcdYfYfYb' XY']b' c] X' j Lb' XY' Z]M]i i f' f]g]a Lbh]g]W]Z' \Yh' [Wf] [_h' žca U]h' cZ' XY' [Wf] [_h' h' U' f]n]b]h' ž Yb' XY' k]h'Y' j Lb' c] Yf]XfU]h' G]a Lbh]g]W]Y']bh'fcdYfUW]]h]i h' \c] X]h']b' XUh' XY' Y' _f]cb]g]W]Y' Z]M]i i f' Yb' V]d]U]XY' \cY] Y' \Y]X' j Yf]Y]g]h']b]žca U]Y' V]j U]ž Yb' XUh' XY' d]f]W]h' Yh' V]h' _Yb]g] j Lb' XY' i]h' Yk]g]Y' XY']b]žca U]Y' V]a c] XYb' V]]h' Yb' cd' cb]X] W]Y' n]b] [Y' k]h'Y' k cFXh' V] [Y]d]Yb]z cb]U]a U]b' Y] ^' j Lb' XY' k]h'Y' k U]fcd' n] ^' ž]g]Y' k cFXh' k Yf] [Y] Y] Yb' cZ' Xccf' [Y] Y] Yb' "G]nb]U]W]g]W]Y']bh'fcdYfUW]]h]i h' \c] X]h']b' XUh' XY' [Y] Y] Yb]g]bXYfXY' Yb' j Lb' Yb' Y' _f]cb]g]W]Y' Z]M]i i f' k cFXb' j ccf' [Y]g]h' X']b' Yb' Y' _f]cb]g]W]Y' žca U]h' XUh' fW]h]p g]f]Y' g] i]h' k]g]Y']b] [h' g]Yb' XY' n]YbXY' Yb' c]b]j Lb' [Yf' Yb' U' hca U]h]g]W]Y' j Yf]k Yf' _]b] [a c[Y] ^' a U]h' G]nb]U]W]g]W]Y']bh'fcdYfUW]]h]i h' _Ub' cd' Yb' cZ' h' Y' a U]Yf]Yb' k cFXb' [Yf]U]g]YfX]z a Yh' b]U]a Y' Xccf' [Wf] [_h' a U_Yb' j Lb' Yb' [Ya Yb]g]U]ddY'] ^Y' g]nb]h' cZ' Xccf' a U]d]]b] [h' g]Yb' j Yf]g]W]Y' Yb' XY' g]nb]h' Yb' h' cY' h' d]g]Yb' "

f]E' 9']g]Yb' [fcch]U]b]h' g]nb]h' Yb']b' [Wf] [_ "G]nb]U]W]g]W]Y']bh'fcdYfUW]]h]i h' k cFXh']b]g]h' Y]X]g] \c] Yf]Y' a U]Y' Xccf' a]XXY' j Lb' a U]d]]b] [j Yf]k Yh' Yb'] ^' h' 8]Y' a Yh' cXY']g] XcY' h' Y]Z]Yb' X' U]g] XY' Z]M]i i f' cd' g]a Lbh]g]W] b]j YU' U' Y' j Yf]Y]g]h' [Y] Y] j Yb]g]bXYfXY' Yb' V]j U]h' Yb' X]h' Yb' cbXYfXY' Yb' Yb' cb]X] W]Y' n]b] [Y] W]h' _Yb]g] \W]W]b' "Ca' XUh] Y' U' b]Yh' U]b' X]Y' j ccf]p k U]fXY']g] c' X]U]b]z]g] \Yh' bccXn]U]Y'] ^' U]W]Y' h' cbXYf]b] Yb' ca']bh'fcdYfUW]]h]i h' cd' g]a Lbh]g]W] b]j YU' h' V]k Yf' _]b] g]Y' [Y] Yb' "h' Yb' V]a c] Y] j Lb' j Yf]X]f]Y' j Yf]Y]b] c] X] []b] [j Lb' \Yh' [Wf] [_ j Lb' Y' _f]cb]g]W]Y' Z]M]i fYf]b] [U]g]c' _ j Lb' h' f] [X]f]b]]b] [j Lb' XY' _c]g]Yb]z a cYh' Yb' j Lb' XY' XcY' g]h']b] Yb' cd' _Ub' [Y' h' f]a]b' Yf]b] V]g]U]b' \Yh' U]b]h' [Wf] [_h' g]nb]h' Yb' h' V]d]Yf' _Yb]z] ^' j ccf' Y' f' Xccf' n]W] h' f]W]h]b' cd' XY' a Y]g]h' V]i f]U]h' [Wf] [_h' g]nb]h' Yb' "

f]E' 8Y' bcfa U]g]h]Y' j Lb' Y' _f]cb]g]W]Y' Z]M]i fYf]b] []g]Yb' U]b] j []b] [cd' XY']b]g]U]b]]b] Yb' X]Y' k cFXb' [Y] Y] Yf]X' ca' Y' _]b] _f]cb]g]W]Y' U]bV]g]h]XYb']b] []b] [h' XcYb' j]b]XYb]z nc]U]g] k Yf] [Y] Y] Yb']b' XY' X]Y]g]Yf]Z]YbXY' V]d]U]]b] Yb' j Lb' F]]W]h]b' &\$%(#& (#9' j Lb' \Yh' 9' fcdYg] D]U]f]a Yb]h' Yb' XY' F] U]X' f]E' Yb' F]]W]h]b' &\$%(#&) #9' j Lb' \Yh' 9' fcdYg] D]U]f]a Yb]h' Yb' XY' F] U]X' f]E' "

f]E' b' n]b] V]b]W] g]Y]g] j Lb' & ' Yb' & - ↑ b] &\$%& Yb' & (c' h' cV]f' &\$% \Y]Z]h' XY' 9' fcdYg' F] U]X' j Yf' _U]fX' XUh] ccf]f]b] [a cYh' k cFXb' [Y] Y] Yb' U]b' a U]h' Y] Yb' j ccf' XY' j Yf]X]f]Y' c]b]k [_Y]]b] [j Lb' [fYbgc] YfgWf] XYbXY']bh'fcdYfUW]]h]i h' XY' a cXYb]g]Yf]b] [j Lb' c] Yf' Y]X]g]U]ka]b]g]f]h]Y]g] cbXYf' a Yf' Xccf' \Yh' V]j cFXb' Yb' j Lb' XY' c] Yf] []b] [b]U]f' Yb' Xccf' a]XXY' j Lb' XY' j c]h'Y']b] cYf]]b] [j Lb' Y' _f]cb]g]W]Y' Z]M]i fYf]b] ["

f]E' < Yh' 9' fcdYg] D]U]f]a Yb]h' \Y]Z]h']b' n]b' fYg] i h]Y' j Lb' &\$' U]d]f] [&\$%& [Yk Yh' Yb' cd' XY' j Yf]g]]d]Yf]b] [j Lb' XY' a U]h' U]g] [Y] c' [j Lb' b]U]h]cbU]Y' j ccf]g]W]f]Z]Yb']bn]_Y' Y]Z]M]i fYf]b] [ž XY' U]bn]Yb'] ^Y' Xccf' Y] Z]M]i fYf]b] [[W]cXYb' j ccfXYb' cbXYf]g]Yf]h' Yb' \Yh' V] U]b] [V]b]U]k]f] _h] j Lb' fW]h]g]Y' Yf' Y]X]z Yb' Yb]X]i]X] [Y' h'W]b]g]W]Y' ca [Y]]b] [Yb' cdYb' Yb']bh'f]p cdYf]U]Y' Y' cd' c]g]Yb] [Yb' j ccf' Y] Z]M]i fYf]b] [X]Y' [YU]g]YfX' n]b' cd' [Ya Yb]g]U]ddY'] ^Y' k Yh' Y' ^Y' j Yf]Y]g]Yb]z "

f]E' F]]W]h]b' &\$%(#& (#9' j Lb' \Yh' 9' fcdYg] D]U]f]a Yb]h' Yb' XY' F] U]X' j Lb' &' Z]V]i U]f] [&\$%& [Yf]Y]Z]YbXY' \Yh' d' U]h]g]Yb] j Lb' c] Yf' Y]X]g]cdXfUW]h' b' h' c]]bh'f] _]b] [j Lb' F]]W]h]b' &\$\$(#& #9' f]d6 @- (j Lb' & " &\$%& (Z]V]n'*) "E' f]E' F]]W]h]b' &\$%(#& (#9' j Lb' \Yh' 9' fcdYg] D]U]f]a Yb]h' Yb' XY' F] U]X' j Lb' &' Z]V]i U]f] [&\$%& [Yf]Y]Z]YbXY' \Yh' d' U]h]g]Yb] j Lb' cdXfUW]h' b']b' XY' g]W]h' f]b' k U]h' f] Yb' Yb]Yf] [Y] c]f]n]Yb]]b] [ž Yf] cYf' Yb' d]c]g]X]Yb]g]Yb' Yb' c]i XYbXY']bh'f] _]b] [j Lb' F]]W]h]b' &\$\$(#& #9' f]d6 @- (j Lb' & " &\$%& (Z]V]n'*) "E' "

VYXf]ZgdfcWggb'Yb'fWwB]gWY'bcfa Yb" Cd'XynY' [fcbXYb'\Yzh\Yh'9 fcdYgDUFYa Ybhcd[YfcYdYb'ca 'YY_hfcb] b]gWY ZUMi fYf]b['V]^cj Yf\YXgcdXfUWWhb' hY[Yb' &\$% ' j Yfd']WfjW' hY' gY' Yb"

f% E' <Yh V]^Vgi]hj Ub'XY' 7ca a]ggY' j Ub' & bcj Ya VYf' &\$%\$ f'f' cd[Yf]WfY' 9 fcdYg a i' h'gtU_Y'c'XYfZfi a ']bnU_Y' YY_hfcb]gWY ZUMi fYf]b[' f'ZUMi fYf]b[' E' gY'XY']b' c' h'Yf' &\$% ' a Yh Yb dUf] [\Y]X' j Ub' gYa a Yb' Yb' UbbVY' j]b[' j Ugh]bnU_Y' \Yh' [Wfi]_ j Ub' Yb' gYa Ubb]gW' [Y' Y' Ybga cXY' hYf' cbXYfgh' b]b[' j Ub' XY']b' h'fcdYfUW']h']hj ccf' YY_ p h'fcb]gWY ZUMi fYf]b["

f% E' 8YnY' f]Wfj]b' a cYh] Ub' h'cYdUgg]b[' n]b' cd' YY_hfcb]gWY ZUMi fYb' X]Y' k cFXyb' cb]j Ub' Yb' Xccf' UbbVYgYXbXY' X]Yb' gYb' Yb']b' g'Ubb]Yg' Yb' X]Y' k cFXyb' cd[YgY'X' Ug' [Y' c'] j Ub' XY' i']h' cYf]b[' j Ub' c'j YfYb'ca gYb' k Ufcd' F]Wfj]b' &\$%- # % #9, ' j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' f'f' F]Wfj]b' &\$% (#& #9, ' j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' f'f' F]Wfj]b' &\$% (#& #9, ' cZ F]Wfj]b' &\$% (#& #9, ' j Ub' h'cYdUgg]b[' n]b' " 8YnY' f]Wfj]b' a cYh' U' Yb' j Ub' h'cYdUgg]b[' n]b' cd' YY_hfcb]gWY ZUMi fYb' X]Y' n]b' cd[YgY'X' Xccf' XY' cbXYfYb' Yf' Ubb' k]Y' XY' c'j Yf\YXgcdXfUWWhcZ XY' VbbWgg]Yc'j YfYb'ca gh']g' [Y' i' bX' fXY' \ccZUbbYb' Yf' " K UbbYf' XY']XgUhb' c'j YfYb'ca gh' [' Uf]_Y' '+% j Ub' F]Wfj]b' &\$% (#& #9, ' j Ub' F]Wfj]b' &\$% (#& #9, ' j ccf]n]Yb']b' XY' a c[Y' ^ \Y]X' j Ub' f'Wfj]gY'Y' g' VYh'Ub']b[' Ubb' cbXYfUbbYa Yf'g' a cYh' XY']b' XY' UbbVYgYX]b[g' h' _Y_ Yb' j Ugh' h'Y' gY' Yb' fY' Y]b[' VYdU]b[Yb' V] Uf]Yb' c'j Yf' \Yh' U' XUb' b]Yh' [Wfi]_ j Ub' YY_hfcb]gWY ZUMi fYf]b[' V]^ XY' VYfU]b[' j Ub' cbXYfUbbYa Yf'g' 8i]XY']^ a cYh' k cFXyb' j Yfa YX' XUj ccf' Yb' cdXfUWWh' X]Y' Ubb' Yb' V]b' U]Y' j Ub' cbXYfYb' Yf'g' k cFXh' [Y' i' bX' XynY' f]Wfj]b' nck Y' j Ub' h'cYdUgg]b[']g' cd' YY_hfcb]gWY ZUMi fYb' X]Y' Xccf' XY' [f'cYd' cd' n]W' Ug' cd' YY_hfcb]gWY ZUMi fYb' X]Y' Xccf' XY' Uf]h'cbXf']^ Y' cbXYfYb' Yf'g' k cFXyb' cd[YgY'X' "

f% E' 8YnY' f]Wfj]b' a cYh] Ub' h'cYdUgg]b[' n]b' cd' VbbWgg]Yc'j YfYb'ca gh' b' X]Y' VYh'U]b[Yb']b' c' i' Xyb'z X]Y' j YfYgYb' XUh' XY' ZUMi i' f' k cFXhcd[YgY'X' Xccf' XY' cbXYfYb' Yf' Ubb' k]Y' XY' VbbWgg]Yc'j YfYb'ca gh' k YfX' [Y' i' bX' ' b' Uf]_Y') ' zdi bh' % z j Ub' F]Wfj]b' &\$% (#& #9, ' g'Ubb]Yb' XYZ]b]h'Y' j Ub' B'VbbWgg]Yc'j < Yh'XcY' j Ub' VbbWgg]Yc'j YfYb'ca gh' b']g' XY' UbbVYb' gYX]b[' j Ub' k Yf' Yb' cZ X]Yb'gYb' Xccf' a']XXY' j Ub' Yb' VbbWgg]Yc'k Uf]Y' ^ XY' hY' Yb' d'fYg'U]Y' VYg'Uhh' ^ Ym] ^]b' \Yh' f'Wfj]b' \Yh' Yf' _cZ XY' X]Yb'gYh' Y' d' c] h' Yf' b'z ^ Ym] ^]b' X]h' f'Wfj]b' Yb' VYh'U]b["

f% E' 8YnY' f]Wfj]b']g' cbXYf' cfdYb' Ubb' Uf]_Y' ' (* j Ub' \Yh' j YfXfU'] VYfYZZbXY' XY' k Yf']b[' j Ub' XY' 9 fcdYg' I b]Y' " 8YnY' f]Wfj]b' [YXh' b]Yh' j ccf' YY_hfcb]gWY ZUMi fYb' X]Y' k cFXyb' cd[YgY'X' j ccf' XY' i']h' cYf]b[' j Ub' f']Y' Y]a ' j Yf' _Uf]Y' cZ Xccf' g' d' W]U]Y' VY' Y']]b[g' Uf]Y' Yb' ca [Y' Yb' c'j YfYb'ca gh' b' X]Y' b]Yh' cbXYf' F]Wfj]b' &\$% (#& #9, ' z F]Wfj]b' &\$% (#& #9, ' Yb' F]Wfj]b' &\$% (#& #9, ' j U' Yb'z]b[Y' c' [Y' fYg' d' W]U]Y' Y] ^ Uf]_Y' % \$z]X' * z Uf]_Y' % z]X' * z Yb' Uf]_Y' & (z]X' * z Yf' Ub' " CbXYf' XynY' ZY' ca g'Ubb]X[\YX]b' a cYh']b' XynY' f]Wfj]b' k cFXyb' [Yncf' X' j ccf' Yb' g' d' W]U]Y' Y' i']mcbXYf]b[' j ccf' YY_hfcb]gWY ZUMi fYb' X]Y' k cFXyb' cd[YgY'X' j ccf' XY' i']h' cYf]b[' j Ub' ni' _Y' f']Y' Y]a ' j Yf' _Uf]Y' cZ Xccf' g' d' W]U]Y' VY' Y']]b[g' Uf]Y' Yb' ca [Y' Yb' c'j YfYb'ca gh' b' X]Y' cbXYf' F]Wfj]b']b' &\$%- # % #9, ' j U' Yb' "

f% E' 8Y']b' XynY' f]Wfj]b' [Wfi]_ Y' XYZ]b]h'Y' g' a cYh' b' g' f'c' Yb' a Yh' XY' c'j Yf] [Y' I b]Yk Yf' Y]]b[']bnU_Y' c'j Yf\YXgcdp XfUWWhb' "

f% E' 8Y' 7ca a]ggY' a cYh' cd' [fcbX' j Ub' XY' h'cYdUgg]b[]^ Y' VdU]b[Yb' j Ub' j Yf' cFXyb]b[' f'] E' b' " % \$&) # \$ % & j Ub' \Yh'9 f' c'p d' Yg' DUFYa YbhYb' XY' F UUX' f'f' XY' X]Y' VYfYZZbXY' 9 fcdYg' b' cfa U]g'U]Y']b' g' Y']b[' j Yf'ncY' Yb' Yb' 9 fcdYg' b' cfa ' j ccf' YY_hfcb]gWY ZUMi fYf]b[' h' c' b'k]_ Y' Yb' " Cd' [fcbX' j Ub' XY' f' Y' Y' Ubb' VdU]b[Yb' j Ub' j Yf' cFXyb]b[' f'] E' b' " % \$&) # \$ % & z]g' \Yh' VYgi]hj Ub' XY' 7ca a]ggY' ca ' XUj Yf'ncY']b' h' X]Yb' Yb' cbXYf' cfdYb' Ubb' XY' cbXYf'ncY' c'p d' f'cW]X' f' YXcYX']b' j Yf' cFXyb]b[' f'] E' b' " % & # \$ % & j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' f'f' "

f% E' 8Y' 9 fcdYg' b' cfa ' j ccf' YY_hfcb]gWY ZUMi fYf]b[' a cYh' n]b' [WU]YfX' cd' VYg'UbbXY' h'WwB]gWY' g' d' W]U]Y' Y' g' z' c' b'k]_ Y' X']b' \Yh' _UXf' j Ub' 9 fcdYg' b' cfa U]g'U]Y']b' g' Y']b[Yb' ncUg' 79B' f'f'k 5' % ') * ! A I ; ' Yb' 7K 5' %) * & 79B' 6= z Yb' fY' Y]b[' \ci Xyb' a Yh' Ub' XYf' f' Y' Y' Ubb' h' WwB]gWY' g' d' W]U]Y' Y' g' X]Y' n]b' c' b'k]_ Y' X']b' \Yh' _UXf' j Ub']b' h' f' b' U]h' c' b' U]Y' b' cfa U]g'U]Y']b' g' Y']b[Yb' z ncUg' I B#7.9 57H f'f' =] " & \$ E' Yb' = GC f']b' Ubb]Y' Y' ZUMi i' f' f']b' Ubb]b' p]U' "

f'f' 6Ygi]hj Ub' XY' 7ca a]ggY' j Ub' & bcj Ya VYf' &\$%\$ h'c' h'cd' f]Wfj]b[' j Ub' Yb' 9 fcdYg a i' h'gtU_Y'c'XYfZfi a ']bnU_Y' YY_hfcb]gWY ZUMi fYb' f]b[' f'Y' ZUMi fYf]b[' E' f' d' 6' 7' & * j Ub' " % & ' & \$ % \$ z V' n' " % E' " f'f' F]Wfj]b' &\$%- # % #9, ' j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' j Ub' % ' ^] &\$%- VYfYZZbXY' XY' V' f'X]b]h'Y' j Ub' XY' d' f'cW]X' f' Yg' ccf' \Yh' d' U]h'g' Y' Xccf' UbbVYgYXbXY' X]Yb' gYb' j Ub' VdU]XY' cdXfUWWhb' j ccf' k Yf' Yb'z Y' Yf]b[Yb' Yb' X]Yb'gYb' cd' X]Z]b]g' Y' Yb' Y']] [\Y]Xg' W]Y' X' Z' Yb' h'ch']h']b[j Ub' F]Wfj]b' Yb' &\$% (#& #9, ' Yb' &\$% (#& #9, ' f' d' 6' @ % & ' j Ub' &\$% (" &\$%- z V' n' " + E' " f'f' F]Wfj]b' &\$% (#& #9, ' j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' j Ub' & * z V' n' Uf] &\$% (VYfYZZbXY' \Yh' d' U]h'g' Y' j Ub' VbbWgg]Yc'j YfYb'ca p gh' b' f' d' 6' @ - (j Ub' & " &\$% (z V' n' " + E' " f'f' j Yf' cFXyb]b[' f'] E' b' " % \$&) # \$ % & j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' j Ub' &) c' h'cYf' &\$% & VYfYZZbXY' 9 fcdYg' b' cfa U]g'U]Y' VYfYz' Z' b' XY' 9 fcdYg' b' cfa U]g'U]Y' z' h'ch']h']b[j Ub' XY' F]Wfj]b' Yb' - # - , * #9, ' Yb' - ' #9 #9, ' j Ub' XY' F UUX' Uga YXY' XY' F]Wfj]b' Yb' - (# #9, ' z - (#& #9, ' z -) #9 #9, ' z - + #9 #9, ' z - , # (#9, ' z &\$% (#& #9, ' z &\$% + #9 #9, ' z &\$% - #9 #9, ' Yb' &\$% - #9 #9, ' j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' Yb' h'ch']h']b[' j Ub' 6Ygi]hj Ub' XY' F UUX' j Ub' % ' & \$ % & ' #9, ' j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' f' d' 6' @ % ' j Ub' % (% & \$ % \$ z V' n' " % & E' " f'f' j Yf' cFXyb]b[' f'] E' b' " % & # \$ % & j Ub' \Yh'9 fcdYgDUFYa YbhYb' XY' F UUX' j Ub' % ' z V' n' Uf] &\$% (h'ch']h']b[' j Ub' XY' U[Ya Yb' j ccf' p g' W]U]Y' Yb' VY']b' g' Y' Yb' X]Y' j Ub' h'cYdUgg]b[' n]b' cd' XY' k]h' k Ufcd' XY']XgUhb' XY' i']h'cYz]b]b[' j Ub' XY' i']h' cYf]b[g' Y' cY' X' YXb' Xccf' XY' 7ca a]ggY' Vbb' f'c' Yf' b' f' d' 6' @)) j Ub' & " & ' & \$ % & z V' n' " % E' "

]b] c]M]E cd' V]U]g j Ub XY -cC' &\$&\$&a YhcxY2' 6] ^ XY i]j cYf]b[' j Ub \Yh bcfa U]g]H]Y YfncY_ ' a cYh XY XYgMfYZYbXY 9 fcdYg' bcfa U]g]H]Y]bgY"]b[' Y YbYb]b fY_Yb]b[' \ci XYb a Yh XY fYg' hYb j Ub [fcc]g]W]U]Y Y dYcZdfc'W]V]b X]Y V]bbYb \Yh VY]Y]Xgc]bXYf]g]H] b]b] g]d]f c]Fla a U V] ^ \Yh _UXYfd]f c]Fla a U j ccf' V]bW]f]Yb]h]Y Yf]b a c] Yb 'Yb]b]bc] U]Y fY-DEk cFXb i]h] Y] cYfXZ Yb a Yh]W]b]g]M]Y g]V]M]V]M]Yg]bn_U Y Y]fcb]g]M]Y Z]M]i fYf]b[' j Ub UbX]Yf' fY]Y]b]h] c]f] UbYb Yb]b]gY"]b[Yb X]Y cd' VYfXY g]W]U ' k cFXb [YVf] l_h]b XY n_U_Y] ^ Y g]M]f" 8Y 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' a cYh cc_j Yf]b] [V]U' n]b' a Yh XY VYg]UbXY V]V]U]b] [g]cfa Yb' ncX]h V]V]U]b[Yb U hca U]g]W j Yf]k Yf_h_i bbYb k cFXb"

f&\$E' -b \U]f j YfncY_ U]b XY fY]Y]b]h] 9 fcdYg' bcfa U]g]H]Y]bgY"]b[' a cYh XY 7ca a]gg]Y j Yf]Ub] Yb X]h XY 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[']W]b]c c] [g]W b]Y]f]U]g]ncX]h]XYfY j Yf]g]r]b] [j Ub XY a Y]X]b]b] [k cFXh j ccf' ca Yb]Z X]h XY bcfa j Yf]b] [V]U']ga Yh XY h]c]Yd]U]g] ^ Y]b]h]f]b]h]c]b]U]Y bcfa Yb j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' ca]h] j ccf' ca Yb X]h Y] Yf]Ub]V]Yf]g i]h XYfXY UbX]b g]h]h]b' cd' h]W]b]g]M]Y V]Y a Yf]b] Yb j ccf' h]c] Ub [h]c XY a U_h]Yb ca \Yh] j ccf' 9 fcdYg' Y] Yf]Ub]V]Yf]g Y]b]j ci X] [Yf' h] Y a U_Yb Y]fcb]g]M]Y Z]M]i fYb' b]U]f _cd]Yf]g]b' XYfXY 'UbX]b]h] g]h] fYb]Z Yb X]h XY bcfa] g]f]cc_h] a Yh F]]W]h]b' &\$&\$ #8	, ' j Ub XY F]U]k]f]E" Ca X]h Y]fcb]g]M]Y Z]M]i fYb d]Yf]g]c]b]g] Y] Y] Y]b]g]bb]b V]Y]h]b]Z a cYh XY 7ca a]gg]Y cc_j Yf]Ub] Yb X]h XY 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' fY_Yb]b[' \ci X]h a Yh XY V]g]M]Yf]a]b[' j Ub d]Yf]g]c]b]g] Y] Y] Y]b]g]j Y]f]b]_ca g]h] [F]]W]h]b' -) #*#9, ' j Ub \Yh 9 fcdYg] D]U]f] Yb h] Yb XY F]U]k]f]E U]g] X]Y XY V] []b]g]Yb j Ub [Y] Y] Y]b]g]V]g]M]Yf]a]b[' Xccf' a]X]Y j Ub]b]k Yf]d]z Y] Yb]f]X] [\Y]X' Yb [Y] Y] Y]b]g]]b] a U]g]H]Y" -b]U]b] i]b] [cd' X]Y a]b]a i a j Yf]Y]g]h]b' a cYh XY 7ca a]gg]Y]b' \U]f j YfncY_ U]b XY XYgMfYZYbXY 9 fcdYg' bcfa U]g]H]Y]bgY"]b[' j Y]XYfY Y]g]h]b' g]Y Yb' h]b']U]b]Yb j Ub XY]b]k X j Ub XY 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' Yb Yb' i]h]f]g]h] Yf]a]b] V]d]U]Yb j ccf' X]Y]U]g]h]Y"]b[Y]f] Ub"

f&\$E' <Y]h]a]X]Yb] Yb _Y]b]V]X]f]Z a cYh]cc_j Ub Y]fcb]g]M]Y Z]M]i fYf]b[' V] ^ c] Yf] V]X]g]c]d]X]f]U]W]h]b']bb]b]b]d]f]c]Z]h]f]Yb' Yb' X]i g] a cYh XY 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' XY a c]Y] ^ \Y]X' V]Y]X]b' [W]f] l_Y]f]g] f]Y]b]XY ^ Y g]h]Y a Yb j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' cd' h]Y n]Y]h]b]Z h]Y k Y]b]b' g]h]Y a Yb X]Y [Ya U_Y] ^ h] V] [f]h]Yb' Yb' h] [W]f] l_Yb]n]b" -b X]h] Yf]U]b]X a cYh]cc_fY_Yb]b] [k cFXb [Y]ci XYb a Yh \Yh Z]h]X]h \Y]h]a]X]Yb] Yb _Y]b]V]X]f]Z Y] Yb]U]g _Y]b]f]Y U]b]V]g]h]XYb]XY X]Y]b]g]Yb' Yb]b]g]U]b]h]Y]g]c]j Yf' V]d]Yf' h] d]Yf]g]c]b]Y Yb Z]b]U]b]f]Y' a]X]Yb' V]g]M] _Yb"

f&\$E' 8Y 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' a cYh cc_ [Y]g]M]_h]n]b' j ccf' [W]f] l_Y]b' \Ub]XY g]f]U]b]g]M]Yg]h] g]h]b' c]b]X]f]b]a]b[Yb" Ca ' d]U]f]W']Yf]Y c]b]X]f]b]a Yf]g]]b' g]U]h]h]Y' g]Y Yb XY]b]i k Y bcfa]b']i b' c]b]X]f]b] [Y n_U_Yb] ^ Y V]b]h]U]W]h]b' h] [W]f] l_Y]b]Z a cYh XY 7ca a]gg]Y Yf' X]i g]j ccf' n]c]f] Yb X]h XY bcfa]b']h]ncX]U]b] [' k cFXh]c]b]k c]d]Yb' X]h] \] ^ U Y]b] cd' \Yh] [W]]Y]X' j Ub]c] Yf] V]X]g]c]d]X]f]U]W]h]b' _Ub] k cFXb [W]f] l_Y]"

f& E' 6] ^ Z]M]i fYb X]Y]b' j Y]f]g]M]_Yb]XY V]X]f]Zgg]M]f]Yb' k cFXb i]h] Y]f] h] _Ub' \Yh bcc]X]n_U_Y] ^ n]b' g]M]f]g]d]M]Z]Y_Y]b]Z]f]a U]Y] cd' h]Y b]Y a Yb" h]c]W' a cYh]b' U_Y Z]M]i fYb' Yb' V]d]Yf' h] U]b]h]U' [Ya Y]b]g]M]U]b]d]Y] ^ Y g]U]b]X]U]f]Y]a Yb]h]b' V]Y]h]h]b" 8]Y]n]b' b]l]a Y] ^ _bcc]X]n_U_Y] ^ ca ' h]Y]bb]b' V]b]f]c' Yf]b' cZXY Z]M]i i f XY U]W]h]Y'] [Yb]XY n_U_Y] ^ Y]f]U]b]g]M]Y V]d]f]f]M]h]k Yf] [Y]Z]h]Y ca ' XY f]W]h]g] Y X] [\Y]X' j Ub XY Z]M]i i f h]Y k U]f]V]c]f] Yb" F]]W]h]b' &\$&\$ #8	, ' V]Y]h]Y]b']]g]h] j Ub XY Y]a Yb]h]b' X]Y]b' \Yh _UXY' j Ub XY V]Y]U]g]b[' c]j Yf' XY h]c]Y]Y c]Y XY k U]f]XY j ccf' [Y]g]M]f]Y Yb']n]b" 8Y 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' a cYh]c] Yf]Yb]_ca Yb' a Yh X]h]Y' f]Y]g]Y]a Yb]h]b"

f&(E' 8Y 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' a cYh XY g]r]a U]b]h]g]M]Y [Y] Y] Y]b]g]Y]a Yb]h]b' X]Z]b]f]Yb' X]Y] a Yh]b]l]a Y V]h]f]_]b[' \Y]V]Yb' cd' V]d]a d]Y a Yb]h]h]Y' [Y] Y] Y]b]g]]bn_U_Y j Yf' cd]Yf' Yb' _cd]Yf]Z d]f]c]W]g]_Y]a Yf' Yb]Z Z]M]i i f_Y]b]p a Yf' Yb]Z X]Y]U]g]bn_U_Y Z]M]i i f]d]c]g]Yb]Z]b]Z]f]a U]Y' c]j Yf' Y] Y]f]b]Z Yb' V]h]U]b]g]Y]U]g] Yb']j ccf]k U]f]XYb" 8Y _Yf]b]Y]p a Yb]h]b' j Ub Yb' Y]fcb]g]M]Y Z]M]i i f a cYh]b' cd']XYfY' Y]fcb]g]M]Y Z]M]i i f' k cFXb' j Y]f]a Y]X" 8]h] a cYh Yb' X]]XY] ^ Y]b' Y]b]j c]a []Y]h]c]Y]U]g]b[' j Ub Y]fcb]g]M]Y Z]M]i fYf]b[' k U]f]V]c]f] Yb"

f& E' <c]Yk Y' h]f' k]Y j Ub]c] Yf]Y]b]g]h]a a]b[' a Yh F]]W]h]b' &\$&\$ #8	, ' j ccf' XY j Yf]n]Y]X]Y' j Ub Yb' Y]fcb]g]M]Y Z]M]i i f XY' a c]Y] ^ \Y]X' a cYh V]] Yb' V]g]U]b' Xccf' a]X]Y j Ub X]j Y]f]g' a Yh]c]Y]b]Z k U]f]c]b]X]f' XY Y]fcb]g]M]Y \Ub]X]h]_Yb]b]Z XY U]h] Yb]h]V]h]h] j Ub XY \Yf' _ca g]h] Yb XY]b]h] [f]h]h] j Ub XY]b]k X j Ub XY Z]M]i i f' h]Y k U]f]V]c]f] Yb]Z a U']b' XY 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[[Y]b' Y]fcb]g]M]Y \Ub]X]h]_Yb]b] [k cFXb' j ccf' [Y]g]M]f]Y Yb"

f&E' Ca ' Y] W]g]]Y' Y _c]h]b' Yb]U]h]b' j ccf' XY U]b]V]g]h]XYb]XY X]Y]b]g]Yb' Yb]b]g]U]b]h]Y]g]h]Y' j ccf' _ca Yb]Z a cYh XY XYgMfYZ]b XY]Y] 9 fcdYg' bcfa U]g]H]Y]bgY"]b[' k cFXb' j Yf]nc]W]h]Yb']]g]h] a Yh Y]b' V]d]Yf' h] U]b]h]U' U]b' XY 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[' V]U]b]k ccf]XYb]XY g]h]h]U' Yb U]b' h]Y k]h]b' 8]Y]]g]h] a U' [Y]b' c]b]X]f]X]Y']]h]a U_Y]b' j Ub XY 9 fcdYg' bcfa j ccf' Y]fcb]g]M]Y Z]M]i fYf]b[" 8Y U]b] [Y]k Y]h]b' g]h]h]U' Yb a cYh]b' U' cd' f]]a Y]g]M]U' Yb' a Y]h]g] W]W]g]k cFXb [Y]f]i]h]Xccf' c]b]X]f]b]a Y]f]g] Yb U]b]V]g]h]XYb]XY X]Y]b]g]Yb" Ca ' XY i]j c]Y]b] [Xccf' XY']X]g]U]b]h] Y' j Yf] [Ya U_Y] ^ Yb' Yb' V]g]d]c]X] [Yb' a cYh XY XYgMfYZ]b XY 9 fcdYg' bcfa U]g]H]Y]bgY"]b[' k cFXb' j Yf]nc]W]h]

f]E F]]W]h]b' &\$&\$ #8	, ' j Ub XY F]U]k] Ub & ']b]c]j Y]f] &\$&\$' V]h]f]YZ]b]XY \Yh] [Ya Y]b]g]M]U]b]d]Y] ^ Y g]Y]g]r' j Ub V]Y]U]g]b[' c]j Yf' XY h]c]Y]b' j c]Y] X]Y k U]f]XY]d]6 @ (+ j Ub %&%&'&\$&\$' Z]V]n" %E" f]E F]]W]h]b' -) #*#9, ' j Ub \Yh] 9 fcdYg] D]U]f] Yb h] Yb XY f]U]k j Ub & (c_h]c]V]f' % -) V]h]f]YZ]b]XY XY V]g]M]Yf]a]b] [j Ub]b]h] i f] ^ Y d]Yf]g]c]b]Y]b] j Yf]U]b]X a Yh XY j Yf]k Yf'_]b] [j Ub d]Yf]g]c]b]g] Y] Y] Y]b]g Yb' V]h]f]YZ]b]XY \Yh] j f]Y] Yf' _Yf] j Ub X]Y [Y] Y] Y]b]g]]d]6 @ & , % j Ub &' %&%& -) Z]V]n" %E"

H' ncf[Yb' j ccf' [cXY' gnbhU V]bX]b[Yb' j Ub' XY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gMY ZUMi fYf]b[' bUUF' U'Y' gnbhU Yb' cd' XY']'gh' GnbhU V]bX]b[Yb' n]b' f]WfjgbcYfYb' VYfYZZbXY' XY' k]'nY' k Ufcd' XY' bcfa ']b' XY' X]j Yfg' gnbhU Yb' _Ub' k cfxYb' j ccf[YgY'X'' 8]h' bcfa U]g]h]YdfcXi Vm' a cYh'XY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gMY ZUMi fYf]b[' Yb' XY']'gh' j Ub' gnbhU Yb' _Ub' j i'' Yb''

f&+E' 8Y' 9 fcdYg' bcfa U]g]h]Y]bgY']b[' a cYh'Y' Yb'Ybg' k cfxYb' j Yfnc'Wh' UUbVj' Y]b[Yb' 'cj Yf']bhYfcdYfUW]]h]h]]bnU_Y' cj YfXfUW'hfk UfcbXYf' b]Yh'XY' 9 fcdYg' bcfa E'cd' h' gY' Yb'z'ca ' \Yh[Wfi]_ j Ub' XY' 9 fcdYg' bcfa ' cj Yf' YY_fhcb]gMY ZUMi fYf]b[' h'Y' Yf[Ya U_Y]^Yb'' 8]Y' UUbVj' Y]b[Yb' a c[Yb' [Yb' cbXYfXY' i]ha U_Yb' j Ub' XY' 9 fcdYg' bcfa ' cj Yf' YY_fhcb]gMY ZUMi fYf]b[' 9 fcdYg' bcfa ' cj Yf' YY_fhcb]gMY ZUMi fYf]b[' Yb' b]Yh'V]bX'Yb'X' n]b' j ccf' UUbVgY'p XYbXY'X]YbgYb' Yb' UUbVgY'XYbXY']bg]bh]Yg''

f&, E' JccfXUhXY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gMY ZUMi fYf]b[']b' XY']Xg]h]Yb' k cfxh]b[Y] cYfXz' a cYh' \Yh[Wfi]_ Yf] Ub']b' XY' dFu_h^_cd' UZcYbXY' k]'nY' k cfxYb' [YfYg' 8]nY' Y' Ui U]Y' a cYh[Wfi fYb']'XYbg' \YhcdgY' Yb' j Ub' XY' bcfa ' ' 6] ^XnY' Y' Ui U]Yz' k Uf' XY' Y]bX[Wfi]_ Yfg' V] ^a cYh' b' k cfxYb' VYf'c _Yb'z' a cYh']b' \Yh'V]ncbXYf' k cfxYb' [YfYhcd' XY' UgdYVWb' \b]hYfUW'Y]X' Yb' [Wfi]_ Yfg' f]YbXY' ^\Y]Xz' Yb' a cYh' k cfxYb' UUb[Yfncb'X' UUh'XY' bcfa ' cd' _cgYb'] YZ]V]bh' Yb' Y] YbYX[] Y' k]'nY' _Ub' k cfxYb']b[Y] cYfX''

f&- E' K UbbYf' XY' Xccf' XY' XYg'YfYZZbXY' 9 fcdYg' bcfa U]g]h]Y]bgY']b[' cd[YgY'XY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gMY ZUMi fYf]b[' Yb' XY']'gh' j Ub' XY' bcfa ' VUbk' ccfXYbXY' gnbhU Yb' UUb' XY']b' \Yh' j YfncY_ j Ub' XY' 7ca a]gg]Y' UUb' XY' 9 fcdYg' bcfa U]g]h]Y]bgY']b[' j Yfa YXY' Y]gYb' j c' XcYb'z' Yb' k UbbYf' XY' bcfa ']g[YfYg'z' a cYh' b' XY' fYZfYbh]Yg' j Ub' XY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gMY ZUMi fYf]b[' Yb' XY']'gh' j Ub' gnbhU Yb']b' \Yh' Publicatieblad van de Europese Unie k cfxYb' VY' _YbX[Ya U]_h''

fI \$E' 8Y' VdU]b[Yb' 'cj Yf' XY' cbrk']_Y]b[' j Ub' XY' bcfa ' Yb' XY' UUbYfY' bcfa U]g]h]YdfcXi Vm' b']b' XYnY' f]Wf]h]b' gfc_ Yb' a Yh'XY' cj YfYb' _ca gh[Y' VdU]b[Yb']b' j Yf'cYb]b[' f9i' E'bf'' %&&) #&\$%&''; Yfncd' XY' _Yba Yf_ Yb' j Ub' cbXYf' U]] Y' f]Wf]h]b']g' \Yh'YfYf' fUkXnUba ' h' VdU'Yb' XUh'XY' Vgi]h' b' ca ' XY' fYZfYbh]Yg' bUf' XY' bcfa ' Yb' XY']'gh' j Ub' [cYcX[Yb' _Y' fXY' gnbhU Yb' VY' _Yb' X' h' a U_Yb'z' b]Yh'Y' _Yb' X' h' a U_Yb' cZ]b' VdYf' h' a UY' VY' _Yb' X' h' a U_Yb'z' k cfxYb' [Ybca Yb' j c' [Ybg'XY' cbXYfncY' gdfcWXi fY'' 8]ha cYh'XY' hcYdUg]b[' j Ub' XY' VdU]b[Yb' j Ub' j Yf'cYb]b[' f9i' E'bf'' %&&) #&\$%& ' cj Yf' Z'fa Y'Y' Wnk UfYb' h' [Yb' [\Ufa cb]gYfXY' bcfa Yb' Y] Yb' Y' 'cbj Yf' Yh' U'h' b''

fI %E' 9 fcdYg' bcfa U]g]h]Y]bgY']b[Yb' \Yf]n]Yb' Yb' UUm' U]g]fYb' XY' bcfa Yb' fY[Ya U]]_ ca ']b' h' gY' Yb' cd' XY' h' Wbc' cp []gMY cbrk']_Y]b[Yb'' j Ubk' Y[Y' \Yh'gY' Y' j Yf' ccd' j Ub' XY' cbrk']_Y]b[Yb']b' XY' M]g' M]c'z' a cYh'XY' 7ca a]gg]Y' XY' XYg'YfYZZbXY' 9 fcdYg' bcfa U]g]h]Y]bgY']b[' cc_ _i bbYb' j YfncY_ Yb' XY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gMY ZUMi fYf]b[' h' \Yf]n]Yb' Yb' h' UUm' U]g]fYb' ca ' fY_ Yb]b[' h' \ci XYb' a Yh' X]Y' cbrk']_Y]b[Yb' Yb' ca ' XY' V]bh]bi \$Y]h' j Ub' XY']bh'fcdYfUW]]h]h]h' k UfVcf[Yb''

fI &E' H'Yb]bXY' h' _i bbYb']bgd'Yb' cd' XY' h' Wbc' c[]gMY cbrk']_Y]b[Yb' cZ' XY' a Uf_ h' YfY]gYb'z' a cYh'XY' 7ca a]gg]Y' Yb' i]h' cYf]b[g] UbX]b[]_i bbYb' j U]gh' Yb' ca ' XY']'gh' j Ub' gnbhU Yb' h' _i bbYb' \Yf]n]Yb' Yb' UUm' U]g]fYb'' j ccf' V]ca d' Yp l YfY' UbdUg]b[Yb' a cYh'XY' 7ca a]gg]Y' XY' XYg'YfYZZbXY' 9 fcdYg' bcfa U]g]h]Y]bgY']b[' cc_ _i bbYb' j YfncY_ Yb' XY']'gh' j Ub' gnbhU Yb' h' \Yf]n]Yb' Yb' h' UUm' U]g]fYb''

fI ' E' K UbbYf' XY' 7ca a]gg]Y' \Yh'bccXnU_Y] ^_ UWh'XUhk cfxh[Yncf[X' j ccf' j c'' YX[] Y' Yb' V]bh]bi Y']bh'fcdYfUW]]h]h]X' UUh' fY_ Yb]b[' k cfxh[] Yci XYb' a Yh'XY' h' Wbc' c[]gMY cbrk']_Y]b[Yb' cZ' XUh' \Yh' UUb' h' h' [Wfi]_ Yb' gnbhU Yb' k cfxh' VdYf' h'z' a cYh'n] ^Yb' fYXg' VY_ YbX[Ya U]_ h']'gh' j Ub' gnbhU Yb' _i bbYb' \Yf]n]Yb'' 8Y' 7ca a]gg]Y' X]Ybh' XUW] ^fY_ Yb' b]b[' h' \ci XYb' a Yh'XY' Xccf' XY' 9 fcdYg' bcfa U]g]h]Y]bgY']b[' UUb[Yk' Yn' b'z' [Yt] Ui YfXY' Yb' [YUm' U]g]fYfXY']'gh' j Ub' gnbhU Yb''

fI (E' NcXfU' XY']b' XYnY' f]Wf]h]b' [Ygh'XY' ca nYh]b[gh'Yfa]bYb' j Yfgh' ^Yb' a cYh' b' XY' UUbVgY'XYbXY' X]YbgYb' Yb' XY' UUbVgY'XYbXY']bg]bh]Yg' k cfxYb' j Yfd']Wf]h]ZUMi fYb' h' c]h] Ub[Yb' Yb' h' j Yf' Yf_ Yb' X]Y' VUbk' ccfXYb' UUb' XY' 9 fcb' d'Yg' bcfa ' j ccf' YY_fhcb]gMY ZUMi fYf]b[' Yb' UUb' U'Y' gnbhU Yb' cd' XY' Xccf' XY' 7ca a]gg]Y']b' \Yh' Publicatieblad van de Europese Unie VY_ YbX[Ya U]_ h']'gh' 5UbVgY'XYbXY' X]YbgYb' Yb' UUbVgY'XYbXY']bg]bh]Yg' a c[Yb' YY_fhcb]gMY ZUMi fYb' X]Y' UUb' Vc] Ybg]UUbXY' Y]gYb' j c' XcYb' XYf' U] Y' b]Yh' k Y[] YfYb' Yb_ Y' Yb' U'Yb' ca XUh' XY' YY_fhcb]gMY ZUMi i f' b]Yh' VUbk' ccfXY' UUb' UUbYf' XUb' XY' gY' V]Z']b' XYnY' f]Wf]h]b' VdU'XY' j YfY]gYb' fV]j ccfVY' X' b]h]cbU'Y' cZ' g' M]c' fgdY' V]Z' Y' j YfY]gYb'z' cZ' V] ^ca YbXY' h' Wbc]gMY j YfY]gYb' j Ub' Yb] [Yf' Y] UfX' 5bX'Y' Xk]b[YbXY' fYX'Yb' Yb' h'ch' k Y[] Yf]b[z' nCU' X' YnY']b' j YfVUbX' a Yh' V]bh]fUUm' Y' Y' ccfk UfXYb'z' a c[Yb' W'W'Yf' b]Yh' Xccf' XYnY' j Yfd']Wf]h]b[' k cfxYb' cbh' fUW'h' 5UbVgY'XYbXY' X]YbgYb' Yb' UUbVgY'XYbXY']bg]bh]Yg' a cYh' b'z' ccfXUh'n] ^XY' ZUMi i f' VYfY' b'z']b' U'Y' [Y] U_Yb' XY' j f' \Y]X' \Y' W'W'Yb' ca ' bU' h' [UUb' cZ' XY']b' \ci X' j Ub' XY' YY_fhcb]gMY ZUMi i f' XY' nU_Y] ^Y' f' Ubg]M]Y]b' _k Yg]Y' V]f' f' W' k Yf[YZ] h' fV]j ccfVY' X' cZ' \Yh' V'X' fU' cd' XY' ZUMi i f' ^]gh']g' Yb' cZ' XY' ZUMi i f' UUb' XY' ^]g]Y' c]h] Ub[Yf']g[Yf] W'h' 8Y' j Yfd']Wf]h]b[' YY_fhcb]gMY ZUMi fYb' X]Y' UUb' XYnY' f]Wf]h]b' VUbk' ccfXYb' b]Yh' h' k Y[] YfYb'z' U'h] f]Wf]h]b' &\$%#&# ' j Ub' \Yh' 9 fcdYg' DUF' Ya Ybh' Yb' XY' F' U'k' f' h'cb] Yf' Yh''

fI: f]Wf]h]b' &\$%#&# ' j Ub' \Yh' 9 fcdYg' DUF' Ya Ybh' Yb' XY' F' U'k' j Ub' %' ZVf] Uf' &\$%#&# VYfYZZbXY' Vg]f' X]b[' j Ub' V]U]b[g]Wf]h]g]UbX' V] ^ \UbXY' g]Ub]g]M]Yg]f]d' @, j Ub' & " & &\$%#&# z' V'n' %E'

f1) E' 8YnY' f]W]h]b' a cYh U'Yb' cb]j Ub [Yf]g j Ub 'Yb' ZUMi i fZ X]h k] nY' ['Yb' UbVg]hXYbXY X]YbghbZ Ub_ccdWb]fUyG
 Yb' UbVg]hXYbXY]b]g]b]h]g]z j Yfd']W]h]b' 'YY' fcb]g]W]Y ZUMi fYb' h' U]bj W]FXyb' Yb' h' j Yf]k Yf_Yb' "8YnY' f]W]h]b' a cYh
 \Yh]f]W]h]j Ub 'XY' nYbXY' j Ub 'XY' ZUMi i f' ca 'Yf]j ccf' h']YnYb' XY' ZUMi i f' j c' [Yb]g XY'9 fcdYg' bcf]a j ccf' YY' fcb]j
 g]W]Y ZUMi fYf]b] [j c' [Yb]g b]h]cb]UY cZ UbXYfY' h'W]b]g]W]Y bcf]a YbZ cZ cd' d]b]Yf']b' h' X]YbYbZ cb]j Yf' Yh' 'U]h]b' "8YnY'
 f]W]h]b' a U' 'XY']X]g]h]b' W]h]f' b]Yh' VY'Yh]b' h' VYdU'Yb' X]h]Yf']b' \Yh' U]Yf' j Ub' c] Yf' U]X]g]cd' X]f]W]h]b' i]h]j]Yb]X'
 YY' fcb]g]W]Y ZUMi fYb']_i bbYb' k cfXYb']b' YX]YbX' "5' g XY' U]nYbXYf' Yf]j ccf']Yg]h XY' ZUMi i f']b' h' X]YbYb' j c' [Yb]g XY'
 9' fcdYg' bcf]a j ccf' YY' fcb]g]W]Y ZUMi fYf]b] [z a cYh XY' cb]j Ub [Yf' U'Yb' j Yfd']W]h]n]b' X]Y' h' U]bj W]FXyb' Yb' h'
 j Yf]k Yf_Yb' U]g XY' ZUMi i f']g cd [Yg]Y X']b' ffb' j Ub' XY' g]n]b]U' Yb' X]Y' cd' XY']'g]h]g]U]b' X]Y' XY' 7ca a]gg]Y]b' \Yh'
 Publicatieblad van de Europese Unie \Y]Zi [Yn]Yf' 8Y' U]nYbXYf' a cYh W]h]f' Yb' X]Yf]X' d]U]f]h' ^_i bbYb']b]g]W]U'Y'Yb' ca'
 n]b' Y] [Yb' g]n]b]U' ca' h' n]Yh]b']b' ffb' j Ub' XY' g]n]b]U' Yb' j Ub' XY']'g]h'

f1 * E' 8Y'9 fcdYg' h'cYh]W]h]ci XYf' j ccf' [Y]Y] Yb]g]V]g]W]Yfa]b' []g]c] Yf]Yb' ca g]h] ['U]h]_Y' & , z]X' & z Ub' j Yf]c]f]X]b]b] ['f]p' E'
 bP' () #&\$%\$ j Ub' \Yh' 9' fcdYg] D]U]f] Y]a Yb]h] Yb' XY' F]U]k' f]f]E' [Yf]U]k]d' Y]X' Yb' \Y]Zi cd' %& bc]j Ya V]f' &\$% ' U]k]]Yg'
 i]h]]Yf]U]W]h]f]f]E' b' n]b' U]k]]Yg] j Ub' %& bc]j Ya V]f' &\$% '\Y]Zi \]^' U]b]V]Y' Y]b] [Yb']YX]U]b' j ccf' \Yh]k U]W]f]c]f]Yb' j Ub'
 Yb' h'cYf]Y' Yb]XY' [Y]Y] Yb]g]V]g]W]Yfa]b' ['V] ^XY' h'cYd]U]g]b] [j Ub' X]nY' f]W]h]b' "8Y' U]b]V]Y' Y]b] [Yb' a cYh]b' j ccf' c' [Yb'
 k cfXYb' [Y]ci XYb' k U]b]Yf' XY' 9' fcdYg' bcf]a j ccf' YY' fcb]g]W]Y ZUMi fYf]b] ['k cfX]h]cd [Yg]Y X' Yb' Yf' X]ccf' U]b]V]p
 g]h]X]b]X]Y' X]Yb]g]h]b' Yb' UbVg]h]X]YbXY']b]g]b]h]g]g] d]Yf]g]c]b]g] [Y]Y] Yb]g] k cfXYb' j Yf]k Yf'_h' 9' a cYh]a Y]h]b]l]a Y] X]i]X]Y' ^_i
 k cfXYb' [Yg]Y X' X]h' V]g]U]b]XY' k Y]h]Yb']b]n]U' Y' [Y]Y] Yb]g]V]g]W]Yfa]b' ['cc' [YX]Yb' cd' \Yh']Y]Y]X' j Ub' YY' fcb]g]W]Y
 ZUMi fYf]b] ['Yb' X]h' XY' V]Y' Yb]X]a U_]b] ['j Ub' d]Yf]g]c]b]g] [Y]Y] Yb]g] h]b' V] \c]Y] Y] j Ub' h'U]b]g]d]U]b]h]Y' Yb' U]b]g]d]U' Y] ^_i Y]X'
 a cYh]g]f]c' _Yb' a Y]h]XY' V]g]W]Yfa]b' [j Ub' XY' d]f]j U]W]h'

f1 + E' 5Ub]]Yn]Yb' f]W]h]b' &\$% #&#	' fY]Y]g] V]h]f]Y]Z]b]X]Y' ZUMi fYf]b] ['Yb' YY' fcb]g]W]Y ZUMi fYf]b] ['V]j U]z a cYh] X]i]X]Yp
] ^_i Y]X' k cfXYb' j Yf]g]U]U]h]c]j Yf' XY' j Yf]c]i X]b] ['h' g]Yb' X]Y' f]W]h]b' Yb' XY' j ccf' [[Yb]XY' f]W]h]b' "8Y' j ccf' [[Yb]XY'
 f]W]h]b' \Y]Zi Yb' U]b]XYf' X]c]Y'z Yb' nY' \Y]Zi Yb' U]b]XYf' h'cYd]U]g]b] [g]W]Y X]U]b' f]W]h]b' &\$% #&#	' z Yb' U]h'
 X]f]U]j Y' XY' X]U]f]b] j Yf]j U]h]V] YdU]]b] [Yb' c]j Yf' \Yh' [W]f]]_ j Ub' YY' fcb]g]W]Y ZUMi fYb' j ccf' V]k !X]cY']b]X]Yb' cb]j Yf' Yh'
 A Y]h] b]l]a Y' U]h]_Y' & ; j Ub' f]W]h]b' &\$% #&#	' '\Y]Zi V]h]f]_]b] ['cd' XY' fY'U]Y]g] h' g]Yb' XY' V] ^XY' h'U]b]g]W]h]Y'
 V]f]c' _Yb' d]U]f]h]Yb' Yb' \Y]Zi h]c]h' X]cY' Yf]j ccf' h' ncf]Yb' X]h' \Yh' [W]f]]_ j Ub' YY' fcb]g]W]Y ZUMi fYb' X]ccf' XY'
 j Y]h]Yb]XYf' b]Yh] U]b' XY' cb]j Ub [Yf' _Ub' k cfXYb' cd [Y]Y]X' "8] h]a cYh] W]h]f' \Yh] f]W]h]j Ub' XY']X]g]h]b' ca' U]b]V]g]h]p
 X]Yb]XY' X]Yb]g]h]b' Yb' UbVg]h]X]YbXY']b]g]b]h]g]h]j Yfd']W]h]b' ca' c]b]XYf' V]d]U]XY' j ccf]k U]W]FXyb' YY' fcb]g]W]Y ZUMi fYb'
 h' cb]j Ub [Yb]Z]cb]j Yf' Yh' 'U]h]b' "

f1, E' Ca' \Y]h]j ccf' XY' U]b]V]g]h]X]Yb]XY' X]Yb]g]h]b' Yb' XY' U]b]V]g]h]X]Yb]XY']b]g]b]h]g]a c [Y] ^_i h' a U]_Yb' XY' h'W]b]g]W]Y a U]h]f]p
 [Y]Yb' X]Y' b]U'XY' j U]g]h]Y']b] [j Ub' XY' 9' fcdYg' bcf]a j ccf' YY' fcb]g]W]Y ZUMi fYf]b] ['Yb' XY' [c]Y]_Y] f]b] [j Ub' XY']'g]h'
 j Ub' g]n]b]U' Yb' b]c]X] ['n]b' ca' U]b' X]nY' f]W]h]b' h' j c' X]c]Yb]Z] cd' V] \c]c]f] ^_Y]k]h]Y' j ccf' h' V]f]Y]X]Yb' Yb' i]h]h]Y' c]Y]Yb]Z]
 Yb' a Y]h' \Y]h]cc' ['cd' XY' b]c]c]X]n]U]] Ub' Yb] j 'c]h]Y']b]j c]Y]f]b] [j Ub' YY' fcb]g]W]Y ZUMi fYf]b] [z a cYh] Yb' ca' n]Y]h]b] [g]Y]f]p
 a]b' j Ub' % ' a U]b]X]Yb' b]U'XY' V]Y' Yb]X]a U_]b] [j Ub' XY' f]Z]f]Yb]h]Y' j Ub' XY' 9' fcdYg' bcf]a j ccf' YY' fcb]g]W]Y ZUMi fYp
 f]b] ['Yb' XY']'g]h]j Ub' g]n]b]U' Yb']b' \Yh' Publicatieblad van de Europese Unie z U]g] [Yf]W]h]j W]FX] [X' V]g]W]c]i k X' k cfXYb' "
 C]b]X]U]_g] X]n]Y' U] [Ya Yb]Y' h]f]a]b' j ccf' XY' ca' n]Y]h]b] ['Yb' h]f' k]^Y] j Ub' Yb' j 'c]h]Yf]Y']b]j c]Y]f]b] [j Ub' YY' fcb]g]W]Y
 ZUMi fYf]b] ['j ccf' g]a a] [Y' U]b]V]g]h]X]Yb]XY' X]Yb]g]h]b]Z] nc]U]g]d' U]h]g]r] ^_i Yb' fY' [cb]U]Y' U]b]V]g]h]X]Yb]XY' X]Yb]g]h]b' Yb' c]j Y]f]p
 \Y]X]g]W]f]j] Yb]Z] a cYh]b' XY']X]g]h]b' XY' h'cYd]U]g]b] [j Ub' X]nY' f]W]h]b']_i bbYb' i]h]g]Y' Yb' j ccf' b]Y]h]W]b]f]U]Y' U]b]V]g]h]p
 X]Yb]XY' X]Yb]g]h]b' Yb' U]b]V]g]h]X]Yb]XY']b]g]b]h]g]h]h]b' \cc' [g]Y' " \$ a U]b]X]Yb' b]U'XY' V]Y' Yb]X]a U_]b] ['j Ub' XY' f]Z]f]Yb]h]Y'
 j Ub' XY' 9' fcdYg' bcf]a j ccf' YY' fcb]g]W]Y ZUMi fYf]b] ['Yb' j Ub' XY']'g]h]j Ub' g]n]b]U' Yb']b' \Yh' Publicatieblad van de
 Europese Unie" "8Y' a c [Y] ^_i Y]X' ca' XY' h'cYd]U]g]b] [j Ub' XY']b' X]nY' f]W]h]b] j Yf]j U]h]Y' j ccf]k U]W]FXyb' i]h]h]Y' g]Y' Yb' [Y]X]h
 b]Y]h]j ccf' U]b' _ccd]W]b]f]U]Y]g]

f1 - E' Ca' \Y]h]U]b]V]g]h]X]Yb]XY' X]Yb]g]h]b' Yb' U]b]V]g]h]X]Yb]XY']b]g]b]h]g] [Ya U_]Y] ^_i Yf' h' a U]_Yb' U]b' XY' Y]g]b' j Ub' X]nY' f]W]h]p
]b' h' j c' X]c]Yb]Z] a cYh] XY' 7ca a]gg]Y Yf]j ccf' ncf]Yb' X]h] XY']X]g]h]b' j c' Y]X] ['Yb' [Y]f]Y]X' cd' XY' \cc' [h' k cfXYb'
 [Y]ci XYb' j Ub' XY' j ccf] [Ub ['V] ^XY' c]b]k]_Y]b] [j Ub' XY' bcf]a 'Yb' XY' X]U]f]a Y' g]l]a Yb' U]b] [Yb]X]Y' X]ccf' XY' X]Y]g]W]f]Y]Z]
 Z]b]XY' 9' fcdYg' bcf]a U]g]h]Y]]b]g]h]Y']b] [Yb' h' 'Y] Yf]Yb' bcf]a U]g]h]Y]d]f]c]X]i V]h]b' "8U]h] a cYh] XY']X]g]h]b']b' g]U]h]g]h] Yb'
 XY' b]c]c]X]n]U_] ^_i Y] j ccf' V]f]Y]X]b] [Yb' h' h]f]Y]Z]b' nc]X]h' XY' i]h]j c]Y]f]b] ['V]]b]b]Yb' XY' c]j Yf]Yb] [Y]_ca Yb' h]f]a]b]Yb' _Ub'
 k cfXYb] j c' h]cc]X]"

f1 (\$ E' 5Ub]]Yn]Yb]Z] h]Yb]n] ^_i Y]h] b]U]h]cb]UY' f]W]h] Ub]XYf]g] V]d]U]h]z XY' U]b]V]g]h]X]Yb]XY' X]Yb]g]h]b' Yb' U]b]V]g]h]X]Yb]XY']b]g]b]h]g]Yg
 YY' fcb]g]W]Y ZUMi fYb' ni "Yb']_i bbYb' U]bj W]FXyb' X]Y' U]b' U]b]XYf]Y' bcf]a Yb' X]U]b' XY' 9' fcdYg' bcf]a j ccf' YY' fcb]j
 g]W]Y ZUMi fYf]b] ['j c' X]c]Yb]Z] U]g]a Y]X]Y' d]U]b]Y]f]Yb' ZUMi fYb]Z] Y]X]h]X]nY' f]W]h]b' b]Y]h]h]c]h]Y] h]U' _cg]Yb' cZ' U]g]Yb' j ccf' c]b]XY]f]p
 b]Y]a]b] [Yb]Z] a Y]h']b]W]f]f]d' j Ub' _Y]]b]Y]Z] a]V]f]E' Yb' a]X]X]Y' [f]c]h]Y' c]b]X]Y]f]b]Y]a]b] [Yb']b' XY' n]b' j Ub' 5Ub] V]Y' Y]b] ['
 &\$% # *%#9' j Ub' XY' 7ca a]gg]Y f]f]E' 8Y' 7ca a]gg]Y Yb' XY']X]g]h]b' a cYh]b' V]c]j Yb]X]Yb' U' Y]g]]b' \Y]h]k Yf'_g]Y' Yb' ca'
 XY' _cg]Yb' j Ub' XY' 9' fcdYg' bcf]a j ccf' YY' fcb]g]W]Y ZUMi fYf]b] ['j ccf' XY' [W]f]i]_Y]f]g] Yf]j Ub' h' V]d]Y]f' _Yb]Z]]b' \Y]h'

f]f]E' j Yf]c]f]X]b]b] ['f]p' E]bP' () #&\$%\$ j Ub' \Yh' 9' fcdYg] D]U]f] Y]a Yb]h]Yb' XY' F]U]k'] Ub' % ' X]W]W]a V]f' &\$%\$ V]h]f]Y]Z]b]X]Y' X]Y' V]g]W]Yfa]b] [j Ub' b]U]h]i i f]p
] ^_i Y]d]Y]f]g]c]b]Yb']b]j Y]f]U]b]X]a Y]h]X]Y] Y]f]k Y]f'_b] [j Ub' d]Y]f]g]c]b]g] [Y]Y] Yb]g]X]ccf' XY' V]Z]a a i b]U' h]U]f]Y]]b]g]h]Y']b] [Yb' Yb' c]f] [Ub]Yb' Yb' V]h]f]Y]Z]b]X]Y' \Y]h'
 j]Y]j Y]f'_Y]f]j Ub' X]Y] [Y]Y] Yb]g]f]d]6@, j Ub' %&%&\$%\$Z]V]n" %&#
 f]f]E' D]67" j Ub' , "8' &\$% (Z]V]n" %&#
 f]f]E' 5Ub] V]Y] Y]b] [' &\$% # *%#9' j Ub' XY' 7ca a]gg]Y j Ub' * a Y] &\$%\$ V]h]f]Y]Z]b]X]Y' X]Y' X]Y]Z]b]h]Y]j Ub' _Y]]b]Y]Z]a]X]X]Y' [f]c]h]Y' b]a]V]f]E' c]b]X]Y]f]b]Y]a]b] [Yb'
 f]d]6@%& (j Ub' &\$%) &\$%\$ Z]V]n" * E"

V]`hcbXYf` j ccf` a]Mfcl`z`_`Y]b`Y`b` a]XXY`[fch`Y` cbXYfbYa]b`[Ybz`h`f` k`]`Y` j Ub` Yb` j` `ch`V`]b`j` cYf]b[`]b` XY` [\Y`Y`Y` 9` fcdYg`I` b]Y`"

f(%&` 6]`^`XY` i]j` cYf]b[` j Ub` X`Yn`Y` f]W]h]`b` a cYh`b` XY`]Xg`h`U`b` f`Y`_`Yb`[` \`ci` XYb` a Yh`XY` V`W`c`Y`Z`Y`b` j Ub` \`Y`h`a`]XXYb!` Yb` _`Y]b`V`X`f]`Z`Y`b` j Ub` _`Y]b`Y`Y` U`b`V`g`h`X`Y`b`X`Y` X]Y`b`g`h`b` Yb`]b`g`h`b`h`Y`g` Yb` U`b` U`Y` U`b`V`g`h`X`Y`b`X`Y` X]Y`b`g`h`b` Yb`]b`g`h`b`h`Y`g` Yb` Y` Y`f`U`b`V`f`g` X`Y` g`h`i` b` V]Y`X`Y`b` X]Y`b`c`X]`[`]g` ca` [`V`f`i` _`j` Ub` XY` 9` fcdYg` b`c`f`a` j` ccf` Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` f`Y`f]b[` a` c`[`Y]`^`_`h`Y` a` U`_`Y`b`" 8`U`f`b`U`g`h`a` c`Y`h`b` Y`f`z`]b` \`Y`h`V]`h`c`b`X`Y`f` j` ccf` \`Y`h`a`]XXYb!` Yb` _`Y]b`V`X`f]`Z` cd`Y`X]b[` Yb` k` c`f`X`Y`b` [`Y`c`f`[` U`b]`g`h`Y`f`X`"

f(&L` h`f` j` Y`f`[`Y`a` U`_`Y`]^`_`b[`] Ub` XY` h`W`b]`g`M`Y` Yb` d`f`c`W`X`i` f`Y`Y` U`b`d`U`g`g]b[` Yb` X]Y` U`Y` V]`^`^`Y`h`d`U`h`g`Y`b` j` Ub` c`j` Y`f`V]`X`g`c`d`p` X`F`U`W]`h`b` V`M`f`c`_`_`Y`b` d`U`f`h`Y`b` a` c`Y`h`b` X`c`c`f` c`Y`f`Y`b` ca` `XY`]b`j` c`Y`f]b[` j` Ub` X`Yn`Y` f]W]h]`b` h`Y` X`c`Y`b` g`U` Y`b`z` a` c`Y`h`b` XY`]Xg`h`U`b`z`k` U`f` a` c`[`Y]`^`_`z`^`i` `d` j` Ub` \`Y`h`g`f`i` V`M`i` i` f`z`c`b`X`g`V`g`M`_`U`U`f` g`h`Y` Yb` j` ccf` U`Y`]b` U`b`a` Y`f`_`b[` _`ca` Y`b`XY` U`b`V`Y`p` g`h`X`Y`b`X`Y` X]Y`b`g`h`b` Yb`]b`g`h`b`h`Y`g` Yb` \`Y`h`a`]XXYb!` Yb` _`Y]b`V`X`f]`Z`"

f(' E` Ca` `Y`b`j` c`f`a`]`[`Y`j` c`c`f`k` U`f`X`Y`b` j` c`c`f` XY` h`Y`b`i`]`h`j` c`Y`f`Y`[`]`b[` j` Ub` X`Yn`Y` f]W]h]`b` Y`b` j` c`c`f` \`Y`h`c`d`g`Y` Y`b`z` \`Y`h`V`d`Y`f`_`Y`b` Yb` \`Y`h`Y`f`n]`Y`b` j` Ub` XY`]`g`h`j` U`b` g`h`b`h`U` Yb` h`Y`k` U`f`V`c`f`[` Y`b`z` a` c`Y`h`b` U`b` XY` 7`c`a` a`]`g`g]`Y`i`]`h`j` c`Y`f]b[` g`M`Y` c`Y`[` X`Y`X`Y`b` k` c`f`X`Y`b` j` Y`f`Y`b`X`" 8]`Y` V`j` c`Y`[` X`Y`X`Y`b` a` c`Y`h`b` k` c`f`X`Y`b` i`]`h`j` Y`c`Y`z`b`X` c`j` Y`f`Y`b`_`ca` g`h]`[`]`Y`f`c`f`X`Y`b]b[` f`9` E`b`f`" %`&#`\$`%`" J`c`c`f` X`Y`j` U`g`h`Y`]b[` j` Ub` i`]`h`j` c`Y`f]b[` g`L`b`X`Y`]b[` Yb` a` Y`h`V`f`Y`_`b[`]`h`c`h`X`Y`]`g`h`j` U`b` g`h`b`h`U` Yb` a` c`Y`h`XY` c`b`X`Y`f`n`c`Y`_`g`d`f`c`W`X`i` f`Y` k` c`f`X`Y`b` [` Y`V`f`i` _`h`z` U`b]`[` Y`n]`Y`b` n]`^`h`c`h`X`c`Y` \`W`V`Y`b` XY` h`c`Y`d`U`g`g]b[` j` Ub` XY` 9` fcdYg` b`c`f`a` j` ccf` Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` f`Y`p` f]b[` h`Y` Z`U`M]`h`Y`f`b`z`]b`h`Y`f`c`d`Y`f`U`M]`]`h`Y`h`Y`k` U`f`V`c`f`[` Y`b`z` Y`b` Y`f]` c`c`f` h`Y` n`c`f`[` Y`b` X`U`h`g`Y` k` c`f`X`h`]b[` Y`g`d`Y`Y`X` c`d` h`W`b`c`c`[`]`b` g`M`Y` c`b`h`k` [` _`Y`]b[` Yb`" 8`Y` c`b`X`Y`f`n`c`Y`_`g`d`f`c`W`X`i` f`Y` a` c`Y`h`c`c`_`k` c`f`X`Y`b` [` Y`j` c`[` X`j` c`c`f` X`Y`j` U`g`h`Y`]b[` j` Ub` i`]`h`j` c`Y`f]b[` g`L`b`p` XY`]b[` Yb` a` Y`h` V`f`Y`_`b[`]`h`c`h` V`r`k` U`f`Y`b` h`Y`[` Yb` XY` 9` fcdYg` b`c`f`a` j` ccf` Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` f`Y`f]b[` z` U`b`[` Y`n]`Y`b` X]Y` \`U`b`XY`]b[` Yb` [` Y`j` c`[` Yb` _`i` b`b`Y`b` \`W`V`Y`b` j` ccf` XY` j` Y`f`d`]W]h]b[` ca` `Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` f`Y`b` h`Y` c`b`h` U`b[` Yb` Yb` h`Y` Y`f`k` Y`f`_`Y`b`"

f((E` 8`U`f` XY` X`c`Y`g`h`]b[` Yb` j` Ub` X`Yn`Y` f]W]h]`b`z` b`L`a` Y]`^`_`XY` a` U`f`_`h`i` Yb` \`U`b`XY`g`M`Y`a` a` Y`f]b[` Yb` X]Y` \`Y`h` [` Y`j` c`[`]`n]`b` j` Ub` \`Y`h` V`g`U`b` j` Ub` i`]`h`Y`b`c`d`Y`b`X`Y` b`U]`c`b`U`Y` f`Y`[` Y`g` Yb` b`c`f`a` Y`b`z` c`d`Y`Z`Z`Y`b` Yb` h`Y` n`c`f`[` Yb` j` ccf`]b`h`Y`f`c`d`Y`f`U`M]`]`h`Y`h`z` b]`Y`h` j` c`X`c`Y`b`X`Y` X`c`c`f` XY`]Xg`h`U`b` _`i` b`b`Y`b` k` c`f`X`Y`b` j` Y`f`k` Y`n`Y`b`^`h`z` a` U`f` X`Y`f`U`j` Y` V`h`Y`f` X`c`c`f` XY` i` b]Y` _`i` b`b`Y`b` k` c`f`X`Y`b` j` Y`f`k` Y`n`Y`b`^`h`z` U`b` XY` i` b]Y`z` c`j` Y`f`Y`b`_`ca` g`h]`[` \`Y`h]`b` U`f]`_`Y`)` j` Ub` \`Y`h`j` Y`f`X`f`U` V`h`Y`f`Z`Z`Y`b`X`Y` XY` 9` fcdYg`I` b]Y`b`Y`f]b[` Yp` Y`[` X`Y` g` V`g]`X]`U`f]`h]`h]`g`M]`]b`g`f`z` a` U`f`Y`[` Y`b` b`Y`a` Yb`" C`j` Y`f`Y`b`_`ca` g`h]`[` \`Y`h]`b` \`Y`h`m`Y`Z`Y` U`f]`_`Y` b`Y`f]b[` Y`[` X`Y` Y`j` Y`b`f`X]`[` p` \`Y]`X`g`M]`]b`g`f`[` U`h`X`Y`n`Y` f]W]h]`b` b]`Y`h`j` Y`f`X`Y` X`U`b` k` U`h`b`c`X]`[`]`g`ca` X`Y`n`Y` X`c`Y`g`h`]b[` Yb` h`Y` j` Y`f`k` Y`n`Y`b`]`^`b`z`"

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Artikel 1

Toepassingsgebied

8`Y`n`Y` f]W]h]`b`]`g`j` U`b` h`c`Y`d`U`g`g]b[` cd` Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` f`Y`b` X]Y` k` c`f`X`Y`b` cd`[` Y`g`h`X` U`g`[` Y`j` c`[`]` Ub` XY` i`]`h`j` c`Y`f]b[` j` Ub` c`j` Y`f`Y`b`p` _`ca` g`h`b` k` U`f`c`d` F]W]h]`b` &\$`\$`-`#`%`&` ž` F]W]h]`b` &\$`%`[`#&`#`9` ž` F]W]h]`b` &\$`%`[`#&`#`9` c`Z` F]W]h]`b` &\$`%`[`#&`#`9` j` Ub` h`c`Y`d`U`g`g]b[`]`g`"

8`Y`n`Y` f]W]h]`b`]`g`b]`Y`h`j` U`b` h`c`Y`d`U`g`g]b[` cd` Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` f`Y`b` X]Y` k` c`f`X`Y`b` cd`[` Y`g`h`X` U`g`[` Y`j` c`[`]` Ub` XY` i`]`h`j` c`Y`f]b[` j` Ub` c`j` Y`f`Y`b`_`ca` g`h`b` X]Y` j` U`Y`b` c`b`X`Y`f` F]W]h]`b` &\$`\$`-`#`%`&` ž` k` U`b`Y`f` \`Y`h`d`U`h`g`Y`b` j` Ub` XY` c`d`X`F`U`W]`h`Y`b` \`Y`h`i`]`h`j` c`Y`f`Y`b` j` Ub` XY` c`j` Y`f`Y`b`_`ca` g`h`[` Y`Y`[`a`]`n]`b` j` Y`f`_`U`f`X` c`Z`c`j` Y`f`Y`b`_`ca` g`h]`[` X]Y`]b` Y`b`]Xg`h`U`h`[` Y`X`Y`b`X`Y` k` Y`h`Y`^`_`Y` c`Z`V`Y`g`h` i` f`g`W]`h`Y`^`_`Y` V`d`U`p`]b[` Yb` [` Y`d`U`f`X` a` c`Y`h`b` [` U`b` a` Y`h`g`d`Y`M]`U`Y` V`j` Y]`[`]b[` g`a` U`h`Y`[` Y`b` Yb` a`]`h`g`X`Y`]Xg`h`U`h` \`Y`Z`h`V`d`U`X` X`U`h` \`Y`h`b]`Y`h`a` c`[` Y]`^`_`]`g`X`Y` V`M`f`c`_`_`Y`b` k` Y`n`Y`b`]`^`_`Y`Y` U`b[` Yb` X`c`c`f` a`]XXY` j` Ub` a`]b`X`Y`f`]b[` f]`d`Y`b`X`Y` a` U`h`Y`[` Y`b` h`Y` j` f]`k` U`f`Y`b`"

Artikel 2

Definities

- J`c`c`f` XY` h`c`Y`d`U`g`g]b[` j` Ub` X`Yn`Y` f]W]h]`b` [` Y`X`Y`b` XY` j` c`[`]`b`XY` XY`]b[` h]`Y`g`
- %`" B`Y`_`f`c`b]`g`M`Y` Z`U`M`i` i` f]`_`Y`b` Z`U`M`i` i` f` X]Y`]`g` cd`[` Y`g`h`X`z` j` Y`f`n`c`b`X`Y`b` Yb` c`b]`j` U`b[` Yb`]b` Y`b` [` Y`g`f`i` V`M`i` f`Y`f`X`Y` Y`Y`_`f`c`b]`g`M`Y` j` c`f`a` X]Y` U` h`c`a` U`h]`g`M`Y` Yb` Y`Y`_`f`c`b]`g`M`Y` j` Y`f`k` Y`f`_`b[`]`f`j` U`b` a` c`[` Y]`^`_`a` U`j`_`h`
- &`" B`_`Y`f`b`Y`a` Y`b`h`b` j` Ub` Y`b` Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` i` f]`_`Y`b` j` Y`f`n`L`a` Y`]b[` j` Ub` Y`g`g]`b`h`f`Y` [` Y]` Y`j` Y`b`g`M`a` d`c`b`Y`b`h`b` X]Y` Y`b` Y`Y`_`p` h`f`c`b]`g`M`Y` Z`U`M`i` i` f` a` c`Y`h`V`j` U`h`h`b` ca` [` f`Y`b`g`j` Y`f`g`M`f]`X`Y`b`X`Y`]b`h`Y`f`c`d`Y`f`U`M]`]`h`Y`h`a` c`[` Y]`^`_` h`Y` a` U`_`Y`b`z` a` Y`h`]b`V`[` f]`d` j` Ub` XY` [` Y]` Y`j` Y`b`g`X]Y`b`c`X]`[`]`n]`b` ca` XY` b`U`Y`]b[` j` Ub` XY` k` Y`h`Y`^`_`Y` j` c`c`f`g`M`f]`Z`Y`b` h`Y`k` U`f`V`c`f`[` Yb/]`
- '`"" B]`Y`a` U`h]`g`M` [` Y]` Y`j` Y`b`g`a` c`X`Y`i`_`Y`b` [` Y`g`f`i` V`M`i` f`Y`f`X`Y` f`Y`_`g`c`b`X`Y`f]b[`]`c`[`]`g`M` c`d` Y`_`U`f` V`h`Y`Y`_`b[` \`W`V`Y`b`X`Y` h`Y`f`a` Yb` Yb` X]Y` X`Y`g`Y`h`Y`f`Z`Z`Y`b`X`Y` V`h`Y`_`Y`b`]`g`g]b` X`U`f]` U`b`z` X]Y` XY` _`Y`f`b`Y`a` Y`b`h`b` j` Ub` Y`b` Y`Y`_`f`c`b]`g`M`Y` Z`U`M`i` i` f` g`d`W]`Z]`V`h`Y`f`/`

- (" fgnbHU i. 'XY'a UW]bY'YgMU'Y'fW' cZ'fW]j Uf]UbhX]Y'k cfXh[Wfi]_hca 'XY'b'Yb'YY_fhcb]gWY ZUMi i f' j Yfj UHY' [Y[Yp j Ybg'Ya Ybh'k Yf' h' [Yj Yb/
-)"" fgnbHU V]bX]b[Yb[. ' f]W]hgcYfYb' c'j Yf' XY'k]h'Y'k Ufcd'Yb' g'a Ub]gW' [Y[Yj Ybga cXY' j ccf'Yb'YY_fhcb]gWY ZUMi i f']b'XY'X]j Yfg' gnbHU Yb'_Ub'k cfXb'k Yf' h' [Yj Yb/
- *"" BUbVghXYbXY' X]Ybghb[. ' UbVghXYbXY' X]Ybghb' Ug'ca gWfY' Yb']b' Ufh_Y' %z di bh%+z j Ub' F]Wh]b' &\$-\$ # %9, z Ufh_Y' *z]X' %z j Ub' F]Wh]b' &\$%(#& #9 'Yb' Ufh_Y' &z]X' %z di bh%z j Ub' F]Wh]b' &\$%(#& #9 /
- +"" B]YhVbhfUY' UbVghXYbXY' X]Ybghb[. ' b]YhVbhfUY' UbVghXYbXY' X]Ybghb' j c' [Ybg' XY' XYzb]hY']b' Ufh_Y' &z]X' %z di bh' z j Ub' F]Wh]b' &\$%(#& #9 /
- , "" BUb_ccdVbhfUY'. ' Yb' Ub_ccdVbhfUY' j c' [Ybg' XY' XYzb]hY']b' Ufh_Y' &z]X' %z di bh% z j Ub' F]Wh]b' &\$%(#& #9 /
- "" BUbVghXYbXY']bghY'g'. ' UbVghXYbXY']bghY'g' j c' [Ybg' XY' XYzb]hY']b' Ufh_Y' %z di bh' %+z j Ub' F]Wh]b' &\$-\$ # %9, z Ufh_Y' +z XYb' %Yb' & j Ub' F]Wh]b' &\$%(#& #9 'Yb' Ufh_Y' (z]X' %z j Ub' F]Wh]b' &\$%(#& #9 /
- %\$"" B]bhfVb]h]cbUY' bcfa i. ' Yb']bhfVb]h]cbUY' bcfa ' Ug'ca gWfY' Yb']b' Ufh_Y' &z]X' %z cbXYf' Uz' j Ub' J YfcfXYb]b[' f9 E bP' %\$&) #&\$%&/
- %&"" B] fcdYg' bcfa i. ' Yb' '9 fcdYg' bcfa ' Ug'ca gWfY' Yb']b' Ufh_Y' &z]X' %z cbXYf' Vlz' j Ub' J YfcfXYb]b[' f9 E bP' %\$&) #&\$%&''

Artikel 3

Vaststelling van een Europese norm

% 8Y'7ca a]gg]Y' j YfncY_hXY' XYgWfYZbXY' 9 fcdYg' bcfa U]g]h]m]bghY']b[' ca ' Yb' '9 fcdYg' bcfa ' cd' h' g'Y' Yb' j ccf' \Yh' g'a Ub]gW'Y' [Y[Yj Ybga cXY' j ccf' XY' _YfY'Ya Ybh'j j Ub' Yb' YY_fhcb]gWY ZUMi i f' fXY' B] fcdYg' bcfa ' j ccf' YY_fhcb]gWY ZUMi fYf]b[]E''

8Y'7ca a]gg]Y' j YfUb[h]XUhXY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gWY ZUMi fYf]b[' Ub' h' b' a]bghY' XY' j c' [YbXY' W]hYf] Uj c' XcYh'] ' nY']g' h' W' b' c' []gW' b' Y' f' W' z

] ' nY']gj YfYb[]VU' a' Yh' XY' fY' Y' Ub' h']bhfVb]h]cbUY' bcfa Yb' j ccf' YY_fhcb]gWY ZUMi fYf]b[z

] ' nY' \Y' Zh' UbXUWh' j ccf' XY' bccX' Ub' VgWYfa]b[' j Ub' dYfg' c' bg' [Y[Yj Ybg']b' c' j YfYbghYa a]b[' a' Yh' F]Wh]b' -) # (* #9, z j ccf' Yb' Ub' dU_ j c' [Ybg' \Yh' W' b' W' dh' j Ub' B] Y[Yj Ybg' WgWYfa]b[' Xccf' a']XXY' j Ub' c' b' k' Yf' d' ' Yb' j ccf' XY' W' []bghY' Yb' Yb' fYX[\Y] Xz [Y[Yj Ybga]b]a U]g]h]m] Yb' XcYV]bX]b[z

] ' nY' gfcc_hia Yh' XY' XYgWfYZbXY' V' dU]b[Yb' j Ub' F]Wh]b' &\$*\$ #9	, z

] nY' V]YXh' XY' a c[Y] ^ \Y] X' \Ub' h' Y' V' U' Y' z [Wfi]_Yfg' f] YbXY'] ^ Yz ZYI] WY' Yb' _cg' h' b' l' YZ] W' f' b' h' g' g' h' Ya Yb' j ccf' YY_fhcb] gWY ZUMi fYf]b[' cd' h' n' h' b' z

] ' nY' \ci Xh' fY_Yb]b[' a' Yh' XY' g] W] UY' V\ c' YZ' h' b' j Ub' \Yh' a']XXYb! ' Yb' _Y] b' V' YX' f' z Yb' j Ub' b] Yh' VbhfUY' UbVghXYbXY' X]Ybghb' Yb' UbVghXYbXY']bghY'g' z

] ' nY']g[YgW]_hj ccf' [Wfi]_]b' V' a' a' YfV' Y' f' l' b' g' W] Yg' h' g] Yb' c' b' XYf' b' Ya]b[Yb''

8Y'7ca a]gg]Y' j YfncY_hXY' XYgWfYZbXY' 9 fcdYg' bcfa U]g]h]m]bghY']b[' h' n' c' f[Yb' j ccf' Yb' ']g' h' a' Yh' Yb' V' d' Yf' h' Ub' h' U' g' n' b' HU Yb' X]Y' j c' XcYb' Ub' XY' 9 fcdYg' bcfa ' j ccf' YY_fhcb]gWY ZUMi fYf]b[z XY' d' U' g' Yb' XY' g' n' b' HU V]bX]b[Yb' Yb' f] W] h' g' c' Yf' Yb']b' h' f' c' d' Yf' U]]h] h' V] ' h' f' U' b' ga]gg]Y' zca \Yh' [Wfi]_ j Ub' X]Y' bcfa ' h' Y' Yf' [Ya U_] ^ Yb''

8Y' j YfncY_Yb' k cfXb' j U]g] Yg' h' X' j c' [Ybg' XY' d' f' c' W' X' i' f' Y' j Ub' Ufh_Y' %\$z XYb' % h' c' h' Yb' ' a' Yh') z j Ub' J YfcfXYb]b[' f9 E bP' %\$&) #&\$%&''

5' g' cbXYfXY' j Ub' \Yh' k' Yf' _Ub' XY' c' b' k']_]b[' j Ub' XY' bcfa ' Xccf' XY' XYgWfYZbXY' 9 fcdYg' bcfa U]g]h]m]bghY']b[' nU' XY' d' f' U' h] g' WY' h' c' Y' d' U' g] b[' j Ub' XY' bcfa ' j ccf' Yb' Y] b' X[Wfi]_ Yf' V] b' b' Yb' XY' h' Yf' a']b[' j Ub' ']X' & k' cfXb' [Yf' h' g' h' 8Y' 7ca a]gg]Y' \ci Xh' XY' U[Ya YbY' j Yf' U' b' k' ccfXY'] ^ \Y] X' j ccf' \Yh' h' g' h' Yb' Yb' n' c' f' [h' Yf' ccf' X' U' h' h' XY' b' g' XY' h' g' h']b[\Yh' V] ' h' c' b' X' Yf' nU' k' cfXb' [Yf' Yh' c' d' XY' b' U' Y']b[' j Ub' XY' W] h' Yf' U' \Ub' h' Y' V' U' Y' X' z [Wfi]_ Yfg' f] YbXY'] ^ \Y] X' Yb' ' a' c[Y] ^ Y' i]h' c' Yf]b[c' p _cg' h' b' z' c' j Yf' Yb' ca g] [XY' h' k' YXY' U] b' U' j Ub' ']X' %' 8Y' 7ca a]gg]Y' Y[h' \Yh' 9 fcdYg' d' U' f' Ya Yb' h' Yb' XY' F' U' X' Yb' j Yfg' U' ' c' j Yf' \Yh' f' Yg' ' h' U' h' j Ub' XY' h' g' h' j ccf''

&" K LbbYf' XY' 9 fcdYg' bcfa ' j ccf' YY_hfcb]gMY' ZUMi fYf]b[ž cd[YgY'X' j c[Ybg \Yh]b']X' % VVXcYXY' j YfncY_ž j c'XcYhUbb'XY']b' XUhj YfncY_ [YgY'XY' Y]gYbžYb' k LbbYf' XY' hYgZUg' cj YfYb_ca g] ['XY' j]ZXY'U]bYUj Ub']X' %]gj c' hcc]Xž a U_h'XY' 7ca a]gg]Y' XY' fYZfYbh]Y' bUf' XY' bcfa ' VY_YbX']b' \Yh'Publicatieblad van de Europese Uniež hYhLa Yb' a Yh'XY']'gh j Lb' Yb' VYdYf_h' UbbU' gnbHU' Ybž cd[YgY'X' j c[Ybg \Yh]b']X' % VVXcYXY' j YfncY_" 8]Y' VY_YbXa U_]b[' a cYh i]hYf'^_ &+ 'a Y] &\$%+ 'n]b' j c' hcc]X"

Artikel 4

Formele bezwaren tegen de Europese norm

%' K LbbYf' Yb']X]gUUh'cZ \Yh'9 fcdYg' DUf'Ya Ybhj Ub' ccf'XY']g'XUh'XY' 9 fcdYg' bcfa ' j ccf' YY_hfcb]gMY' ZUMi fYp f]b['Yb' XY']'ghj Ub' gnbHU' Yb']b'Yh [\Y'Y' j c'XcYb' Ubb'XY' V]hYf]U']b' Ufh_Y' ' ž]X' %ž gh' h'XY']X]gUUh'ž fYgd'V]h]Y' Y'^ \Yh' 9 fcdYg' DUf'Ya Ybh'XY' 7ca a]gg]Y' XUf] Ub']b' _Ybb]g' a Yh'Yb' i]h' VYf]XY' h'cY'W]h]b[ž Yb' XY' 7ca a]gg]Y' VYgi]h' j Yf' c'p [Ybg'

U' ca 'XY' fYZfYbh]Yg' bUf' XY' 9 fcdYg' bcfa ' j ccf' YY_hfcb]gMY' ZUMi fYf]b['Yb' XY']'ghj Ub' gnbHU' Yb']b' _k Yg]Y' VY_YbX' h' a U_Ybžb]Yh'VY_YbX' h' a U_Yb' cZ]b' VYdYf_h' a U'h' VY_YbX' h' a U_Yb']b' \Yh'Publicatieblad van de Europese Unie/

V' ca 'XY' fYZfYbh]Yg' bUf' XY' 9 fcdYg' bcfa ' j ccf' YY_hfcb]gMY' ZUMi fYf]b['Yb' XY']'ghj Ub' gnbHU' Yb']b' _k Yg]Y']b' \Yh' Publicatieblad van de Europese Unie h' U'h' b' g]Ubb' cZ]b' VYdYf_h' a U'h' h' U'h' b' g]Ubb' cZ i]h' \Yh' Publicatieblad van de Europese Unie h' g]Uf]UbdYb/

&" 8Y' 7ca a]gg]Y' di V]WVf' h'cd' \Uf' k VYg]h']b'ž'ca U]Y' cj Yf' XY' 9 fcdYg' bcfa ' j ccf' YY_hfcb]gMY' ZUMi fYf]b['Yb' XY']'ghj Ub' gnbHU' Yb' k Uf'cd' \Yh']b']X' % VVXcYXY' VYgi]h' VYfY_]b[' \Y'Z"

' " 8Y' 7ca a]gg]Y' gh' h'XY' V]f'c_ Yb' 9 fcdYg' bcfa U]g]h]Y']bg]Y']b[']b' _Ybb]g' j Ub' \Yh']b']X' % VVXcYXY' VYgi]h' Yb' j YfncY_h']b]X]Yb' bcX] ['ca ' \Yh']b]b[' j Ub' XY' 9 fcdYg' bcfa ' j ccf' YY_hfcb]gMY' ZUMi fYf]b[' cZ XY']'ghj Ub' gnbHU' Yb']b' _k Yg]Y'"

(' " 8Y' cbXYf' U' Yb' V']b']X' % j Ub' X]h' Ufh_Y' VVXcYXY' VYgi]h' b' k c'fXYb' j U]h' YgY'X' j c[Ybg' XY']b' Ufh_Y' %žž]X' &ž VVXcYXY' cbXYfncY_g]f'c'WXi fY'"

Artikel 5

Onderhoud en verdere ontwikkeling van de Europese norm en lijst van syntaxen

%' Ca ']b' h' g]Y' Yb' cd' XY' h'VWbc' c[]gMY' cb]k [_Y']b[Yb' Yb' ca ' XY' Vžb]bi \$Y]h' j Ub' XY']b' h'fcd'YfU]]h]h']bn' U_Y' Y'Y']b' hfcb]gMY' ZUMi fYf]b[' V]'^cj Yf' \Y]X'gd'X'fU'W'hYb' h'Y' k Uf'Vcf']bž' _Ub' XY' 7ca a]gg]Y'.

U' XY' 9 fcdYg' bcfa ' j ccf' YY_hfcb]gMY' ZUMi fYf]b[/

V' XY' Xccf' \Uf']b' \Yh'Publicatieblad van de Europese Unie VY_YbX[Ya U_h']'ghj Ub' gnbHU' Yb' U]h' U]g]fYb' cZ \Yh']b]b["

&" K LbbYf' XY' 7ca a]gg]Y' VYgi]h' cj Yf' h' [Ubb' h'ch'XY' cbXYf' U']b']X' % VVXcYXY' U]h]Yž' f]W'h' n]^ Yb' j YfncY_ h'ch'XY' 9 fcdYg' bcfa U]g]h]Y']bg]Y']b[']b' _k Yg]Y'" 8Uhj YfncY_ k c'fXh']YXUbb' j c[Ybg' XY']b' Ufh_Y' ' ž]X' %ž VVXcYXY' d'f'c'WXi fYž ncbXYf' XUh'XY' XUf]b' VVXcYXY' h'fa]b'Yb' [Y'XYb'"

' " 5fh_Y' (']gj Ub' h'cYdUgg]b[' cd' Yb' cj YfYb_ca g] [']X' %ž cbXYf' U' i]h' Y' cYfXY' U]h' U]g]f]b[' cZ \Yh']b]b["

(' " K LbbYf' XY' 7ca a]gg]Y' VYgi]h' cj Yf' h' [Ubb' h'ch'XY' cbXYf' V']b']X' % VVXcYXY' U]h]Yž' j c[]h']^ XY' cbXYfncY_g]f'c'Wp Xi fY']b' Ufh_Y' %žž]X' &ž cZ f]W'h' n]^ Yb' j YfncY_ h'ch'XY' 9 fcdYg' bcfa U]g]h]Y']bg]Y']b[']b' _k Yg]Y'" 8Uhj YfncY_ k c'fXh']YXUbb' j c[Ybg' XY']b' Ufh_Y' ' ž]X' %ž VVXcYXY' d'f'c'WXi fYž ncbXYf' XUh'XY' XUf]b' VVXcYXY' h'fa]b'Yb' [Y'XYb'"

Artikel 6

Kernelementen van een elektronische factuur

H'ch'XY' _Yf'Yb'Ya Yb'hYb' j Ub' Yb' YY_hfcb]gMY' ZUMi i f' V\c'fYbž'cbXYf' Ub'XYfY'.

U' d'f'c'Wg' Yb' ZUMi i f_Yba Yf_Yb/

V' XY' ZUMi i fdYf]cXY/

V']b'ž'ca U]Y' cj Yf' XY' Yf_cdYf/

X']b'ž'ca U]Y' cj Yf' XY' _cdYf/

Y']b'ž'ca U]Y' cj Yf' XY' VY[i bg] [XY' j Ub' XY' VYU']b[/

Z']b'ž'ca U]Y' cj Yf' XY' ž]g]U' j Yf]h' Ybk c'fX] [Yf' j Ub' XY' j Yf_cdYf/

[E` Yb j Yfk]h]b[`bUf`XY`cj YfYb_ca gh`
 \E` `Yj Yf]b[gXYU]g`
]E` VYU]b[g]bgfi W]Yg`
 4E`]bZfa UhY`cj Yf`_cf]b[Yb`cZhcYgU`Yb/
 _E`]bZfa UhY`cj Yf`XY`ZUMi i ffY[Y`
 `E` hcU`Yb`cd`XY`ZUMi i f/
 a E`XY`i]hgd]hg]b[`j Ub`XY`Vrk`"

Artikel 7

Ontvangen en verwerken van elektronische facturen

8Y`]XgUhb`ncf[Yb`Yf] ccf`XUh`UbVgh`XYbXY`X]YbghYb`Yb`UbVgh`XYbXY`]bg]bh]Yg`YY`_hcb]g]WY`ZUMi`fYb`cbj`Ub[Yb`Yb`
 j`Yfk`Yf`_Yb`X]Y`j`c`XcYb`_Ub`XY`9`fcdYg`bcfa`j`ccf`YY`_hcb]g]WY`ZUMi`fYf]b[`z`k`Uf]`Ub`XY`fYZfYb]Y`cd`[`fcbX`j`Ub`
 Ufh`_Y`" `z`]X`&z]g]VY`_YbX[Ya`U`_h`Yb`Ub`g]b]U`Yb`cd`XY`cj`YfYb_ca`g] [`Ufh`_Y`" `z`]X`&`VY`_YbX[Ya`U`_h`Y`]"gh`"

Artikel 8

Gegevensbescherming

%` 8YnY`f]W]h]b` `U`h`j`Ub`hcYdUgg]b[`n]bXY`I`b]YfY[Y[Y]`j]b[`Yb`bU]cbUY`fY[Y[Y]`j]b[`cj`Yf`[Y[Y]`Ybg]Vg]WYfa`]b[`cbj`Yf`Yh`"
 &"` C`bXYf`j`ccfV\ci`X`j`Ub`UbXYfgi`]X]bXY`VdU]b[Yb`]b[`I`b]YfY[Y[Y]`j]b[`cZ`bU]cbUY`fY[Y[Y]`j]b[`Yb`cbj`Yfa`]bXYfX`
 j`f]ghY`]b[Yb`Yb`VdYf`_]b[Yb`j`U]h`Y`Y[X`]b`Ufh`_Y`%`j`Ub`F]W]h]b`-`-`#`*`#9`z`a`c[Yb`j`ccf`YY`_hcb]g]WY`ZUMi`fYf]b[`j`
 j`Yf`_f]`Yb`dYfgc`cbg`Y[Y]`Ybgi`]hgi`]hYbX`j`ccf`XUh`XcY`cZ`XUfa`Y`j`Yf[Y]`^`VUFY`XcY`Y]bX]b`k`cfX]b[`YVfi`_]h`"
 '`` C`bj`Yfa`]bXYfX`j`f]ghY`]b[Yb`Yb`VdYf`_]b[Yb`j`U]h`Y`Y[X`]b`Ufh`_Y`%`j`Ub`F]W]h]b`-`-`#`*`#9` `ncf[Yb`XY`]XgUhb`
 Yf]`ccf`XUh`fY[Y]`j]b[Yb`j`ccf`XY`VY`_YbXa`U`_]b[`z`j`ccf`hfUbg]Uf]b]h]Y`!`Yb`VcY`_ci`XXcY]bX]b`z`j`b`dYfgc`cbg`Y[Y]`Ybg`X]Y`]b`
 j`Yf]UbX`a`Yh`Y`Y`_hcb]g]WY`ZUMi`fYf]b[`n]b`j`Yf[`UfX`z`g]fc`_Yb`a`Yh`Yh`XcY`j`Ub`X]Y`VY`_YbXa`U`_]b[`Yb`a`Yh`Yh`V]b]g]`j`Ub`
 XY`Vg]WYfa`]b[`j`Ub`XY`df]j`UMh`"

Artikel 9

Gebruik van elektronische facturen voor btw-doeleinden

8YnY`f]W]h]b` `U`h`XY`VdU]b[Yb`j`Ub`F]W]h]b`&\$*\$`#9`	` `cbj`Yf`Yh`"

Artikel 10

Comitéprocedure

%` 8Y`7ca`a`]gg]Y`k`cfXh]V[]f]Yg]Ub`Xccf`Yb`Vda`]hY`8]h`Vda`]hY`]g`Yb`Vda`]hY`]b`XY`n]b`j`Ub`J`YfcfX]b]b[`f]l`E`
 bf`"%`&#&\$%`"
 &"` K`UbbYf`bUf`X]h`]X`k`cfX]j`Yfk`YnYb`z]g]Ufh`_Y` `j`Ub`J`YfcfX]b]b[`f]l`E`bf`"%`&#&\$%`]b`hcYdUgg]b[`"

Artikel 11

Omzetting

%` 8Y`]XgUhb`X]YbYb`XY`k`YhY`^`Y`Yb`Vg]i`fg]W]hY`^`Y`VdU]b[Yb`X]Y`bcX] [`n]b`ca`i`]hYf`^`&+`bcj`Ya`Vf`&\$%`
 Ub`X]nY`f]W]h]b`hY`j`c`XcYb`z]`U]h]h`ghY`Yb`z`VY`_YbX`hY`a`U`_Yb`Yb`hcY`hY`dUgg]b`N]`XY`Yb`XY`7ca`a`]gg]Y`XY`hY`_gh]`Ub`X]Y`
 a`Uf]Y[Y]b`cbj`Yfk`]`X`a`XY`"
 &"` I`]hYf`^`%` `a`UbX]b`bU`XY`VY`_YbXa`U`_]b[`j`Ub`XY`fYZfYb]Y`j`Ub`XY`9`fcdYg`bcfa`j`ccf`YY`_hcb]g]WY`ZUMi`fYf]b[`j`
]b`Yh]Publicatieblad van de Europese Unie`z`ghY`Yb`XY`]XgUhb`z]b`Uk`]^]b[`j`Ub`]X`%z`XY`VdU]b[Yb`j`U]h]X]Y`bcX] [`n]b`ca`
 hY`j`c`XcYb`_Ub`XY`]b`Ufh`_Y`+`VXcY`XY`j`Yfd`]W]h]b[`ca`YY`_hcb]g]WY`ZUMi`fYb`hY`cbj`Ub[Yb`Yb`hY`j`Yfk`Yf`_Yb`z`a`U`_Yb`nY`
 X]nY`VdU]b[Yb`VY`_YbX`Yb`dUgg]b`nY`X]nY`hcY`"
 8Y`]XgUhb`a`c[Yb`XY`]b`XY`YfghY`U]b]Y`VXcY`XY`hcYdUgg]b[`a`Yh`VhY`_]b[`hch`i`b`b]h]W]b]hY`UbVgh`XYbXY`X]Yb`
 ghYb`Yb`UbVgh`XYbXY`]bg]bh]Yg]i`]hY`Yb`hch]i`]hYf`^`" ` \$`a`UbX]b`bU`XY`VY`_YbXa`U`_]b[`j`Ub`XY`fYZfYb]Y`j`Ub`XY`9`fcp`
 dYg]bcfa`j`ccf`YY`_hcb]g]WY`ZUMi`fYf]b[`]b`Yh]Publicatieblad van de Europese Unie`"

6]^XY'VY_YbXa U_]b[' j Ub'XY'fYZfYb]Y'bUf'XY'9 fcdYg'bcfa ' j ccf'YY_fcb]gWY'ZUW' fYf]b[' a U_]hXY'7ca a [gg]Y]'b'\Yh
Publicatieblad van de Europese Unie XY'XY'Z]b]h]Y'Y'XU]h a '\Y_YbX'j ccf'\Yh]'b'k Yf_]b['\XcYb'fYXYb'j Ub'XY]'b'XY'Yfgh'U]'b]U
VYXcY'XY'a U]fY[Y'Yb''

' '' 8Y']Xg]U]b' XY'Yb' XY'7ca a [gg]Y'XY'fY_g]j Ub'XY'VY'Ub[f]^gh' VdU]b['Yb'j Ub']b]Yfb' fYWh a YXY'X]Y' n]^cd'\Yh
[Y]YX'k U]fcd'XYnY'f]W]h]'b'j Ub'hcYdU]g]b[']g]j U]ghY'Yb''

Artikel 12

Onderzoek

8Y'7ca a [gg]Y'cbXYfncY_hXY'[Y'c'[Yb'j Ub'XYnY'f]W]h]'b'j ccf'XY]'b]Yfb'Y'a U_]hYb'j ccf'XY]'b]cYf]b[' j Ub'YY_fcb]gWY'
ZUW' fYf]b[' V]^cj Yf\Y]Xg]cdXfU]W]h]Yb'Yb'VfYb[hXU]f]c] Yf'V]bbYb'Xf]Y'U]f'bU'XY'a U_]a UY'i]]ghY'hfa]'b'X]Y]'b'XY'fk YXY'
U]'b]U]j Ub'U]f]_Y'%&#x26;]X' &#x26;j ccf'b]Yh]W]b]f]U]Y'U]b]V]gh'X]Yb'X]Y]g]h]b']g]j U]g]Y]Y[Xz]j YfgU_'i]]h]Ub'\Yh'9 fcdYg]DU'Yp
a Yb]h]Yb'XY'F]U]X'' Nc'bcX]l['\U]h]X]h]j YfgU_'j Yf[Y'nY'X'j Ub'Yb'YZZ]W]YccfXY]'b[']b'j YfV]Ub'X'a Yh'XY'bccXnU_]j Ub'Yb'
j YfXYf'cd]fYXYb''

Artikel 13

Inwerkingtreding

8YnY'f]W]h]'b'fYfYXh]b'k Yf_]b['cd'fk]b]h[gh]XU['bU'X]Y'j Ub'XY'VY_YbXa U_]b['Yf] Ub']b'\Yh'Publicatieblad van de Europese
Unie''

Artikel 14

Adressaten

8YnY'f]W]h]'b']g[Yf]W]h]h]chXY']Xg]U]h]b''

; YXU]b'h'G]f]U]g]i f[z%&'U]f]'&\$%(

Voor het Europees Parlement
De voorzitter
A "G7<I @N"

Voor de Raad
De voorzitter
8""?CI F?CI @5G''

