EUROPEAN
COMMISSION

Brussels, 14.7.2021
COM(2021) 563 final

ANNEXES 1 to 3

ANNEXES

to the

PROPOSAL FOR A COUNCIL DIRECTIVE

restructuring the Union framework for the taxation of energy products and electricity (recast)

(Text with EEA relevance)

{SEC(2021) 663 final} - {SWD(2021) 640 final} - {SWD(2021) 641 final} - {SWD(2021) 642 final}

↓ 2003/96/EC

ANNEX I

Table A. — Minimum levels of taxation applicable to motor fuels		
	1 January 2004	1 January 2010
Leaded petrol (in euro per 1000 l) CN codes 27101231, 27101251 and 27101259	421	421
Unleaded petrol (in euro per 1000 l) CN codes 27101231, 27101241, 27101245 and 27101249	359	359
Gas oil (in euro per 1000 l) CN codes 27101943 to 27101948 and 27102011 to 27102019	302	330
Kerosene (in euro per 1000 l) CN codes 27101921 and 27101925	302	330
LPG (in euro per 1000 kg) CN codes 27111211 to 27111900	125	125
Natural gas (in euro per gigajoule gross calorific value) CN codes 27111100 and 27112100	2,6	2,6

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2)	
Gas oil (in euro per 1000 l) CN codes 27101943 to 27101948 and 27102011 to 27102019	21
Kerosene	21

(in euro per 1000 l) CN codes 27101921 and 27101925	
LPG (in euro per 1000 kg) CN codes 27111211 to 27111900	41
Natural gas (in euro per gigajoule gross calorific value) CN codes 27111100 and 27112100	0,3

Table C. — Minimum levels of taxation applicable to heating fuels and electricity		
	Business use	Non-business use
Gas oil (in euro per 1000 l) CN codes 3 27101943 to 27101948 and 27102011 to 27102019	21	21
Heavy fuel oil (in euro per 1000 kg) CN codes 3 27101962 to 27101968 and 27102031 to 27102039	15	15
Kerosene (in euro per 1000 l) CN codes 27101921 and 27101925	0	0
LPG (in euro per 1000 kg) CN codes 27111211 to 27111900	0	0
Natural gas (in euro per gigajoule gross calorific value) CN codes 27111100 and 27112100	0,15	0,3
Coal and coke (in euro per gigajoule gross calorific value) CN codes 2701, 2702 and 2704	0,15	0,3
Electricity	0,5	1,0

~~(in euro per MWh)~~ ~~CN code 2716~~		

ANNEX II

Reduced rates of taxation and exemptions from such taxation referred to in Article 18(1)

1. BELGIUM:

- for liquid petroleum gas (LPG), natural gas and methane;
- for local public passenger transport vehicles;
- for air navigation other than that covered by Article 14(1)(b) of this Directive;
- for navigation in private pleasure craft;
- for a reduction in the rate of excise duty on heavy fuel oil to encourage the use of more environmentally friendly fuels. Such reduction shall be specifically linked to sulphur content and in no case can the reduced rate fall below EUR 6,5 per tonne;
- for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty;
- for a differentiated rate of excise duty on low-sulphur (50 ppm) and low-aromatic (35 %) unleaded petrol;
- for a differentiated rate of excise duty on low-sulphur (50 ppm) diesel.

2. DENMARK:

- for a differentiated rate of excise duty, from 1 February 2002 to 31 January 2008, to heavy fuel oil and heating oil used by energy-intensive firms to produce heating and hot water. The maximum amount of the authorised differentiation in the excise duty is EUR 0,0095 per kg on heavy fuel oil and EUR 0,008 per litre on heating oil. The reductions in excise duty must comply with the terms of this Directive, and in particular the minimum rates;
- for a reduction in the rate of duty on diesel to encourage the use of more environmentally friendly fuels, provided that such incentives are linked to established technical characteristics including specific gravity, sulphur content, distillation point, cetane number and index and provided that such rates are in accordance with the obligations laid down in this Directive;
- for the application of differentiated rates of excise duty between petrol distributed from petrol stations equipped with a return system for petrol fumes and petrol distributed from other petrol stations, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;
- for differentiated rates of excise duties on petrol, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;
- for local public passenger transport vehicles;
- for differentiated rates of excise duties on gas oil, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;
- for partial reimbursement to the commercial sector, provided that the taxes concerned are in conformity with Community law and provided that the amount of

the tax paid and not reimbursed at all times respects the minimum rates of duty or monitoring charge on mineral oils as provided for in Community law;

– for air navigation other than that covered by Article 14(1)(b) of this Directive;

– for the application of a reduced rate of excise duty of a maximum of DKK 0,03 per litre on petrol distributed from petrol stations meeting more stringent standards of equipment and operation designed to reduce leakage of methyl tertiary butyl ether into ground water, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty.

3. GERMANY:

– for a differentiated rate on excise duty on fuels with a maximum sulphur content of 10 ppm from 1 January 2003 until 31 December 2005;

– for the use of waste hydrocarbon gases as heating fuel;

– for a differentiated rate of excise duty on mineral oils used as fuel in local public passenger transport vehicles, subject to compliance with the obligations laid down in Directive 92/82/EEC;

– for samples of mineral oils intended for analysis, tests on production or for other scientific purposes;

– for a differentiated rate of excise duty on heating oils used by manufacturing industries, provided that the differentiated rates are in accordance with the obligations laid down in this Directive;

– for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

4. GREECE:

– for use by national armed forces;

– to grant relief from the excise duties on mineral oils for fuels intended to be used to power the official vehicles of the Ministry of the Presidency and the national police force;

– for local public passenger transport vehicles;

– for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;

– for LPG and methane used for industrial purposes.

5. SPAIN:

– for LPG used as fuel in local public transport vehicles;

– for LPG used as fuel in taxis;

– for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the

obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;

– for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

6. FRANCE:

– for differential rates of tax on diesel used in commercial vehicles, until 1 January 2005, which cannot be less than EUR 380 per 1000 l as from 1 March 2003;

– in the framework of certain policies aimed at assisting areas suffering from depopulation;

– for consumption on the island of Corsica, provided that the reduced rates at all times respect the minimum rates of duty on mineral oils as provided for under Community law;

– for a differentiated rate of excise duty on a new fuel composed of a water-and-antifreeze/diesel emulsion stabilised by surfactants, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;

– for a differentiated rate of excise duty for premium-grade unleaded petrol containing a potassium-based additive to improve resistance to valve burn-out (or any other additive of equivalent effect);

– for fuel used in taxis, within the limits of an annual quota;

– for exemption from excise duty on gases used as fuel for public transport subject to an annual quota;

– for an exemption from excise duties for gases used as engine fuels in gas-powered refuse collection vehicles;

– for a reduction in the rate of taxation on heavy fuel oil to encourage the use of more environmentally friendly fuels; this reduction shall be specifically linked to sulphur content and the rate of duty charged on heavy fuel oil must correspond to the minimum rate of taxation on heavy fuel oil as provided for in Community law;

– for an exemption for heavy fuel oil used as fuel for the production of alumina in the region of Gardanne;

– for air navigation other than that covered by Article 14(1)(b) of this Directive;

– for gasoline delivered from the harbours of Corsica to private pleasure craft;

– for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty;

– for local public passenger transport vehicles until 31 December 2005;

– for the granting of permits for the application of a differentiated rate of excise duty to the fuel mixture 'petrol/ethyl alcohol derivatives whose alcohol component is of agricultural origin' and for the application of a differentiated rate of excise duty to the fuel mixture 'diesel/vegetable oil esters'. To allow a reduction in excise duty on blends incorporating vegetable oil esters and ethyl alcohol derivatives which are used as fuel within the meaning of this Directive, the French authorities must issue the necessary permits to the biofuel production units concerned by 31 December 2003 at

the latest. The authorisations will be valid for a maximum of six years from the date of issue. The reduction specified in the authorisation may be applied after 31 December 2003 until the expiry of the authorisation. The reductions in excise duties shall not exceed EUR 35,06/hl or EUR 396,64/t for vegetable oil esters and EUR 50,23/hl or EUR 297,35/t for ethyl alcohol derivatives used in the mixtures referred to. The reductions in excise duties shall be adjusted to take account of changes in the price of raw materials to avoid overcompensating for the extra costs involved in the manufacture of biofuels. This Decision shall apply with effect from 1 November 1997. It shall expire on 31 December 2003;

– for the granting of permits for the application of a differentiated rate of excise duty to the mixture 'domestic heating fuel/vegetable oil esters'. To allow a reduction in excise duty on mixtures incorporating vegetable oil esters and used as fuel within the meaning of this Directive, the French authorities must issue the necessary permits to the biofuel production units concerned by 31 December 2003 at the latest. The authorisations will be valid for a maximum of six years from the date of issue. The reduction specified in the authorisation may be applied after 31 December 2003 until the expiry of the authorisation, but may not be extended. The reductions in excise duties shall not exceed EUR 35,06/hl or EUR 396,64/t for the vegetable oil esters used in the mixtures referred to. The reductions in excise duty shall be adjusted to take account of changes in the price of raw materials to avoid overcompensating for the extra costs involved in the manufacture of biofuels. This Decision shall apply with effect from 1 November 1997. It shall expire on 31 December 2003.

7. IRELAND:

– for LPG, natural gas and methane used as motor fuel;

– in motor vehicles used by the disabled;

– for local public passenger transport vehicles;

– for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;

– for a differentiated rate of excise on low-sulphur diesel;

– for the production of alumina in the Shannon region;

– for air navigation other than that covered by Article 14(1)(b) of this Directive;

– for navigation in private pleasure craft;

– for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

8. ITALY:

– for differentiated rates of excise duty on mixtures used as motor fuels containing 5 % or 25 % of biodiesel until 30 June 2004. The reduction in excise duty may not be greater than the amount of excise duty payable on the volume of biofuels present in the products eligible for the reduction. The reduction in excise duty shall be adjusted to take account of changes in the price of raw materials to avoid overcompensating for the extra costs involved in the manufacture of biofuels;

– for a reduction in the rate of excise duty used as fuel by road transport operators, until 1 January 2005, which cannot be less than EUR 370 per 1000 l as from 1 January 2004;

– for waste hydrocarbon gases used as fuel;

– for a reduced rate of excise duty to water/diesel emulsions and water/heavy fuel oil emulsions from 1 October 2000 until 31 December 2005 provided that the reduced rate is in accordance with the obligations laid down in this Directive, and in particular with the minimum rates of excise duty;

– for methane used as fuel in motor vehicles;

– for the national armed forces;

– for ambulances;

– for local public passenger transport vehicles;

– for fuel used in taxis;

– in certain particularly disadvantaged geographical areas, for reduced rates of excise duty on domestic fuel and LPG used for heating and distributed through the networks of such areas, provided that the rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;

– for consumption in the regions of Val d'Aosta and Gorizia;

– for a reduction in the rate of excise duty on petrol consumed on the territory of Friuli-Venezia Giulia, provided that the rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;

– for a reduction in the rate of excise duty on mineral oils consumed in the regions of Udine and Trieste, provided that the rates are in accordance with the obligations laid down in this Directive;

– for an exemption from excise duty on mineral oils used as fuel for alumina production in Sardinia;

– for a reduction in the rate of excise duty on fuel oil, for the production of steam, and for gas oil, used in ovens for drying and 'activating' molecular sieves in Reggio Calabria, provided that the rates are in accordance with the obligations laid down in this Directive;

– for air navigation other than that covered by Article 14(1)(b) of this Directive;

– for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

9. LUXEMBOURG:

– for LPG, natural gas and methane;

– for local public passenger transport vehicles;

– for a reduction in the rate of excise duty on heavy fuel oil to encourage the use of more environmentally friendly fuels. Such reduction shall be specifically linked to sulphur content and in no case can the reduced rate fall below EUR 6,5 per tonne;

– for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

10. NETHERLANDS:

- for LPG, natural gas and methane;
- for samples of mineral oils intended for analysis, tests on production or for other scientific purposes;
- for use by the national armed forces;
- for the application of differentiated rates of excise duty on LPG used as fuel in public transport;
- for a differentiated rate of excise duty on LPG used as fuel for waste-collection, drain suction and by street-cleaning vehicles;
- for a differentiated rate of excise duty on low sulphur (50 ppm) diesel to 31 December 2004;
- for a differentiated rate of excise duty on low sulphur (50 ppm) petrol to 31 December 2004.

11. AUSTRIA:

- for natural gas and methane;
- for LPG used as fuel by local public transport vehicles;
- for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

12. PORTUGAL:

- for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;
- for exemption from excise duty on LPG, natural gas and methane used as fuel in local public passenger transport;
- for a reduction in the rate of excise duty on fuel oil consumed in the autonomous region of Madeira; this reduction may not be greater than the additional costs incurred in transporting the fuel oil to that region;
- for a reduction in the rate of excise duty on heavy fuel oil to encourage the use of more environmentally friendly fuels; this reduction shall be specifically linked to sulphur content and the rate of duty charged on heavy fuel oil must correspond to the minimum rate of duty on heavy fuel oil as provided for in Community law;
- for air navigation other than that covered by Article 14(1)(b) of this Directive;
- for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

13. FINLAND:

- for natural gas used as fuel;
- for an exemption from excise duty for methane and LPG for all purposes;

- for reduced excise duty rates on diesel fuel and heating gas oil, provided that the rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Articles 7 to 9;

- for reduced excise duty rates on reformulated unleaded and leaded petrol, provided that the rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;

- for air navigation other than that covered by Article 14(1)(b) of this Directive;

- for navigation in private pleasure craft;

- for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.

14. SWEDEN:

- for reduced tax rates for diesel in accordance with environmental classifications;

- for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;

- for a differentiated rate of energy tax to alkylate-based petrol for two-stroke engines, until 30 June 2008, provided that the total excise duty applicable comply with the terms of this Directive;

- for an exemption from excise duty for biologically produced methane and other waste gases;

- for a reduced rate of excise duty on mineral oils used for industrial purposes, provided that the rates are in accordance with the obligations laid down in this Directive;

- for a reduced rate of excise duty on mineral oils used for industrial purposes by introducing both a rate which is lower than the standard rate and a reduced rate for energy-intensive enterprises, provided that the rates are in accordance with the obligations laid down in this Directive, and do not give rise to distortions of competition;

- for air navigation other than that covered by Article 14(1)(b) of the present Directive.

15. UNITED KINGDOM:

- for differentiated rates of excise duty for road fuel containing biodiesel and biodiesel used as pure road fuel, until 31 March 2007. Community minimum rates have to be respected and no overcompensation for the extra costs involved in the manufacture of biofuels can take place;

- for LPG, natural gas and methane used as motor fuel;

- for a reduction in the rate of excise duty on diesel to encourage the use of more environmentally friendly fuels;

- for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the

~~obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;~~

- ~~for local public passenger transport vehicles;~~
- ~~for a differentiated rate of excise duty on water/diesel emulsion provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;~~
- ~~for air navigation other than that covered by Article 14(1)(b) of this Directive;~~
- ~~for navigation in private pleasure craft;~~
- ~~for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.~~

↓ 2004/74/EC Art. 1.3 and Annex amended by Corrigendum, OJ L 195, 2.6.2004, p. 26

~~ANNEX III~~

~~Reduced rates of taxation and exemptions from such taxation referred to in Article 18a(1):~~

~~1. *Latvia*~~

- ~~for energy products and electricity used in local public passenger transport vehicles;~~

~~2. *Lithuania*~~

- ~~for coal, coke and lignite, until 1 January 2007,~~
- ~~for natural gas and electricity, until 1 January 2010,~~
- ~~for orimulsion used for purposes other than to produce electricity or heat until 1 January 2010;~~

~~3. *Hungary*~~

- ~~for coal and coke, until 1 January 2009;~~

~~4. *Malta*~~

- ~~for navigation in private pleasure craft,~~
- ~~for air navigation other than that covered by Article 14(1)(b) of Directive 2003/96/EC;~~

~~5. *Poland*~~

- ~~for aviation fuel and turbo-combustion engine fuels and engine oils for aviation engines, sold by the producer of such fuels on the order of the Minister of National Defence or the competent minister for internal affairs, for purposes of the aviation industry, or the Agency of Material Reserves to supplement State reserves, or organisational units of sanitary aviation for purposes of such units,~~
- ~~gas oil for ship engines and engines for sea technology and engine oils for ship engines and for sea technology, sold by the producer of such fuel on the order of the Agency of Stock Reserves to supplement State reserves, or on the order of the Minister of National Defence to be used for purposes of the navy, or on the order of the competent minister for internal affairs to be used for sea engineering,~~
- ~~aviation fuel, turbo-combustion engine fuel and gas oil for ship engines and engines for sea technology and oils for aviation engines, ship engines and engines for sea technology, sold by the Agency of Stock Reserves on the order of the Minister of National Defence or the competent minister for internal affairs.~~

⇩ new

ANNEX I

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Petrol	10,75	10,75
Gasoil	10,75	10,75
Kerosene	10,75	10,75
Non-sustainable biofuels	10,75	10,75
Liquefied Petroleum Gas (LPG)	7,17	10,75
Natural gas	7,17	10,75
Non-sustainable biogas	7,17	10,75
Non renewable fuels of non-biological origin	7,17	10,75
Sustainable food and feed crop biofuels	5,38	10,75
Sustainable food and feed crop biogas	5,38	10,75
Sustainable biofuels	5,38	5,38
Sustainable biogas	5,38	5,38
Low-carbon fuels	0.15	5,38
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2) (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9

Kerosene	0,9	0,9
Non-sustainable biofuels	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9
Sustainable food and feed crop biofuels	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable biofuels	0,45	0,45
Sustainable biogas	0,45	0,45
Low-carbon fuels	0.15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9
Kerosene	0,9	0,9
Coal and coke	0,9	0,9
Non-sustainable bioliquids	0,9	0,9
Non-sustainable solid products falling within CN codes 4401 and 4402	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9

Sustainable food and feed crop bioliquids	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable bioliquids	0,45	0,45
Sustainable biogas	0,45	0,45
Sustainable solid products falling within CN codes 4401 and 4402	0,45	0,45
Low-carbon fuels	0.15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,15	0,15

Table D. — Minimum levels of taxation applicable to electricity (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Electricity	0,15	0,15

↑

ANNEX II

Part A

Repealed Directive with list of the successive amendments thereto (referred to in Article 32)

Council Directive 2003/96/EC
(OJ L 283, 31.10.2003, p. 51)

Council Directive 2004/74/EC
(OJ L 157, 30.4.2004, p. 87)

Council Directive 2004/75/EC
(OJ L 157, 30.4.2004, p. 100)

Commission Implementing Decision (EU) 2018/552
(OJ L 91, 9.4.2018, p. 27)

Part B

Time-limits for transposition into national law (referred to in Article 32)

Directive	Time-limit for transposition
2003/96/EC	31 December 2003
2004/74/EC	1 May 2004
2004/75/EC	1 May 2004

ANNEX III

CORRELATION TABLE

Directive 2003/96/EC	This Directive
Article 1	Article 1(1)
-	Article 1(2)
Article 2(1), point (a)	Article 2(1), point (a)
Article 2(1), points (b) to (h)	-
-	Article 2(1), points (b) to (o)
Article 2(2)	Article 2(2)
Article 2(3), first subparagraph	Article 2(3), first subparagraph
Article 2(3), second and third subparagraphs	-
-	Article 2(3), second, third and fourth subparagraphs
Article 2(4) and (5)	-
-	Article 2(4) to (8)
Article 3	-
-	Article 3
Article 4	Article 4
Article 5	-
-	Article 5
Article 6	Article 6
Article 7	-
-	Article 7
Article 8(1)	-
-	Article 8(1)
Article 8(2)	Article 8(2)
Article 9(1)	-

-	Article 9(1)
Article 9(2)	-
Article 10(1)	Article 10
Article 10(2)	-
Article 11	-
Article 12	Article 11
Article 13	Article 12
-	Article 13
Article 14	-
-	Articles 14 and 15
Article 15(1), point (a)	Article 16, point (a)
Article 15(1), point (b)	Article 16, point (b)
-	Article 16, point (b), last sentence
Article 15(1), point (c)	-
Article 15(1), point (d)	-
-	Article 16, point (c), (d) and (e)
Article 15(1), points (e) to (l)	-
Article 15(2) and (3)	-
Article 16	-
-	Article 17
Article 17	-
-	Article 18
Article 18	-
Articles 18a and 18b	-
-	Article 19
Article 19	Article 20

Article 20(1), point (a)	Article 21(1), point (a)
-	Article 21(1), point (b)
Article 20(1), point (b)	Article 21(1), point (c)
Article 20(1), point (c)	-
-	Article 21(1), point (d)
Article 20(1), points (d) to (g)	Article 21(1), points (e) to (h)
-	Article 21(1), points (i) to (m)
Article 20(1), point (h)	Article 21(1), point (n)
--	Article 21(1), second subparagraph
Article 20(2)	Article 21(2)
Article 20(3)	Article 21(3)
Article 21(1)	-
-	Article 22(1)
Article 21(2)	-
Article 21(3) and (4)	Article 22(2) and (3)
Article 21(5)	-
-	Article 22(4)
Article 21(6)	Article 22(5)
Article 22	Article 23
Article 23	Article 24
Article 24(1)	Article 25(1)
Article 24(2)	-
-	Article 25(2)
Article 25(1)	-
-	Article 26(1)
Article 25(2)	Article 26(2)

Article 26(1) and (2)	Article 27(1) and (2)
Article 26(3)	-
Article 27	-
-	Article 28
-	Article 29
Article 28	-
-	Article 30
Article 29	-
-	Article 31
Article 30	-
-	Article 32
Article 31	-
-	Article 33
Article 32	Article 34
Annexes I, II and III	-
-	Annexes I, II and III