Downloaded via the EU tax law app / web

EUR-Lex - CELEX:62014CO0082 - EN - EUR-Lex function sendDcsMultiTrack() {} var imageMap=new Array; imageMap['images'] = './../../../../images/'; imageMap['box-maximize'] = './../../../../images/box-maximize.png'; imageMap['box-minimize'] = './../../../../images/box-minimize.png'; imageMap['op-tools-icon-hover'] = './../../../../images/op-tools-icon-hover.png'; imageMap['op-tools-icon'] = './../../../../images/op-tools-icon.png'; imageMap['ajax-loader'] = './../../../../images/ajax-loader.gif'; imageMap['help-bub'] = './../../../../images/help-bub.png'; imageMap['collapse-tree'] = './../../../../images/collapse-tree.png'; imageMap['expand-tree'] = './../../../../images/expand-tree.png'; imageMap['collapse-menu-tree'] = './../../../../images/n/lm-collapsed.png'; imageMap['expand-menu-tree'] = './../../../../images/n/lm-extended.png'; imageMap['addPicker'] = './../../../../images/addPicker.png'; imageMap['ajax-loader-small'] = './../../../../images/ajax-loader-small.gif'; var formMap=new Array; formMap['autocomplete']='./../../../../autocomplete.html'; formMap['homepage']='./../../../../homepage.html'; var fullTextLabel='Text search'; var allTheseWordsLabel='All these words'; var viewQueryLabel='[View search]'; var hideQueryLabel='Hide search'; var isWebTrendsEnabled = 'true'; var legislativeUrl = 'http://old.eur-lex.europa.eu/en/techleg/index.htm'; var eurovocUrl = 'http://eurovoc.europa.eu/drupal/'; var interStyleGuideUrl = 'http://publications.europa.eu/code/en/en-000100.htm'; var authenticationRequiredUrl = './../../../../error/authentication-required.html'; var legDraftLabel = 'Legislative drafting'; var interStyleGuideLabel = 'Interinstitutional style guide'; var otherLink = './../../../../content/links/links.html'; var otherLinksLabel = 'Links'; var frontOfficeUrl = 'https://eur-lex.europa.eu/'; var webtrendsDomain = 'https://eur-lex.europa.eu'; var webtrendsDcsid = 'dcszgmkqs100008qxd83quum3_9q5x'; var webtrendsFrontOfficeDomain = '.eur-lex.europa.eu'; var defaultDateFormatSeparator = '/'; var acceptedCookies = 'notSelected'; var sessionExpired = false; var pageUrl = ''; var queryString = 'uri=CELEX:62014CO0082'; var sessionTimeout = '900000'; var celexBasicActLabel='The Celex id must begin with at least 5 numbers and a letter.'; var fileTooBigLabel='The file you selected is too large. File size may not exceed 10,240 KB.'; var maxUploadSize = '10485760'; var noResults='No results found.'; var zoomingTextMetadataLabel='Zooming text metadata'; var zoomingErrorLabel='An error has occured during the zoom on textual metadata. Please try again later.'; var relationInvalidLabel='The CELEX or annotation part of the relation search cannot start with a truncation operator (*, ?, +).'; // // // // // // // // {"utility":"piwik","siteID":61,"sitePath":["eur-lex.europa.eu"],"lang":"en","instance":"europa.eu"} × This site uses cookies to improve your browsing experience. Would you like to keep them? Accept Refuse Skip to main content Access to European Union law

EUR-Lex Access to European Union law

Language English EN (current language) Language ????????? (bg) Español (es) ?eština (cs) Dansk (da) Deutsch (de) Eesti keel (et) ???????? (el) English (en) Français (fr) Gaeilge (ga) Hrvatski (hr) Italiano (it) Latviešu valoda (lv) Lietuvi? kalba (lt) Magyar (hu) Malti (mt) Nederlands (nl) Polski (pl) Português (pt) Román? (ro) Sloven?ina (sk) Slovenš?ina (sl) Suomi (fi) Svenska (sv) Guest Guest Sign in Register My recent searches (0) × Select site language ????????? (bg) Español (es) ?eština (cs) Dansk (da) Deutsch (de) Eesti keel (et) ???????? (el) English (en) Français (fr) Gaeilge (ga) Hrvatski (hr) Italiano (it) Latviešu valoda (lv) Lietuvi? kalba (lt) Magyar (hu) Malti (mt) Nederlands (nl) Polski (pl) Português (pt) Román? (ro) Sloven?ina (sk) Slovenš?ina (sl) Suomi (fi) Svenska (sv)

This document is an excerpt from the EUR-Lex website

Menu

EU law

Treaties Treaties currently in force Founding treaties Accession Treaties Other treaties and protocols Chronological overview Legal acts Consolidated texts International agreements Preparatory documents EFTA documents Lawmaking procedures Summaries of EU Legislation Browse EU Institutions EuroVoc

EU case law

Case law Digital reports Directory of case law

Official Journal

Access to the Official Journal Legally binding print editions Special edition

National law and case law

National transposition National case law JURE case law

Information

News Latest developments on EUR-Lex Statistics ELI register About ELI Technical information ELI implementation overview Resources for implementing ELI ELI news Quick search Insert free text, CELEX number or descriptors. Use "" to search on an exact phrase, use * to replace 0 to n characters, use ? to replace a single character Need more search options? Use the Advanced search $(document).ready(function() { var quickSearchFld = $('#QuickSearchField.autocompleteField'); typeaheadFld(quickSearchFld, "./../../../../autocomplete.html", true, 'QuickSearch'); }) You are here EUROPA EU law and publications EUR-Lex home EUR-Lex - CELEX:62014CO0082 - EN

Document 62014CO0082

Help Print this page { "service": "share", "counter": false, "css": { "button": "myButton" }, "link": "https://eur-lex.europa.eu/legal-content/FI/TXT/HTML/?uri=CELEX:62014CO0082" } The requested document does not exist. About Site map A-Z FAQ Help Links Legal notice Cookies Newsletter Contact Other sites managed by the Publications Office EU Bookshop EU Open Data Portal Ted Whoiswho CORDIS EU law and publications N-Lex Switch to mobile Switch to desktop $(document).ready(function () { var switchToDesktop = "notSelected"; var deviceDetected = "desktop"; //enable switch to desktop view for mobile devices if (deviceDetected == 'mobile'){ if ((switchToDesktop == 'false' || switchToDesktop == 'notSelected') && window.innerWidth // 0) { $('#webtrendsTime').html(diff); } //]]> // // // // // // // // // // // //