

Downloaded via the EU tax law app / web

The requested document does not exist. - EUR-Lex

```
(function(w,d,u){w.readyQ=[];w.bindReadyQ=[];function
p(x,y){if(x=="ready"){w.bindReadyQ.push(y);}else{w.readyQ.push(x);}};var
a={ready:p,bind:p};w.$=w.jQuery=function(f){if(f===d||f===u){return
a}else{p(f)}}})(window,document) 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 sessionExpired =
false; var pageUrl = ""; var queryString = 'uri=CELEX:62021CJ0459'; var sessionTimeout =
'900000'; { "utility": "cck", "url": "https://eur-lex.europa.eu/content/cookies/cookies-
notice.html?locale=en" } (function(window, document, dataLayerName, id) {
window[dataLayerName]=window[dataLayerName]||[],window[dataLayerName].push({start:(new
Date).getTime(),event:"stg.start"});var
scripts=document.getElementsByTagName('script')[0],tags=document.createElement('script');
function stgCreateCookie(a,b,c){var d="";if(c){var e=new
Date;e.setTime(e.getTime()+24*c*60*60*1e3),d="";
expires="+e.toUTCString()}document.cookie=a+"="+b+d+""; path="/"} var
isStgDebug=(window.location.href.match("stg_debug")||document.cookie.match("stg_debug"))&&!window.
1); var
qP=[];dataLayerName!="dataLayer"&&qP.push("data_layer_name="+dataLayerName),isStgDebug&&qP
qPString=qP.length>0?("?" +qP.join("&")):"";
tags.async=!0,tags.src="//opanalytics.containers.piwik.pro/"+id+".js"+qPString,scripts.parentNode.insertBefore
!function(a,n,i){a[n]=a[n]||{};for(var c=0;c Skip to main content Access to European Union law
EUR-Lex Access to European Union law
```

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) Român? (ro) Sloven?ina (sk) Slovenš?ina (sl) Suomi (fi) Svenska (sv) My EUR-Lex
My EUR-Lex Sign in Register My recent searches (0) Experimental features × Choose the
experimental features you want to try

Do you want to help improving EUR-Lex ? This is a list of experimental features that you can
enable. These features are still under development; they are not fully tested, and might reduce
EUR-Lex stability. Don't forget to give your feedback!

Warning! Experimental feature conflicts detected. Enable / Disable all experimental features
Replacement of CELEX identifiers by short titles - experimental feature. It replaces clickable
CELEX identifiers of treaties and case-law by short titles. Visualisation of document relationships.
It displays a dynamic graph with relations between the act and related documents. It is currently
only available for legal acts. Deep linking. It enables links to other legal acts referred to within the
documents. It is currently only available for documents smaller than 900 KB. Activate features
selected \$(document).ready(function() { var conflicts = {};
initializeFloatingBox(conflicts,\$(document).find('.exp-feature-child-checkbox','')); }); × 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) Român? (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 by EU institutions European Parliament European Council Council of the European Union European Commission Court of Justice of the European Union European Central Bank European Court of Auditors European Economic and Social Committee European Committee of the Regions Browse by EuroVoc

EU case-law

Case-law Reports of cases 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 highlights ELI testimonials Legislation in schema.org EU budget online Quick search Use quotation marks to search for an "exact phrase". Append an asterisk (*) to a search term to find variations of it (transp*, 32019R*). Use a question mark (?) instead of a single character in your search term to find variations of it (ca?e finds case, cane, care). Search tips Need more search options? Use the Advanced search \$(document).ready(function() { var quickSearchFld = \$('#QuickSearchField.autocompleteField'); typeaheadFld(typeaheadFld, quickSearchFld, quickSearchHelpAlt, quickSearchHelp); });

Document 62021CJ0459

Help Print this page { "service": "share", "counter": false, "css": { "button": "myButton" }, "link": "https://eur-lex.europa.eu/legal-content/LT/TXT/HTML/?uri=CELEX:62021CJ0459" } The requested document does not exist. About Site map Help Links Legal notice Cookies policy Newsletter Contact Other sites managed by the Publications Office EU Publications data.europa.eu Ted Whoiswho CORDIS Portal of the Publications Office of the EU 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