

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:62021CJ0664'; 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

