

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:62023CN0182&rid=1'; var sessionTimeout =
'900000'; { "utility": "cck", "url": "https://eur-lex.europa.eu/content/cookies/cookies-
notice.html?locale=en" } document.addEventListener('DOMContentLoaded', function () {
(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.insertBe
!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) <a href="https://eur-
lex.europa.eu/content/news/EF_news.html" target="_blank">More about the experimental features
corner 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. 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. Apply \$(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)

Help Print this page { "service": "share", "counter": false, "css": { "button": "myButton" }, "link": "https://eur-lex.europa.eu/legal-content/ES/TXT/HTML/?uri=CELEX:62023CN0182" } 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