

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:62022CC0709&rid=1'; var sessionTimeout =
'900000'; { "utility": "cck", "url": "https://eur-lex.europa.eu/content/legal-notice/legal-
notice.html?locale=en#5.%20Cookies%20notice" }
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) Lietuvių 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/help/eurlex-content/experimental-features.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'),""); var
expOriginalTooltip = \$('#expFeatHelp').attr('aria-description'); expOriginalTooltip =
expOriginalTooltip.replace(/([+>])/ig,""); \$('#expFeatHelp').attr('aria-description',expOriginalTooltip);
}); × 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) Lietuvių 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 the Official Journal Official Journal L series daily view Official Journal C series daily view
Browse the Official Journal Legally binding printed editions Special editions
National law and case-law

National transposition National case-law JURE case-law
Information

Themes in focus EUR-Lex developments 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(quickSearchFld,
"/.././.././autocomplete.html", true, 'QuickSearch'); }); var quickSearchHelpAlt="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)."; var quickSearchHelp="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)."; You are here EUROPA EUR-Lex home The
requested document does not exist.

Document 62022CC0709

Help Print this page { "service": "share", "counter": false, "css": { "button": "myButton" }, "link":
"https://eur-lex.europa.eu/legal-content/SL/TXT/HTML/?uri=CELEX:62022CC0709" }
\$(document).ready(function () { let observer = new MutationObserver((mutations) => {
mutations.forEach((mutation) => { if (!mutation.addedNodes) return for (let i = 0; i "<
 <div data-bbox="52 943 920 943" data-label="Text">

observer.disconnect(); } } }) const target = \$('<
 <div data-bbox="52 943 920 943" data-label="Text">

.PageShare').get(0); observer.observe(target, {<
 <div data-bbox="52 943 920 943" data-label="Text">

subtree: true, childList: true } })); The requested document does not exist. About Site map Help

[Links](#) [Legal notice](#) [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`