



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 13.2.2008  
COM(2008) 73 final

2008/0034 (CNS)

Proposal for a

**COUNCIL REGULATION**

**on the application of the Protocol on the excessive deficit procedure annexed to the  
Treaty establishing the European Community**

(Codified version)

(presented by the Commission)

## EXPLANATORY MEMORANDUM

1. In the context of a people's Europe, the Commission attaches great importance to simplifying and clarifying Community law so as to make it clearer and more accessible to the ordinary citizen, thus giving him new opportunities and the chance to make use of the specific rights it gives him.

This aim cannot be achieved so long as numerous provisions that have been amended several times, often quite substantially, remain scattered, so that they must be sought partly in the original instrument and partly in later amending ones. Considerable research work, comparing many different instruments, is thus needed to identify the current rules.

For this reason a codification of rules that have frequently been amended is also essential if Community law is to be clear and transparent.

2. On 1 April 1987 the Commission therefore decided<sup>1</sup> to instruct its staff that all legislative acts should be codified after no more than ten amendments, stressing that this is a minimum requirement and that departments should endeavour to codify at even shorter intervals the texts for which they are responsible, to ensure that the Community rules are clear and readily understandable.

3. The Conclusions of the Presidency of the Edinburgh European Council (December 1992) confirmed this<sup>2</sup> stressing the importance of codification as it offers certainty as to the law applicable to a given matter at a given time.

Codification must be undertaken in full compliance with the normal Community legislative procedure.

Given that no changes of substance may be made to the instruments affected by codification, the European Parliament, the Council and the Commission have agreed, by an interinstitutional agreement dated 20 December 1994, that an accelerated procedure may be used for the fast-track adoption of codification instruments.

4. The purpose of this proposal is to undertake a codification of Council Regulation (EC) No 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community<sup>3</sup>. The new Regulation will supersede the various acts incorporated in it<sup>4</sup>; this proposal fully preserves the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself.

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<sup>1</sup> COM(87) 868 PV.

<sup>2</sup> See Annex 3 to Part A of the Conclusions.

<sup>3</sup> Carried out pursuant to the Communication from the Commission to the European Parliament and the Council – Codification of the Acquis communautaire, COM(2001) 645 final.

<sup>4</sup> See Annex I to this proposal.

5. The codification proposal was drawn up on the basis of a preliminary consolidation, in all official languages, of Regulation (EC) No 3605/93 and the instruments amending it, carried out by the Office for Official Publications of the European Communities, by means of a data-processing system. Where the Articles have been given new numbers, the correlation between the old and the new numbers is shown in a table set out in Annex II to the codified Regulation.

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↓ 3605/93 (adapted)

2008/0034 (CNS)

Proposal for a

## COUNCIL REGULATION

### on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular the third subparagraph of Article ☒ 104(14) ☒ thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament<sup>1</sup>,

Having regard to the opinion of the European Economic and Social Committee<sup>2</sup>,

Having regard to the opinion of the European Central Bank<sup>3</sup>,

Whereas:

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- (1) Council Regulation (EC) No 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community<sup>4</sup> has been substantially amended several times<sup>5</sup>. In the interests of clarity and rationality the said Regulation should be codified.

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↓ 3605/93 Recital 1 (adapted)

- (2) The definitions of ‘government’, ‘deficit’ and ‘investment’ are laid down in the Protocol on the excessive deficit procedure by reference to the European System of

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<sup>1</sup> OJ C [...], p. [...].

<sup>2</sup> OJ C [...], p. [...].

<sup>3</sup> OJ C [...], p. [...].

<sup>4</sup> OJ L 332, 31.12.1993, p. 7. Regulation as last amended by Regulation (EC) No 2103/2005 (OJ L 337, 22.12.2005, p. 1).

<sup>5</sup> See Annex I.

Integrated Economic Accounts (ESA) ~~☒~~, replaced by the European system of national and regional accounts in the Community (adopted by [Council] Regulation (EC) No [2223/96] of [25 June 1996] on the European system of national and regional accounts in the Community and hereinafter referred to as ‘ESA 95’) ~~☒~~<sup>6</sup>. Precise definitions referring to the classification codes of ESA ~~☒~~ 95 ~~☒~~ are required. Those definitions may be subject to revision in the context of the necessary harmonisation of national statistics or for other reasons.

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↓ 3605/93 Recital 2 and 475/2000 Recital 2 (adapted)

- (3) The definition of ‘debt’ laid down in the Protocol on the excessive deficit procedure needs to be amplified by a reference to the classification codes of ESA ~~☒~~ 95. In the case of financial derivatives, as defined in ESA 95, there is no nominal value identical to that for other debt instruments. Therefore, financial derivatives should not be included with the liabilities making up government debt for the purposes of the Protocol on the excessive deficit procedure ~~☒~~.
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↓ 351/2002 recital 3 (adapted)

- (4) ~~☒~~ Under ESA 95, ~~☒~~ interest flows under swap contracts and forward rate agreements (FRAs) ~~☒~~ are to be classified in the ~~☒~~ financial account ~~☒~~ and require ~~☒~~ specific treatment ~~☒~~ as regards ~~☒~~ the data transmitted under the excessive deficit procedure.
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↓ 475/2000 Recital 3

- (5) ESA 95 provides a detailed definition of gross domestic product at current market prices, which is appropriate for the calculation of the ratios of government deficit to gross domestic product and of government debt to gross domestic product referred to in Article 104 of the Treaty.
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↓ 475/2000 Recital 4 (adapted)

- (6) Consolidated government interest expenditure is an important indicator for monitoring the budgetary situation in the Member States. Interest expenditure is intrinsically linked to government debt. Government debt to be reported to the Commission by the Member States has to be consolidated within the government sector. The levels of government debt and of interest expenditure should be made mutually consistent. The methodology of ESA 95 (point [1.58]) recognises that, for certain kinds of analysis, consolidated aggregates are more significant than overall gross figures.
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<sup>6</sup> ~~☒~~ OJ L [310], [30.11.1996], p. [1. Regulation as last amended by Regulation (EC) No 1267/2003 of the European Parliament and of the Council (OJ L 180, 18.7.2003, p. 1).] ~~☒~~

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↓ 3605/93 Recital 4

- (7) Pursuant to the terms of the Protocol on the excessive deficit procedure, the Commission is required to provide the statistical data to be used in that procedure.

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↓ 2103/2005 Recital 2

- (8) The role of the Commission, as statistical authority, in that context is specifically exercised by Eurostat, on behalf of the Commission. As the Commission department responsible for carrying out the tasks devolving on the Commission as regards the production of Community statistics, Eurostat is required to execute its tasks in accordance with the principles of impartiality, reliability, relevance, cost-effectiveness, statistical confidentiality and transparency, as laid down in Commission Decision 97/281/EC of 21 April 1997 on the role of Eurostat as regards the production of Community statistics<sup>7</sup>. The implementation by the national and Community statistical authorities of the Recommendation of the Commission of 25 May 2005 on the independence, integrity and accountability of the national and Community authorities should enhance the principle of professional independence, adequacy of resources and quality of statistical data.

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↓ 3605/93 Recital 5 (adapted)

- (9) Detailed rules are required to organise the prompt and regular reporting by the Member States to the Commission ☒ (Eurostat) ☒ of their planned and actual deficits and of the levels of their debt,

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↓ 3605/93

HAS ADOPTED THIS REGULATION:

## CHAPTER I

### Definitions

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↓ 475/2000 Art. 1 pt. 1 (adapted)

#### *Article 1*

1. For the purposes of the Protocol on the excessive deficit procedure and of this Regulation, the terms given in paragraphs ☒ 2 to 6 ☒ are defined according to the European system of

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<sup>7</sup> OJ L 112, 29.4.1997, p. 56.

national and regional accounts in the Community (hereinafter referred to as ‘ESA 95’), adopted by Regulation (EC) No [2223/96]. The codes in brackets refer to ESA 95.

↓ 475/2000 Art. 1 pt.1
→ <sub>1</sub> 351/2002 Art. 1 pt. 1
→ <sub>2</sub> 351/2002 Art. 1 pt. 2

2. ‘Government’ means the sector of ‘general government’ (S.13), that is ‘central government’ (S.1311), ‘state government’ (S.1312), ‘local government’ (S.1313) and ‘social security funds’ (S.1314), to the exclusion of commercial operations, as defined in ESA 95.

The exclusion of commercial operations means that the sector of ‘general government’ (S.13) comprises only institutional units producing non-market services as their main activity.

3. ‘Government deficit (surplus)’ means the net borrowing (net lending) (→<sub>1</sub> EDP B.9 ←) of the sector of ‘general government’ (S.13), as defined in ESA 95. The interest comprised in the government deficit is the interest (→<sub>2</sub> EDP D.41 ←), as defined in ESA 95.

4. ‘Government investment’ means the gross fixed capital formation (P.51) of the sector of ‘general government’ (S.13), as defined in ESA 95.

5. ‘Government debt’ means the total gross debt at nominal value outstanding at the end of the year of the sector of ‘general government’ (S.13), with the exception of those liabilities the corresponding financial assets of which are held by the sector of ‘general government’ (S.13).

Government debt is constituted by the liabilities of general government in the following categories: currency and deposits (AF.2); securities other than shares, excluding financial derivatives (AF.33) and loans (AF.4), as defined in ESA 95.

The nominal value of a liability outstanding at the end of the year is the face value.

The nominal value of an index-linked liability corresponds to its face value adjusted by the index-related change in the value of the principal accrued to the end of the year.

Liabilities denominated in a foreign currency, or exchanged from one foreign currency through contractual agreements to one or more other foreign currencies shall be converted into the other foreign currencies at the rate agreed on in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in the national currency and exchanged through contractual agreements to a foreign currency shall be converted into the foreign currency at the rate agreed on in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in a foreign currency and exchanged through contractual agreements to the national currency shall be converted into the national currency at the rate agreed on in those contracts.

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↓ 475/2000 Art. 1 pt.1 (adapted)

6. ☒ ‘ ☒ Gross domestic product ☒ ’ ☒ means gross domestic product at current market prices (GDP mp) (B.1\*g), as defined in ESA 95.

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↓ 2103/2005 Art. 1 pt.1

### *Article 2*

1. Planned government deficit and government debt level figures mean the figures established for the current year by the Member States. They shall be the most recent official forecasts, taking into account the most recent budgetary decisions and economic developments and prospects. They should be produced in as short a time as possible before the reporting deadline.

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↓ 2103/2005 Art. 1 pt. 1  
(adapted)

2. Actual government deficit and government debt level figures mean estimated, provisional, half-finalised or final results for a past year. The planned data together with the actual data ☒ shall ☒ form a consistent time series as far as the definitions and concepts are concerned.

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↓ 3605/93

## **CHAPTER II**

### **Rules and coverage of reporting**

#### *Article 3*

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↓ 2103/2005 Art. 1 pt. 2  
(adapted)

1. Member States shall report to the Commission ☒ (Eurostat) ☒ their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n.

Member States shall inform the Commission ☒ (Eurostat) ☒ which national authorities are responsible for the excessive deficit procedure reporting.

2. Before 1 April of year n, Member States:

- (a) shall report to the Commission  (Eurostat)  their planned government deficit for year n, an up-to-date estimate of their actual government deficit for year n-1 and their actual government deficits for years n-2, n-3 and n-4;
- (b) shall simultaneously provide the Commission  (Eurostat)  with their planned data for year n and the actual data for years n-1, n-2, n-3 and n-4 of their corresponding public accounts budget deficits in accordance with the definition which is given most prominence nationally and with the figures which explain the transition between the public accounts budget deficit and their government deficit for the sub-sector S.1311;
- (c) shall simultaneously provide the Commission  (Eurostat)  with their actual data for years n-1, n-2, n-3 and n-4 of their corresponding working balances and with the figures which explain the transition between the working balances of each government sub-sector and their government deficit for the sub-sectors S.1312, S.1313 and S.1314;
- (d) shall report to the Commission  (Eurostat)  their planned level of government debt at the end of year n and their levels of actual government debt at the end of years n-1, n-2, n-3 and n-4;
- (e) shall simultaneously provide the Commission  (Eurostat)  , for years n-1, n-2, n-3 and n-4, with the figures which explain the contribution of the government deficit and other factors relevant to the variation in the level of their government debt by sub-sector.

3. Before 1 October of year n, Member States shall report to the Commission  (Eurostat) .

- (a) their updated planned government deficit for year n and their actual government deficits for years n-1, n-2, n-3 and n-4 and shall comply with the requirements of points (b) and (c) of paragraph 2;
- (b) their updated planned level of government debt at the end of year n and their levels of actual government debt at the end of years n-1, n-2, n-3 and n-4, and shall comply with the requirements of point (e) of paragraph 2.

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↓ 3605/93 (adapted)
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4. The figures for the planned government deficit reported to the Commission  (Eurostat)  in accordance with paragraphs 2 and 3 shall be expressed in national currency and in budget years.

The figures for actual government deficit and actual government debt level reported to the Commission  (Eurostat)  in accordance with paragraphs 2 and 3 shall be expressed in national currency and in calendar years, with the exception of the up-to-date estimates for year n-1, which may be expressed in budget years.

Where the budget year differs from the calendar year, Member States shall also report to the Commission  (Eurostat)  their figures for actual government deficit and actual

government debt level in budget years for the two budget years preceding the current budget year.

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↓ 3605/93 (adapted)  
→<sub>1</sub> 475/2000 Art. 1 pt. 3

#### *Article 4*

Member States shall, in accordance with the procedure laid down in Article 3(1), (2) and (3), provide the Commission  (Eurostat)  with the figures for their government investment expenditure →<sub>1</sub> and interest expenditure (consolidated) ←.

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↓ 3605/93 (adapted)

#### *Article 5*

Member States shall provide the Commission  (Eurostat)  with a forecast of their gross domestic product for year n and the actual amount of their gross domestic product for years n-1, n-2, n-3 and n-4, under the same timing conditions as those indicated in Article 3(1).

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↓ 2103/2005 Art. 1 pt. 3  
(adapted)

#### *Article 6*

1. Member States shall inform the Commission  (Eurostat) , as soon as it becomes available, of any major revision in their actual and planned government deficit and debt figures already reported.

2. Major revisions in the actual deficit and debt figures already reported shall be properly documented. In any case, revisions which result in the reference values as specified in the Protocol  on the excessive deficit procedure  being exceeded, or revisions which mean that a Member State's data no longer exceed the reference values,  shall  be reported and properly documented.

#### *Article 7*

Member States shall make public the actual deficit and debt data and other data for past years reported to the Commission  (Eurostat)  in accordance with Articles 3 to 6.

## CHAPTER III

### Quality of data

#### *Article 8*

1. The Commission (Eurostat) shall regularly assess the quality both of actual data reported by Member States and of the underlying government sector accounts compiled according to ESA 95 (hereinafter referred to as government accounts). Quality of actual data means compliance with accounting rules, completeness, reliability, timeliness, and consistency of the statistical data. The assessment will focus on areas specified in the inventories of Member States such as the delimitation of the government sector, the classification of government transactions and liabilities, and the time of recording.

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↓ 2103/2005 Art. 1 pt. 4  
(adapted)

2. Member States shall provide the Commission (Eurostat), as promptly as possible, with the relevant statistical information requested for the needs of the data quality assessment, without prejudice to the provisions relating to statistical confidentiality of  Council  Regulation (EC) No 322/97<sup>8</sup>.

‘Statistical information’ referred to in the first subparagraph  shall  be limited to the information strictly necessary to check the compliance to ESA rules. In particular, statistical information means:

- (a) data from national accounts;
- (b) inventories;
- (c) EDP notification tables;
- (d) additional questionnaires and clarification related to the notifications.

The format of the questionnaires shall be defined by the Commission (Eurostat) after consultation of the Committee on Monetary, Financial and Balance of Payments Statistics (hereinafter referred to as  ‘ CMFB ’ ).

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<sup>8</sup> OJ L 52, 22.2.1997, p. 1.

3. The Commission (Eurostat) shall report regularly to the European Parliament and to the Council on the quality of the actual data reported by Member States. The report shall address the overall assessment of the actual data reported by Member States as regards to the compliance with accounting rules, completeness, reliability, timeliness, and consistency of the data.

#### *Article 9*

1. Member States shall provide the Commission (Eurostat) with a detailed inventory of the methods, procedures and sources used to compile actual deficit and debt data and the underlying government accounts.

2. The inventories shall be prepared in accordance with guidelines adopted by the Commission (Eurostat) after consultation of CMFB.

3. The inventories shall be updated following revisions in the methods, procedures and sources adopted by Member States to compile their statistical data.

4. Member States shall make their inventories public.

5. The issues referred to in paragraphs 1, 2 and 3 may be addressed in the visits mentioned in Article 11.

#### *Article 10*

1. In the event of a doubt regarding the correct implementation of the ESA 95 accounting rules, the Member State concerned shall request clarification from the Commission (Eurostat). The Commission (Eurostat) shall promptly examine the issue and communicate its clarification to the Member State concerned and, when appropriate, to the CMFB.

2. For cases which are either complex or of general interest in the view of the Commission or the Member State concerned, the Commission (Eurostat) shall take a decision after consultation of the CMFB. The Commission (Eurostat) shall make decisions public, together with the opinion of the CMFB, without prejudice to the provisions relating to statistical confidentiality of Regulation (EC) No 322/97.

#### *Article 11*

1. The Commission (Eurostat) shall ensure a permanent dialogue with Member States' statistical authorities. To this end, the Commission (Eurostat) ☒ shall ☒ carry out in all Member States regular dialogue visits, as well as possible methodological visits.

2. The dialogue visits are designed to review reported data, to examine methodological issues, to discuss statistical processes and sources described in the inventories, and to assess compliance with the accounting rules. The dialogue visits  shall  be used to identify risks or potential problems about the quality of the reported data.

3. The methodological visits  shall  not go beyond the purely statistical domain. This  shall  be reflected in the composition of the delegations referred to in Article 12.

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↓ 2103/2005 Art. 1 pt. 4

The methodological visits are designed to monitor the processes and the government accounts which justify the reported actual data and to draw detailed conclusions as to the quality of reported data, as defined in Article 8(1).

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↓ 2103/2005 Art. 1 pt. 4  
(adapted)

The methodological visits  shall  only be undertaken in cases where substantial risks or potential problems with the quality of the data are identified, especially as they relate to the methods, concepts and classification applied to the data, which Member States are obliged to report.

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↓ 2103/2005 Art. 1 pt. 4

4. When organising dialogue and methodological visits, the Commission (Eurostat) shall transmit its provisional findings to the Member States concerned for comments.

### *Article 12*

1. When carrying out methodological visits in Member States, the Commission (Eurostat) may request the assistance of national accounts experts, proposed by other Member States on a voluntary basis, and of officials from other Commission departments.

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↓ 2103/2005 Art. 1 pt. 4  
(adapted)

The list of national accounts experts from whom the Commission  (Eurostat)  may request assistance, will be constituted on the basis of proposals sent to the Commission  (Eurostat)  by the national authorities responsible for the excessive deficit reporting.

2. Member States shall take all necessary measures to facilitate the methodological visits. These visits  shall  be confined to the national authorities involved in the excessive deficit procedure reporting. Member States shall, however, ensure that their services which are directly or indirectly involved in the production of government accounts and debt, and where necessary their national authorities which have a functional responsibility for the control of the public accounts, provide the Commission officials or other experts referred to in

paragraph 1 with the assistance necessary to carry out their duties, including making documents available to justify the reported actual deficit and debt data and the underlying government accounts. Confidential records of the national statistical system  shall  only be provided to the Commission (Eurostat).

Without prejudice to the general obligation of the Member States to take all measures required to facilitate the methodological visits, the interlocutors of  the Commission (  Eurostat  )  for the methodological visits referred to in the first subparagraph are, in each Member State, the services responsible for the excessive deficit procedure reporting.

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↓ 2103/2005 Art. 1 pt. 4

3. The Commission (Eurostat) shall ensure that officials and experts participating in these visits meet every guarantee as regards technical competence, professional independence and observance of confidentiality.

### *Article 13*

The Commission (Eurostat) shall report to the Economic and Financial Committee on the findings of dialogue and methodological visits, including any comments on these findings made by the Member State concerned. Those reports, along with any comments made by the Member State concerned, after having been transmitted to the Economic and Financial Committee, shall be made public, without prejudice to the provisions concerning statistical confidentiality in Regulation (EC) No 322/97.

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↓ 2103/2005 Art. 1 pt. 4  
(adapted)

## **CHAPTER IV**

### **Provision of data by the Commission (Eurostat)**

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↓ 2103/2005 Art. 1 pt. 4

### *Article 14*

1. The Commission (Eurostat) shall provide the actual government deficit and debt data for the application of the Protocol on the excessive deficit procedure, within three weeks after the reporting deadlines referred to in Article 3(1) or after revisions as referred to in Article 6(1). This provision of data shall be effected through publication.

2. The Commission (Eurostat) shall not delay the provision of the actual government deficit and debt data of Member States where a Member State has not reported its own data.

## Article 15

1. The Commission (Eurostat) may express a reservation on the quality of the actual data reported by the Member States. No later than three working days before the planned publication date, the Commission (Eurostat) shall communicate to the Member State concerned and to the President of the Economic and Financial Committee the reservation it intends to express and make public. Where the issue is resolved after publication of the data and the reservation, withdrawal of the reservation shall be made public immediately thereafter.

2. The Commission (Eurostat) may amend actual data reported by Member States and provide the amended data and a justification of the amendment where there is evidence that actual data reported by Member States do not comply with the requirements of Article 8(1). No later than three working days before the planned publication date, the Commission (Eurostat) shall communicate to the Member State concerned and to the President of the Economic and Financial Committee the amended data and the justification for the amendment.

## CHAPTER V

### General provisions

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↓ 2103/2005 Art. 1 pt. 4 (adapted)
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## Article 16

1. Member States shall ensure that the actual data reported to the Commission ☒ (Eurostat) ☒ are provided in accordance with the principles established by Article 10 of Regulation (EC) No 322/97. In this regard, the responsibility of the national statistical authorities is to ensure the compliance of reported data with ☒ Article ☒ 1 ☒ of this Regulation ☒ and the underlying ESA 95 accounting rules.

2. Member States shall take all appropriate measures to ensure that officials responsible for the reporting of the actual data to the Commission ☒ (Eurostat) ☒ and of the underlying government accounts act in accordance with the principles established by Article 10 of Regulation (EC) No 322/97.

## Article 17

In the event of a revision of ESA 95 or of an amendment to its methodology decided on by the European Parliament and the Council or the Commission in accordance with the rules of competence and procedure laid down in the Treaty and in Regulation (EC) No [2223/96], the Commission shall introduce the new references to ESA 95 into Articles 1 and 3 ☒ of this Regulation ☒.

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*Article 18*

Regulation (EC) No 3605/93 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex II.

*Article 19*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Council*  
*The President*



**ANNEX I**

**Repealed Regulation with list of its successive amendments**

Council Regulation (EC) No 3605/93	(OJ L 332, 31.12.1993, p. 7)
Council Regulation (EC) No 475/2000	(OJ L 58, 3.3.2000, p. 1)
Commission Regulation (EC) No 351/2002	(OJ L 55, 26.2.2002, p. 23)
Council Regulation (EC) No 2103/2005	(OJ L 337, 22.12.2005, p. 1)

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## ANNEX II

### CORRELATION TABLE

Regulation (EC) No 3605/93	This Regulation
Section 1	Chapter I
Article 1(1) to (5)	Article 1(1) to (5)
Article 2	Article 1(6)
Article 3	Article 2
Section 2	Chapter II
Article 4(1)	Article 3(1)
Article 4(2) first to fifth indents	Article 3(2)(a) to (e)
Article 4(3) first and second indents	Article 3(3)(a) and (b)
Article 4(4)	Article 3(4)
Article 5	Article 4
Article 6	Article 5
Article 7	Article 6
Article 8	Article 7
Section 2a	Chapter III
Article 8a(1)	Article 8(1)
Article 8a(2) first subparagraph	Article 8(2) first subparagraph
Article 8a(2) second subparagraph, first to fourth indents	Article 8(2) second subparagraph, points (a) to (d)
Article 8a(2), third subparagraph	Article 8(2), third subparagraph
Article 8a(3)	Article 8(3)
Article 8b	Article 9
Article 8c	Article 10
Article 8d first paragraph, first and second sentences	Article 11(1)

Article 8d first paragraph, third sentence	Article 11(3) third subparagraph
Article 8d second paragraph, first and second sentences	Article 11(2)
Article 8d second paragraph, third sentence	Article 11(3) second subparagraph
Article 8d second paragraph, fourth and fifth sentences	Article 11(3) first subparagraph
Article 8d third paragraph	Article 11(4)
Article 8e	Article 12
Article 8f	Article 13
Section 2b	Chapter IV
Article 8g	Article 14
Article 8h	Article 15
Section 2c	Chapter V
Article 8i	Article 16
Article 8j	Article 17
_____	Article 18
_____	Article 19
_____	Annex I
_____	Annex II