

Downloaded via the EU tax law app / web

```
EUR-Lex - CELEX:62016CO0055 - EN - EUR-Lex function sendDcsMultiTrack() {} var
imageMap=new Array; imageMap['images'] = './.././.././../images/'; imageMap['box-maximize'] =
'./.././.././../images/box-maximize.png'; imageMap['box-minimize'] = './.././.././../images/box-
minimize.png'; imageMap['op-tools-icon-hover'] = './.././.././../images/op-tools-icon-hover.png';
imageMap['op-tools-icon'] = './.././.././../images/op-tools-icon.png'; imageMap['ajax-loader'] =
'./.././.././../images/ajax-loader.gif'; imageMap['help-bub'] = './.././.././../images/help-bub.png';
imageMap['collapse-tree'] = './.././.././../images/collapse-tree.png'; imageMap['expand-tree'] =
'./.././.././../images/expand-tree.png'; imageMap['collapse-menu-tree'] = './.././.././../images/n/lm-
collapsed.png'; imageMap['expand-menu-tree'] = './.././.././../images/n/lm-extended.png';
imageMap['addPicker'] = './.././.././../images/addPicker.png'; imageMap['ajax-loader-small'] =
'./.././.././../images/ajax-loader-small.gif'; var formMap=new Array;
formMap['autocomplete']='./.././.././../autocomplete.html';
formMap['homepage']='./.././.././../homepage.html'; var fullTextLabel='Text search'; var
allTheseWordsLabel='All these words'; var viewQueryLabel='[View search]'; var
hideQueryLabel='Hide search'; var isWebTrendsEnabled = 'true'; 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
authenticationRequiredUrl = './.././.././../error/authentication-required.html'; var legDraftLabel =
'Legislative drafting'; var interStyleGuideLabel = 'Interinstitutional style guide'; var otherLink =
'./.././.././../content/links/links.html'; var otherLinksLabel = 'Links'; var frontOfficeUrl = 'https://eur-
lex.europa.eu/'; var webtrendsDomain = 'https://eur-lex.europa.eu'; var webtrendsDcsid =
'dcszgmks100008qxd83quum3_9q5x'; var webtrendsFrontOfficeDomain = '.eur-lex.europa.eu';
var defaultDateFormatSeparator = '/'; var acceptedCookies = 'notSelected'; var sessionExpired =
false; var pageUrl = ""; var queryString = 'uri=CELEX:62016CO0055'; var sessionTimeout =
'900000'; var celexBasicActLabel='The Celex id must begin with at least 5 numbers and a letter.';
var fileTooBigLabel='The file you selected is too large. File size may not exceed 10,240 KB.'; var
maxUploadSize = '10485760'; var noResults='No results found.'; var
zoomingTextMetadataLabel='Zooming text metadata'; var zoomingErrorLabel='An error has
occured during the zoom on textual metadata. Please try again later.'; var
relationInvalidLabel='The CELEX or annotation part of the relation search cannot start with a
truncation operator (*, ?, +).'; // // // // // // // // {"utility":"piwik","siteID":61,"sitePath":["eur-
lex.europa.eu"],"lang":"en","instance":"europa.eu"} x This site uses cookies to improve your
browsing experience. Would you like to keep them? Accept Refuse Skip to main content Access to
European Union law
```

EUR-Lex Access to European Union law

Language 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) Guest Guest Sign in Register My recent searches (0) x 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 EU Institutions](#) [EuroVoc](#)

EU case law

[Case law](#) [Digital reports](#) [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 news](#) [Quick search](#) [Insert free text, CELEX number or descriptors. Use "" to search on an exact phrase, use * to replace 0 to n characters, use ? to replace a single character](#) [Need more search options? Use the Advanced search](#) [\\$\(document\).ready\(function\(\) { var quickSearchFld = \\$\('#QuickSearchField.autocompleteField'\); typeaheadFld\(quickSearchFld, './../../../../autocomplete.html', true, 'QuickSearch'\); }\)](#) [You are here](#) [EUROPA](#) [EU law and publications](#) [EUR-Lex home](#) [EUR-Lex - CELEX:62016CO0055 - EN](#)

Document 62016CO0055

[Help](#) [Print this page](#) { "service": "share", "counter": false, "css": { "button": "myButton" }, "link": "https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:62016CO0055" } [The requested document does not exist.](#) [About](#) [Site map](#) [A-Z](#) [FAQ](#) [Help](#) [Links](#) [Legal notice](#) [Cookies](#) [Newsletter](#) [Contact](#) [Other sites managed by the Publications Office](#) [EU Bookshop](#) [EU Open Data Portal](#) [Ted](#) [Whoiswho](#) [CORDIS](#) [EU law and publications](#) [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 // 0\) { \\$\('#webtrendsTime'\).html\(diff\); } //\]\]> // // // // // // // // // //](#)