

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:62023CJ0243'; 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.insertBeforeBe
!function(a,n,i){a[n]=a[n]||{};for(var c=0;c Skip to main content English English Select your
language Official EU languages: bg????????? esEspañol cs?eština daDansk deDeutsch etEesti
keel el????????? enEnglish frFrançais gaGaeilge hrHrvatski itItaliano lvLatviešu valoda ltLietuvi?
kalba huMagyar mtMalti nlNederlands plPolski ptPortuguês roRomân? skSloven?ina
slSlovenšč?ina fiSuomi svSvenska EUR-Lex Access to European Union law
```