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COMMISSION REGULATION (EC) No 101/2008

of 4 February 2008

amending Council Regulation (EEC) No 574/72 laying down the procedure for implementing Regulation (EEC) No 1408/71 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community

(OJ L 31, 5.2.2008, p. 15)

Corrected by:

► **C1** Corrigendum, OJ L 56, 29.2.2008, p. 65 (101/2008)

**COMMISSION REGULATION (EC) No 101/2008****of 4 February 2008****amending Council Regulation (EEC) No 574/72 laying down the procedure for implementing Regulation (EEC) No 1408/71 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 574/72 of 21 March 1972 laying down the procedure for implementing Regulation (EEC) No 1408/71 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community ⁽¹⁾, and in particular Article 122 thereof,

Whereas:

- (1) Some Member States or their competent authorities have requested amendments to the Annexes to Regulation (EEC) No 574/72.
- (2) The proposed amendments derive from decisions taken by the Member States concerned or their competent authorities designating the authorities which are responsible for ensuring that social security legislation is implemented in accordance with Community law.
- (3) The schemes to be taken into consideration when calculating the average annual costs for benefits in kind, in accordance with Article 94 and Article 95 or Regulation (EEC) No 574/72, are listed in Annex 9 of that Regulation.
- (4) The unanimous opinion of the Administrative Commission on Social Security for Migrant Workers has been obtained,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes 1 to 7, and Annexes 9 and 10 to Regulation (EEC) No 574/72 are amended in accordance with the Annex to this Regulation.

*Article 2*This Regulation shall enter into force on the 20th day following 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.

⁽¹⁾ OJ L 74, 27.3.1972, p. 1. Regulation as last amended by Commission Regulation (EC) No 311/2007 (OJ L 82, 23.3.2007, p. 6).



ANNEX

Annexes 1 to 7 and Annexes 9 and 10 of Regulation (EEC) No 574 are amended as follows:

1. In Annex 1 the Section ‘S. AUSTRIA’ is replaced by the following:

‘S. AUSTRIA

1. Bundesminister für Soziales und Konsumentenschutz (Federal Minister for Social Security and Consumer Protection), Vienna.
2. Bundesminister für Wirtschaft und Arbeit (Federal Minister for Economic Affairs and Labour), Vienna.
3. Bundesminister für Gesundheit, Familie und Jugend (Federal Minister for Health, Family and Youth), Vienna.
4. Special schemes for civil servants: Bundeskanzler (Federal Chancellor), Vienna, or the provincial government concerned.’

2. Annex 2 is amended as follows:

(a) In section ‘R. NETHERLANDS’, point 5 is replaced by the following:

‘5. Family benefits:

The General Child Benefit Act (Algemene Kinderbijslagwet):

(a) where the person entitled to benefits resides in the Netherlands:

The local office of the Social Insurance Institution (Districtskantoor van de Sociale Verzekeringsbank) in whose district he resides;

(b) where the person entitled to benefits resides outside the Netherlands, but his employer resides or is established in the Netherlands:

The local office of the Social Insurance Institution (Districtskantoor van de Sociale Verzekeringsbank) in whose district the employer resides or is established;

(c) other cases:

Sociale Verzekeringsbank, Postbus 1100, 1180 BH Amstelveen.

The Childcare Act (Wet Kinderopvang):

The Tax Office/Benefits Service (Belastingdienst/Toeslagen).’

(b) Section ‘T. POLAND’ is amended as follows:

(i) Points 2(a), (b), (c) and (d) are replaced by the following:

‘(a) for persons who have been recently employed or self-employed, excluding self-employed farmers, and for professional soldiers and officers who have completed periods of service other than mentioned in sub points (c)(i), (c)(ii), (d)(i), (d)(ii), (e)(i) and (e)(ii):

1. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Łódź — for persons who have completed:

(a) exclusively Polish periods of insurance, residing in the territory of Spain, Portugal, Italy, Greece, Cyprus or Malta;

(b) Polish and foreign periods of insurance, including periods completed lately in Spain, Portugal, Italy, Greece, Cyprus or Malta;

2. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Nowy Sącz — for persons who have completed:

(a) exclusively Polish periods of insurance, residing in the territory of Austria, the Czech Republic, Hungary, Slovakia, Slovenia or Switzerland;

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- (b) Polish and foreign periods of insurance, including periods completed lately in Austria, the Czech Republic, Hungary, Slovakia, Slovenia or Switzerland;
3. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Opole — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of Germany;
 - (b) Polish and foreign periods of insurance, including periods completed lately in Germany;
 4. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Szczecin — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of Denmark, Finland, Sweden, Lithuania, Latvia or Estonia;
 - (b) Polish and foreign periods of insurance, including periods completed lately in Denmark, Finland, Sweden, Lithuania, Latvia or Estonia;
 5. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — I Oddział w Warszawie — Centralne Biuro Obsługi Umów Międzynarodowych (I Branch in Warsaw — Central Bureau for International Agreements) — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of Belgium, Bulgaria, France, Ireland, Luxembourg, the Netherlands, Romania or the United Kingdom;
 - (b) Polish and foreign periods of insurance, including periods completed lately in Belgium, Bulgaria, France, Ireland, Luxembourg, the Netherlands, Romania or the United Kingdom;
- (b) for persons who have been recently self employed farmers and who have not completed periods of service mentioned in sub points (c)(i), (c)(ii), (d)(i), (d)(ii), (e)(i), (e)(ii):
1. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Warsaw — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of: Austria, Denmark, Finland or Sweden;
 - (b) Polish and foreign periods of insurance, including periods completed lately in: Austria, Denmark, Finland or Sweden;
 2. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Tomaszów Mazowiecki — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of: Spain, Italy or Portugal;
 - (b) Polish and foreign periods of insurance, including periods completed lately in: Spain, Italy or Portugal;
 3. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Częstochowa — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of: France, Belgium, Luxembourg, the Netherlands or Switzerland;
 - (b) Polish and foreign periods of insurance, including periods completed lately in: France, Belgium, Luxembourg, the Netherlands or Switzerland;

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4. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Nowy Sącz — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of: the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Slovenia, Slovakia, Bulgaria or Romania;
 - (b) Polish and foreign periods of insurance, including periods completed lately in: the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Slovenia, Slovakia, Bulgaria or Romania;
5. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Poznań — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of: the United Kingdom, Ireland, Greece, Malta or Cyprus;
 - (b) Polish and foreign periods of insurance, including periods completed lately in: the United Kingdom, Ireland, Greece, Malta or Cyprus;
6. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Ostrów Wielkopolski — for persons who have completed:
 - (a) exclusively Polish periods of insurance, residing in the territory of Germany;
 - (b) Polish and foreign periods of insurance, including periods completed lately in Germany;
- (c) for professional soldiers, Military Counter-espionage Service officers and Military Intelligence Service officers:
 - (i) in the case of invalidity pension, if the last period has been the period of military service, in the capacity of Military Counter-espionage Service officers and Military Intelligence Service officers;
 - (ii) in the case of old-age pension, if the period of service, mentioned in sub points (c) to (e), amounts in total to at least: 10 years for dismissed from service before 1 January 1983, or 15 years for dismissed from service after 31 December 1982;
 - (iii) in the case of pension for survivor, if the condition of subpoint (c)(i) or (c)(ii) is satisfied:

Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw);
- (d) for Police officers, State Protection Office officers, Internal Security Agency officers, Foreign Intelligence Agency officers (public security services), Central Anticorruption Bureau officers, Border Guard officers, Government Security Bureau officers and National Fire Brigades officers:
 - (i) in the case of invalidity pension, if the last period has been the period of service in one of the listed formations;
 - (ii) in the case of old-age pension, if the period of service, mentioned in sub points (c) to (e), amounts in total to at least: 10 years for dismissed from service before 1 April 1983, or 15 years for dismissed from service after 31 March 1983;
 - (iii) in the case of pension for survivor, if the condition of subpoint (d)(i) or (d)(ii) is satisfied:

Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw);

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(ii) Point 3(b)(ii) is replaced by the following:

‘(ii) disability or death of main wage earner:

- for persons who were employed or self-employed (excluding self-employed farmers) at the time when the risk materialised and for persons who were unemployed graduates referred for training or internship when the risk materialised:

the units of the Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in point 2, subpoint (a),

- for persons who were self-employed farmers at the time when the risk materialised:

the units of the Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego) listed in point 2, subpoint (b),

- for professional soldiers and officers listed in point 2 subpoint (c), if the risk materialises during a period of military service or service in one of the formations mentioned in point 2 subpoint (c):

Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw),

- for officers, mentioned in point 2, subpoint (d), if the risk materialises during a period of service in one of the formations listed in point 2, subpoint (d):

Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw),

- for Prison Guard officers, if the risk materialises during a period of such service:

Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of the Prison Service in Warsaw),

- for judges and prosecutors:

specialised entities of the Ministry of Justice;’

(iii) Point 4(g) is replaced by the following:

‘(g) for pensioners:

- who are entitled to benefits from the social insurance system for employed and self-employed, excluding self-employed farmers:

units of the Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in point 2, subpoint (a),

- who are entitled to benefits from the social insurance system for farmers:

units of the Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego) listed in point 2, subpoint (b),

- who are entitled to benefits from the pension protection system for professional soldiers or from pension provision system for officers mentioned in point 2 subpoint (c):

Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw),

- who are entitled to benefits from the pension protection system for officers, mentioned in point 2, subpoint (d):

Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw),

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— who are entitled to benefits from the pension protection system for Prison Guard officers:

Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of the Prison Service in Warsaw),

— who are former judges and prosecutors:

specialised entities of the Ministry of Justice.’

3. Annex 3 is amended as follows:

(a) In section ‘R. NETHERLANDS’, point 5 is replaced by the following:

‘5. Family benefits

(a) The General Child Benefit Act (Algemene Kinderbijslagwet):

The local office of the Social Insurance Institution (Districtskantoor van de Sociale Verzekeringsbank) in whose district the member of the family reside;

(b) The Childcare Act (Wet kinderopvang):

The Tax Office/Benefits Service (Belastingdienst/Toeslagen).’

(b) Section ‘T. POLAND’ is amended as follows:

(i) Point 2 is replaced by the following:

‘2. Invalidity, old-age and death (pensions)

(a) for persons who have been recently employed or self-employed excluding self-employed farmers and for professional soldiers and officers who have completed periods of service other than mentioned in subpoints (c), (d) and (e):

1. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Łódź — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in Spain, Portugal, Italy, Greece, Cyprus or Malta;

2. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Nowy Sącz — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in: Austria, the Czech Republic, Hungary, Slovakia, Slovenia or Switzerland;

3. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Opole — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in Germany;

4. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Szczecin — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in Denmark, Finland, Sweden, Lithuania, Latvia or Estonia;

5. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — I Oddział w Warszawie — Centralne Biuro Obsługi Umów Międzynarodowych (I Branch in Warsaw — Central Bureau for International Agreements) — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in Belgium, Bulgaria, France, Ireland, Luxembourg, the Netherlands, Romania or the United Kingdom;

(b) for persons who have been recently self-employed farmers and who have not been professional soldiers or officers mentioned in subpoints (c), (d), (e):

1. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Warsaw — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in: Austria, Denmark, Finland or Sweden;

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2. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Tomaszów Mazowiecki — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in: Spain, Italy or Portugal;
 3. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Częstochowa — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in: France, Belgium, Luxemburg, the Netherlands or Switzerland;
 4. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Nowy Sącz — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in: the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Slovenia, Slovakia, Bulgaria or Romania;
 5. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Poznań — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in: the United Kingdom, Ireland, Greece, Malta or Cyprus;
 6. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) — Regional Branch in Ostrów Wielkopolski — for persons who have completed Polish and foreign periods of insurance, including periods completed lately in Germany;
- (c) for professional soldiers, Military Counter-espionage Service officers and Military Intelligence Service officers in the case of Polish periods of service and foreign periods of insurance:
- Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw), if it is the competent institution mentioned in Annex 2(2)(c);
- (d) for Police officers, State Protection Office officers, Internal Security Agency officers, Foreign Intelligence Agency officers (public security services), Central Anticorruption Bureau officers, Border Guard officers, Government Security Bureau officers and National Fire Brigades officers, in the case of Polish periods of service and foreign periods of insurance:
- Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw), if it is the competent institution mentioned in Annex 2 point 2 subpoint (d);
- (e) for Prison Guard officers in the case of Polish periods of service and foreign periods of insurance:
- Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of Prison Service in Warsaw) if it is the competent institution mentioned in Annex 2(2)(e);
- (f) for judges and prosecutors:
- specialised entities of the Ministry of Justice;
- (g) for persons who have completed exclusively foreign periods of insurance:
1. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Łódź — for persons who have completed foreign periods of insurance, including periods completed lately in Spain, Portugal, Italy, Greece, Cyprus or Malta;

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2. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Nowy Sącz — for persons who have completed foreign periods of insurance, including periods completed lately in Austria, the Czech Republic, Hungary, Slovakia or Slovenia;
 3. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Opole — for persons who have completed foreign periods of insurance, including periods completed lately in Germany;
 4. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — Branch Office in Szczecin — for persons who have completed foreign periods of insurance, including periods completed lately in Denmark, Finland, Sweden, Lithuania, Latvia or Estonia;
 5. Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) — I Oddział w Warszawie — Centralne Biuro Obsługi Umów Międzynarodowych (I Branch in Warsaw — Central Bureau for International Agreements) — for persons who have completed foreign periods of insurance, including periods completed lately in Belgium, Bulgaria, France, Ireland, Luxembourg, the Netherlands, Romania or the United Kingdom.’
- (ii) Point 3(b) is replaced by the following:
- ‘(b) cash benefits:
- (i) in case of sickness:
 - field offices of Zakład Ubezpieczeń Społecznych (Social Insurance Institution — ZUS) with territorial jurisdiction over the place of residence or stay,
 - regional branches of Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund — KRUS) with territorial jurisdiction over the place of residence or stay;
 - (ii) disability or death of main wage earner:
 - for persons who have been recently employed or self-employed (excluding self-employed farmers):
 - units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in point 2(a),
 - for persons who have been recently self-employed farmers:
 - units of Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego) listed in point 2(b),
 - for professional soldiers and officers listed in point 2 subpoint (c), in the case of Polish periods of military service, if the last period has been the period of military service or service in one of the formations mentioned in point 2 subpoint (c) and foreign periods of insurance:
 - Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw), if it is the competent institution mentioned in Annex 2(3)(b)(ii) third indent,
 - for officers, mentioned in point 2(d), in the case of Polish periods of service, if the last period has been the period of service in one of the formations listed in point 2(d) and foreign periods of insurance:
 - Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw), if it is the competent institution mentioned in Annex 2(3)(b)(ii) fourth indent,

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- for Prison Guard officers, in the case of Polish periods of service, if the last period has been the period of mentioned service and foreign periods of insurance:

Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of Prison Service in Warsaw), if it is the competent institution mentioned in Annex 2(3)(b)(ii) fifth indent,

- for judges and prosecutors:

specialised entities of the Ministry of Justice,

- for persons who have completed exclusively foreign periods of insurance:

units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in point 2(g).’

- (iii) Point 4(g) is replaced by the following:

‘(g) for pensioners:

- who are entitled to benefits from social insurance system for employed and self-employed, excluding self-employed farmers:

units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in point 2(a),

- who are entitled to benefits from social insurance system for farmers:

units of Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego) listed in point 2(b);

- who are entitled to benefits from the pension protection system for professional soldiers or from pension provision system for officers mentioned in point 2 subpoint (c):

Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw),

- who are entitled to benefits from pension protection system for officers, mentioned in point 2(d):

Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw),

- who are entitled to benefits from pension protection system for Prison Guard officers:

Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of Prison Service in Warsaw),

- who are entitled to benefits from pension protection system for judges and prosecutors:

specialised entities within the Ministry of Justice,

- for persons who are receiving exclusively foreign pensions:

units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in point 2(g).’

4. Annex 4 is amended as follows:

In section ‘S. AUSTRIA’, point 3 is replaced by the following:

‘3. Family benefits

- (a) Family benefits with the exception of child care allowance (Kinderbetreuungsgeld):

Bundesministerium für Gesundheit, Familie und Jugend (Federal Ministry for Health, Family and Youth), Vienna;

- (b) Childcare allowance (Kinderbetreuungsgeld):

Niederösterreichische Gebietskrankenkasse (Lower Austria Health Insurance Fund) — competent centre for childcare allowance.’

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5. Annex 5 is amended as follows:

- **C1** (a) Section ‘14. BELGIUM — LUXEMBOURG’ is replaced by the following:

‘14. BELGIUM — LUXEMBOURG ◀

- (a) ...
- (b) ...
- (c) The Agreement of 28 January 1961 on the recovery of social security contributions.
- (d) ...
- (e) The Agreement of 16 April 1976 on the waiving of reimbursement of the costs of administrative checks and medical examinations, adopted pursuant to Article 105(2) of the implementing Regulation.
- (f) ...’

- (b) Section ‘48. BULGARIA — SLOVAKIA’ is replaced by the following:

‘48. BULGARIA — SLOVAKIA

None.’

- (c) Section ‘89. DENMARK — NETHERLANDS’ is replaced by the following:

‘89. DENMARK — NETHERLANDS

- (a) Agreement of 12 December 2006 on the reimbursement of costs of benefits in kind pursuant to Regulations Nos 1408/71 and 574/72.
- (b) The exchange of letters of 30 March and 25 April 1979 regarding Article 70(3) of the Regulation and Article 105(2) of the implementing Regulation (waiver of reimbursement of costs of benefits paid pursuant to Article 69 of the Regulation and of costs of administrative checks and medical examinations).’

- (d) Section ‘113. GERMANY — POLAND’ is replaced by the following:

‘113. GERMANY — POLAND

- (a) Agreement of 11 January 1977 on the implementation of the Convention of 9 October 1975 on old-age pensions and benefits for accidents at work.
- (b) ...
- (c) Article 26 of the Agreement of 24 October 1996 on waiving cost settlements of medical check-ups, observation and travel expenses of doctors and insured persons for the purpose of cash benefits in case of sickness and maternity.’

6. Annex 6 is amended as follows:

- (a) Section ‘B. BULGARIA’ is replaced by the following:

‘B. BULGARIA

- 1. dealings with Belgium, the Czech Republic, Denmark, Estonia, Greece, Spain, France, Ireland, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland, Sweden and the United Kingdom: direct payment;
- 2. dealings with Germany: payment through liaison bodies.’

- (b) Section ‘T. POLAND’ is replaced by the following:

‘T. POLAND

Direct payment.’

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7. Annex 7 is amended as follows:

Section ‘B. BULGARIA’ is replaced by the following:

‘B. BULGARIA

Българска Народна Банка (Bulgarian National Bank), София.’

8. Annex 9 is amended as follows:

Section ‘B. BULGARIA’ is replaced by the following:

‘B. BULGARIA

The average annual cost of benefits in kind shall be calculated by taking into consideration the benefits in kind provided in accordance with the Law on Health Insurance, the Law on Health and the Law on Integration of People with Disabilities.’

9. Annex 10 is amended as follows:

(a) Section ‘B. BULGARIA’ is replaced by the following:

‘B. BULGARIA

1. For the purposes of applying Articles 14c, 14d(3) and (17) of the Regulation:

— Национална агенция за приходите (National Revenue Agency), София.

2. For the purposes of applying Article 6(1) of the implementing Regulation:

— Национална агенция за приходите (National Revenue Agency), София.

3. For the purposes of applying:

(a) Articles 8 and 38(1) of the implementing Regulation:

— Министерство на здравеопазването (Ministry of Health), София,

— Национална здравноосигурителна каса (National Health Insurance Fund), София,

— Национален осигурителен институт (National Social Security Institute), София,

(b) Articles 10b, 11(1), 11a(1), 12a, 13(3), 14(1), (2) and (3) and Article 109 of the implementing Regulation:

— Национална агенция за приходите (National Revenue Agency), София.

4. For the purposes of applying Articles 70(1), 80(2), 81, 82(2) and 110 of the implementing Regulation:

— Национален осигурителен институт (National Social Security Institute), София.

5. For the purposes of applying Article 86(2) of the implementing Regulation:

— Агенция за социално подпомагане (Social Assistance Agency), София.

6. For the purposes of applying Articles 102(2) and 113(2) of the implementing Regulation:

— Министерство на здравеопазването (Ministry of Health), София,

— Национална здравноосигурителна каса (National Health Insurance Fund), София.’

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(b) In section ‘E. GERMANY’, point 2 is replaced by the following:

‘2. For the purposes of applying:

- Articles 14(1)(a), 14b(1) of the Regulation and, in the case of agreements pursuant to Article 17 of the Regulation, in conjunction with Article 11 of the implementing Regulation,
- Articles 14a(1)(a) and 14b(2) and, in the case of agreements pursuant to Article 17 of the Regulation, in conjunction with Article 11a of the implementing Regulation,
- Articles 14(2), 14(3), 14a(2) to (4), and 14c(a) and, in the case of agreements pursuant to Article 17 of the Regulation, in conjunction with Article 12a of the implementing Regulation:
 - (i) persons insured with sickness insurance:
 - the institution with which they are insured, and also the customs authorities with regard to controls;
 - (ii) persons not insured with sickness insurance and not covered by a professional association pension scheme:
 - the competent pension insurance institution, and also the customs authorities with regard to controls;
 - (iii) persons not insured with sickness insurance but covered by a professional association pension scheme:
 - Arbeitsgemeinschaft Berufsständischer Versorgungseinrichtungen (Consortium of Professional Association Pension Schemes), Köln, and also the customs authorities with regard to controls.’

(c) In section ‘S. AUSTRIA’, point 1 is replaced by the following:

‘1. For the application of Article 14(1)(b), Article 14a(1)(b) and Article 17 of the Regulation:

Bundesminister für Soziales und Konsumentenschutz (Federal Minister for Social Security and Consumer Protection) in agreement with Bundesminister für Gesundheit, Familie und Jugend (Federal Minister for Health, Family and Youth) in agreement with the respective public administration with regard to special schemes for civil servants and in agreement with the respective pension institution with regard to pension schemes of the liberal profession associations (Kammern der Freien Berufe).’

(d) Section ‘T. POLAND’ is amended as follows:

(i) Point 5 is replaced by the following:

‘5. For the purposes of applying Article 38(1) of the implementing Regulation:

- (a) for persons who have been recently employed or self-employed with the exception of self-employed farmers and for professional soldiers and officers who have completed periods of service other than mentioned in Annex 2(2)(c) (i), (c)(ii), (d)(i), (d)(ii), (e)(i), (e)(ii):
 - units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in Annex 3(2)(a);
- (b) for persons who have been recently self-employed farmers and who have not completed periods of service mentioned in Annex 2(2)(c)(i), (c)(ii), (d)(i), (d)(ii), (e)(i), (e)(ii):
 - units of Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego) listed in Annex 3(2)(b);
- (c) for professional soldiers, Military Counter-espionage Service officers and Military Intelligence Service officers:
 - Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw), if it is the competent institution mentioned in Annex 2(2)(c);
- (d) for Police officers, State Protection Office officers, Internal Security Agency officers, Foreign Intelligence Agency

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officers (public security services), Central Anti-corruption Bureau officers, Border Guard officers, Government Security Bureau officers and National Fire Brigades officers:

Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw), if it is the competent institution mentioned in Annex 2(2)(d);

(e) for Prison Guard officers:

Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of Prison Service in Warsaw), if it is the competent institution mentioned in Annex 2(2)(e);

(f) for judges and prosecutors:

specialised entities of the Ministry of Justice;

(g) for persons who have completed exclusively foreign periods of insurance:

units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in Annex 3(2)(g).'

(ii) Point 6 is replaced by the following:

'6. For the purposes of applying Article 70(1) of the implementing Regulation:

Long-term benefits:

(i) for persons who have been recently employed or self-employed excluding self-employed farmers and for professional soldiers and officers who have completed periods of service other than mentioned in Annex 2(2)(c)(i), (c)(ii), (d)(i), (d)(ii), (e)(i), (e)(ii):

units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in Annex 3(2)(a);

(ii) for persons who have been recently self-employed farmers and who have not completed periods of service mentioned in Annex 2(2)(c)(i), (c)(ii), (d)(i), (d)(ii), (e)(i), (e)(ii):

units of Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego) listed in Annex 3(2)(b);

(iii) for professional soldiers, Military Counter-espionage Service officers and Military Intelligence Service officers:

Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw), if it is the competent institution mentioned in Annex 2(2)(c);

(iv) officers mentioned in point 5(d):

Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw), if it is the competent institution mentioned in Annex 2(2)(d);

(v) for Prison Guard officers:

Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of Prison Service in Warsaw), if it is the competent institution mentioned in Annex 2(2)(e);

(vi) for judges and prosecutors:

specialised entities of the Ministry of Justice;

(vii) for persons who have completed exclusively foreign periods of insurance:

units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in Annex 3(2)(g).'

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(iii) Point 10 is replaced by the following:

‘10. For the purposes of applying Article 91(2) of the implementing Regulation:

(a) for the purposes of applying Article 77 of the Regulation:

Regional centre of social policy competent in respect of the place of residence or stay for person entitled to benefit;

(b) for the purposes of applying Article 78 of the Regulation:

(i) for persons who have been recently employed or self-employed with the exception of self-employed farmers and for professional soldiers and officers who have completed periods of service other than mentioned in Annex 2(2)(c)(i), (c)(ii), (d)(i), (d)(ii), (e)(i), (e)(ii):

units of Social Insurance Institution (Zakład Ubezpieczeń Społecznych) listed in Annex 3(2)(a);

(ii) for persons who have been recently self-employed farmers and who have not completed periods of service mentioned in Annex 2(2)(c)(i), (c)(ii), (d)(i), (d)(ii), (e)(i), (e)(ii):

units of Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego) listed in Annex 3(2)(b);

(iii) for professional soldiers, Military Counter-espionage Service officers and Military Intelligence Service officers:

Wojskowe Biuro Emerytalne w Warszawie (Military Pension Office in Warsaw), if it is the competent institution mentioned in Annex 2(2)(c);

(iv) for officers mentioned in point 5(d):

Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji w Warszawie (Pension Office of the Ministry of Internal Affairs and Administration in Warsaw), if it is the competent institution mentioned in Annex 2(2)(d);

(v) for Prison Guard officers:

Biuro Emerytalne Służby Więziennej w Warszawie (Pension Office of Prison Service in Warsaw), if it is the competent institution mentioned in Annex 2(2)(e);

(vi) for former judges and prosecutors:

specialised entities of the Ministry of Justice.’