Commission Regulation (EU) No 361/2014 of 9 April 2014 laying down detailed rules for the application of Regulation (EC) No 1073/2009 as regards documents for the international carriage of passengers by coach and bus and repealing Commission Regulation (EC) No 2121/98 (Text with EEA relevance)

COMMISSION REGULATION (EU) No 361/2014

of 9 April 2014

laying down detailed rules for the application of Regulation (EC) No 1073/2009 as regards documents for the international carriage of passengers by coach and bus and repealing Commission Regulation (EC) No 2121/98

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No $561/2006^{(1)}$, and in particular Article 5(3) and (5), Article 6(4), Article 7(2), Article 12(5) and Article 28(3) thereof,

Whereas:

- (1) Article 5 of Regulation (EC) No 1073/2009 provides that regular services and certain special regular services are to be subject to authorisation;
- Article 12(1) of that Regulation states that the occasional services defined in Article 2(4) are to be carried out under cover of a control document;
- (3) Article 5(5) of that Regulation lays down that the own-account transport operations defined in Article 2(5) are to be subject to a system of certificates;
- (4) Rules governing the use of the control documents referred to in Article 12 of that Regulation and the means of communicating to the Member States concerned the names of the carriers performing the occasional services and the connection points on route need to be established;
- (5) It is necessary to standardise, for reasons of simplicity, the journey form for international occasional services and for cabotage operations in the form of occasional services;
- (6) The journey form used as a control document in the framework of cabotage operations in the form of special regular services should be filled out in the form of a monthly statement;
- (7) It is necessary to standardise the forms for the communication by the Member States to the Commission of the statistical information related to the number of authorisations for regular services as well as cabotage operations;

- (8) For reasons of transparency and simplicity, all the model documents adopted in Regulation (EC) No 2121/98 of 2 October 1998 laying down detailed rules for the application of Council Regulations (EEC) No 684/92 and (EC) No 12/98 as regards documents for the carriage of passengers by coach and bus⁽²⁾ should be adapted to Regulation (EC) No 1073/2009 applicable to international coach and bus services;
- (9) Regulation (EC) No 2121/98 should therefore be repealed;
- (10) Member States need time to have the new documents printed and distributed. Therefore in the meantime carriers should be able to continue to use the documents provided for in Regulation (EC) No 2121/98, which should specify that they take account of the provisions of Regulation (EC) No 1073/2009;
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Road Transport.

HAS ADOPTED THIS REGULATION:

SECTION I

CONTROL DOCUMENT

Article 1

1 The control document (journey form) for the occasional services defined in Article 2(4) of Regulation (EC) No 1073/2009 shall conform to the model in Annex I to this Regulation.

2 The journey forms shall be in books of 25 forms, in duplicate, and detachable. Each book shall bear a number. The forms shall also be numbered from 1 to 25. The cover of the book shall conform to the model in Annex II. Member States shall take all necessary measures to adapt these requirements to computerised processing of journey forms.

Article 2

1 The book referred to in Article 1 shall be made out in the name of the carrier and it shall not be transferable.

2 The journey form shall be filled out legibly in indelible letters, in duplicate, either by the carrier or by the driver for each journey prior to departure. It shall be valid for the entire journey.

3 The top copy of the detached journey form shall be kept on the vehicle during the whole of the journey to which it refers. A copy shall be kept at the company's base.

4 The carrier shall be responsible for keeping the journey forms.

Article 3

In the case of an international occasional service provided by a group of carriers acting on behalf of the same contractor, and which may include the travellers catching a connection en route with a different carrier of the same group, the original of the journey form shall be kept on the vehicle carrying out the service. A copy of the journey form shall be kept at the base of each carrier.

Article 4

1 Copies of the journey forms used as control documents for cabotage operations in the form of occasional services pursuant to Article 15(b) of Regulation (EC) No 1073/2009 shall be returned by the carrier to the competent authority or agency in the Member State of establishment in accordance with procedures to be laid down by that authority or agency.

2 In the case of cabotage operations in the form of special regular services pursuant to Article 15(a) of Regulation (EC) No 1073/2009, the journey form in Annex I to this Regulation shall be completed in the form of a monthly statement and returned by the carrier to the competent authority or agency in the Member State of establishment in accordance with procedures to be laid down by that authority or agency.

Article 5

The journey form shall enable the holder, in the course of an international occasional service, to carry out local excursions in a Member State other than that in which the carrier is established, in accordance with the conditions laid down in the second subparagraph of Article 13 of Regulation (EC) No 1073/2009. The local excursions shall be entered on the journey forms before the departure of the vehicle on the excursion concerned. The original of the journey form shall be kept on board the vehicle for the duration of the local excursion.

Article 6

The control document shall be presented at the request of any authorised inspecting officer.

SECTION II

AUTHORISATIONS

Article 7

1 Applications for authorisation of regular services and special regular services subject to authorisation shall conform to the model in Annex III.

- 2 Applications for authorisation shall contain the following information:
 - a the timetable;
 - b fare scales;
 - c a certified true copy of the Community licence for the international carriage of passengers by coach and bus for hire or reward provided for in Article 4 of Regulation (EC) No 1073/2009;
 - d information concerning the type and volume of the service which the applicant plans to provide in the case of an application to create a service, or which has been provided in the case of an application for renewal of an authorisation;
 - e a map on an appropriate scale on which are marked the route and stopping points where passengers are to be taken up or set down;
 - f a driving schedule to permit verification of compliance with the Union legislation on driving time and rest periods.

3 Applicants shall provide any further information which they consider relevant or which is requested by the issuing authority in support of the application.

Article 8

1 Authorisations shall conform to the model in Annex IV.

2 Each vehicle carrying out a service subject to authorisation shall have on board an authorisation or a copy certified by the issuing authority.

3 Authorisations shall be valid for a maximum of five years.

SECTION III

CERTIFICATES

Article 9

1 Certificates for the own-account transport operations defined in Article 2(5) of Regulation (EC) No 1073/2009 shall conform to the model in Annex V to this Regulation.

2 Undertakings requesting a certificate shall provide the issuing authority with evidence or an assurance that the conditions laid down in Article 2(5) of Regulation (EC) No 1073/2009 have been met.

3 Each vehicle carrying out a service subject to a system of certificates shall carry on board for the duration of the journey a certificate or its certified true copy, which shall be presented at the request of any authorised inspecting officer.

4 Certificates shall be valid for a maximum of five years.

SECTION IV

COMMUNICATION OF STATISTICAL DATA

Article 10

The data on cabotage transport operations referred to in Article 28(2) of Regulation (EC) No 1073/2009 shall be communicated in the form of a table in accordance with the model in Annex VI to this Regulation.

SECTION V

TRANSITIONAL AND FINAL PROVISIONS

Article 11

1 Member States may authorise the use of existing stocks of the journey forms, applications for authorisation, authorisations and certificates drawn up in conformity with Regulation (EC) No 2121/98 until 31 December 2015.

2 The other Member States shall accept the journey forms and the applications for authorisation on their territory until 31 December 2015.

3 The authorisations and certificates drawn up in conformity with Regulation (EC) No 2121/98 and issued before 31 December 2015 will remain valid until the date of their expiry.

Article 12

Regulation (EC) No 2121/98 is repealed.

Article 13

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.

[^{X1}ANNEX I]

Editorial Information

X1 Substituted by Corrigendum to Commission Regulation (EU) No 361/2014 of 9 April 2014 laying down detailed rules for the application of Regulation (EC) No 1073/2009 as regards documents for the international carriage of passengers by coach and bus and repealing Commission Regulation (EC) No 2121/98 (Official Journal of the European Union L 107 of 10 April 2014).

JOURNEY FORM No of Book No

(Colour Pantone 358 (light green), or as close as possible to this colour, format DIN A4 uncoated paper) INTERNATIONAL OCCASIONAL SERVICES and CABOTAGE OPERATIONS IN THE FORM OF OCCASIONAL SERVICES

(Each item, if necessary, can be supplemented on a separate sheet)

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	Registrat	ion nur	nber of the c	oach			Place, date and s		of the carrier	
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			tor or group	of carriers						
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5	Tyj	pe of se	ervice				orm of occasional serv form of special regula		— monthly st	atement
				Mon	th	-	Year			
6							: 			
	Journey	mation		Route/Daily		-				
			passer	nger pick-u		t-down points	number of		-	Planned km
	Dates		fr	rom		to	passengers		mpty with an X)	
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7										
	Connection carrier in the			nother		iber of engers set	Final destination of passengers set down		Carrier pick passengers	ing up the
8					dow	n				
						Local ex	cursions			
	Date	Pla	anned km	Pl	lace of	departure	Place of excu	rsion	No	of passengers
9										
						Unforesee	en changes			
10										

ANNEX II

Cover page

(Format DIN A4 uncoated paper 100 g/m2 or more)

To be worded in the official language(s) or one of the official languages of the carrier's Member State of establishment

ISSUING STATE

International distinguishing sign (1)

Competent authority

.....

BOOK No....

of journey forms:

(a) for international occasional services by coach and bus between Member States, issued on the basis of

(Second page)

To be worded in the official language(s) or one of the official languages of the carrier's Member State of establishment

IMPORTANT NOTICE

A. GENERAL PROVISIONS

- Article 12(1), the second paragraph of Article 5(3) and Article 17(1) of Regulation (EC) No 1073/2009 state that
 occasional services shall be carried out under cover of a control document (journey form detached from the book of
 journey forms issued to a carrier).
- Article 2(4) of Regulation (EC) No 1073/2009 defines occasional services as services 'which do not fall within the definition of regular services, including special regular services, and the main characteristic of which is the carriage of groups of passengers constituted on the initiative of a customer or the carrier himself.

Regular services are defined in Article 2(2) of Regulation (EC) No 1073/2009 as 'services which provide for the carriage of passengers at specified intervals along specified routes, passengers being picked up and set down at predetermined stopping points.' Regular services are open to all, subject, where appropriate, to compulsory reservation.

The regular nature of the service is not affected by any adjustment to the service operating conditions.

Services, by whomsoever organised, which provide for the carriage of specified categories of passengers to the exclusion of other passengers, are deemed to be regular services. Such services are called 'special regular services' and include:

- (a) the carriage of workers between home and work,
- (b) the carriage of school pupils and students to and from the educational institution. The fact that a special service may be varied according to the needs of users does not affect its classification as a regular service.
- 3. The journey form is valid for the entire journey.
- 4. The Community licence and the journey form entitle the holder to carry out:
 - (i) international occasional services by coach and bus between two or more Member States;

.....

(Third page)

B. PROVISIONS SPECIFIC TO INTERNATIONAL OCCASIONAL SERVICES

- The second subparagraph of Article 5(3) of Regulation (EC) No 1073/2009 states that the organisation of parallel or temporary services comparable to existing regular services and serving the same public as the latter shall be subject to authorisation.
- 2. Carriers may carry out local excursions in a Member State other than that in which they are established within the framework of an international occasional service. Such services are intended for non-resident passengers previously transported by the same carrier in the framework of an international occasional service. They are transported in the same vehicle or another vehicle belonging to the same carrier or group of carriers.
- In the case of local excursions, the journey form is completed before the departure of the vehicle on the excursion in question.
- 4. In the case of an international occasional service operated by a group of carriers acting on behalf of the same customer and possibly involving the passengers catching a connection en route with a different carrier of the same group, the original of the journey form is kept in the vehicle carrying out the service. A copy of the journey form is kept at the base of each carrier involved.
 - C. PROVISIONS SPECIFIC TO CABOTAGE OPERATIONS IN THE FORM OF OCCASIONAL SERVICES
- 1. Cabotage operations in the form of occasional services shall be subject, save as otherwise provided in Union legislation, to the laws, regulations and administrative measures in force in the host Member State with regard to the following:
 - (i) the conditions governing the transport contract;
 - (ii) the weights and dimensions of the road vehicles;
 - (iii) the requirements relating to the carriage of certain categories of passenger, namely schoolchildren, children and persons with reduced mobility;
 - (iv) the driving time and rest periods;
 - (v) the value added tax (VAT) on the transport services. In this area, Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (¹), in particular Article 48 read in conjunction with Articles 193 and 194 shall apply to the services referred in Article 1 of Regulation (EC) No 1073/2009.
- The technical standards for construction and equipment which the vehicles used to carry out the cabotage transport operations must meet are those laid down for vehicles put into circulation in international transport.

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[^{X1}ANNEX III

Cover page(Format DIN A4 uncoated paper)

To be worded in the official language(s) or one of the official languages of the carrier's Member State of establishment **APPLICATION**⁽³⁾:

TO START A REGULAR SERVICE

TO START A SPECIAL REGULAR SERVICE⁽⁴⁾

TO RENEW AN AUTHORISATION FOR A SERVICE⁽⁵⁾

TO ALTER THE CONDITIONS OF AN AUTHORISED SERVICE⁽⁵⁾ carried out by coach and bus between Member States in accordance with Regulation (EC) No 1073/2009

to: ...

(*Competent authority*)

- 1. Name and first name or trade name and address, telephone, fax and/or e-mail of the applicant and, where appropriate, of the managing carrier in the case of an association (pool):
- . . .
- . . .

2. Service(s) carried out⁽³⁾

5	as a member of an association (pool) □	as a subcontractor

3. Names and addresses of the

carrier, associated carrier(s), or subcontractor(s)⁽⁶⁾⁽⁷⁾

- 3.1tel. ...
- 32tel.
- 3.3tel. ...
- 3.4tel. ...

(Second page of the application for authorisation or for renewal of authorisation)

- 4. In the case of a special regular service
- 4.1 Category of passengers: ...
- 5. Duration of authorisation requested or date on which the service ends:
- . . .

6.	Principal route of ser	vice (underline passenger	pick-up points):
•••			
7.	Period of operation:		
•••			
••••			
8.	Frequency (daily, we	ekly, etc.):	
9.	Fares: Annex attac	ched	
10.	Enclose a driving so legislation on driving		ation of compliance with the Union
11.	Number of authorisat	ions or of copies of author	risations requested ⁽⁸⁾ :
12.	Any additional inform	nation:	
13.			
		(Place and date)	(Signature of applicant)

(Third page of the application for authorisation or for renewal of authorisation) **IMPORTANT NOTICE**

- 1. The following is attached to the application, as appropriate:
- (a) the timetable;
- (b) fare scales;
- (c) a certified true copy of the Community licence for the international carriage of passengers by road for hire or reward provided for in Article 4 of Regulation (EC) No 1073/2009;
- (d) information concerning the type and volume of the service that the applicant plans to provide in the case of a new service, or that has been provided in the case of renewal of an authorisation;

- (e) a map on an appropriate scale on which are marked the route and the stopping points at which passengers are to be taken up or set down;
- (f) a driving schedule to permit verification of compliance with the Union legislation on driving and rest periods.
- 2. Applicants shall provide any additional information in support of their application which they consider relevant or which is requested by the issuing authority.
- 3. In accordance with Article 5 of Regulation (EC) No 1073/2009 the following services are subject to authorisation:
- (a) regular services, services which provide for the carriage of passengers at specified intervals along specified routes, passengers being picked up and set down at predetermined stopping points. Regular services shall be open to all, subject, where appropriate, to compulsory reservation. The regular nature of the service shall not be affected by any adjustment to the service operating conditions;
- (b) special regular services not covered by a contract between the organiser and the carrier. Services, by whomsoever organised, which provide for the carriage of specified categories of passengers to the exclusion of other passengers shall be deemed to be regular services. Such services are called 'special regular services' and include:
 - (i) the carriage of workers between home and work;
 - (ii) the carriage of school pupils and students to and from the educational institution.

The fact that a special service may be varied according to the needs of users shall not affect its classification as a special regular service.

- 4. The application shall be made to the competent authority of the Member State from which the service departs, namely one of the service termini.
- 5. The maximum period of validity of the authorisation is five years.]

ANNEX IV

(First page of the authorisation)

(Colour Pantone 182 (pink), or as close as possible to this colour, format DIN A4 uncoated paper 100 g/m2 or more)

To be worded in the official language(s) or one of the official languages of the carrier's Member State of establishment

ISSUING STATE

International distinguishing sign (1)

Competent authority

.....

ATTHOD IS ATION NA

(Second page of authorisation No)

1.	Rout	e:
	(a)	Place of departure of service:
	(b)	Place of destination of service:
	(c)	Principal itinerary, with passenger pick-up and set-down points underlined:
2	Devia	la characteria
2.		ds of operation:
3.	Frequ	iency:
	T:	
4.	Ime	table:
5.	Spec	ial regular service:
	_	Category of passengers:
2	Orle	
6.	Othe	r conditions or special points (e.g. authorised cabotage operations (¹)):

(Stamp and/or signature of authority issuing the authorisation)

^{(&}lt;sup>1</sup>) As agreed by the host Member State and communicated to the authorising authority, within the time period defined in Article 8.2 of Regulation (EC) No 1073/2009.

(Third page of the authorisation)

To be worded in the official language(s) or one of the official languages of the carrier's Member State of establishment

IMPORTANT NOTICE

- This authorisation is valid for the entire journey. It may only be used by a party or parties whose name is indicated thereon.
- The authorisation or a true copy certified by the issuing authority is kept in the vehicle for the duration of the journey and is presented to enforcement officials on request.
- 3. A true certified copy of the Community licence is kept on board the vehicle.

ANNEX V

(First page of the certificate)

(Colour Pantone 100 (yellow), or as close as possible to this colour, format DIN A4 uncoated paper 100 g/m² or more)

To be worded in the official language(s) or one of the official languages of the carrier's Member State of establishment

ISSUING STATE

International distinguishing sign (1)

Competent authority

CERTIFICATE

issued for own-account transport operations by coach and bus between Member States on the basis of Regulation (EC) No 1073/2009

(Part for the person or entity carrying out the own-account transport operations)

The undersignedresponsible for the undertaking, non-profit-making body or other (describe)

(Surname and first name or official name, full address)

certifies that:

the transport service provided is non-profit-making and non-commercial

transport is only an ancillary activity for the person or entity

- the coach or bus registration No is the property of the person or entity or has been obtained by them on
 deferred terms or has been the subject of a long-term leasing contract.
- the coach or bus will be driven by a member of staff of the undersigned person or entity or by the undersigned in person
 or by personnel employed by, or put at the disposal of, the undertaking under a contractual obligation.

(Signature of the person or representative of the entity)

(Part for the competent authority)

This constitutes a certificate within the meaning of Article 5(5) of Regulation (EC) No 1073/2009.

(Period of validity)

(Place and date of issue)

(Signature and stamp of the competent authority)

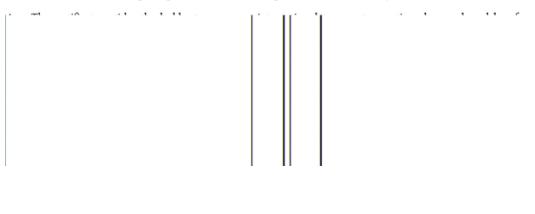
^{(&}lt;sup>1</sup>) Austria (A), Belgium (B), Bulgaria (BG), Croatia (HR), Cyprus (CY), Czech Republic (CZ), Denmark (DK), Estonia (EST), Finland (FIN), France (F), Germany (D), Greece (GR), Ireland (IRL), Italy (I), Latvia (LV), Lithuania (LT), Luxembourg (L), Hungary (H), Malta (M), Netherlands (NL), Poland (PL), Portugal (P), Romania (RO), Slovakia (SK), Slovenia (SLO), Spain (E), Sweden (S), United Kingdom (UK).

(Second page of the certificate)

To be worded in the official language(s) or one of the official languages of the carrier's Member State of establishment

GENERAL PROVISIONS

- 1. Article 2(5) of Regulation (EC) No 1073/2009 states that 'own-account transport operations means operations carried out for non-commercial and non-profit-making purposes by a natural or legal person, whereby:
 - the transport activity is only an ancillary activity for that natural or legal person, and
 - the vehicles used are the property of that natural or legal person or have been obtained by that person on deferred terms or have been the subject of a long-term leasing contract and are driven by a member of the staff of the natural or legal person or by the natural person himself or by personnel employed by, or put at the disposal of, the undertaking under a contractual obligation'.
- Own-account carriers are permitted, under Article 3(2) of Regulation (EC) No 1073/2009, to carry out this type of transport operation without discrimination on grounds of nationality or place of establishment provided that they:
 - are authorised in the Member State of establishment to undertake carriage by coach and bus in accordance
 with the market-access conditions laid down in national legislation,
 - meet legal requirements on road safety concerning drivers and vehicles, as laid down, in relevant Union legislation.
- 3. The own-account transport operations referred to in point 1 are subject to a system of certificates.



ANNEX VI

MODEL COMMUNICATION

(Referred to in Article 28(2) of Regulation (EC) No 1073/2009 of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006)

Number of authorisations issued for cabotage transport operations in the form of regular services carried out in

..... (2-year period)

Country where the operator is established	Number of authorisations issued
В	
BG	
CZ	
DK	
D	
EST	
GR	
E	
F	
IRL	
HR	
I	
CY	
LV	
LT	
L	
Н	
М	
NL	
А	
PL	
Р	
RO	
SLO	
SK	
FIN	
S	
UK	
Total	

in (name of the host Member State)

- (1) OJ L 300, 14.11.2009, p. 88.
- (2) OJ L 268, 3.10.1998, p. 10.
- (3) $\begin{bmatrix} x_1 \\ Tick or complete as appropriate. \end{bmatrix}$
- (4) [^{X1}Special regular services not covered by a contract between the organiser and the carrier.]
- (5) $[^{X1}$ In the context of Article 9 of Regulation (EC) No 1073/2009.]
- (6) $\begin{bmatrix} x_1 \\ \text{Indicate in each case whether a member of an association or a subcontractor is concerned. \end{bmatrix}$
- (7) [^{X1}Attach list if applicable.]
- (8) [^{X1}The attention of the applicant is drawn to the fact that, since the authorisation has to be kept on board the vehicle, the number of authorisations which the applicant must have should correspond to the number of vehicles needed for carrying out the service requested at the same time.]

Editorial Information

X1 Substituted by Corrigendum to Commission Regulation (EU) No 361/2014 of 9 April 2014 laying down detailed rules for the application of Regulation (EC) No 1073/2009 as regards documents for the international carriage of passengers by coach and bus and repealing Commission Regulation (EC) No 2121/98 (Official Journal of the European Union L 107 of 10 April 2014).

There are outstanding changes not yet made to Commission Regulation (EU) No 361/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to :

- Art. 11(1) omitted by S.I. 2019/741 reg. 7(6)
- Art. 11(2) omitted by S.I. 2019/741 reg. 7(6)
- Art. 13 omitted by S.I. 2019/741 reg. 7(7)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- s. 1 omitted by S.I. 2019/741 reg. 7(2)
- s. 3 substituted by S.I. 2019/741 reg. 7(4)
- s. 4 omitted by S.I. 2019/741 reg. 7(5)
- Signature words omitted by S.I. 2019/741 reg. 7(8)
- Annex 1 omitted by S.I. 2019/741 reg. 7(9)
- Annex 2 omitted by S.I. 2019/741 reg. 7(9)
- Annex 3 words inserted by S.I. 2019/741 reg. 7(10)(a)
- Annex 3 words substituted by S.I. 2019/741 reg. 7(10)(b)
- Annex 3 para. 1(c) words substituted by S.I. 2019/741 reg. 7(10)(c)(i)(aa)
- Annex 3 para. 1(f) words substituted by S.I. 2019/741 reg. 7(10)(c)(i)(bb)
- Annex 3 para. 4 words substituted by S.I. 2019/741 reg. 7(10)(c)(ii)
- Annex 4 words inserted by S.I. 2019/741 reg. 7(11)(a)(ii)
- Annex 4 words omitted by S.I. 2019/741 reg. 7(11)(a)(i)(aa)
- Annex 4 words omitted by S.I. 2019/741 reg. 7(11)(a)(i)(bb)
- Annex 4 words omitted by S.I. 2019/741 reg. 7(11)(a)(i)(cc)
- Annex 4 words omitted by S.I. 2019/741 reg. 7(11)(b)
- Annex 5 omitted by S.I. 2019/741 reg. 7(12)
- Annex 6 omitted by S.I. 2019/741 reg. 7(12)
- Art. 7(2)(c) words substituted by S.I. 2019/741 reg. 7(3)(a)
- Art. 7(2)(f) words substituted by S.I. 2019/741 reg. 7(3)(b)