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# **IMFC – Common Vocabulary**

**Version: 4.2 (2024-06-26)**

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# Documentation

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## Normative documentation

- JH - Joint Handbook for the presentation and drafting of acts subject to the Ordinary Legislative Procedure  
[https://www.consilium.europa.eu/media/32619/joint-handbook-en-january-2018\\_2018\\_01\\_25\\_def.pdf](https://www.consilium.europa.eu/media/32619/joint-handbook-en-january-2018_2018_01_25_def.pdf)
  - JPG - Joint Practical Guide for persons involved in the drafting of European Union legislation  
<http://eur-lex.europa.eu/content/techleg/KB0213228ENN.pdf>
- 

## Informative documentation

- ISG - Interinstitutional Style Guide  
<http://publications.europa.eu/code/en/en-000100>
-

# List of document types

- annex
- Commission autonomous act
- Commission Staff Working Document
- communication
- corrigendum
- Council briefing
- Council conclusions
- Council internal document
- Council position
- decision
- delegated directive
- delegated regulation
- directive
- draft opinion by the COR
- draft opinion by the EESC
- draft own-initiative opinion by the COR
- draft own-initiative opinion by the EESC
- draft resolution by the COR
- draft resolution by the EESC
- EC communication concerning Council position
- EC opinion on EP amendments
- EC recommendation for a Council recommendation
- EP consolidated text
- EP legislative resolution
- EP text adopted
- implementing decision
- implementing directive
- implementing regulation
- international agreement
- joint proposal for a regulation
- Legislative Financial Statement
- opinion
- opinion by the COR
- opinion by the EESC
- own-initiative opinion by the COR
- own-initiative opinion by the EESC
- proposal for a Council implementing decision
- proposal for a Council implementing regulation
- proposal for a decision
- proposal for a directive
- proposal for a recommendation
- proposal for a regulation
- recommendation
- regulation
- resolution by the COR
- resolution by the EESC
- statement of Council's reasons

# List of document components

- acting entity
- addressee
- amended document
- amendment
- amendment column current
- amendment column proposed
- amendment column title
- amendment heading
- amendment list
- amendment position
- article
- authentic language
- cell
- chapter
- citation
- closing part
- codification fragment
- codification-recast formal adaptation
- codification-recast fragment source
- codification-recast minor change
- codification-recast source
- codification-recast text
- column
- column header
- date
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- direct applicability
- distribution
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- embedded document
- emblem
- enacting formula
- enacting terms
- EP legislature
- explanatory memorandum
- figure
- heading
- image
- indent
- insertion
- interinstitutional negotiations table
- introduction to the recitals
- introductory part
- issuer
- legal basis
- legend
- line of legend
- logo
- note

- numbered paragraph
- numbering
- original language
- part
- place and date
- point
- preamble
- procedure identifier
- procedure stage
- proposing entity
- quotation
- recast partial substantive amendment
- recast total substantive amendment
- recital
- reference
- row
- row header
- scientific formula
- section
- signatory
- signature
- subject
- subparagraph
- table
- table of contents
- text of the amendment
- text to be amended
- title
- title of the document
- type of document
- unnumbered paragraph
- version
- working comment

# Vocabulary

A concept may contain other concepts, textual content, graphical content or a mix thereof.

If a concept is concerned by a business rule, there is a link to the rule [BR\_nn].

---

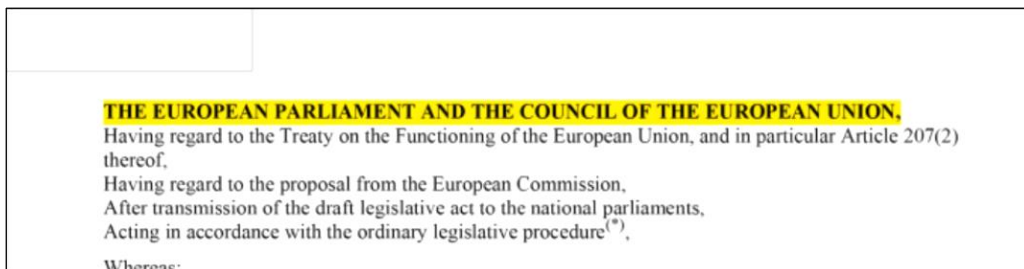
## acting entity

### Definition

Indicates the name of the acting entity or entities of a document.

### Examples

Figure 1. Regulation 32014R1384



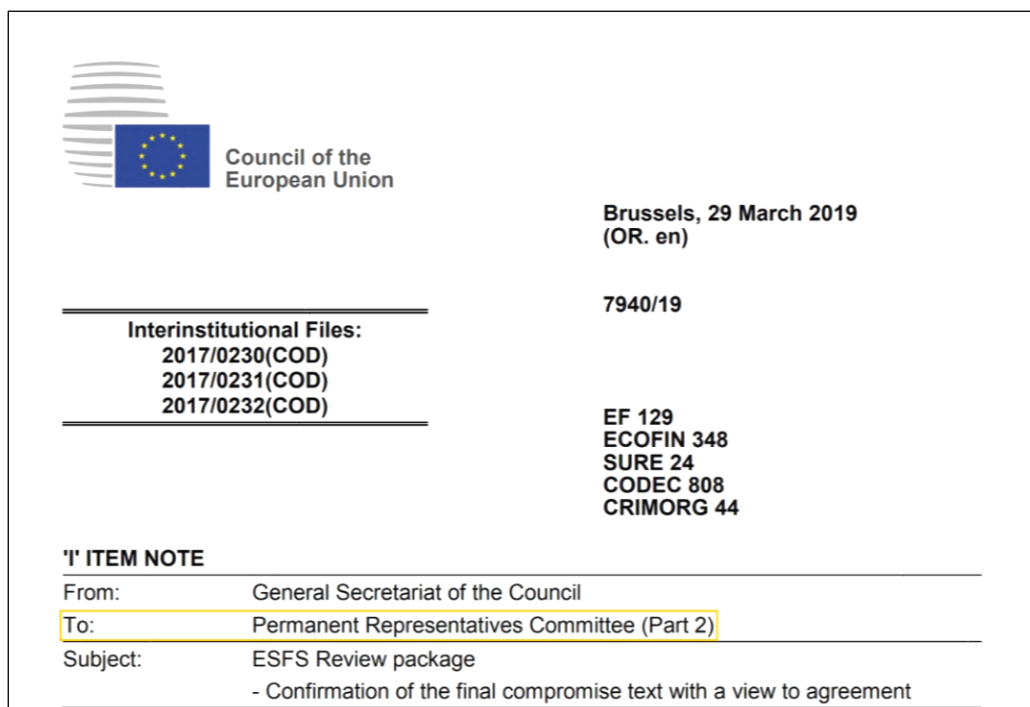
## addressee

### Definition

Person(s) or entity(ies) to which the document is addressed.

### Examples

Figure 2. Council note (ST 7940/19)



**amended document**

**Definition**

A document subject to amendment.

**Examples**

Figure 3. P9\_TA(2019)0060

| Amendment 1                                                                     |                                                                                 |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| Proposal for a directive                                                        |                                                                                 |
| Recital 4                                                                       |                                                                                 |
| <i>Text proposed by the Commission</i>                                          | <i>Amendment</i>                                                                |
| (4) Defence effort carried out for the implementation of a Union activity under | (4) Defence effort carried out for the implementation of a Union activity under |

---

**amendment**

**Definition**

In EP texts adopted, the complete proposed modification made up of a reference to the type of document to be amended and the destination where it is to be applied, the current text and the proposed change.

**Examples**

Figure 4. P9\_TA(2019)0060

| Amendment 1                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Proposal for a directive                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                 |
| Recital 4                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                 |
| <i>Text proposed by the Commission</i>                                                                                                                                                                                                                | <i>Amendment</i>                                                                                                                                                                                                                                |
| (4) Defence effort carried out for the implementation of a Union activity under the CSDP covers military missions <i>and operations</i> , activities of battlegroups, mutual assistance, permanent structured cooperation (PESCO) projects <i>and</i> | (4) Defence effort carried out for the implementation of a Union activity under the CSDP covers military missions, activities of battlegroups <i>and of other multinational formations or structures established by Member States operating</i> |

---

**amendment column current**

**Definition**

In EP texts adopted, in an amendment displayed in columns, the left side presenting the current text.

## Examples

Figure 5. P9\_TA(2019)0060

| Amendment 2                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Proposal for a directive                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                          |
| Recital 8                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                          |
| <i>Text proposed by the Commission</i>                                                                                                                                                                                                                                                             | <i>Amendment</i>                                                                                                                                                                                                                                                                                         |
| (8) Similarly to the exemption for NATO defence effort, the <i>exemption</i> for the defence effort carried out for the implementation of a Union activity under the CSDP should be limited in scope. <i>Only expenses incurred in respect of tasks directly linked to a defence effort should</i> | (8) Similarly to the exemption <i>from VAT and excise duty</i> for NATO defence effort, the <i>exemptions</i> for the defence effort carried out for the implementation of a Union activity under the CSDP should be limited in scope. <i>The exemptions should apply only to situations where armed</i> |

## amendment column proposed

### Definition

In EP texts adopted, in an amendment displayed in columns, the right side presenting the proposed amendment to the current text.

### Examples

Figure 6. P9\_TA(2019)0060

| Amendment 2                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Proposal for a directive                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                          |
| Recital 8                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                          |
| <i>Text proposed by the Commission</i>                                                                                                                                                                                                                                                             | <i>Amendment</i>                                                                                                                                                                                                                                                                                         |
| (8) Similarly to the exemption for NATO defence effort, the <i>exemption</i> for the defence effort carried out for the implementation of a Union activity under the CSDP should be limited in scope. <i>Only expenses incurred in respect of tasks directly linked to a defence effort should</i> | (8) Similarly to the exemption <i>from VAT and excise duty</i> for NATO defence effort, the <i>exemptions</i> for the defence effort carried out for the implementation of a Union activity under the CSDP should be limited in scope. <i>The exemptions should apply only to situations where armed</i> |

## amendment column title

### Definition

In EP texts adopted, in an amendment displayed in columns, the title of the current column.

## Examples

Figure 7. P9\_TA(2019)0060

| Amendment 2                                                                                                             |                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| Proposal for a directive<br>Recital 8                                                                                   |                                                                                                                               |
| <i>Text proposed by the Commission</i>                                                                                  | <i>Amendment</i>                                                                                                              |
| (8) Similarly to the exemption for NATO defence effort, the <i>exemption</i> for the defence effort carried out for the | (8) Similarly to the exemption <i>from VAT and excise duty</i> for NATO defence effort, the <i>exemptions</i> for the defence |

## amendment heading

### Definition

In EP texts adopted, heading of an amendment. Usually contains the type of document being amended and the destination of the amendment.

### Examples

Figure 8. P9\_TA(2019)0060

| Amendment 1                                                                                                                  |                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Proposal for a directive<br>Recital 4                                                                                        |                                                                                                                    |
| <i>Text proposed by the Commission</i>                                                                                       | <i>Amendment</i>                                                                                                   |
| (4) Defence effort carried out for the implementation of a Union activity under the CSDP covers military missions <i>and</i> | (4) Defence effort carried out for the implementation of a Union activity under the CSDP covers military missions, |

## amendment list

### Definition

In EP texts adopted, list of amendments.

### Examples

Figure 9. P9\_TA(2019)0060

|                                        |                                            |
|----------------------------------------|--------------------------------------------|
| <b>Amendment 1</b>                     |                                            |
| <b>Proposal for a directive</b>        |                                            |
| <b>Recital 4</b>                       |                                            |
| <i>Text proposed by the Commission</i> | <i>Amendment</i>                           |
| (4) Defence effort carried out for the | (4) Defence effort carried out for the     |
| <b>Amendment 2</b>                     |                                            |
| <b>Proposal for a directive</b>        |                                            |
| <b>Recital 8</b>                       |                                            |
| <i>Text proposed by the Commission</i> | <i>Amendment</i>                           |
| (8) Similarly to the exemption for     | (8) Similarly to the exemption <i>from</i> |

---

## amendment position

### Definition

In EP texts adopted, target destination of the amendment in the amended document.

### Examples

Figure 10. P9\_TA(2019)0060

|                                                                                    |                                                                                    |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <b>Amendment 1</b>                                                                 |                                                                                    |
| <b>Proposal for a directive</b>                                                    |                                                                                    |
| <b>Recital 4</b>                                                                   |                                                                                    |
| <i>Text proposed by the Commission</i>                                             | <i>Amendment</i>                                                                   |
| (4) Defence effort carried out for the<br>implementation of a Union activity under | (4) Defence effort carried out for the<br>implementation of a Union activity under |

---

## annex

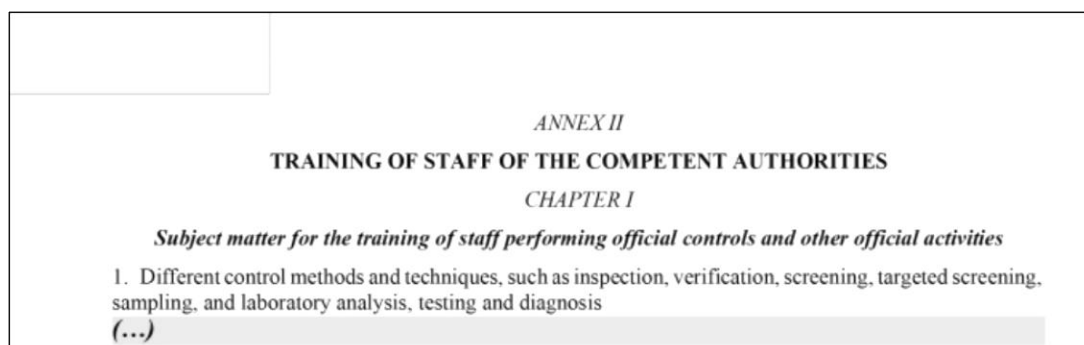
[\[BR\\_8 BR\\_19\]](#)

### Definition

Annexes in the strict sense are used to present material separately from the body of the enacting terms because they are voluminous or technical or both (JPG 22.1).

### Examples

**Figure 11.** Regulation 32017R0625



---

## article

[[BR\\_1](#) [BR\\_2](#) [BR\\_3](#) [BR\\_13](#)]

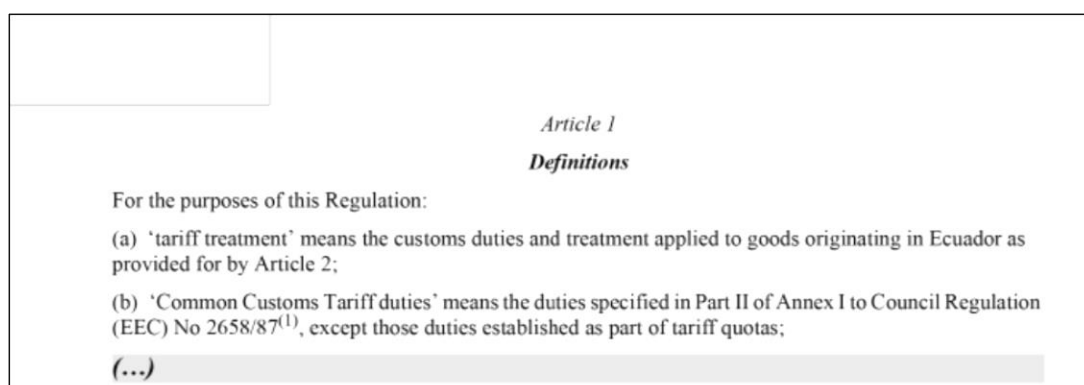
### Definition

Basic unit of the enacting terms of a legal act (JPG 15.4, table).

Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website - [article](#).

### Examples

**Figure 12.** Regulation 32014R1384



---

## authentic language

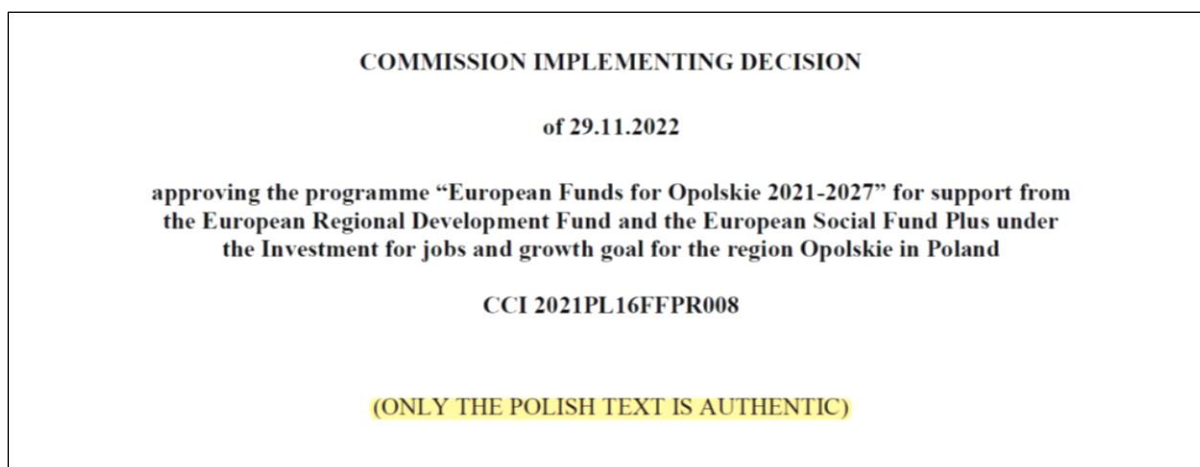
### Definition

In certain EC autonomous acts, the element indicates the authentic language of the document.

*Note:* This concept stems from a bilateral collaboration (between the institution responsible for the document type concerned and the Publications Office) and has been acknowledged by the Institutions.

### Examples

**Figure 13.** Commission Implementing Decision



---

## cell

### Definition

Individual unit, within a table, used for displaying data.

### Examples

No example available.

---

## chapter

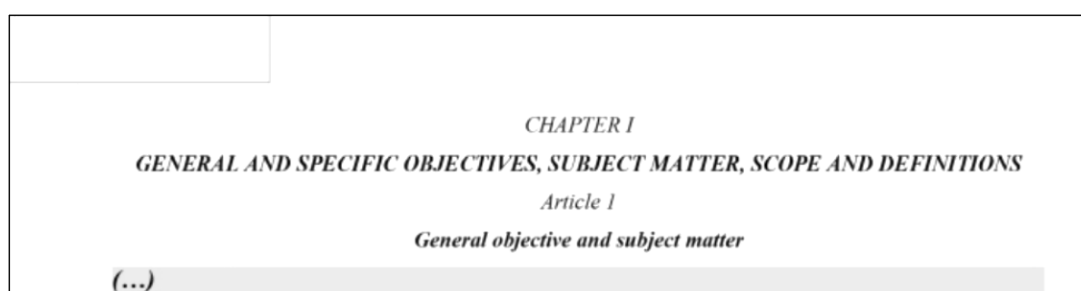
[\[BR\\_7\]](#)

### Definition

Indicates a level of higher subdivisions of an act (JPG 15.4).

### Examples

**Figure 14.** Decision 32013D1313



---

## citation

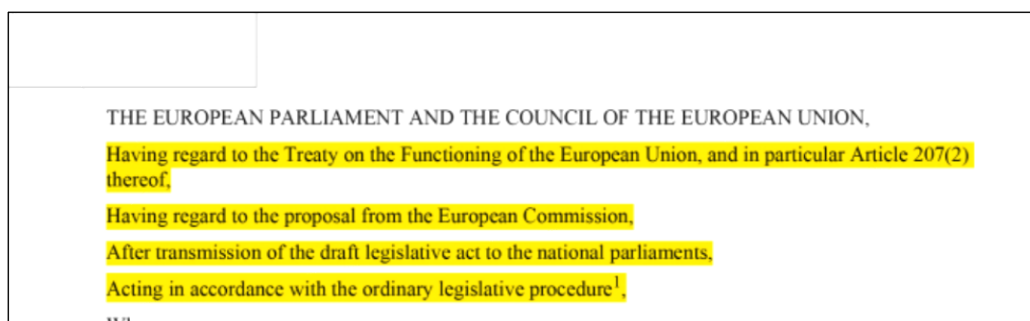
[\[BR\\_12\]](#)

### Definition

Sets out the legal basis of an act or a main step in the procedure leading to its adoption (JPG 9).

### Examples

**Figure 15.** Regulation 32014R1384



---

### closing part

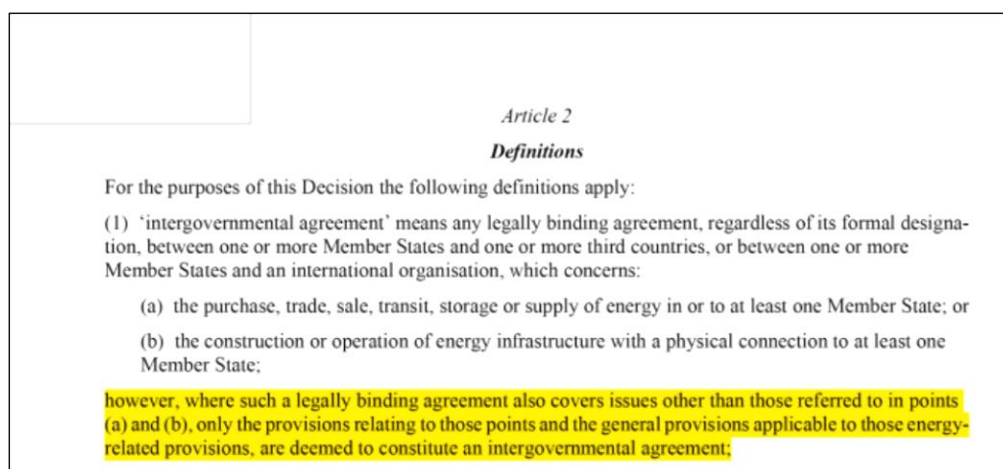
[[BR\\_9](#)]

#### Definition

In a sentence including an enumeration of points or indents, the part following that enumeration.

Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website – [closing part](#).

**Figure 16.** Decision 32017D0684



---

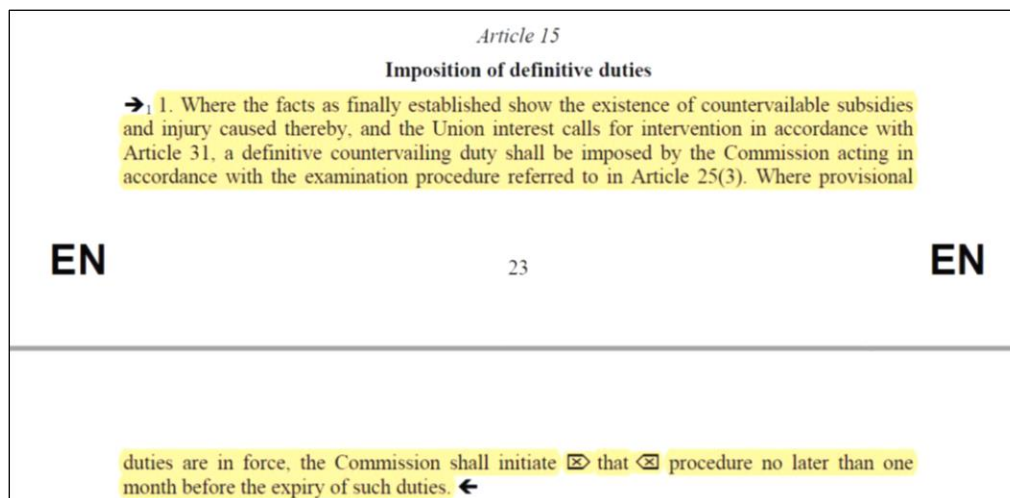
### codification fragment

#### Definition

Codified fragment of a provision within a proposal for a codification.

## Examples

**Figure 17.** Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on protection against subsidised imports from countries not members of the European Union (codification)



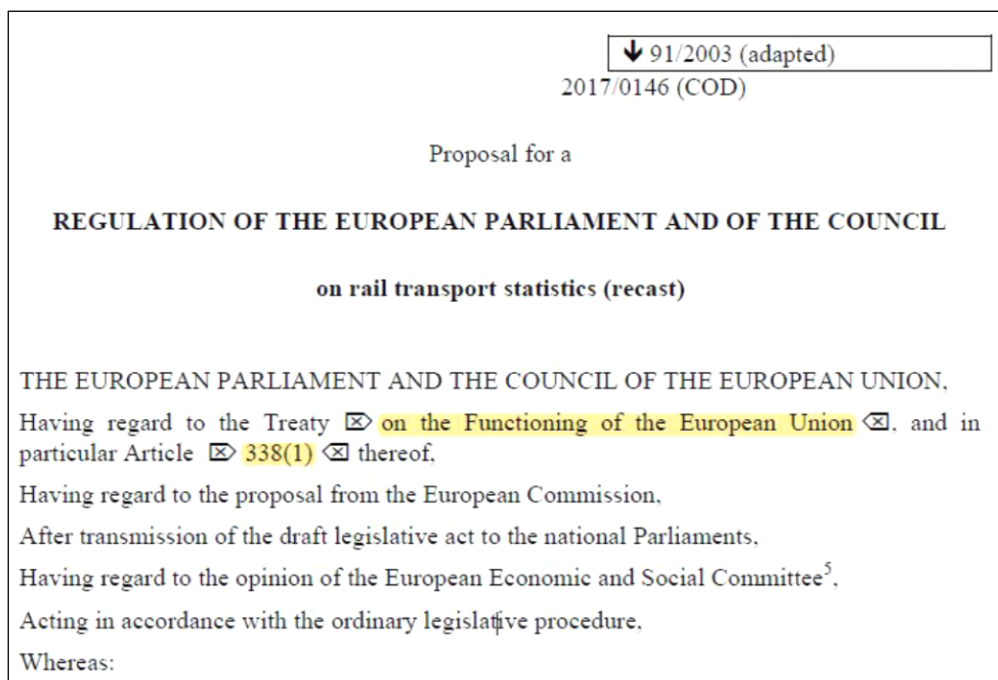
## codification-recast formal adaptation

## Definition

Change, in a proposal for a recast or codification, which is necessary for legal consistency but does not touch the substance of the act.

## Examples

**Figure 18.** Proposal for a regulation of the European Parliament and of the Council 52017PC0353  
Proposal for a regulation of the European Parliament and of the Council 52017PC0353



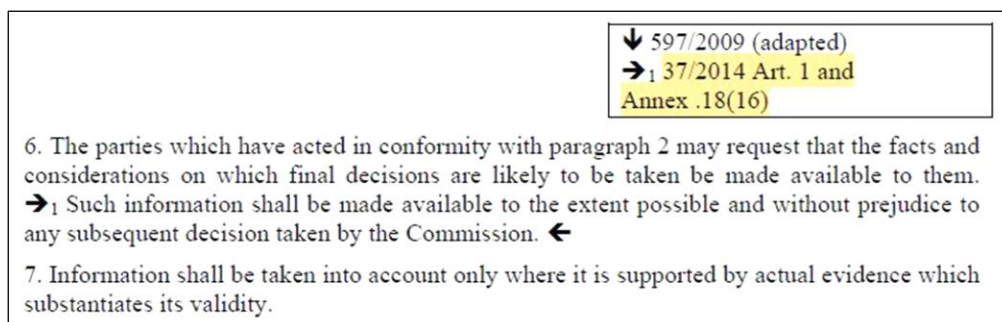
## codification-recast fragment source

### Definition

Indication of the origin of a fragment of a provision within a proposal for a recast or codification.

### Examples

**Figure 19.** Proposal for a regulation of the European Parliament and of the Council 52014PC0660 Proposal for a regulation of the European Parliament and of the Council 52014PC0660



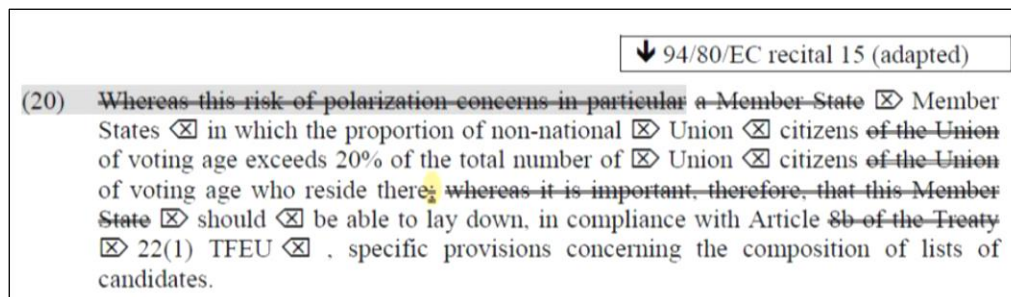
## codification-recast minor change

### Definition

Change, in a proposal for a recast or codification, which is necessary to correct a minor issue such as a spelling or grammatical error.

### Examples

**Figure 20.** Proposal for a Council directive 52021PC0733



## codification-recast source

### Definition

Indication of the origin of a provision or continuous sequence of provisions within a proposal for a recast or codification.

## Examples

**Figure 21.** Proposal for a regulation of the European Parliament and of the Council 52014PC0660  
Proposal for a regulation of the European Parliament and of the Council 52014PC0660

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>↓ 597/2009 (adapted)</div> <div>2014/0305 (COD)</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p>Proposal for a</p> <p><b>REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL</b></p> <p><b>on protection against subsidised imports from countries not members of the European Union (codification)</b></p>                                                                                                                                                                                                                                                                                                                     |
| <p>THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,</p> <p>Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,</p> <p>Having regard to the proposal from the European Commission,</p> <p>After transmission of the draft legislative act to the national Parliaments,</p> <p>Having regard to the opinion of the European Economic and Social Committee<sup>5</sup>,</p> <p>Acting in accordance with the ordinary legislative procedure,</p> <p>Whereas:</p> |

## codification-recast text

## Definition

Codified provision or continuous sequence of codified provisions within a proposal for a recast or codification.

## Examples

**Figure 22.** Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on protection against subsidised imports from countries not members of the European Union (codification)

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>↓ 597/2009 recital 1 (adapted)</div> | <p>(1) Council Regulation (EC) No 597/2009<sup>6</sup> has been substantially amended<sup>7</sup>. In the interests of clarity and rationality, that Regulation should be codified.</p>                                                                                                                                                                                                                                                            |
| <div>↓ 597/2009 recital 3 (adapted)</div> | <p>(2) Annex 1A to the Agreement establishing the World Trade Organisation ('the WTO Agreement') contains, inter alia, the General Agreement on Tariffs and Trade 1994 ('the GATT 1994'), an Agreement on Agriculture ('the Agreement on Agriculture'), an Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 and an Agreement on Subsidies and Countervailing Measures ('the Subsidies Agreement').</p> |
| <div>↓ 597/2009 recital 5 (adapted)</div> | <p>(3) In order to ensure a proper and transparent application of the rules provided for in the Subsidies Agreement, the language of that agreement should be reflected in Union legislation to the best extent possible.</p>                                                                                                                                                                                                                      |

column

Definition

Represents, in a table, a set of related data vertically.

Examples

Figure 23. Regulation 32014R0223

|                                                                                       |     |               |
|---------------------------------------------------------------------------------------|-----|---------------|
| <i>ANNEX II</i>                                                                       |     |               |
| <b>Annual breakdown of commitment appropriation for 2014 to 2020 (in 2011 prices)</b> |     |               |
| 2014                                                                                  | EUR | 485 097 840   |
| 2015                                                                                  | EUR | 485 097 840   |
| 2016                                                                                  | EUR | 485 097 840   |
| 2017                                                                                  | EUR | 485 097 840   |
| 2018                                                                                  | EUR | 485 097 840   |
| 2019                                                                                  | EUR | 485 097 840   |
| 2020                                                                                  | EUR | 485 097 840   |
| Total                                                                                 | EUR | 3 395 684 880 |

column header

Definition

Table cell used to indicate the subject of a column.

Examples

Figure 24. Annex IV to Directive 32017L2397

|                                                                            |                            |                         |
|----------------------------------------------------------------------------|----------------------------|-------------------------|
| <i>ANNEX IV</i>                                                            |                            |                         |
| <b>APPLICABLE REQUIREMENTS</b>                                             |                            |                         |
| <b>Table A</b>                                                             |                            |                         |
| Subject matter,<br>Article                                                 | Conformity<br>requirements | Start of<br>application |
| Practical exami-<br>nations, Article<br>17(4)                              | [CESNI ...]                | [...]                   |
| Approval of simu-<br>lators, Article<br>21(2)                              | [empty]                    | [empty]                 |
| Characteristics<br>and conditions of<br>use of registers,<br>Article 25(2) | [empty]                    | [empty]                 |

Commission autonomous act

Definition

A non-legislative, delegated or implementing act adopted by the European Commission in line with Articles 290 or 291 TFEU pursuant to its applicable internal procedures.

*Note:* This concept stems from a bilateral collaboration (between the institution responsible for the document type concerned and the Publications Office) and has been acknowledged by the Institutions.

---

### Commission Staff Working Document

[\[BR\\_23\]](#)

#### Definition

Informative document, transmitted by the Commission to one or more European Union institutions, that does not require approval by the College of Commissioners.

#### Examples

No example available.

---

### communication

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Communication](#)

---

### corrigendum

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Corrigendum](#)

---

### Council briefing

#### Definition

Council internal document containing a compilation of information for the president/chair of a meeting held in the context of the work of the Council and its preparatory bodies, or of the European Council. It may contain talking points for the president/chair of the meeting.

#### Examples

No example available.

---

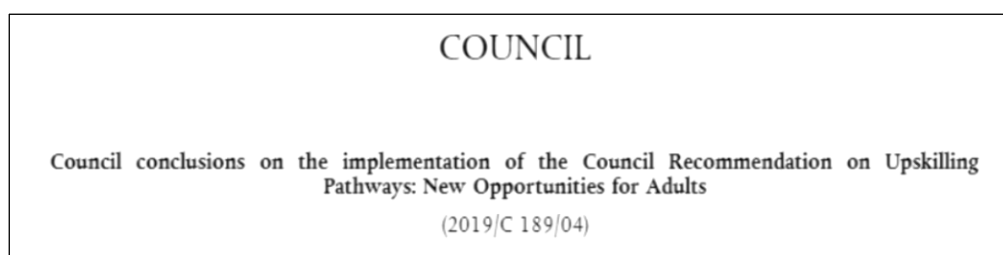
### Council conclusions

#### Definition

Document containing conclusions reached by the European Council or by the Council in one of its different configurations.

### Examples

**Figure 25.** Council conclusions 52019XG0605(01) (as published in the OJ, with an annex)



---

## Council internal document

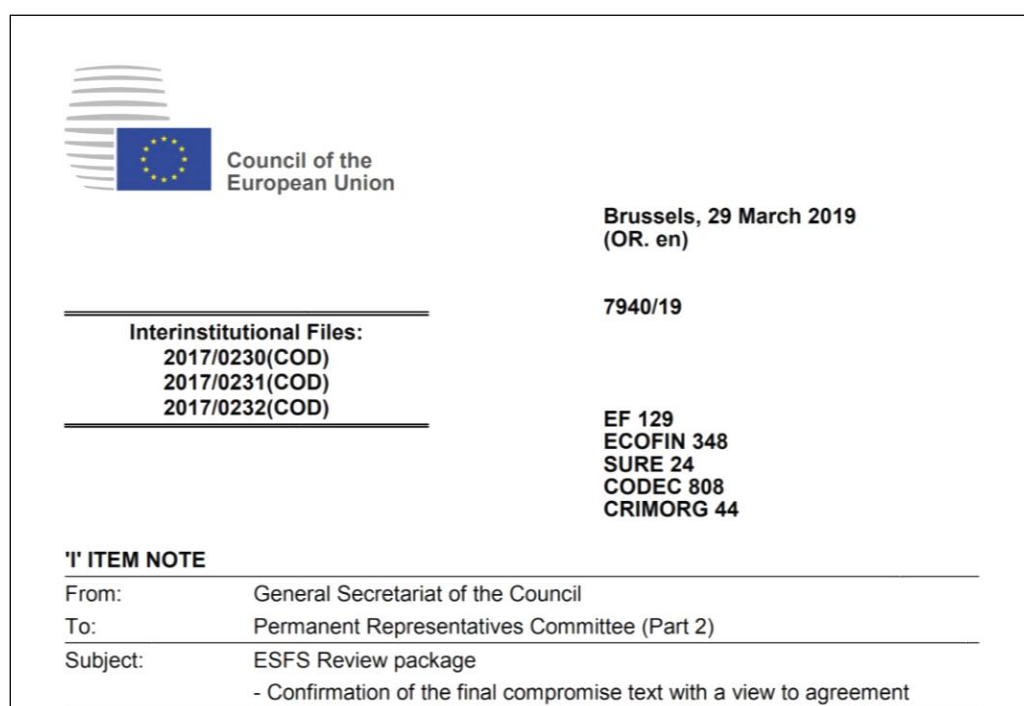
[\[BR\\_23\]](#)

### Definition

Documents produced to support Council decision making process.

### Examples

**Figure 26.** Council note (ST 7940/19)



---

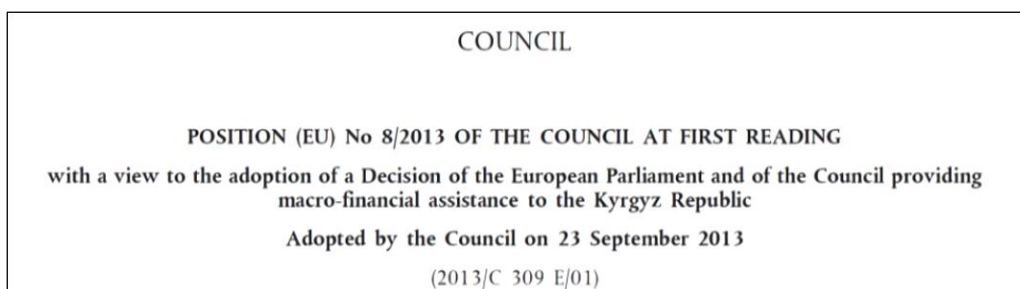
## Council position

### Definition

Council's position at first reading in the framework of the ordinary legislative procedure (Article 294(5) and (6) TFEU).

### Examples

**Figure 27.** Council position 52013AG0008



---

## date

### Definition

Identifies a specific day in time.

### Examples

**Figure 28.** Regulation 32014R1384



---

## decision

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Decision](#)

---

## delegated directive

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [DIR\\_DEL](#)

---

### delegated regulation

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [REG\\_DEL](#)

---

### deletion

#### Definition

Text deleted from an existing text, either independently, or while replacing a part of a text.

#### Examples

**Figure 29.** Council note (ST 12955/17)

2. For the purposes of ~~point (b) of paragraph 1~~ **this Regulation**, the definition of 'interpersonal communications service' **referred to in point (b) of paragraph 1** shall include services which enable interpersonal and interactive communication merely as a ~~minor~~ ancillary feature that is intrinsically linked to another service.

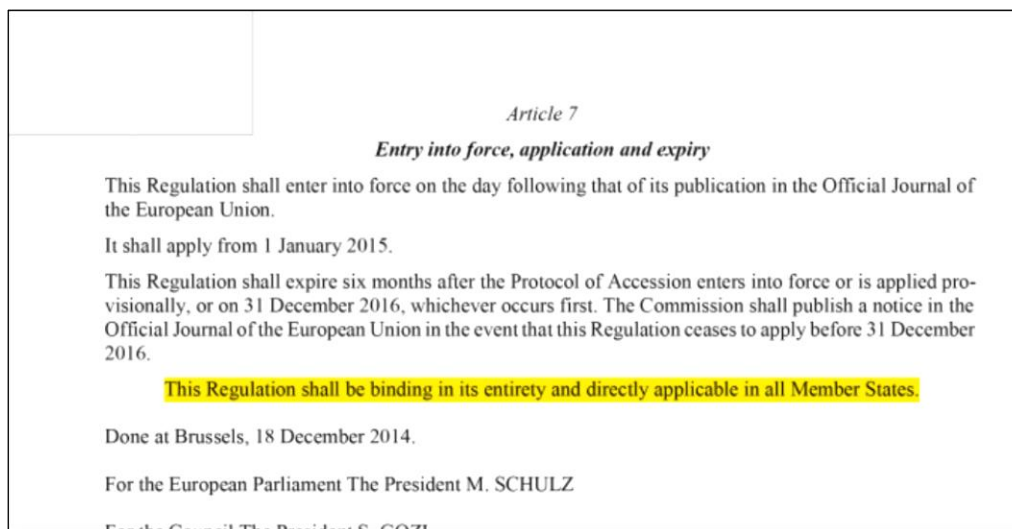
### direct applicability

#### Definition

Corresponds, in regulations, to the special formula used after the final article as regards the binding and directly applicable nature.

#### Examples

**Figure 30.** Regulation 32014R1384



### directive

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Directive](#)

---

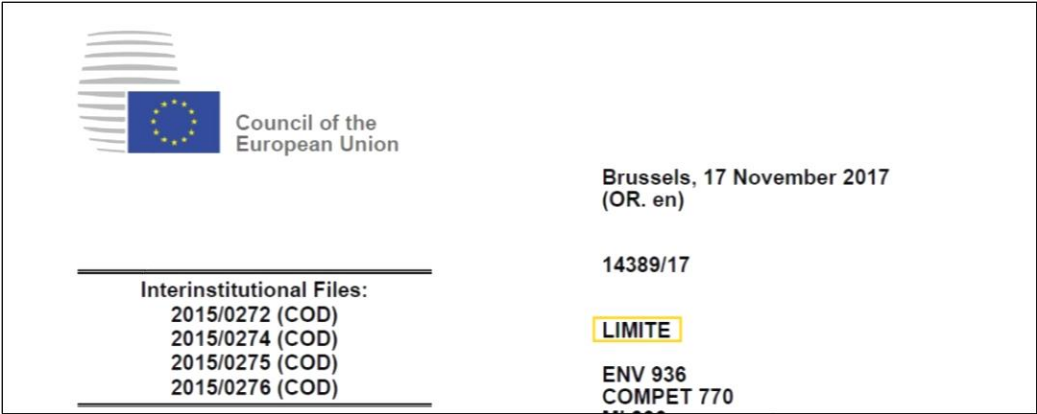
distribution

Definition

Marking indicating the extent of distribution of a document.

Examples

Figure 31. Council note ST 14389 2017 INIT (excluding annexes)



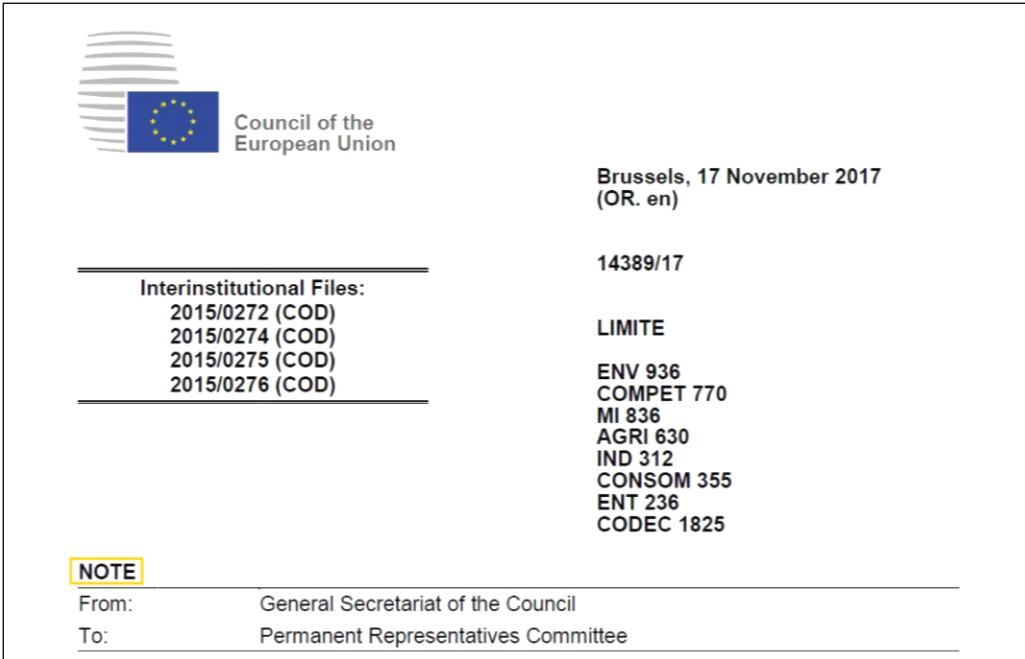
document category

Definition

Element used to categorise a document.

Examples

Figure 32. Council position ST 11703/1/13 REV1



## draft opinion by the COR

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OPIN\\_DRAFT\\_COR](#)

---

## draft opinion by the EESC

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OPIN\\_DRAFT\\_EESC](#)

---

## draft own-initiative opinion by the COR

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OWNINI\\_OPIN\\_DRAFT\\_COR](#)

---

## draft own-initiative opinion by the EESC

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OWNINI\\_OPIN\\_DRAFT\\_EESC](#)

---

## draft resolution by the COR

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [RES\\_DRAFT\\_COR](#)

---

## draft resolution by the EESC

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [RES\\_DRAFT\\_EESC](#)

---

## EC communication concerning Council position

[\[BR\\_23\]](#)

### Definition

Document from the European Commission providing its position on the Council of the European Union's position in the course of the Ordinary Legislative Procedure.

**Examples**

**Figure 33.** EC communication concerning Council position 52015PC0354



---

**EC opinion on EP amendments**

**Definition**

Document from the European Commission providing its position on the European Parliament's amendment(s) in the course of the Ordinary Legislative Procedure.

## Examples

**Figure 34.** EC opinion on EP amendments 52011PC0179



---

## EC recommendation for a Council recommendation

### Definition

Version of a recommendation as recommended by the Commission for the consideration of its adoption by the Council.

### Examples

No example available.

---

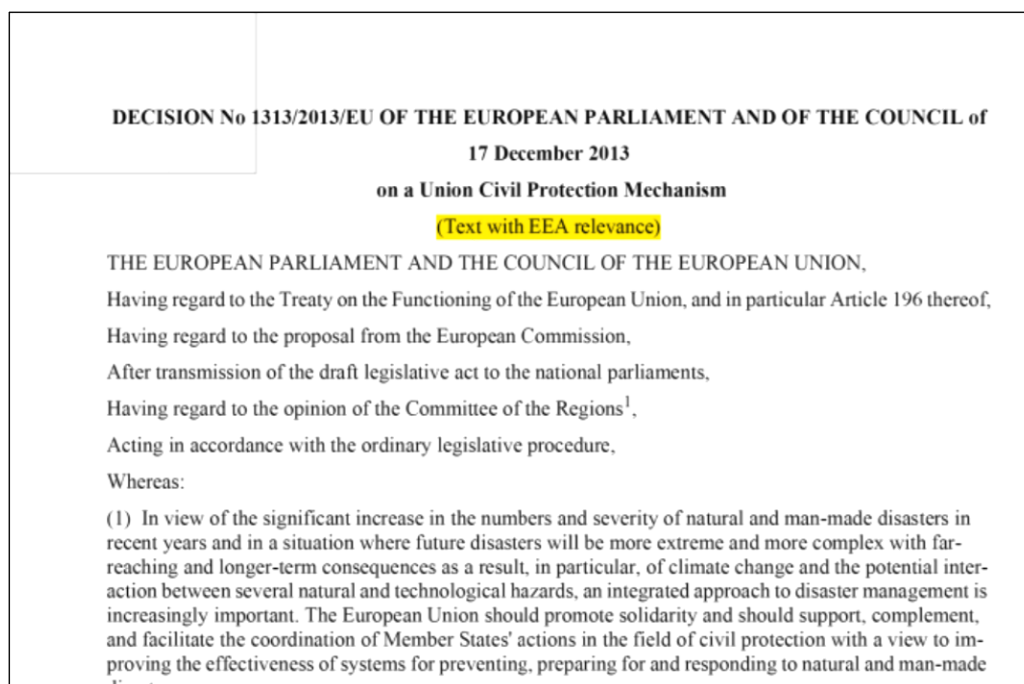
## EEA relevance

### Definition

Indicates that the subject-matter of an act is governed by the Agreement on the European Economic Area (EEA) (JH A, p.1).

### Examples

**Figure 35.** Decision 32013D1313



---

## embedded document

### Definition

Document originating from another body than the acting entity, reproduced fully or partially with its specific layout.

### Examples

No example available.

---

## emblem

### Definition

Graphical element identifying an entity.

### Examples

**Figure 36.** Proposal for a regulation 52016PC0818



## enacting formula

### Definition

Indicates the text between recitals and enacting terms.

### Examples

**Figure 37.** Regulation 32014R1384

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|  | <p><b>REGULATION (EU) No 1384/2014 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of</b></p> <p><b>18 December 2014</b></p> <p><b>on the tariff treatment for goods originating in Ecuador</b></p> <p>THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,</p> <p>Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,</p> <p>Having regard to the proposal from the European Commission,</p> <p>After transmission of the draft legislative act to the national parliaments,</p> <p>Acting in accordance with the ordinary legislative procedure<sup>1</sup>,</p> <p>Whereas:</p> <p>(11) This Regulation should be applied until six months after the entry into force or date of provisional application of the Protocol of Accession, and until 31 December 2016 at the latest,</p> <p><b>HAVE ADOPTED THIS REGULATION:</b></p> |

## enacting terms

[\[BR\\_13 BR\\_14\]](#)

### Definition

Operative part of the act.

### Examples

**Figure 38.** Regulation 32014R1384

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|  | <p><i>Article 1</i></p> <p><b>Definitions</b></p> <p>For the purposes of this Regulation:</p> <p>(a) 'tariff treatment' means the customs duties and treatment applied to goods originating in Ecuador as provided for by Article 2;</p> <p>(b) 'Common Customs Tariff duties' means the duties specified in Part II of Annex I to Council Regulation (EEC) No 2658/87<sup>(1)</sup>, except those duties established as part of tariff quotas;</p> <p>(...)</p> |

## EP consolidated text

### Definition

Consolidated version of European Parliament's position after first or second reading in the context of the ordinary legislative procedure.

### Examples

**Figure 39.** Text adopted P8\_TA(2017)0110



---

## EP legislative resolution

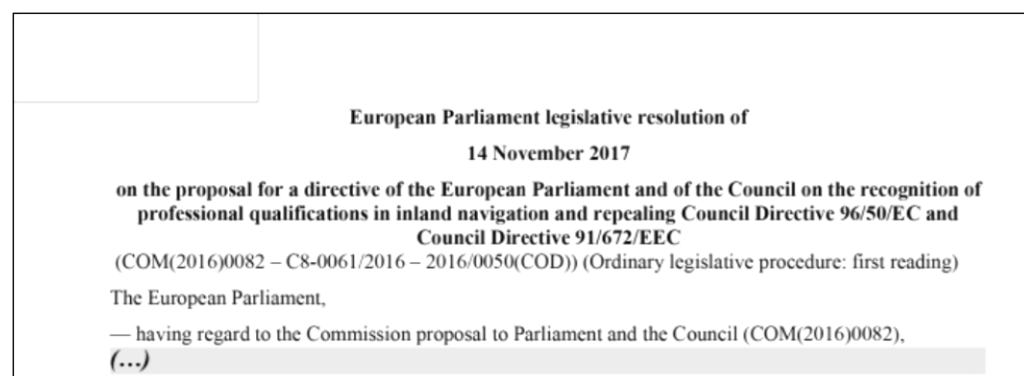
[\[BR\\_12 BR\\_13\]](#)

### Definition

European Parliament's position on a given draft legislative act.

### Examples

**Figure 40.** Text adopted P8\_TA-PROV(2017)0425



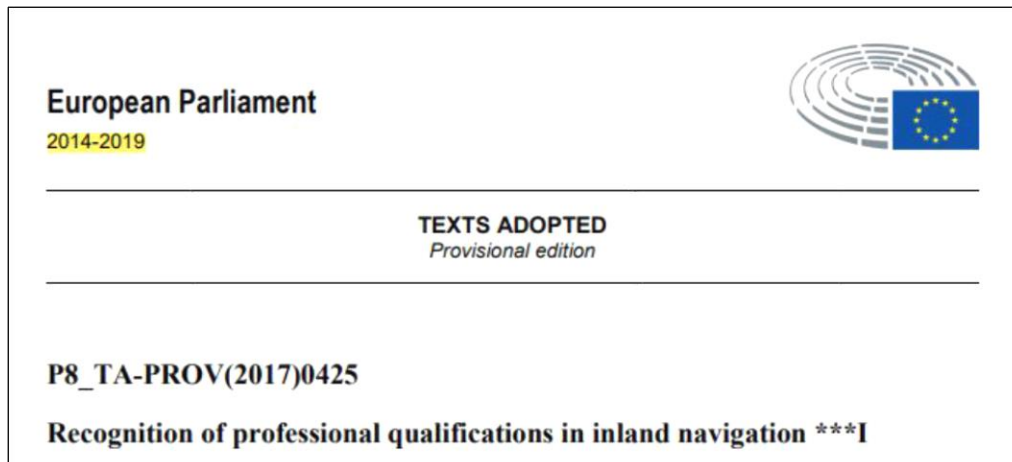
## EP legislature

### Definition

Indicates the European Parliament legislative term.

### Examples

**Figure 41.** Text adopted P8\_TA-PROV(2017)0425



---

## EP text adopted

[[BR\\_12](#) [BR\\_13](#) [BR\\_15](#) [BR\\_16](#)]

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website – [ADOPT\\_TEXT](#)

---

## explanatory memorandum

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Explanatory memorandum](#)

---

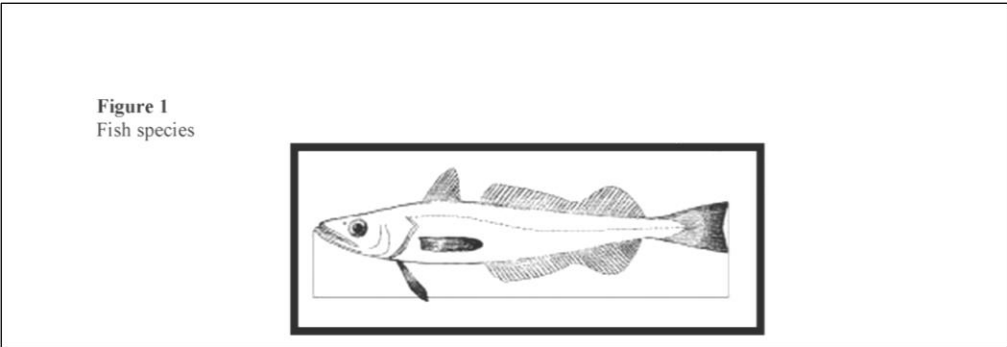
## figure

### Definition

Indicates an image supplemented by related text.

Examples

Figure 43. Annex IV to Regulation 32019R1241



---

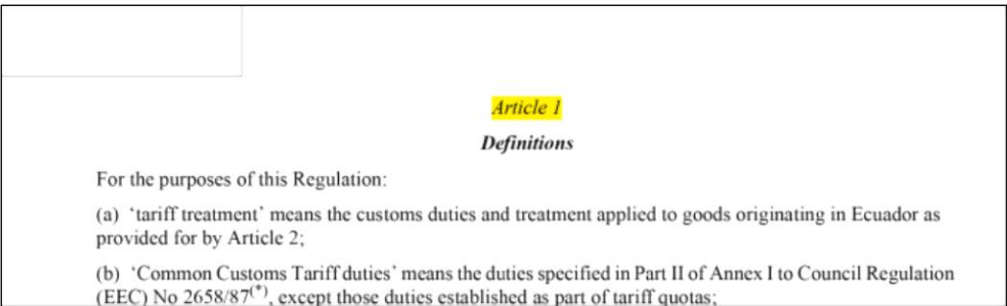
heading

Definition

Numbering, accompanied by a term, if any.

Examples

Figure 44. Regulation 32014R1384



---

image

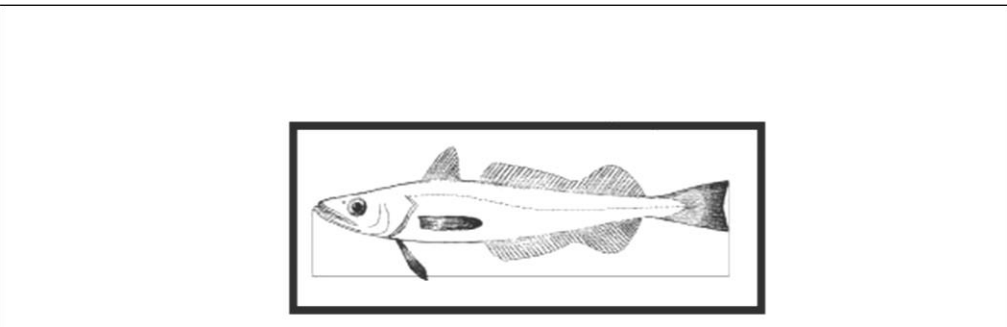
Definition

Graphical element depicting an object which may contain alphanumeric data.

*Note:* Alphanumeric data contained in an image should always be editable.

Examples

Figure 45. Regulation 32019R1241



### implementing decision

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [DEC\\_IMPL](#)

---

### implementing directive

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [DIR\\_IMPL](#)

---

### implementing regulation

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [REG\\_IMPL](#)

---

### indent

[\[BR\\_4 BR\\_5 BR\\_17\]](#)

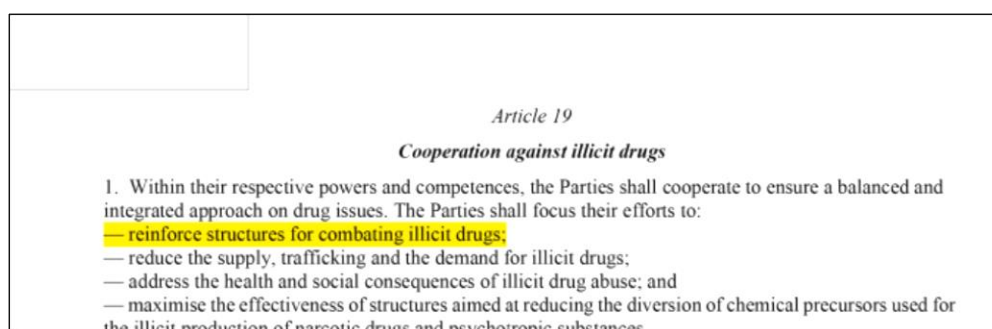
#### Definition

Indicates each element of an enumeration preceded by a dash.

Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website - [indent](#)

#### Examples

**Figure 46.** Regulation 32013R1380



### insertion

#### Definition

Text inserted or added to an existing text, either independently, or while replacing a part of a text.

### Examples

**Figure 47.** Council note (ST 12955/17)

- |    |                                                                                                                                                                                                                                                                                                                                                                          |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2. | For the purposes of <del>point (b) of paragraph 1</del> <b>this Regulation</b> , the definition of 'interpersonal communications service' <b>referred to in point (b) of paragraph 1</b> shall include services which enable interpersonal and interactive communication merely as a <del>minor</del> ancillary feature that is intrinsically linked to another service. |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

---

## interinstitutional negotiations table

### Definition

A table used to support interinstitutional negotiations under the ordinary legislative procedure displaying different positions in each of its columns.

### Examples

No example available.

---

## international agreement

[\[BR\\_10 BR\\_11\]](#)

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [International agreement](#)

---

## introduction to the recitals

### Definition

Indicates the word 'whereas' at the beginning of the statement of the reasons (JPG 10.1).

### Examples

**Figure 48.** Regulation 32014R1384

|  |                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                                                                                                                                                                                                                                                                                                                                                                                                         |
|  | Acting in accordance with the ordinary legislative procedure <sup>(*)</sup> ,<br><b>Whereas:</b><br>(1) Article 329 of the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part <sup>(*)</sup> ('the Agreement') signed on 26 June 2012, provides for the possible accession to the Agreement of other Member Countries of the Andean Community. |

---

## introductory part

[\[BR\\_4\]](#)

### Definition

## VOCABULARY

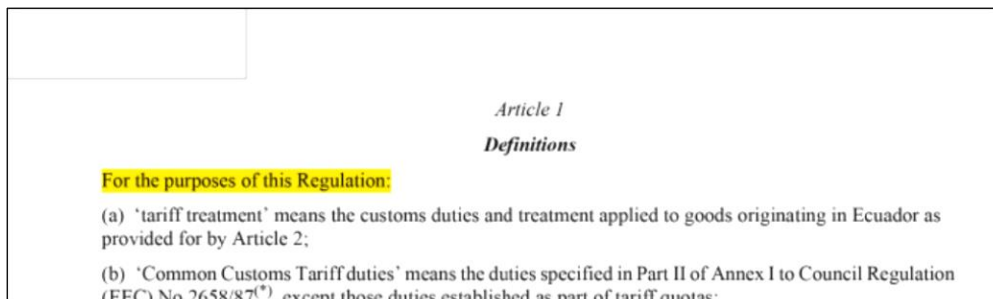
---

One or more sentences or phrases in the beginning of a paragraph, or of a subparagraph, or of a point, preceding an enumeration (of points or indents) and ending with a colon ':'.

Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website - [Introductory part](#).

### Examples

**Figure 49.** Regulation 32014R1384



---

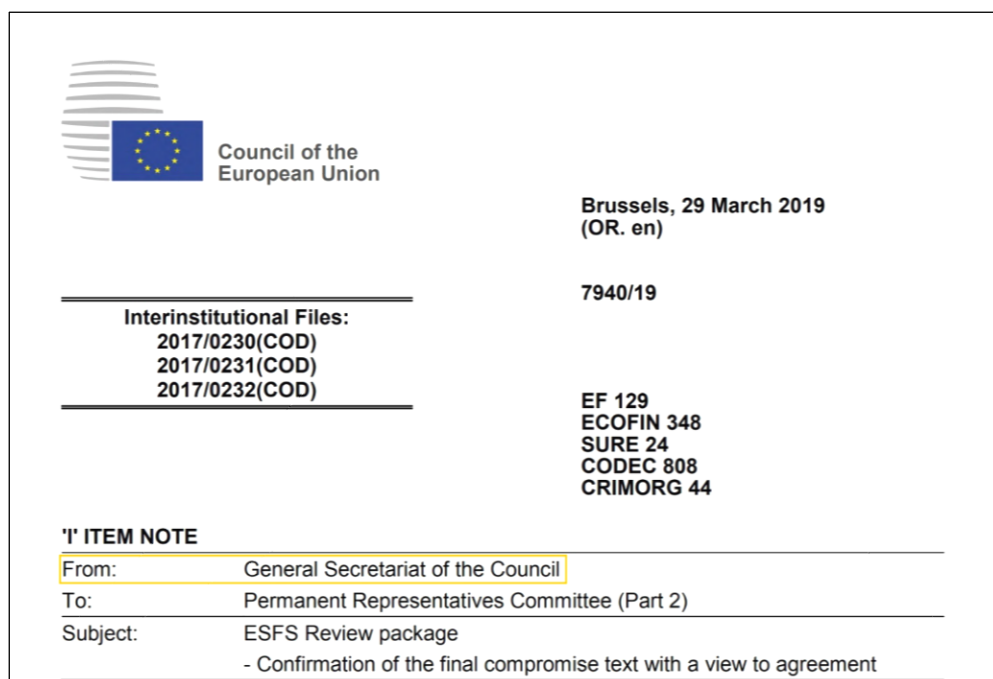
## issuer

### Definition

Person(s) or entity(ies) from which the document originates.

### Examples

**Figure 50.** Council note (ST 7940/19)



---

## joint proposal for a regulation

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [JOINT\\_PROP\\_REG](#)

## legal basis

### Definition

Provision(s) which directly confer competence to adopt the act, whether preceded or not by a general reference to the Treaty/ies.

### Examples

**Figure 51.** Regulation 32014R1384



---

## legend

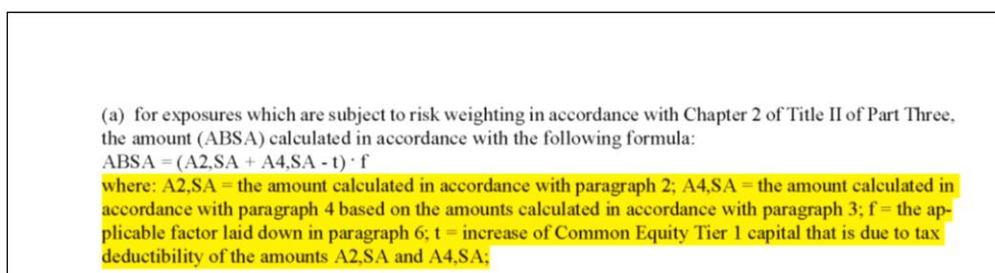
### Definition

Text detailing the meaning of the elements of an image, a table or a scientific formula it relates to.

Note: Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website - [Legend](#)

### Examples

**Figure 52.** Regulation 32017R2395



---

## Legislative Financial Statement

[[BR\\_21](#) [BR\\_22](#) [BR\\_23](#)]

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Legislative Financial Statement](#)

---

## line of legend

### Definition

In a legend, a description of an individual element.

Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website - [line of legend](#)

### Examples

**Figure 53.** Regulation 32017R2395

(a) for exposures which are subject to risk weighting in accordance with Chapter 2 of Title II of Part Three, the amount ( $AB_{SA}$ ) calculated in accordance with the following formula:

$$AB_{SA} = (A_{2,SA} + A_{4,SA} - t) \cdot f$$

where:

$A_{2,SA}$  = the amount calculated in accordance with paragraph 2;

$A_{4,SA}$  = the amount calculated in accordance with paragraph 4 based on the amounts calculated in accordance with paragraph 3;

$f$  = the applicable factor laid down in paragraph 6;

$t$  = increase of Common Equity Tier 1 capital that is due to tax deductibility of the amounts  $A_{2,SA}$  and  $A_{4,SA}$ ;

## logo

### Definition

Graphical element identifying an entity consisting of the emblem of the entity complemented by the name of the entity (author/proponent).

### Examples

**Figure 54.** Proposal for a regulation 52016PC0818



## note

### Definition

Consists of additional information giving further explanation/details to the reader.

## Examples

**Figure 55.** Regulation 32014R1384

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p align="center"><b>REGULATION (EU) No 1384/2014 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of</b></p> <p align="center"><b>18 December 2014</b></p> <p align="center"><b>on the tariff treatment for goods originating in Ecuador</b></p>                                                                                                                                                                                                                                                                                                                                                                                                   |
|  | <p>THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,</p> <p>Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,</p> <p>Having regard to the proposal from the European Commission,</p> <p>After transmission of the draft legislative act to the national parliaments,</p> <p>Acting in accordance with the ordinary legislative procedure<sup>(1)</sup>,</p> <p>Whereas:</p> <p><b>(...)</b></p> <p><b>1.</b> Position of the European Parliament of 17 December 2014 (not yet published in the Official Journal) and decision of the Council of 18 December 2014;</p> |

## numbered paragraph

[\[BR\\_1 BR\\_3 BR\\_11 BR\\_13 BR\\_18\]](#)

### Definition

Indicates an independent subdivision of an article (JPG 15.4, table).

### Examples

**Figure 56.** Regulation 32014R1384

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|  | <p align="center"><i>Article 2</i></p> <p align="center"><b><i>Tariff treatment</i></b></p> <p><b>1.</b> Customs duties applied to goods originating in Ecuador on 12 December 2014 shall not be increased and no new customs duties introduced after that date shall be applied to those goods.</p> <p><b>2.</b> The tariff treatment provided for in paragraph 1 shall be applied without prejudice to any measures taken under Regulations (EC) No 260/2009, (EC) No 597/2009 or (EC) No 1225/2009.</p> |

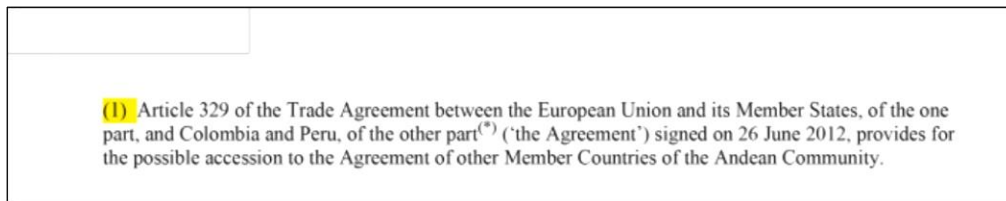
## numbering

### Definition

Indicates the number or letter used for structural identification (JH C.9.3.2., p. 29).

### Examples

**Figure 57.** Regulation 32014R1384



---

### opinion

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Opinion](#)

---

### opinion by the COR

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OPIN\\_COR](#)

---

### opinion by the EESC

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OPIN\\_EESC](#)

---

### original language

#### Definition

The original linguistic version(s) in which the document has been drafted.

## Examples

**Figure 58.** Council position ST 11703/1/13 REV1

|                                                                                                                        |                                                                                             |                                                                                               |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|  <b>Council of the European Union</b> |                                                                                             | <b>Brussels, 29 March 2019</b><br><b>(OR. en)</b>                                             |
| <hr/> <b>Interinstitutional Files:</b><br>2017/0230(COD)<br>2017/0231(COD)<br>2017/0232(COD)                           |                                                                                             | <b>7940/19</b>                                                                                |
|                                                                                                                        |                                                                                             | <b>EF 129</b><br><b>ECOFIN 348</b><br><b>SURE 24</b><br><b>CODEC 808</b><br><b>CRIMORG 44</b> |
| <b>'I' ITEM NOTE</b>                                                                                                   |                                                                                             |                                                                                               |
| From:                                                                                                                  | General Secretariat of the Council                                                          |                                                                                               |
| To:                                                                                                                    | Permanent Representatives Committee (Part 2)                                                |                                                                                               |
| Subject:                                                                                                               | ESFS Review package<br>- Confirmation of the final compromise text with a view to agreement |                                                                                               |

## own-initiative opinion by the COR

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OWNINI\\_OPIN\\_COR](#)

## own-initiative opinion by the EESC

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [OWNINI\\_OPIN\\_EESC](#)

## part

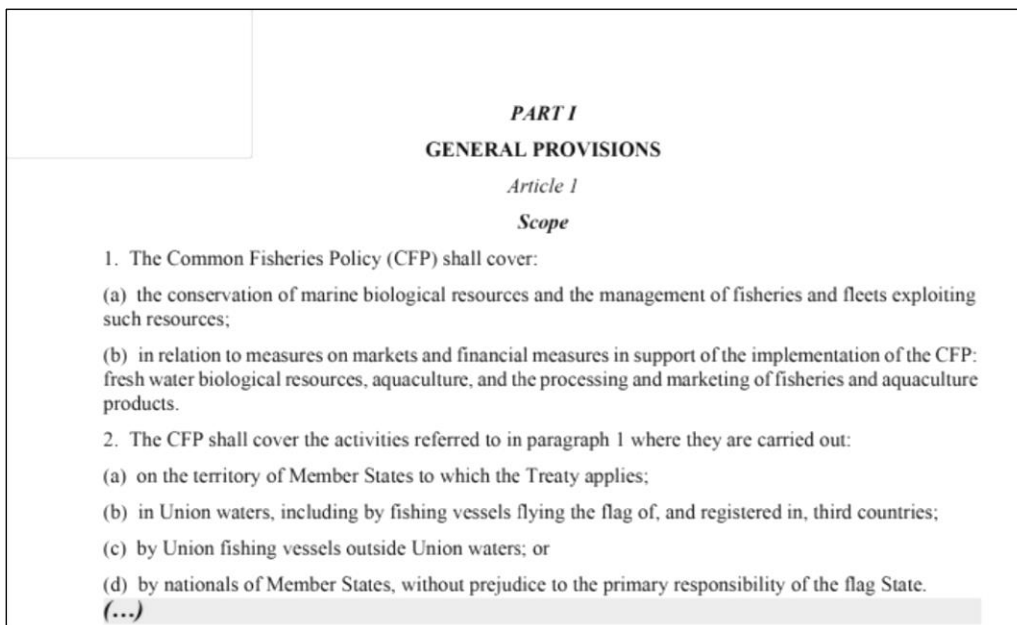
[\[BR\\_7\]](#)

### Definition

Indicates the highest level of higher subdivisions of an act (JPG 15.4) or of an annex.

### Examples

**Figure 59.** Regulation 32013R1380



---

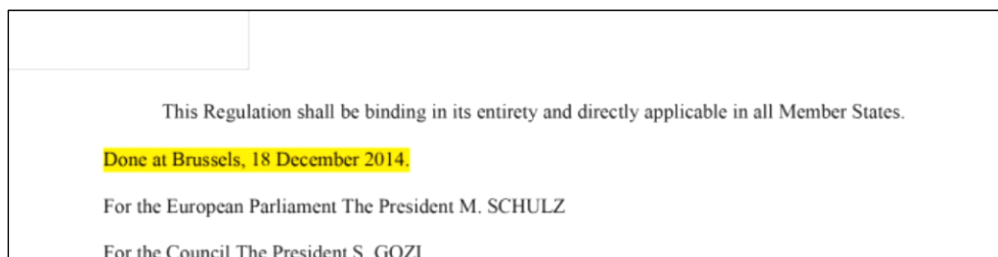
## place and date

### Definition

Indicates the date of signature for acts adopted in an ordinary legislative procedure, the budget and budget decisions adopted by the European Parliament and the Council (JPG 8.6 (4)) or the date of signature of other acts as well as the place.

### Examples

**Figure 60.** Regulation 32014R1384



---

## point

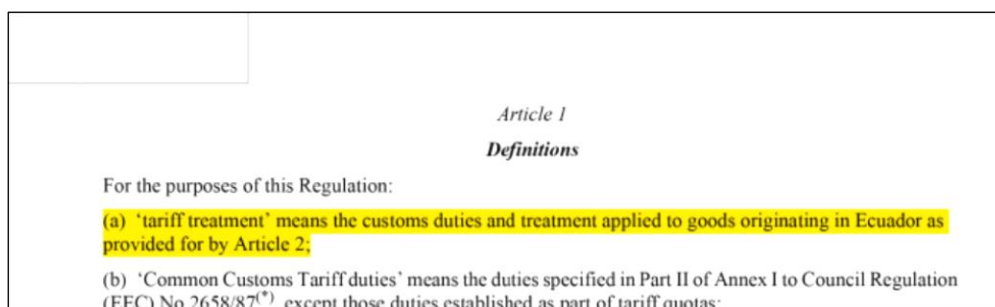
[[BR\\_2](#) [BR\\_4](#) [BR\\_5](#) [BR\\_8](#) [BR\\_11](#)]

### Definition

Indicates either each element of an enumeration inside a paragraph, a subparagraph or a point (this enumeration being generally preceded by an introductory phrase); or is possibly used independently as a basic unit, e.g. in annexes or preparatory documents.

### Examples

**Figure 61.** Regulation 32014R1384



---

## preamble

[\[BR\\_14\]](#)

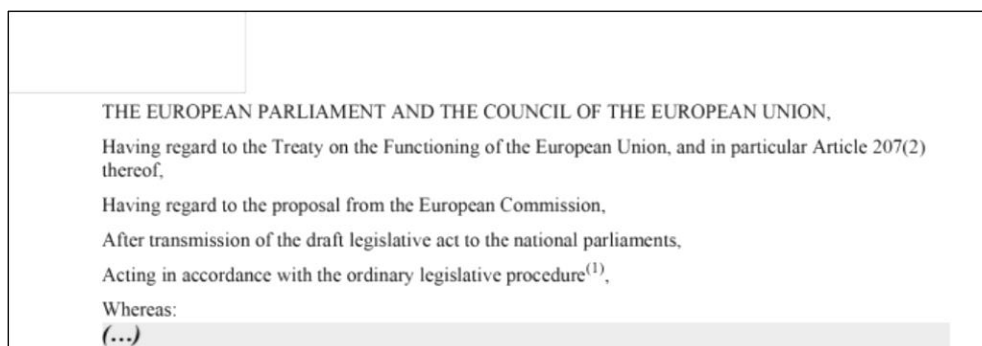
### Definition

Part of an act positioned after the title of the act including the citations, the recitals and the solemn forms preceding the enacting terms.

Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website - [preamble](#)

### Examples

**Figure 62.** Regulation 32014R1384



---

## procedure identifier

### Definition

Unique reference number for interinstitutional procedures.

### Examples

**Figure 63.** Regulation 52016PC0818



---

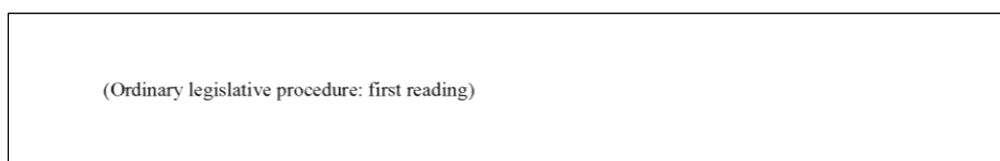
## procedure stage

### Definition

Code or full wording indicating the stage of the procedure.

### Examples

**Figure 64.** Text adopted P8\_TA-PROV(2017)0425



---

## proposal for a Council implementing decision

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [PROP\\_DEC\\_IMPL](#)

---

## proposal for a Council implementing regulation

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [PROP\\_REG\\_IMPL](#)

---

## proposal for a decision

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Proposal for a decision](#)

---

## proposal for a directive

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Proposal for a directive](#)

---

## proposal for a recommendation

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [PROP\\_RECO](#)

---

## proposal for a regulation

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Proposal for a regulation](#)

---

## proposal for an implementing directive

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [PROP\\_DIR\\_IMPL](#)

---

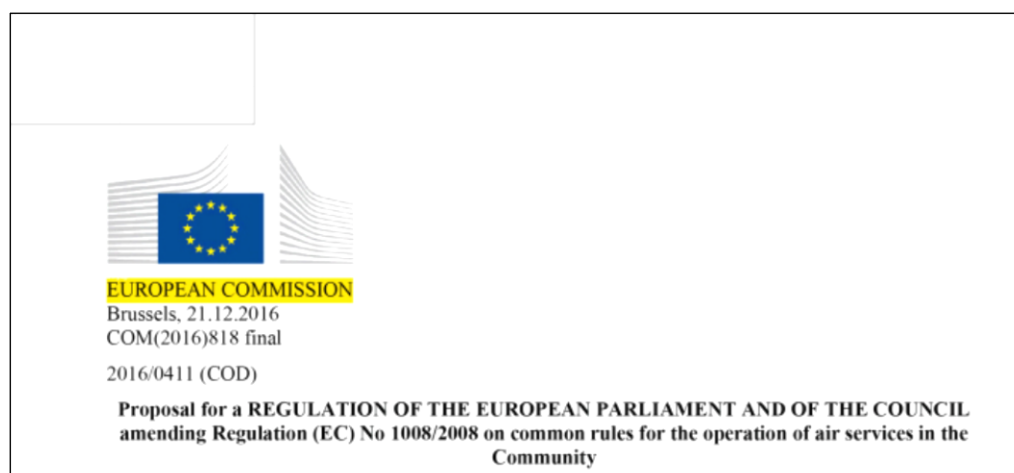
## proposing entity

### Definition

Name of the proponent institution.

### Examples

**Figure 65.** Proposal for a regulation 52016PC0818



## quotation

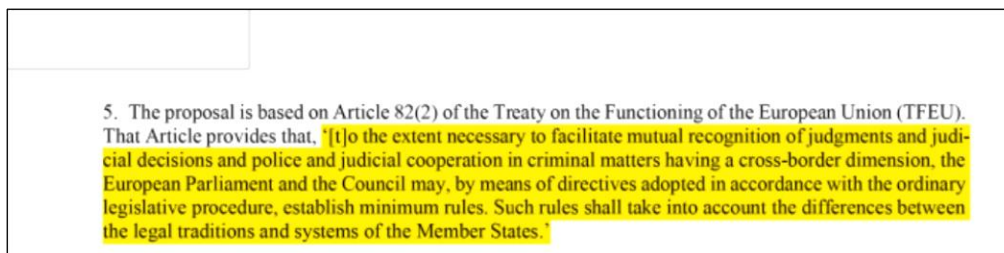
[BR\_14]

### Definition

Text identified by a specific marking to show that it originates from an external source.

### Examples

**Figure 66.** Proposal for a directive 52013PC0824



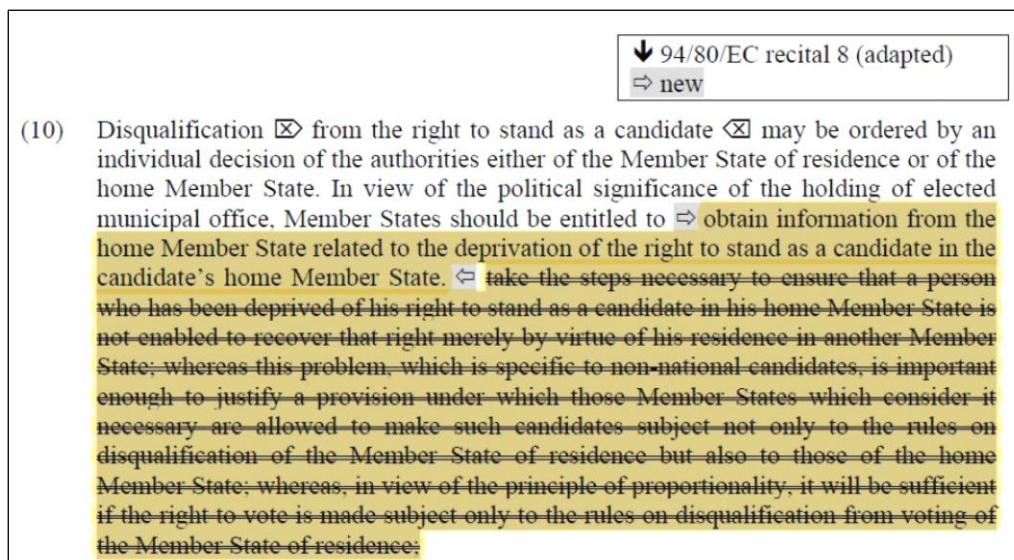
## recast partial substantive amendment

### Definition

Indication of a change which affects the substance of the earlier act, as opposed to purely formal or editorial changes, and consisting of the insertion or deletion of a fragment of a provision within a proposal for a recast.

### Examples

**Figure 67.** Proposal for a Council directive 52021PC0733



## recast total substantive amendment

### Definition

Indication of a change which affects the substance of the earlier act, as opposed to purely formal or editorial changes, and consisting of the insertion or deletion of a provision or continuous sequence of provisions within a proposal for a recast.

### Examples

**Figure 68.** Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on rail transport statistics (recast)

|          |                                                                                                                                                                                                                                                          |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Whereas: |                                                                                                                                                                                                                                                          |
|          | <div>↕ new</div>                                                                                                                                                                                                                                         |
| (1)      | Regulation (EC) No 91/2003 of the European Parliament and of the Council <sup>6</sup> has been substantially amended several times <sup>7</sup> . Since further amendments are to be made, that Regulation should be recast in the interests of clarity. |
|          | <div>↓ 91/2003 recital 1 (adapted)</div>                                                                                                                                                                                                                 |
| (2)      | Railways are an important part of the ☒ Union's ☒ transport networks.                                                                                                                                                                                    |

---

### recital

[[BR\\_10](#)]

#### Definition

Recitals set out concise reasons for the chief provisions of the enacting terms (JPG 10).

#### Examples

**Figure 69.** Regulation 32014R1384

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,<br>Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,<br>Having regard to the proposal from the European Commission,<br>After transmission of the draft legislative act to the national parliaments,<br>Acting in accordance with the ordinary legislative procedure <sup>(*)</sup> ,<br>Whereas:<br>(1) Article 329 of the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part <sup>(*)</sup> ('the Agreement') signed on 26 June 2012, provides for the possible accession to the Agreement of other Member Countries of the Andean Community. |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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### recommendation

#### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [RECO\\_RECO](#)

---

### reference

#### Definition

Identifier assigned to a document by an entity.

### Examples

**Figure 70.** Proposal for a regulation 52016PC0818



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## regulation

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [Regulation](#)

---

## resolution by the COR

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [RES\\_COR](#)

---

## resolution by the EESC

### Definition

For this concept, please consult the following entry in the Common Authority Tables on the EU Vocabularies website - [RES\\_EESC](#)

---

## row

### Definition

Represents, in a table, a set of related data horizontally.

Examples

Figure 71. Regulation 32014R0223

|                                                                                |     |               |
|--------------------------------------------------------------------------------|-----|---------------|
| <i>ANNEX II</i>                                                                |     |               |
| Annual breakdown of commitment appropriation for 2014 to 2020 (in 2011 prices) |     |               |
| 2014                                                                           | EUR | 485 097 840   |
| 2015                                                                           | EUR | 485 097 840   |
| 2016                                                                           | EUR | 485 097 840   |
| 2017                                                                           | EUR | 485 097 840   |
| 2018                                                                           | EUR | 485 097 840   |
| 2019                                                                           | EUR | 485 097 840   |
| 2020                                                                           | EUR | 485 097 840   |
| Total                                                                          | EUR | 3 395 684 880 |

---

row header

Definition

Table cell used to indicate the subject of a row.

Examples

No example available.

---

## scientific formula

### Definition

Indicates a complex technical or scientific expression.

Note: This concept is also listed in the Common Authority Tables on the EU Vocabularies website - [scientific formula](#)

### Examples

**Figure 72.** Regulation 32017R2395

|     |                                                                                                                                                                                                                                                                                                                                                                       |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                                                                                                                                                                                                                       |
|     | Article 473a                                                                                                                                                                                                                                                                                                                                                          |
|     | <b>Introduction of IFRS 9</b>                                                                                                                                                                                                                                                                                                                                         |
| 1.  | By way of derogation from Article 50 and until the end of the transitional period set out in paragraph 6 of this Article, the following may include in their Common Equity Tier 1 capital the amount calculated in accordance with this paragraph:                                                                                                                    |
| (a) | institutions that prepare their accounts in conformity with the international accounting standards adopted in accordance with the procedure laid down in Article 6(2) of Regulation (EC) No 1606/2002;                                                                                                                                                                |
| (b) | institutions that, pursuant to Article 24(2) of this Regulation, effect the valuation of assets and off-balance sheet items and the determination of own funds in conformity with the international accounting standards adopted in accordance with the procedure laid down in Article 6(2) of Regulation (EC) No 1606/2002;                                          |
| (c) | institutions that effect the valuation of assets and off-balance sheet items in conformity with accounting standards under Directive 86/635/EEC and that use an expected credit loss model that is the same as the one used in international accounting standards adopted in accordance with the procedure laid down in Article 6(2) of Regulation (EC) No 1606/2002. |
|     | The amount referred to in the first subparagraph shall be calculated as the sum of the following:                                                                                                                                                                                                                                                                     |
| (a) | for exposures which are subject to risk weighting in accordance with Chapter 2 of Title II of Part Three, the amount (ABSA) calculated in accordance with the following formula:                                                                                                                                                                                      |
|     | <b><math>ABSA = (A2,SA + A4,SA - t) \cdot f</math></b>                                                                                                                                                                                                                                                                                                                |
|     | where: A2,SA = the amount calculated in accordance with paragraph 2; A4,SA = the amount calculated in accordance with paragraph 4 based on the amounts calculated in accordance with paragraph 3; f = the applicable factor laid down in paragraph 6; t = increase of Common Equity Tier 1 capital that is due to tax deductibility of the amounts A2,SA and A4,SA;   |

## section

[\[BR\\_7\]](#)

### Definition

Indicates the lowest level of higher subdivisions (JPG 15.4).

### Examples

**Figure 73.** Proposal for a regulation 52016PC0818

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|           | <b>EXPLANATORY MEMORANDUM</b>                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>1.</b> | <b>CONTEXT OF THE PROPOSAL</b>                                                                                                                                                                                                                                                                                                                                                                                                     |
|           | <b>• Reasons for and objectives of the proposal</b>                                                                                                                                                                                                                                                                                                                                                                                |
|           | This proposal aims to ensure legal consistency of Regulation (EC) No 1008/2008 with an international agreement.                                                                                                                                                                                                                                                                                                                    |
|           | Article 13 of Regulation 1008/2008 defines the conditions under which lease arrangements of aircraft registered in third countries, especially wet-lease, are allowed. The possibilities are exceptional circumstances, such as a lack of adequate aircraft on the Community market, and they should be strictly limited in time and fulfil safety standards equivalent to the safety rules of Community and national legislation. |

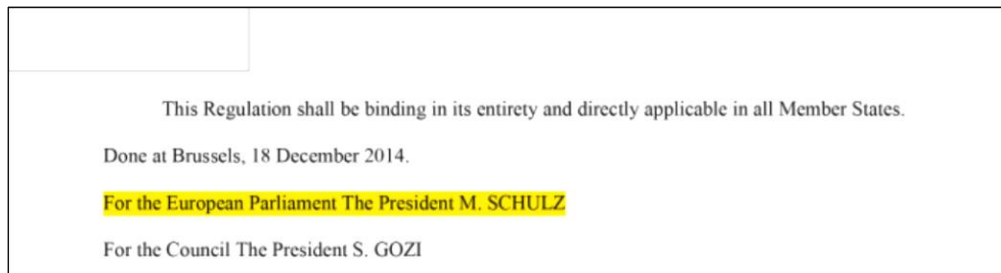
## signatory

### Definition

Information concerning the signing authority/person.

### Examples

**Figure 74.** Regulation 32014R1384



---

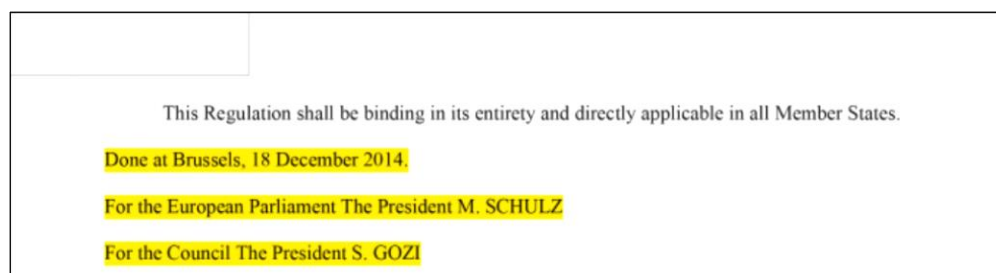
## signature

### Definition

Includes the place and date of the signature of an act as well as the information about the signatory.

### Examples

**Figure 75.** Regulation 32014R1384



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## statement of Council's reasons

### Definition

Document accompanying the Council's position at first reading whereby the Council fully informs the European Parliament of the reasons that led it to deviate from the European Parliament's position and to adopt its own position at first reading.

## Examples

**Figure 76.** Council position 52013AG0008

|                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                    |                                                 |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
|  <p>Council of the European Union</p> |                                                                                                                                                                                                                                                                                                                                                    | <p>Brussels, 17 October 2017<br/>(OR. en)</p>   |
| <p>Interinstitutional File:<br/>2015/0289 (COD)</p>                                                                    |                                                                                                                                                                                                                                                                                                                                                    | <p>11382/2/17<br/>REV 2 ADD 1</p>               |
|                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                    | <p>PECHE 298<br/>CODEC 1267<br/>PARLNAT 250</p> |
| <p><b>STATEMENT OF THE COUNCIL'S REASONS</b></p>                                                                       |                                                                                                                                                                                                                                                                                                                                                    |                                                 |
| Subject:                                                                                                               | <p>Position of the Council at first reading with a view to the adoption of a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the sustainable management of external fishing fleets, and repealing Council Regulation (EC) No 1006/2008</p> <p>- Statement of the Council's reasons<br/>- Adopted by the Council on 17 October 2017</p> |                                                 |

## subject

[[BR\\_8](#)]

### Definition

Terms reflecting the essential topic of the subdivision of text they precede.

### Examples

**Figure 77.** Regulation 32014R1384

|                                                                                                                                                                                                                                                                                                                                                                                             |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                                                                                                                                                                                                                                                                                                                                                                             |  |
| <p><i>Article 1</i></p> <p><b>Definitions</b></p>                                                                                                                                                                                                                                                                                                                                           |  |
| <p>For the purposes of this Regulation:</p> <p>(a) 'tariff treatment' means the customs duties and treatment applied to goods originating in Ecuador as provided for by Article 2;</p> <p>(b) 'Common Customs Tariff duties' means the duties specified in Part II of Annex I to Council Regulation (EEC) No 2658/87(*) <i>except those duties established as part of tariff quotas</i></p> |  |

## subparagraph

[[BR\\_3](#) [BR\\_8](#) [BR\\_18](#)]

### Definition

Indicates the first level of an unnumbered subdivision of a numbered paragraph, point or indent, where there are at least two of such elements of subdivision. A single subparagraph is consequently not marked-up.



### text of the amendment

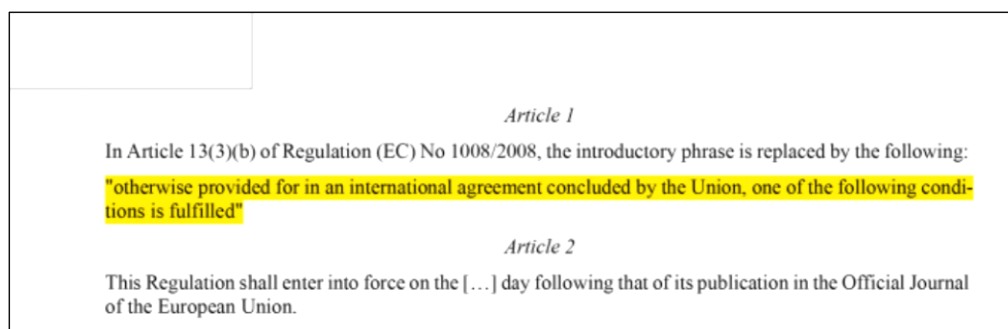
[\[BR\\_6\]](#)

#### Definition

Text to be inserted in the act to be amended in accordance with an amending instruction referring to insertion, addition or replacement.

#### Examples

**Figure 80.** Proposal for a regulation 52016PC0818



---

### text to be amended

[\[BR\\_6\]](#)

#### Definition

Text in the act to be amended.

#### Examples

**Figure 81.** Corrigendum 32018R0848R(05)



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### title

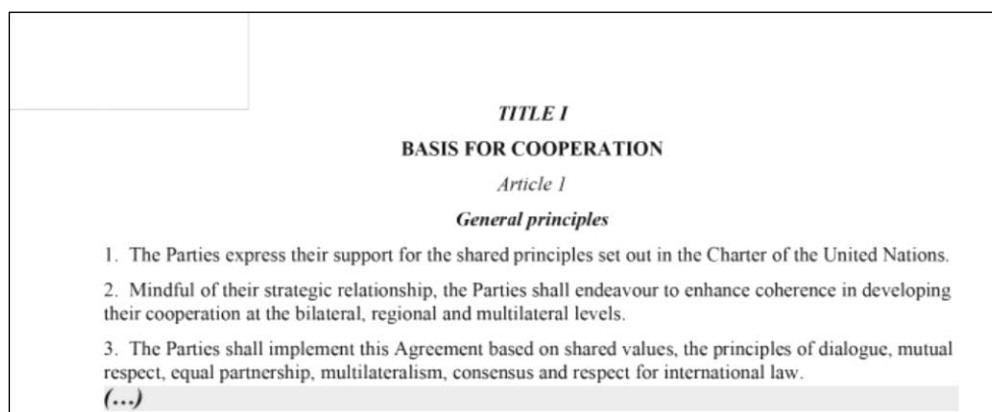
[\[BR\\_7\]](#)

#### Definition

Indicates in long and highly structured texts the grouping of higher subdivisions (JPG 15.4, p. 28).

### Examples

**Figure 82.** Regulation 32013R1380



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## title of the document

### Definition

The title of the document comprises all the information in the heading of the document which serves to identify it (JPG 7.1).

### Examples

**Figure 83.** Regulation 32014R1384



---

## type of document

### Definition

Indication of the type of document.

### Examples

**Figure 84.** Regulation 32014R1384



---

### unnumbered paragraph

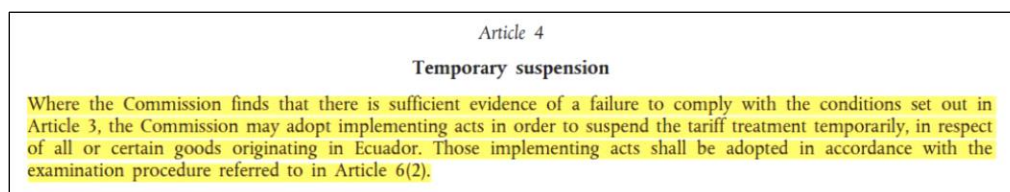
[\[BR\\_1 BR\\_18\]](#)

#### Definition

Indicates the sole element or a non-independent element of an article (JPG 15.4, table) or exceptionally an element of an annex.

#### Examples

**Figure 85.** Regulation 32014R1384



---

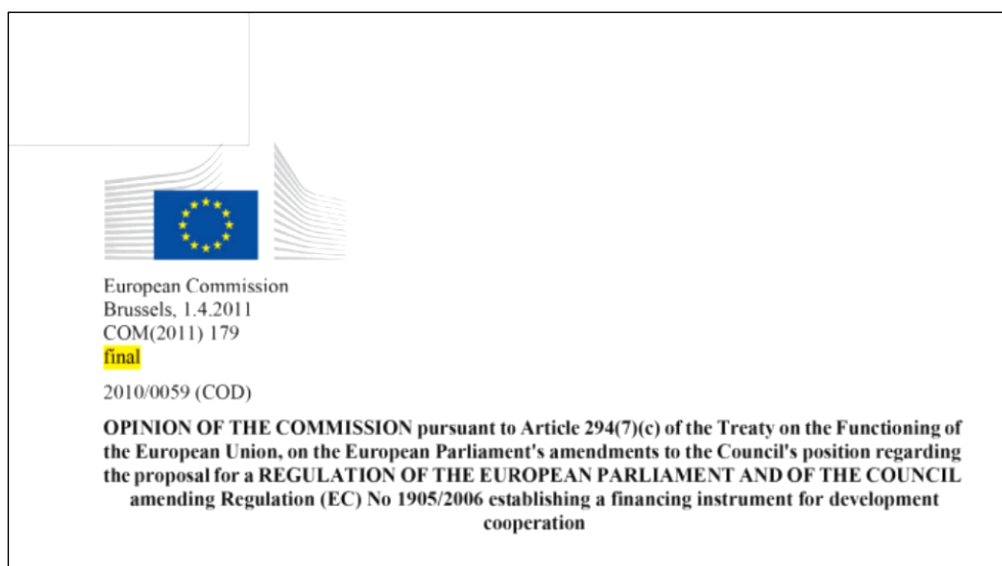
### version

#### Definition

Indicates the version of the document.

## Examples

**Figure 86.** Opinion 52011PC0179



## working comment

[BR\_20]

### Definition

Technical indication about the text

### Examples

**Figure 87.** Proposal for a council regulation 52019PC0483

- (9) [According to scientific advice, European seabass (*Dicentrarchus labrax*) in the Celtic Sea, Channel, Irish Sea and southern North Sea (ICES divisions 4b, 4c, 7a, and 7d to 7h) remains in a perilous state. Spawning-stock biomass has been declining since 2005 and is now below Blim. Fishing mortality has increased over the time-series, peaking in 2013 before a rapid decline to below the fishing mortality that results in the maximum sustainable yield (FMSY). Recruitment was estimated to be poor since 2008, with the exception of the 2013 and 2014 year-class estimates which show average recruitment. ICES advises that when the maximum sustainable yield (MSY) approach is applied, total removals in 2019 should be no more than 1789 tonnes, which is an increase compared to the 2018 advice. Therefore, higher catches could be allowed for hooks and lines fishery for this species. It is also appropriate to continue the set of measures for unavoidable by-catches of European seabass with certain other gears, while providing a limited increase in the catch allowances. Measures for managing recreational fisheries for European seabass should be adapted, taking account of the significant impact of such fisheries on the stocks concerned. Within the limits of the scientific advice, the catch-and-release practice and bag limit should continue, but should be applied for a longer period. *To be reviewed after the ICES advice*]

# Example documents analysed

Find below a list of documents analysed that are available on EUR-Lex.

1. Regulation 32014R1384  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R1384&rid=1>
2. Proposal for a regulation 52016PC0818  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52016PC0818&rid=1>
3. Decision 32013D1313  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013D1313&rid=1>
4. Regulation 32013R1380  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1380&rid=1>
5. Directive 32015L0254  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015L0254&rid=1>
6. Proposal for a directive 52013PC0824  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52013PC0824&rid=1>
7. Proposal for a decision 52016PC0053  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52016PC0053&rid=1>
8. EC opinion on EP amendments 52011PC0179  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011PC0179&rid=1>
9. EC communication concerning Council position 52015PC0354  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52015PC0354&rid=1>
10. Text adopted P8\_TA-PROV(2017)0425  
[http://www.europarl.europa.eu/RegData/seance\\_pleniere/textes\\_adoptes/provisoire/2017/11-14/0425/P8\\_TA-PROV\(2017\)0425\\_EN.pdf](http://www.europarl.europa.eu/RegData/seance_pleniere/textes_adoptes/provisoire/2017/11-14/0425/P8_TA-PROV(2017)0425_EN.pdf)
11. Regulation 32013R1291  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1291&rid=1>
12. Decision 32017D0684  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017D0684&rid=1>
13. Regulation 32014R0254  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0254&rid=1>
14. International agreement 22016A1203(03)  
[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22016A1203\(03\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22016A1203(03)&from=EN)
15. Regulation 32017R2393  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R2393&from=EN>
16. Regulation 32017R2393 Annex I  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R2393&from=EN>
17. Directive 32017L1564  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017L1564&from=EN>
18. Annex II to Regulation 32017R0625  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R0625&from=EN>

19. Annex XVI to Regulation 32017R0745

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R0745&from=EN>

20. Annex II to Regulation 32014R0223

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32014R0223&from=EN>

21. Annex IV to Directive 32017L2397

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32017L2397&from=EN>

22. Council position 52013AG0008

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011AG0008&from=EN>

23. Annex IX to Regulation 32018R0858

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32018R0858&from=EN>

24. Annex IV to Regulation 32017R0852

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32017R0852&from=EN>

25. Annex II to Regulation 32017R0746

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R0746&from=EN>

26. Annex IV to Regulation 32016R0425

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32016R0425&from=EN>

27. Annex to Directive 32017L2103

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017L2103&qid=1569911181133&from=EN>

28. Regulation 32017R2395

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R2395&qid=1570446371496&from=EN>

29. Annex IV to Regulation 32019R1241

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R1241&qid=1570446371496&from=EN>

30. Council Regulation 32020R0123

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0123>

31. Council Directive 32020L1756

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020L1756>

32. Proposal for a Council decision 52021PC0354

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021PC0354>

33. Proposal for a Council decision 52020PC0070

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020PC0070>

34. Proposal for a Council directive 52020PC0360

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020PC0360>

35. Proposal for a Council regulation 52019PC0483

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52019PC0483>

36. Council decision 32021D1249

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021D1249>

37. Council decision 32020D1512

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020D1512>

38. Legislative financial statement (proposal for a regulation) 52021PC0723  
<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52021PC0723>
39. Council Directive 32015L2060  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015L2060>
40. Proposal for a Council Directive 52015PC0129 council\_directive st07373.en15  
<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52015PC0129>
41. Proposal for a Council Decision 52021PC0643  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021PC0643>
42. Council Decision with a Decision as annex 32021D0443  
<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021D0443>
43. REGULATION (EU) 2017/2393 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 13 December 2017 amending Regulations (EU) No 1305/2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), (EU) No 1306/2013 on the financing, management and monitoring of the common agricultural policy, (EU) No 1307/2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy, (EU) No 1308/2013 establishing a common organisation of the markets in agricultural products and (EU) No 652/2014 laying down provisions for the management of expenditure relating to the food chain, animal health and animal welfare, and relating to plant health and plant reproductive material  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32017R2393>
44. Council conclusions 52019XG0605(01) (as published in the OJ, with an annex)  
[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52019XG0605\(01\)](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52019XG0605(01))
45. Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on protection against subsidised imports from countries not members of the European Union (codification)  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52014PC0660>
46. Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on rail transport statistics (recast)  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52017PC0353>
47. Opinion of the European Committee of the Regions — Recommendations for the successful design of regional development strategies beyond 2020  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52019IR0644>
48. Resolution of the European Committee of the Regions — The 2019 European Semester and in view of the 2020 Annual Growth Survey  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52019XR3856>
49. Resolution on 'Opening accession negotiations with North Macedonia and Albania: EU credibility and geostrategic interests should be upheld'  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52019XE4851>
50. Proposal for a COUNCIL IMPLEMENTING DECISION authorising Hungary to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Council Implementing Decision (EU) 2018/1490  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52023PC0203>
51. Proposal for a COUNCIL RECOMMENDATION on the Revision of the Barcelona Targets on early childhood education and care  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52022DC0442>
52. Joint Proposal for a COUNCIL REGULATION concerning restrictive measures in response to the recognition of the non-government controlled areas of Donetsk and Luhansk oblasts of Ukraine and the ordering of Russian armed forces into the area  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52022JC0019>

53. Recommendation for a COUNCIL RECOMMENDATION delivering a Council opinion on the 2021 Convergence Programme of Denmark  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52021DC0504>
54. COUNCIL IMPLEMENTING DECISION (EU) 2023/1025 of 22 May 2023 authorising Hungary to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Council Implementing Decision (EU) 2018/1490  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32023D1025>
55. Opinion of the European Economic and Social Committee on the Joint Communication to the European Parliament and the Council — European Union Space Strategy for Security and Defence  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52023AE1246>
56. DRAFT OPINION Do no harm to cohesion – A cross-cutting principle contributing towards cohesion as an overall objective and value of the EU  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52023IR0137>
57. RESOLUTION on the Situation in Nagorno-Karabakh after Azerbaijan's attack  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52023XR4454>
58. OPINION Consultative Commission on Industrial Change Proposal for a regulation of the European parliament and of the Council amending Regulation (EU) 2019/1242 as regards strengthening the CO<sub>2</sub> emission performance standards for new heavy-duty vehicles and integrating reporting obligations, and repealing Regulation (EU) 2018/956  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52023PC0088>
59. DRAFT RESOLUTION European Economic and Social Committee United for Democracy  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52023XE1445>
60. OPINION European Economic and Social Committee CO<sub>2</sub> emission class of heavy-duty vehicles with trailers  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52023PC0189>
61. COMMISSION IMPLEMENTING DECISION (EU) 2022/1461 of 26 August 2022 concerning exemptions from the extended anti-dumping duty on certain bicycle parts originating in the People's Republic of China pursuant to Regulation (EC) No 88/97  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32022D1461>
62. COUNCIL RECOMMENDATION of 8 December 2022 on early childhood education and care: the Barcelona targets for 2030  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32022H1220>
63. Proposal for a COUNCIL DIRECTIVE laying down detailed arrangements for the exercise of the right to vote and to stand as a candidate in municipal elections by Union citizens residing in a Member State of which they are not nationals (recast)  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%52021PC0733>
64. COMMISSION DELEGATED DIRECTIVE (EU) .../... of 27.9.2023 amending Directive 2009/43/EC of the European Parliament and of the Council as regards the updating of the list of defence-related products in line with the updated Common Military List of the European Union of 20 February 2023  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32024L0242>
65. COMMISSION DELEGATED REGULATION (EU) .../... of 29.6.2022 supplementing Regulation (EU) 2021/1139 of the European Parliament and of the Council on the European Maritime, Fisheries and Aquaculture Fund as regards the starting dates and time periods for the inadmissibility of applications for support  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32022R2181>
66. COMMISSION DIRECTIVE (EU) .../... of 26.1.2023 amending Directive 2009/32/EC of the European Parliament and of the Council as regards 2-methyloxolane  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32023L0175>

67. COMMISSION IMPLEMENTING DIRECTIVE (EU) .../... of 9.6.2022 amending Directives 2003/90/EC and 2003/91/EC as regards the protocols for THE examination of certain varieties of agricultural plant species and vegetable species

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32022L0905>

68. COMMISSION IMPLEMENTING REGULATION (EU) .../... of 8.3.2023 renewing the approval of the active substance abamectin in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council, and amending Commission Implementing Regulation (EU) No 540/2011

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32023R0515>

69. COMMISSION REGULATION (EU) .../... of 23.11.2022 implementing Regulation (EC) No 1338/2008 of the European Parliament and of the Council as regards statistics on healthcare facilities, healthcare human resources and healthcare utilisation

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:%32022R2294>

# Business rules index

- **BR\_1** (Concerns: [article](#), [numbered paragraph](#), [unnumbered paragraph](#))  
*An article is composed of at least one paragraph. When there is only one paragraph, it is unnumbered. When it is composed of at least two paragraphs, they can be numbered or unnumbered.*
- **BR\_2** (Concerns: [article](#), [point](#))  
*By way of exception, in the article on definitions and in amending provisions, if there is more than one definition or amendment, the numbering of points starts with Arabic numerals within brackets for the first level.*
- **BR\_3** (Concerns: [article](#), [numbered paragraph](#), [subparagraph](#))  
*When, among several paragraphs, one is numbered, the other paragraphs are also numbered. The numbered paragraphs can have subparagraphs that are always unnumbered.*
- **BR\_4** (Concerns: [indent](#), [introductory part](#), [point](#))  
*A list is a succession of at least two points or indents preceded by an introductory part.*
- **BR\_5** (Concerns: [indent](#), [point](#))  
*In legal acts, indents are used after the third level of points.*
- **BR\_6** (Concerns: [text of the amendment](#), [text to be amended](#))  
*In amending acts, text of the amendment or text to be amended is enclosed between quotation marks. Quotation marks do not form part of the text of the amendment or of the text to be amended.*
- **BR\_7** (Concerns: [chapter](#), [part](#), [section](#), [title](#))  
*Usage of the higher subdivisions varies according to drafting needs, only the hierarchy of subdivisions is fixed.*
- **BR\_8** (Concerns: [annex](#), [point](#), [subject](#), [subparagraph](#))  
*In annexes, subparagraphs are used to structure text belonging to the same point. However, the first subparagraph can be designated as the subject of the current point. Following the same approach, the content of a point followed by points at lower level can be designated as a subject.*
- **BR\_9** (Concerns: [closing part](#))  
*'Sandwich' constructions in enumerations using a closing part should be avoided.*
- **BR\_10** (Concerns: [international agreement](#), [recital](#))  
*In international agreements, recitals are not numbered but the first word or expression in each recital is capitalized.*
- **BR\_11** (Concerns: [international agreement](#), [numbered paragraph](#), [point](#))  
*In international agreements, certain paragraphs are used in a similar way as independent points in annexes.*
- **BR\_12** (Concerns: [citation](#), [EP legislative resolution](#))  
*In EP legislative resolutions, citations start with a dash.*
- **BR\_13** (Concerns: [article](#), [enacting terms](#), [EP legislative resolution](#), [numbered paragraph](#))  
*In EP legislative resolutions, enacting terms contain no article. Instead, numbered paragraphs indicate independent subdivisions, which can be, rarely, further sub-divided.*
- **BR\_14** (Concerns: [enacting terms](#), [preamble](#), [quotation](#))  
*Quotations shall not be used in the enacting terms nor in the preamble. The only exception would be in the recitals, where they are to be avoided as much as possible.*
- **BR\_15** (Concerns: [EP text adopted](#))  
*In a European Parliament Adopted Text, when an agreement is reached between the institutions, the consolidated text accompanying the legislative resolution of the Parliament might be abridged.*
- **BR\_16** (Concerns: [EP text adopted](#))  
*When an EP Adopted Text comprises an EP Consolidated Text, it has to be considered as a special annex to the Adopted Text that cannot be separated of it.*

- **BR\_17** (Concerns: [indent](#))  
*In documents other than legal acts, the sign used to start an indent can be a dash or a bullet.*
- **BR\_18** (Concerns: [numbered paragraph](#), [subparagraph](#), [unnumbered paragraph](#))  
*In documents other than legal acts or in international agreements, paragraphs and subparagraphs can be composed of an enumeration of points or indents, without an introductory part.*
- **BR\_19** (Concerns: [annex](#))  
*In legal acts, an annex to an annex is an appendix.*
- **BR\_20** (Concerns: [working comment](#))  
*A working comment is always wrapped between an opening and a closing square bracket or an opening and a closing curly bracket. The text of the document to which the working comment refers to may also appear between those opening and closing square brackets/curly brackets. The closing square bracket/curly bracket, however, is always placed just after the working comment.*
- **BR\_21** (Concerns: [Legislative Financial Statement](#))  
*In a Legislative Financial Statement, a checkbox may contain other checkboxes; and a checkbox may be preceded by an indent (i.e. a dash: "—").*
- **BR\_22** (Concerns: [Legislative Financial Statement](#))  
*In a Legislative Financial Statement, a group of checkboxes may be preceded by an introductory text.*
- **BR\_23** (Concerns: [Commission Staff Working Document](#), [Council internal document](#), [EC communication concerning Council position](#), [Legislative Financial Statement](#))  
*In some EC documents (legislative statement, Staff Working Documents, communications) and some internal Council documents, some parts of the document may appear outlined in a text box.*
- **BR\_24** (Concerns: [table](#))  
*Forms are rendered in a table.*