

SHARE PURCHASE AGREEMENTS  
Belgian Law and Practice

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## GLOSSARY

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Ancillary Restraints Notice	Commission Notice on restrictions directly related and necessary to concentrations (2005/C 56/03), <i>Official Journal</i> 5 March 2005, No. 56, 24
Belgian Accounting Standards Board	Commissie voor Boekhoudkundige Normen – Commission des Normes Comptables
Belgian Competition Authority	Belgische Mededingingsautoriteit – Autorité belge de la Concurrence
Belgian Official Journal	Belgisch Staatsblad – Moniteur Belge
Brussels I bis Regulation	Regulation (EU) No. 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters, <i>Official Journal</i> 20 December 2012, No. 351, 1
Civil Code	Burgerlijk wetboek – Code civil
Commercial Code	Wetboek van koophandel – Code de commerce
Companies Code	Wetboek van vennootschappen – Code des sociétés
Constitution	Gecoördineerde Grondwet – Constitution coordonnée
Council of State	Raad van State – Conseil d'État
Court of appeal	Hof van beroep – Cour d'appel
Court of Cassation	Hof van Cassatie – Cour de Cassation
Court of commerce	Rechtbank van koophandel – Tribunal de commerce
Court of first instance	Rechtbank van eerste aanleg – Tribunal de première instance

EC Merger Regulation	Council Regulation (EC) No. 139/2004 of 20 January 2004 on the control of concentrations between undertakings, <i>Official Journal</i> 29 January 2004, No. 24, 1
Economic Law Code	Wetboek van economisch recht – Code de droit économique
Financial Services and Markets Authority (FSMA)	De Autoriteit voor Financiële Diensten en Markten – L’Autorité des services et marchés financiers
Income Tax Code	Wetboek van de inkomstenbelastingen 1992 – Code des impôts sur les revenus 1992
Institute of Certified Auditors	Instituut van de Bedrijfsrevisoren – Institut des Réviseurs d’Entreprises
International Private Law Code	Wetboek van internationaal privaatrecht – Code de droit international privé
Judicial Code	Gerechtelijk wetboek – Code judiciaire
National Bank of Belgium	Nationale Bank van België – Banque Nationale de Belgique
Official Journal	Official Journal of the European Union
Rome I Regulation	Regulation (EC) No. 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations, <i>Official Journal</i> 4 July 2008, No. 177, 6
Target company	The company that issued the shares being sold pursuant to the share purchase agreement
Treaty on the Functioning of the European Union	Consolidated version of the Treaty on the Functioning of the European Union, <i>Official Journal</i> 26 October 2012, No. 326, 47
VAT Code	Wetboek van de belasting over de toegevoegde waarde / Code de la taxe sur la valeur ajoutée