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I

(Legislative acts)

DIRECTIVES

DIRECTIVE 2014/95/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 22 October 2014

amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 50(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

Acting in accordance with the ordinary legislative procedure ⁽²⁾,

Whereas:

- (1) In its communication entitled ‘Single Market Act — Twelve levers to boost growth and strengthen confidence — “Working together to create new growth”’, adopted on 13 April 2011, the Commission identified the need to raise to a similarly high level across all Member States the transparency of the social and environmental information provided by undertakings in all sectors. This is fully consistent with the possibility for Member States to require, as appropriate, further improvements to the transparency of undertakings’ non-financial information, which is by its nature a continuous endeavour.
- (2) The need to improve undertakings’ disclosure of social and environmental information, by presenting a legislative proposal in this field, was reiterated in the Commission communication entitled ‘A renewed EU strategy 2011-14 for Corporate Social Responsibility’, adopted on 25 October 2011.
- (3) In its resolutions of 6 February 2013 on, respectively, ‘Corporate Social Responsibility: accountable, transparent and responsible business behaviour and sustainable growth’ and ‘Corporate Social Responsibility: promoting society’s interests and a route to sustainable and inclusive recovery’, the European Parliament acknowledged the importance of businesses divulging information on sustainability such as social and environmental factors, with a view to identifying sustainability risks and increasing investor and consumer trust. Indeed, disclosure of non-financial information is vital for managing change towards a sustainable global economy by combining long-term profitability with social justice and environmental protection. In this context, disclosure of non-financial information helps the measuring, monitoring and managing of undertakings’ performance and their impact on society. Thus, the European Parliament called on the Commission to bring forward a legislative proposal on the disclosure of non-financial information by undertakings allowing for high flexibility of action, in order to take account of the multidimensional nature of corporate social responsibility (CSR) and the diversity of the CSR policies implemented by businesses matched by a sufficient level of comparability to meet the needs of investors and other stakeholders as well as the need to provide consumers with easy access to information on the impact of businesses on society.

⁽¹⁾ OJ C 327, 12.11.2013, p. 47.

⁽²⁾ Position of the European Parliament of 15 April 2014 (not yet published in the Official Journal) and decision of the Council of 29 September 2014.

- (4) The coordination of national provisions concerning the disclosure of non-financial information in respect of certain large undertakings is of importance for the interests of undertakings, shareholders and other stakeholders alike. Coordination is necessary in those fields because most of those undertakings operate in more than one Member State.
- (5) It is also necessary to establish a certain minimum legal requirement as regards the extent of the information that should be made available to the public and authorities by undertakings across the Union. The undertakings subject to this Directive should give a fair and comprehensive view of their policies, outcomes, and risks.
- (6) In order to enhance the consistency and comparability of non-financial information disclosed throughout the Union, certain large undertakings should prepare a non-financial statement containing information relating to at least environmental matters, social and employee-related matters, respect for human rights, anti-corruption and bribery matters. Such statement should include a description of the policies, outcomes and risks related to those matters and should be included in the management report of the undertaking concerned. The non-financial statement should also include information on the due diligence processes implemented by the undertaking, also regarding, where relevant and proportionate, its supply and subcontracting chains, in order to identify, prevent and mitigate existing and potential adverse impacts. It should be possible for Member States to exempt undertakings which are subject to this Directive from the obligation to prepare a non-financial statement when a separate report corresponding to the same financial year and covering the same content is provided.
- (7) Where undertakings are required to prepare a non-financial statement, that statement should contain, as regards environmental matters, details of the current and foreseeable impacts of the undertaking's operations on the environment, and, as appropriate, on health and safety, the use of renewable and/or non-renewable energy, greenhouse gas emissions, water use and air pollution. As regards social and employee-related matters, the information provided in the statement may concern the actions taken to ensure gender equality, implementation of fundamental conventions of the International Labour Organisation, working conditions, social dialogue, respect for the right of workers to be informed and consulted, respect for trade union rights, health and safety at work and the dialogue with local communities, and/or the actions taken to ensure the protection and the development of those communities. With regard to human rights, anti-corruption and bribery, the non-financial statement could include information on the prevention of human rights abuses and/or on instruments in place to fight corruption and bribery.
- (8) The undertakings which are subject to this Directive should provide adequate information in relation to matters that stand out as being most likely to bring about the materialisation of principal risks of severe impacts, along with those that have already materialised. The severity of such impacts should be judged by their scale and gravity. The risks of adverse impact may stem from the undertaking's own activities or may be linked to its operations, and, where relevant and proportionate, its products, services and business relationships, including its supply and subcontracting chains. This should not lead to undue additional administrative burdens for small and medium-sized undertakings.
- (9) In providing this information, undertakings which are subject to this Directive may rely on national frameworks, Union-based frameworks such as the Eco-Management and Audit Scheme (EMAS), or international frameworks such as the United Nations (UN) Global Compact, the Guiding Principles on Business and Human Rights implementing the UN 'Protect, Respect and Remedy' Framework, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the International Organisation for Standardisation's ISO 26000, the International Labour Organisation's Tripartite Declaration of principles concerning multinational enterprises and social policy, the Global Reporting Initiative, or other recognised international frameworks.
- (10) Member States should ensure that adequate and effective means exist to guarantee disclosure of non-financial information by undertakings in compliance with this Directive. To that end, Member States should ensure that effective national procedures are in place to enforce compliance with the obligations laid down by this Directive, and that those procedures are available to all persons and legal entities having a legitimate interest, in accordance with national law, in ensuring that the provisions of this Directive are respected.
- (11) Paragraph 47 of the outcome document of the United Nations Rio+20 conference, entitled 'The Future We Want', recognises the importance of corporate sustainability reporting and encourages undertakings, where appropriate, to consider integrating sustainability information into their reporting cycle. It also encourages industry, interested governments and relevant stakeholders with the support of the United Nations system, as appropriate, to develop models for best practice, and facilitate action for the integration of financial and non-financial information, taking into account experiences from already existing frameworks.

- (12) Investors' access to non-financial information is a step towards reaching the milestone of having in place by 2020 market and policy incentives rewarding business investments in efficiency under the roadmap to a resource-efficient Europe.
- (13) The European Council, in its conclusions of 24 and 25 March 2011, called for the overall regulatory burden, in particular for small and medium-sized enterprises ('SMEs'), to be reduced at both European and national levels, and suggested measures to increase productivity, while the Europe 2020 Strategy for smart, sustainable and inclusive growth aims to improve the business environment for SMEs and to promote their internationalisation. Thus, in accordance with the 'think small first' principle, the new disclosure requirements should apply only to certain large undertakings and groups.
- (14) The scope of those non-financial disclosure requirements should be defined by reference to the average number of employees, balance sheet total and net turnover. SMEs should be exempted from additional requirements, and the obligation to disclose a non-financial statement should apply only to those large undertakings which are public-interest entities and to those public-interest entities which are parent undertakings of a large group, in each case having an average number of employees in excess of 500, in the case of a group on a consolidated basis. This should not prevent Member States from requiring disclosure of non-financial information from undertakings and groups other than undertakings which are subject to this Directive.
- (15) Many of the undertakings which fall within the scope of Directive 2013/34/EU of the European Parliament and of the Council ⁽¹⁾ are members of groups of undertakings. Consolidated management reports should be drawn up so that the information concerning such groups of undertakings may be conveyed to members and third parties. National law governing consolidated management reports should therefore be coordinated in order to achieve the objectives of comparability and consistency of the information which undertakings should publish within the Union.
- (16) Statutory auditors and audit firms should only check that the non-financial statement or the separate report has been provided. In addition, it should be possible for Member States to require that the information included in the non-financial statement or in the separate report be verified by an independent assurance services provider.
- (17) With a view to facilitating the disclosure of non-financial information by undertakings, the Commission should prepare non-binding guidelines, including general and sectoral non-financial key performance indicators. The Commission should take into account current best practices, international developments and the results of related Union initiatives. The Commission should carry out appropriate consultations, including with relevant stakeholders. When referring to environmental aspects, the Commission should cover at least land use, water use, greenhouse gas emissions and the use of materials.
- (18) Diversity of competences and views of the members of administrative, management and supervisory bodies of undertakings facilitates a good understanding of the business organisation and affairs of the undertaking concerned. It enables members of those bodies to constructively challenge the management decisions and to be more open to innovative ideas, addressing the similarity of views of members, also known as the 'group-think' phenomenon. It contributes thus to effective oversight of the management and to successful governance of the undertaking. It is therefore important to enhance transparency regarding the diversity policy applied. This would inform the market of corporate governance practices and thus put indirect pressure on undertakings to have more diversified boards.
- (19) The obligation to disclose diversity policies in relation to the administrative, management and supervisory bodies with regard to aspects such as, for instance, age, gender or educational and professional backgrounds should apply only to certain large undertakings. Disclosure of the diversity policy should be part of the corporate governance statement, as laid down by Article 20 of Directive 2013/34/EU. If no diversity policy is applied there should not be any obligation to put one in place, but the corporate governance statement should include a clear explanation as to why this is the case.

⁽¹⁾ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

- (20) Initiatives at Union level, including country-by-country reporting for several sectors, as well as the references made by the European Council, in its conclusions of 22 May 2013 and of 19 and 20 December 2013, to country-by-country reporting by large companies and groups, similar provisions in Directive 2013/36/EU of the European Parliament and of the Council⁽¹⁾, and international efforts to improve transparency in financial reporting have been noted. Within the context of the G8 and the G20, the OECD has been asked to draw up a standardised reporting template for multinational undertakings to report to tax authorities where they make their profits and pay taxes around the world. Such developments complement the proposals contained in this Directive, as appropriate measures for their respective purposes.
- (21) Since the objective of this Directive, namely to increase the relevance, consistency and comparability of information disclosed by certain large undertakings and groups across the Union, cannot be sufficiently achieved by the Member States but can rather, by reason of its effect, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.
- (22) This Directive respects the fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union, including freedom to conduct a business, respect for private life and the protection of personal data. This Directive has to be implemented in accordance with those rights and principles.
- (23) Directive 2013/34/EU should therefore be amended accordingly,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Amendments to Directive 2013/34/EU

Directive 2013/34/EU is amended as follows:

- (1) The following Article is inserted:

'Article 19a

Non-financial statement

1. Large undertakings which are public-interest entities exceeding on their balance sheet dates the criterion of the average number of 500 employees during the financial year shall include in the management report a non-financial statement containing information to the extent necessary for an understanding of the undertaking's development, performance, position and impact of its activity, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters, including:

- (a) a brief description of the undertaking's business model;
- (b) a description of the policies pursued by the undertaking in relation to those matters, including due diligence processes implemented;
- (c) the outcome of those policies;

⁽¹⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).

- (d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;
- (e) non-financial key performance indicators relevant to the particular business.

Where the undertaking does not pursue policies in relation to one or more of those matters, the non-financial statement shall provide a clear and reasoned explanation for not doing so.

The non-financial statement referred to in the first subparagraph shall also, where appropriate, include references to, and additional explanations of, amounts reported in the annual financial statements.

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the undertaking, provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity.

In requiring the disclosure of the information referred to in the first subparagraph, Member States shall provide that undertakings may rely on national, Union-based or international frameworks, and if they do so, undertakings shall specify which frameworks they have relied upon.

2. Undertakings fulfilling the obligation set out in paragraph 1 shall be deemed to have fulfilled the obligation relating to the analysis of non-financial information set out in the third subparagraph of Article 19(1).

3. An undertaking which is a subsidiary undertaking shall be exempted from the obligation set out in paragraph 1 if that undertaking and its subsidiary undertakings are included in the consolidated management report or the separate report of another undertaking, drawn up in accordance with Article 29 and this Article.

4. Where an undertaking prepares a separate report corresponding to the same financial year whether or not relying on national, Union-based or international frameworks and covering the information required for the non-financial statement as provided for in paragraph 1, Member States may exempt that undertaking from the obligation to prepare the non-financial statement laid down in paragraph 1, provided that such separate report:

- (a) is published together with the management report in accordance with Article 30; or
- (b) is made publicly available within a reasonable period of time, not exceeding six months after the balance sheet date, on the undertaking's website, and is referred to in the management report.

Paragraph 2 shall apply *mutatis mutandis* to undertakings preparing a separate report as referred to in the first subparagraph of this paragraph.

5. Member States shall ensure that the statutory auditor or audit firm checks whether the non-financial statement referred to in paragraph 1 or the separate report referred to in paragraph 4 has been provided.

6. Member States may require that the information in the non-financial statement referred to in paragraph 1 or in the separate report referred to in paragraph 4 be verified by an independent assurance services provider.'

(2) Article 20 is amended as follows:

(a) in paragraph 1, the following point is added:

- '(g) a description of the diversity policy applied in relation to the undertaking's administrative, management and supervisory bodies with regard to aspects such as, for instance, age, gender, or educational and professional backgrounds, the objectives of that diversity policy, how it has been implemented and the results in the reporting period. If no such policy is applied, the statement shall contain an explanation as to why this is the case.';

(b) paragraph 3 is replaced by the following:

'3. The statutory auditor or audit firm shall express an opinion in accordance with the second subparagraph of Article 34(1) regarding information prepared under points (c) and (d) of paragraph 1 of this Article and shall check that the information referred to in points (a), (b), (e), (f) and (g) of paragraph 1 of this Article has been provided.'

(c) paragraph 4 is replaced by the following:

'4. Member States may exempt undertakings referred to in paragraph 1 which have only issued securities other than shares admitted to trading on a regulated market within the meaning of point (14) of Article 4(1) of Directive 2004/39/EC from the application of points (a), (b), (e), (f) and (g) of paragraph 1 of this Article, unless such undertakings have issued shares which are traded in a multilateral trading facility within the meaning of point (15) of Article 4(1) of Directive 2004/39/EC.'

(d) the following paragraph is added:

'5. Notwithstanding Article 40, point (g) of paragraph 1 shall not apply to small and medium-sized undertakings.'

(3) The following Article is inserted:

Article 29a

Consolidated non-financial statement

1. Public-interest entities which are parent undertakings of a large group exceeding on its balance sheet dates, on a consolidated basis, the criterion of the average number of 500 employees during the financial year shall include in the consolidated management report a consolidated non-financial statement containing information to the extent necessary for an understanding of the group's development, performance, position and impact of its activity, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters, including:

- (a) a brief description of the group's business model;
- (b) a description of the policies pursued by the group in relation to those matters, including due diligence processes implemented;
- (c) the outcome of those policies;
- (d) the principal risks related to those matters linked to the group's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the group manages those risks;
- (e) non-financial key performance indicators relevant to the particular business.

Where the group does not pursue policies in relation to one or more of those matters, the consolidated non-financial statement shall provide a clear and reasoned explanation for not doing so.

The consolidated non-financial statement referred to in the first subparagraph shall also, where appropriate, include references to, and additional explanations of, amounts reported in the consolidated financial statements.

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the group, provided that such omission does not prevent a fair and balanced understanding of the group's development, performance, position and impact of its activity.

In requiring the disclosure of the information referred to in the first subparagraph, Member States shall provide that the parent undertaking may rely on national, Union-based or international frameworks, and if it does so, the parent undertaking shall specify which frameworks it has relied upon.

2. A parent undertaking fulfilling the obligation set out in paragraph 1 shall be deemed to have fulfilled the obligation relating to the analysis of non-financial information set out in the third subparagraph of Article 19(1) and in Article 29.

3. A parent undertaking which is also a subsidiary undertaking shall be exempted from the obligation set out in paragraph 1 if that exempted parent undertaking and its subsidiaries are included in the consolidated management report or the separate report of another undertaking, drawn up in accordance with Article 29 and this Article.

4. Where a parent undertaking prepares a separate report corresponding to the same financial year, referring to the whole group, whether or not relying on national, Union-based or international frameworks and covering the information required for the consolidated non-financial statement as provided for in paragraph 1, Member States may exempt that parent undertaking from the obligation to prepare the consolidated non-financial statement laid down in paragraph 1, provided that such separate report:

- (a) is published together with the consolidated management report in accordance with Article 30; or
- (b) is made publicly available within a reasonable period of time, not exceeding six months after the balance sheet date, on the parent undertaking's website, and is referred to in the consolidated management report.

Paragraph 2 shall apply *mutatis mutandis* to parent undertakings preparing a separate report as referred to in the first subparagraph of this paragraph.

5. Member States shall ensure that the statutory auditor or audit firm checks whether the consolidated non-financial statement referred to in paragraph 1 or the separate report referred to in paragraph 4 has been provided.

6. Member States may require that the information in the consolidated non-financial statement referred to in paragraph 1 or in the separate report referred to in paragraph 4 be verified by an independent assurance services provider.'

(4) In Article 33, paragraph 1 is replaced by the following:

'1. Member States shall ensure that the members of the administrative, management and supervisory bodies of an undertaking, acting within the competences assigned to them by national law, have collective responsibility for ensuring that:

- (a) the annual financial statements, the management report, the corporate governance statement when provided separately and the report referred to in Article 19a(4); and
- (b) the consolidated financial statements, the consolidated management reports, the consolidated corporate governance statement when provided separately and the report referred to in Article 29a(4),

are drawn up and published in accordance with the requirements of this Directive and, where applicable, with the international accounting standards adopted in accordance with Regulation (EC) No 1606/2002.'

(5) In Article 34, the following paragraph is added:

'3. This Article shall not apply to the non-financial statement referred to in Article 19a(1) and the consolidated non-financial statement referred to in Article 29a(1) or to the separate reports referred to in Articles 19a(4) and 29a(4).'

(6) In Article 48, the following paragraph is inserted before the last paragraph:

'The report shall also consider, taking into account developments in the OECD and the results of related European initiatives, the possibility of introducing an obligation requiring large undertakings to produce on an annual basis a country-by-country report for each Member State and third country in which they operate, containing information on, as a minimum, profits made, taxes paid on profits and public subsidies received.'

Article 2

Guidance on reporting

The Commission shall prepare non-binding guidelines on methodology for reporting non-financial information, including non-financial key performance indicators, general and sectoral, with a view to facilitating relevant, useful and comparable disclosure of non-financial information by undertakings. In doing so, the Commission shall consult relevant stakeholders.

The Commission shall publish the guidelines by 6 December 2016.

Article 3

Review

The Commission shall submit a report to the European Parliament and to the Council on the implementation of this Directive, including, among other aspects, its scope, particularly as regards large non-listed undertakings, its effectiveness and the level of guidance and methods provided. The report shall be published by 6 December 2018 and shall be accompanied, if appropriate, by legislative proposals.

Article 4

Transposition

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 6 December 2016. They shall immediately inform the Commission thereof.

Member States shall provide that the provisions referred to in the first subparagraph are to apply to all undertakings within the scope of Article 1 for the financial year starting on 1 January 2017 or during the calendar year 2017.

When Member States adopt those provisions, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 5

Entry into force

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

*Article 6***Addressees**

This Directive is addressed to the Member States.

Done at Strasbourg, 22 October 2014.

For the European Parliament
The President
M. SCHULZ

For the Council
The President
B. DELLA VEDOVA

II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION

of 7 November 2014

on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation

(2014/793/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 113 and 115, in conjunction with Article 218(6)(b) and (8), second subparagraph, thereof,

Having regard to the proposal from the European Commission,

Having regard to the opinion of the European Parliament,

Whereas:

- (1) In accordance with Council Decision 2013/671/EU ⁽¹⁾, the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (hereinafter 'the Agreement') was signed on 17 February 2014, subject to its conclusion at a later date.
- (2) The purpose of the Agreement is to ensure that the mechanisms of Council Directive 2011/16/EU ⁽²⁾ and Council Directive 2003/48/EC ⁽³⁾, designed in particular to combat fraud and cross-border tax evasion, continue to apply to Saint-Barthélemy despite its changed status.
- (3) The Agreement should be concluded,

HAS ADOPTED THIS DECISION:

Article 1

The Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation is hereby approved on behalf of the Union.

The text of the Agreement is attached to this Decision.

⁽¹⁾ Council Decision 2013/671/EU of 15 November 2013 on the signing, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L 313, 22.11.2013, p. 1).

⁽²⁾ Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1).

⁽³⁾ Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (OJ L 157, 26.6.2003, p. 38).

Article 2

The President of the Council shall, on behalf of the Union, give the notification provided for in Article 7 of the Agreement. ⁽¹⁾

Article 3

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 7 November 2014.

For the Council
The President
P. C. PADOAN

⁽¹⁾ The date of entry into force of the Agreement will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.

AGREEMENT**between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative co-operation in the field of taxation**

THE EUROPEAN UNION,

and

THE FRENCH REPUBLIC, on behalf of the collectivity of Saint-Barthélemy,

together referred to as 'the Parties',

Whereas:

- (1) The collectivity of Saint-Barthélemy is an integral part of the French Republic but, in accordance with European Council Decision 2010/718/EU, ⁽¹⁾ it is no longer part of the European Union from 1 January 2012.
- (2) In order to continue to protect the interests of the Union, and in particular, to combat fraud and cross-border tax evasion, it is necessary to ensure that Union legislation on administrative cooperation in the field of taxation and on taxation of savings income in the form of interest payments continues to apply to the collectivity of Saint-Barthélemy. It is equally necessary to ensure that any acts amending this legislation will also apply to the collectivity of Saint-Barthélemy,

HAVE AGREED AS FOLLOWS:

Article 1

Application of Council Directives 2011/16/EU and 2003/48/EC and related acts

1. The French Republic and the other Member States shall apply Council Directive 2011/16/EU ⁽²⁾ to the collectivity of Saint-Barthélemy, as well as any measures they have adopted to implement that Directive.
2. The French Republic and the other Member States shall apply Council Directive 2003/48/EC ⁽³⁾ to the collectivity of Saint-Barthélemy, as well as any measures they have adopted to implement that Directive.
3. The French Republic and the other Member States shall apply to the collectivity of Saint-Barthélemy any applicable legal acts of the Union adopted on the basis of the Directives referred to in paragraphs 1 and 2.
4. The Parties declare that the European Commission has, with respect to the collectivity of Saint-Barthélemy, the same tasks as those provided for in Council Directives 2011/16/EU and 2003/48/EC and by any other related legal acts adopted by the Council with a view to facilitating administrative cooperation between the competent authorities of the Member States.

Article 2

Applicable versions of Union legal acts referred to in this Agreement

Any reference in this Agreement to Directives 2011/16/EU and 2003/48/EC, and to other legal acts of the Union referred to in Article 1(3) and (4) of this Agreement, shall be understood as a reference to the version of those Directives and related acts and instruments in force at any given time, amended where appropriate by any subsequent amending acts.

⁽¹⁾ European Council Decision 2010/718/EU of 29 October 2010 amending the status of the island of Saint-Barthélemy with regard to the European Union (OJ L 325, 9.12.2010, p. 4).

⁽²⁾ Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1).

⁽³⁾ Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (OJ L 157, 26.6.2003, p. 38).

*Article 3***Competent authorities, central liaison offices, liaison departments and competent officials**

The Parties declare that the competent authorities designated under Directive 2003/48/EC and the competent authorities, central liaison offices, liaison departments and competent officials designated under Directive 2011/16/EU by Member States, shall be invested with the same functions and powers for the purpose of implementing those Directives with respect to the collectivity of Saint-Barthélemy, in accordance with Article 1 of this Agreement.

*Article 4***Monitoring**

The French Republic shall submit statistics and information to the European Commission concerning the application of this Agreement to the collectivity of Saint-Barthélemy. This data shall have the same scope, and be reported in the same manner and within the same time limits, as the information that must be provided on the functioning of Directives 2011/16/EU and 2003/48/EC with respect to the French territories to which those Directives apply.

*Article 5***Mutual agreement procedure between the competent authorities**

1. Where implementation or interpretation of this Agreement leads to problems or raises issues between the competent authority for the collectivity of Saint-Barthélemy and one or more competent authorities of the Member States, they shall endeavour to resolve the matter by mutual agreement. They shall inform the European Commission of the results of this conciliation procedure, after which the Commission shall inform the other Member States.
2. Where there are issues of interpretation, the European Commission may take part in consultations at the request of any of the competent authorities referred to in paragraph 1.

*Article 6***Settlement of disputes between Parties to this Agreement**

1. In the event of a dispute between the Parties on the interpretation or application of this Agreement, the Parties shall meet before any referral to the Court of Justice of the European Union in accordance with paragraph 2.
2. The Court of Justice of the European Union shall have exclusive jurisdiction for settling disputes between the Parties about the application or interpretation of this Agreement. Referral may be made by any of the Parties.

*Article 7***Entry into force**

A Party shall notify the other Party of the completion of the procedures required for the entry into force of this Agreement. This Agreement shall take effect on the day following that of receipt of the second notification.

*Article 8***Duration and termination**

This Agreement is concluded for an indefinite period, subject to termination by one of the Parties after written notice to the other Party through diplomatic channels. This Agreement shall expire 12 months after the receipt of such notice.

*Article 9***Languages**

This Agreement is done in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each text being equally authentic.

Съставено в Брюксел на седемнадесети февруари две хиляди и четиринадесета година.

Hecho en Bruselas, el diecisiete de febrero de dos mil catorce.

V Bruselu dne sedmnáctého února dva tisíce čtrnáct.

Udfærdiget i Bruxelles den syttende februar to tusind og fjorten.

Geschehen zu Brüssel am siebzehnten Februar zweitausendvierzehn.

Kahe tuhande neljateistkümnenda aasta veebruarikuu seitsmeteistkümnendal päeval Brüsselis.

Έγινε στις Βρυξέλλες, στις δέκα εφτά Φεβρουαρίου δύο χιλιάδες δεκατέσσερα.

Done at Brussels on the seventeenth day of February in the year two thousand and fourteen.

Fait à Bruxelles, le dix-sept février deux mille quatorze.

Sastavljeno u Bruxellesu sedamnaestog veljače dvije tisuće četrnaeste.

Fatto a Bruxelles, addì diciassette febbraio duemilaquattordici.

Briselē, divi tūkstoši četrpadsmitā gada septiņpadsmitajā februārī.

Priimta du tūkstančiai keturioliktų metų vasario septynioliktą dieną Briuselyje.

Kelt Brüsszelben, a kétézer-tizenegyedik év február havának tizenhetedik napján.

Magħmul fi Brussell, fis-sbatax-il jum ta' Frar tas-sena elfejn u erbatax.

Gedaan te Brussel, de zeventiende februari tweeduizend veertien.

Sporządzono w Brukseli dnia siedemnastego lutego roku dwa tysiące czternastego.

Feito em Bruxelas, em dezassete de fevereiro de dois mil e catorze.

Íntocmit la Bruxelles la șaptesprezece februarie două mii paisprezece.

V Bruseli sedemnásteho februára dvetisícčtrnásť.

V Bruslju, dne sedemnajstega februarja leta dva tisoč štirinajst.

Tehty Brysselissä seitsemäntenätoista päivänä helmikuuta vuonna kaksituhattaneljätoista.

Som skedde i Bryssel den sjuttonde februari tjugohundrafjorton.

За Европейския съюз
 Por la Unión Europea
 Za Evropskou unii
 For Den Europæiske Union
 Für die Europäische Union
 Euroopa Liidu nimel
 Για την Ευρωπαϊκή Ένωση
 For the European Union
 Pour l'Union européenne
 Za Europsku uniju
 Per l'Unione europea
 Eiropas Savienības vārdā –
 Europos Sąjungos vardu
 Az Európai Unió részéről
 Għall-Unjoni Ewropea
 Voor de Europese Unie
 W imieniu Unii Europejskiej
 Pela União Europeia
 Pentru Uniunea Europeană
 Za Európsku úniu
 Za Evropsko unijo
 Euroopan unionin puolesta
 För Europeiska unionen

За Френската република
 Por la República Francesa
 Za Francouzskou republiku
 For Den Franske Republik
 Für die Französische Republik
 Prantsuse Vabariigi nimel
 Για τη Γαλλική Δημοκρατία
 For the French Republic
 Pour la République française
 Za Francusku Republiku
 Per la Repubblica francese
 Francijas Republikas vārdā –
 Prancūzijos Respublikos vardu
 A Francia Köztársaság részéről
 Għar-Repubblika Franċiża
 Voor de Franse Republiek
 W imieniu Republiki Francuskiej
 Pela República Francesa
 Pentru Republica Franceză
 Za Francúzsku republiku
 Za Francosko republiko
 Ranskan tasavallan puolesta
 För Republiken Frankrike

REGULATIONS

COUNCIL REGULATION (EU) No 1221/2014

of 10 November 2014

fixing for 2015 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Baltic Sea and amending Regulations (EU) No 43/2014 and (EU) No 1180/2013

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43(3) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Article 43(3) of the Treaty provides that the Council is to adopt measures on the fixing and allocation of fishing opportunities, on a proposal from the Commission.
- (2) Regulation (EU) No 1380/2013 of the European Parliament and of the Council ⁽¹⁾ requires that conservation measures are adopted taking into account available scientific, technical and economic advice, including, where relevant, reports drawn up by the Scientific, Technical and Economic Committee for Fisheries (STECF) and other advisory bodies, as well as in the light of any advice received from Advisory Councils.
- (3) It is incumbent upon the Council to adopt measures on the fixing and allocation of fishing opportunities, including certain conditions functionally linked thereto, as appropriate. Fishing opportunities should be allocated to Member States in such a way as to ensure relative stability of fishing activities of each Member State for each stock or fishery and having due regard to the objectives of the Common Fisheries Policy (CFP) established in Regulation (EU) No 1380/2013.
- (4) The total allowable catches (TACs) should therefore be established, in line with Regulation (EU) No 1380/2013 and taking into account the principles mentioned in recital 2.
- (5) For small pelagic (herring and sprat), cod and salmon fisheries in the Baltic Sea the landing obligation provided for in Article 15(1) of Regulation (EU) No 1380/2013 applies from 1 January 2015. Article 16(2) of that Regulation provides that, when the landing obligation is introduced in respect of a fish stock, fishing opportunities are to be fixed taking into account the change from fixing fishing opportunities that reflect landings to fixing fishing opportunities that reflect catches.
- (6) For stocks subject to specific multiannual plans, the fishing opportunities should be established in accordance with the rules laid down in those plans. Consequently, the catch limits should be established in accordance with the rules laid down in Council Regulation (EC) No 1098/2007 ⁽²⁾ (the 'Baltic Sea Cod Plan').
- (7) The scientific advice provided in respect of fishing effort for Baltic cod by the International Council for the Exploration of the Sea (ICES) indicated that where a landing obligation applies to a specific stock, fixing of lower effort limitations would not contribute to the achievement of the objectives of the reformed CFP. It is, therefore, appropriate to fix the effort limits for cod stocks in ICES subdivisions 22-24 at the level of 2014. Fixing the fishing effort limits at the level of 2014 will facilitate the introduction of the landing obligation and will contribute to the achievement of the objectives of the CFP as defined in Regulation (EU) No 1380/2013.

⁽¹⁾ Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22).

⁽²⁾ Council Regulation (EC) No 1098/2007 of 18 September 2007 establishing a multiannual plan for the cod stocks in the Baltic Sea and the fisheries exploiting those stocks, amending Regulation (EEC) No 2847/93 and repealing Regulation (EC) No 779/97 (OJ L 248, 22.9.2007, p. 1).

- (8) In the light of the scientific advice provided, flexibility in the management of the fishing effort for cod stock in ICES subdivisions 22-24 in the Baltic Sea can be introduced without jeopardising the objectives of the Baltic Sea Cod Plan and without causing an increase in fishing mortality. Such flexibility would allow for a more efficient management of the fishing effort where quotas are not allocated equally among the fleet of a Member State and would facilitate swift reactions to quota exchanges. A Member State should, therefore, be allowed to allocate additional days absent from port to fishing vessels flying its flag where an equal amount of days absent from port is withdrawn from other fishing vessels flying its flag.
- (9) Recent scientific advice shows that ICES could not establish the biological reference points for cod stocks in ICES subdivisions 25-32 and instead it advised that the TAC for that cod stock be based on the data limited approach. The absence of biological reference points makes it impossible to follow the rules for setting the fishing opportunities for cod stocks in ICES subdivisions 25-32. As not fixing fishing opportunities could constitute a serious threat to the sustainability of that stock, it is appropriate to fix the TAC for those cod stocks at a level corresponding to the approach developed and advised by ICES and to fix fishing effort limits at the level of 2014. Fixing the fishing effort limits at the level of 2014 will facilitate the introduction of the landing obligation, will provide for more selective fishing and will contribute to the achievement of the objectives of the CFP as defined in Regulation (EU) No 1380/2013.
- (10) The use of fishing opportunities set out in this Regulation is subject to Council Regulation (EC) No 1224/2009 ⁽¹⁾, and in particular Articles 33 and 34 of that Regulation, concerning the recording of catches and fishing effort and the information on data on the exhaustion of fishing opportunities respectively. It is therefore necessary to specify the codes relating to landings of stocks subject to this Regulation which are to be used by the Member States when sending data to the Commission.
- (11) Council Regulation (EC) No 847/96 ⁽²⁾ introduced additional conditions for year-to-year management of TACs, including flexibility provisions under Articles 3 and 4 for precautionary and analytical TACs respectively. Under Article 2 of that Regulation, when fixing the TACs, the Council is to decide to which stocks Articles 3 or 4 shall not apply, in particular on the basis of the biological status of the stocks. More recently, the year-to-year flexibility mechanism was introduced by Article 15(9) of Regulation (EU) No 1380/2013 for all stocks that are subject to the landing obligation. Therefore, in order to avoid excessive flexibility that would undermine the principle of rational and responsible exploitation of living marine biological resources, hinder the achievement of the objectives of CFP and deteriorate the biological status of the stocks, it should be established that Articles 3 and 4 of Regulation (EC) No 847/96 apply to analytical TACs only where the year-to-year flexibility provided for in Article 15(9) of Regulation (EU) No 1380/2013 is not used.
- (12) The scientific advice on sprat in the North Sea covers the period from July to June the following year, even though the TAC is set for the period from January to December. The latest scientific advice for the period from July 2014 to June 2015 indicates that the TAC can be significantly increased. There is therefore a greater availability of sprat in the second half of 2014 than was foreseen. Since that stock is subject to an analytical assessment and is within safe biological limits, the conditions for the application of Articles 3 and 4 of Regulation (EC) No 847/96 allowing inter-annual quota flexibility are fulfilled, and should be permitted in order to allow the fisheries to utilise the increased availability of sprat in the most efficient way. Regulation (EU) No 43/2014 should therefore be amended accordingly.
- (13) Regulation (EU) No 43/2014 currently allows that a Member State use any unused quantities in 2015, up to 10 % of the quota available to it in 2014, in respect of certain stocks. On 6 August 2014, the Russian Federation imposed an embargo on the importation of certain agricultural and fisheries products from the Union. As a consequence, some of the exports that producers had envisaged to make to Russia in the autumn of 2014 have become impossible and in some cases alternative markets cannot be found at short notice. In view of those exceptional circumstances and the urgency of the matter, it is necessary to allow certain adjustments for the 2014 fishing season. In view of positive scientific advice as well as a positive approach of the relevant coastal states, it is appropriate to allow, exceptionally and only in respect of the stocks that are the most severely or directly affected by the Russian embargo, an increase in the percentage of the quantities unused in 2014 that can be carried over to 2015. That exceptional measure is limited to the 2014 fishing season. It is expected that this measure would allow new markets to be found or catches to be adapted should the embargo continue to apply

⁽¹⁾ Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 (OJ L 343, 22.12.2009, p. 1).

⁽²⁾ Council Regulation (EC) No 847/96 of 6 May 1996 introducing additional conditions for year-to-year management of TACs and quotas (OJ L 115, 9.5.1996, p. 3).

in 2015. For the same reasons, a corresponding possibility to transfer unused fishing opportunities should be introduced in Council Regulation (EU) No 1180/2013 ⁽¹⁾. Regulations (EU) No 43/2014 and (EU) No 1180/2013 should therefore be amended accordingly.

- (14) In order to avoid interruption of fishing activities and to ensure the livelihoods of Union fishermen, this Regulation should apply from 1 January 2015. For reasons of urgency, this Regulation should enter into force immediately after its publication. For reasons set out in recital 13, the provisions concerning the possibility to transfer fishing opportunities unused in 2014 should apply with effect from 1 January 2014,

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation fixes the fishing opportunities for certain fish stocks and groups of fish stocks in the Baltic Sea for 2015.

Article 2

Scope

This Regulation shall apply to Union fishing vessels operating in the Baltic Sea.

Article 3

Definitions

For the purposes of this Regulation the following definitions shall apply:

- (1) 'ICES' means International Council for the Exploration of the Sea;
- (2) 'Baltic Sea' means ICES zones IIIb, IIIc and IIId;
- (3) 'subdivision' means an ICES subdivision of the Baltic sea as defined in Annex I to Council Regulation (EC) No 2187/2005 ⁽²⁾;
- (4) 'fishing vessel' means any vessel equipped for commercial exploitation of marine biological resources;
- (5) 'Union fishing vessel' means a fishing vessel flying the flag of a Member State and registered in the Union;
- (6) 'fishing effort' means the product of the capacity and the activity of a fishing vessel; for a group of fishing vessels it is the sum of the fishing effort of all fishing vessels in the group;
- (7) 'stock' means a marine biological resource that occurs in a given management area;
- (8) 'total allowable catch' (TAC) means the quantity of each stock that can be:
 - (i) caught over the period of a year, in the fisheries that are subject to the landing obligation pursuant to Article 15 of Regulation (EU) No 1380/2013; or
 - (ii) landed over the period of a year, in the fisheries that are not subject to the landing obligation pursuant to Article 15 of Regulation (EU) No 1380/2013;

⁽¹⁾ Council Regulation (EU) No 1180/2013 of 19 November 2013 fixing for 2014 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Baltic Sea (OJ L 313, 22.11.2013, p. 4).

⁽²⁾ Council Regulation (EC) No 2187/2005 of 21 December 2005 for the conservation of fishery resources through technical measures in the Baltic Sea, the Belts and the Sound, amending Regulation (EC) No 1434/98 and repealing Regulation (EC) No 88/98 (OJ L 349, 31.12.2005, p. 1).

- (9) 'quota' means a proportion of the TAC allocated to the Union, a Member State or a third country;
- (10) 'days absent from port' means any continuous period of 24 hours or part thereof during which a fishing vessel is not present in a port.

CHAPTER II

FISHING OPPORTUNITIES

Article 4

TACs and allocations

The TACs, the quotas and the conditions functionally linked thereto, where appropriate, are set out in Annex I.

Article 5

Special provisions on allocations of fishing opportunities

The allocation of fishing opportunities to Member States as set out in this Regulation shall be without prejudice to:

- (a) exchanges made pursuant to Article 16(8) of Regulation (EU) No 1380/2013;
- (b) deductions and reallocations made pursuant to Article 37 of Regulation (EC) No 1224/2009;
- (c) additional landings allowed under Article 3 of Regulation (EC) No 847/96 or under Article 15(9) of Regulation (EU) No 1380/2013;
- (d) quantities withheld in accordance with Article 4 of Regulation (EC) No 847/96 or transferred under Article 15(9) of Regulation (EU) No 1380/2013;
- (e) deductions made pursuant to Articles 105, 106 and 107 of Regulation (EC) No 1224/2009.

Article 6

Conditions for landing catches and by-catches not subject to the landing obligation

Catches and by-catches of plaice shall be retained on board or landed only if they have been taken by Union fishing vessels flying the flag of a Member State having a quota and that quota is not exhausted.

Article 7

Fishing effort limits

Fishing effort limits are set out in Annex II.

CHAPTER III

FLEXIBILITY IN THE FIXING OF FISHING OPPORTUNITIES OF CERTAIN STOCKS

Article 8

Amendments to Regulation (EU) No 43/2014

Regulation (EU) No 43/2014 is amended as follows:

- (1) Article 18a is amended as follows:
- (a) in paragraph 1, the following subparagraphs are inserted:
 - '(m) herring in zones VIIa, VIIg, VIIh, VIIj and VIIk;
 - (n) horse mackerel in Union waters of IIa, IVa, VI, VIIa-c, VIIe-k, VIIIa, VIIIb, VIIIc and VIIIe; in Union and international waters of Vb; in international waters of XII and XIV.;
 - (b) the following paragraph is inserted:

'7. By way of derogation from paragraph 4, the percentage of 10 % shall be increased by an additional 15 % in respect of stocks referred to in paragraph 1(c), (d), (f), (g), (j), (k), (m) and (n).';

- (2) in Annex IA, the entry for sprat and associated by-catches in Union waters of IIa and IV shall be replaced by the following:

Species:	Sprat and associated by-catches <i>Sprattus sprattus</i>	Zone:	Union waters of IIa and IV (SPR/2AC4-C)
Belgium	1 546 ⁽²⁾		
Denmark	122 383 ⁽²⁾		
Germany	1 546 ⁽²⁾		
France	1 546 ⁽²⁾		
The Netherlands	1 546 ⁽²⁾		
Sweden	1 330 ⁽¹⁾ ⁽²⁾		
United Kingdom	5 103 ⁽²⁾		
Union	135 000		
Norway	9 000		
TAC	144 000		Analytical TAC

⁽¹⁾ Including sandeel.

⁽²⁾ At least 98 % of landings counted against this quota shall be of sprat. By-catches of dab and whiting to be counted against the remaining 2 % of the quota (OTH/*2AC4C).'

Article 9

Amendments to Regulation (EU) No 1180/2013

Regulation (EU) No 1180/2013 is amended as follows:

- (1) the following Article is inserted:

Article 5a

Flexibility in the fixing of fishing opportunities of certain stocks

1. This Article shall apply to the following stocks:

- (a) herring in ICES subdivisions 30-31;
- (b) herring in Union waters of ICES subdivisions 25-27, 28.2, 29 and 32;
- (c) herring in ICES subdivision 28.1;
- (d) sprat in Union waters of ICES subdivisions 22-32.

2. Any quantities up to 25 % of a Member State's quota of the stocks identified in paragraph 1 that have not been used in 2014 shall be added for the purpose of calculating the quota of the Member State concerned for the relevant stock for 2015. Any quantities transferred to other Member States pursuant to Article 16(8) of Regulation (EU) No 1380/2013 of the European Parliament and of the Council (*) as well as any quantities deducted pursuant to Articles 37, 105 and 107 of Regulation (EC) No 1224/2009 shall be taken into account for the purpose of establishing quantities used and quantities not used under this paragraph.

3. Article 4 of Regulation (EC) No 847/96 shall not apply to stocks identified in paragraph 1 of this Article in respect of the Member States concerned.

(*) Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22).;

- (2) in Annex I, the following footnote shall be included in respect of entries concerning the following stocks: herring in subdivisions 30-31; herring in Union waters of subdivisions 25-27, 28.2, 29 and 32; herring in subdivision 28.1; sprat in Union waters of subdivisions 22-32:

'Article 3 of Regulation (EC) No 847/96 shall not apply.

Article 4 of Regulation (EC) No 847/96 shall not apply.'

CHAPTER IV

FINAL PROVISIONS

Article 10

Data transmission

When, pursuant to Articles 33 and 34 of Regulation (EC) No 1224/2009, Member States send the Commission data relating to quantities of stocks caught or landed, they shall use the stock codes set out in Annex I to this Regulation.

Article 11

Flexibility

1. Except where otherwise specified in Annex I to this Regulation, Article 3 of Regulation (EC) No 847/96 shall apply to stocks subject to precautionary TAC and Article 3(2) and (3) and Article 4 of that Regulation shall apply to stocks subject to analytical TAC.
2. Article 3(2) and (3) and Article 4 of Regulation (EC) No 847/96 shall not apply where a Member State uses the year-to-year flexibility provided for in Article 15(9) of Regulation (EU) No 1380/2013.

Article 12

Entry into force

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2015.

However, Articles 8 and 9 shall apply with effect from 1 January 2014.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 November 2014.

For the Council
The President
M. MARTINA

ANNEX I

TACs APPLICABLE TO UNION FISHING VESSELS IN AREAS WHERE TACs EXIST BY SPECIES AND BY AREA

The following tables set out the TACs and quotas (in tonnes live weight, except where otherwise specified) by stock, and conditions functionally linked thereto.

The references to fishing zones are references to ICES zones, unless otherwise specified.

The fish stocks are referred to using the alphabetical order of the Latin names of the species.

For the purposes of this Regulation, the following comparative table of Latin names and common names is provided:

Scientific name	Alpha-3 code	Common name
<i>Clupea harengus</i>	HER	Herring
<i>Gadus morhua</i>	COD	Cod
<i>Pleuronectes platessa</i>	PLE	Plaice
<i>Salmo salar</i>	SAL	Atlantic salmon
<i>Sprattus sprattus</i>	SPR	Sprat

Species:	Herring <i>Clupea harengus</i>	Zone:	Subdivisions 30-31 HER/3D30.; HER/3D31.
Finland	129 923		
Sweden	28 547		
Union	158 470		
TAC	158 470		Analytical TAC

Species:	Herring <i>Clupea harengus</i>	Zone:	Subdivisions 22-24 HER/3B23.; HER/3C22.; HER/3D24.
Denmark	3 115		
Germany	12 259		
Finland	2		
Poland	2 891		
Sweden	3 953		
Union	22 220		
TAC	22 220		Analytical TAC Article 3(2) and (3) of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

Species:	Herring <i>Clupea harengus</i>	Zone:	Union waters of Subdivisions 25-27, 28.2, 29 and 32 HER/3D25.; HER/3D26.; HER/3D27.; HER/3D28.2; HER/3D29.; HER/3D32.
Denmark	3 596		
Germany	953		
Estonia	18 363		
Finland	35 845		
Latvia	4 532		
Lithuania	4 772		
Poland	40 723		
Sweden	54 667		
Union	163 451		
TAC	Not relevant		Analytical TAC

Species:	Herring <i>Clupea harengus</i>	Zone:	Subdivision 28.1 HER/03D.RG
Estonia	17 908		
Latvia	20 872		
Union	38 780		
TAC	38 780		Analytical TAC

Species	Cod <i>Gadus morhua</i>	Zone:	Union waters of Subdivisions 25-32 COD/3D25.; COD/3D26.; COD/3D27.; COD/3D28.; COD/3D29.; COD/3D30.; COD/3D31.; COD/3D32.
Denmark	11 814		
Germany	4 700		
Estonia	1 151		
Finland	904		
Latvia	4 393		
Lithuania	2 894		
Poland	13 603		
Sweden	11 969		
Union	51 429		
TAC	Not relevant		Precautionary TAC Article 3(2) and (3) of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

Species:		Zone:
Cod <i>Gadus morhua</i>		Subdivisions 22-24 COD/3B23.; COD/3C22.; COD/3D24.
Denmark	6 941	
Germany	3 393	
Estonia	154	
Finland	136	
Latvia	574	
Lithuania	372	
Poland	1 857	
Sweden	2 473	
Union	15 900	
TAC	15 900	Analytical TAC Article 3(2) and (3) of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

Species:		Zone:
Plaice <i>Pleuronectes platessa</i>		Union waters of Subdivisions 22-32 PLE/3B23.; PLE/3C22.; PLE/3D24.; PLE/3D25.; PLE/3D26.; PLE/3D27.; PLE/3D28.; PLE/3D29.; PLE/3D30.; PLE/3D31.; PLE/3D32.
Denmark	2 443	
Germany	271	
Poland	511	
Sweden	184	
Union	3 409	
TAC	3 409	Precautionary TAC

Species:		Zone:
Atlantic salmon <i>Salmo salar</i>		Union waters of Subdivisions 22-31 SAL/3B23.; SAL/3C22.; SAL/3D24.; SAL/3D25.; SAL/3D26.; SAL/3D27.; SAL/3D28.; SAL/3D29.; SAL/3D30.; SAL/3D31.
Denmark	19 879 ⁽¹⁾	
Germany	2 212 ⁽¹⁾	
Estonia	2 020 ⁽¹⁾	
Finland	24 787 ⁽¹⁾	
Latvia	12 644 ⁽¹⁾	
Lithuania	1 486 ⁽¹⁾	
Poland	6 030 ⁽¹⁾	
Sweden	26 870 ⁽¹⁾	
Union	95 928 ⁽¹⁾	
TAC	Not relevant	Analytical TAC Article 3(2) and (3) of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Expressed by number of individual fish.

Species:	Atlantic salmon <i>Salmo salar</i>	Zone:	Union waters of Subdivision 32 SAL/3D32.
Estonia	1 344 ⁽¹⁾		
Finland	11 762 ⁽¹⁾		
Union	13 106 ⁽¹⁾		
TAC	Not relevant		Precautionary TAC

⁽¹⁾ Expressed by number of individual fish.

Species:	Sprat <i>Sprattus sprattus</i>	Zone:	Union waters of Subdivisions 22-32 SPR/3B23.; SPR/3C22.; SPR/3D24.; SPR/3D25.; SPR/3D26.; SPR/3D27.; SPR/3D28.; SPR/3D29.; SPR/3D30.; SPR/3D31.; SPR/3D32.
Denmark	21 068		
Germany	13 347		
Estonia	24 465		
Finland	11 029		
Latvia	29 548		
Lithuania	10 689		
Poland	62 706		
Sweden	40 729		
Union	213 581		
TAC	Not relevant		Analytical TAC

ANNEX II

FISHING EFFORT LIMITS

1. Member States shall allocate the right to fishing vessels flying their flag and fishing with trawls, Danish seines or similar gear of a mesh size equal to or larger than 90 mm, with gillnets, entangling nets or trammel nets of a mesh size equal to or larger than 90 mm, with bottom set lines, longlines except drifting lines, handlines and jigging equipment, to be up to:
 - (a) 147 days absent from port in ICES subdivisions 22-24, with the exception of the period from 1 to 30 April when Article 8(1)(a) of Regulation (EC) No 1098/2007 applies; and
 - (b) 146 days absent from port in ICES subdivisions 25-28, with the exception of the period from 1 July to 31 August when Article 8(1)(b) of Regulation (EC) No 1098/2007 applies.
 2. The maximum number of days absent from port per year for which a fishing vessel may be present within the two areas referred to in point 1(a) and (b) fishing with the gear specified in point 1 may not exceed the maximum number of days absent from port allocated for one of those two areas.
 3. By way of derogation from points 1 and 2, and where efficient management of fishing opportunities so requires, a Member State may allocate the right to additional days absent from port to fishing vessels flying its flag, where an equal amount of days absent from port is withdrawn from other fishing vessels flying its flag that are subject to effort restriction in the same area and where the capacity, in terms of kW, of each of the donor fishing vessels is equal to, or larger than, that of the receiving fishing vessels. The number of receiving fishing vessels may not exceed 15 % of the total number of fishing vessels of the Member State concerned, as indicated in point 1.
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COMMISSION DELEGATED REGULATION (EU) No 1222/2014**of 8 October 2014****supplementing Directive 2013/36/EU of the European Parliament and of the Council with regard to regulatory technical standards for the specification of the methodology for the identification of global systemically important institutions and for the definition of subcategories of global systemically important institutions****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC ⁽¹⁾, and in particular Article 131(18) thereof,

Whereas:

- (1) Directive 2013/36/EU empowers competent or designated authorities of the Member States to impose higher own funds requirements on global systemically important institutions (G-SIIs) in order to compensate for the higher risk that G-SIIs represent for the financial system and the potential impact of their failure on taxpayers. That Directive outlines certain basic principles of a methodology for the identification of G-SIIs and for the allocation of G-SIIs to subcategories in accordance with their systemic relevance. In accordance with that allocation they will be assigned an additional Common Equity Tier 1 capital requirement, the G-SII buffer. That methodology of identification and allocation of G-SIIs is based on five categories measuring the systemic significance of a bank for the global financial market, and is further specified in this Regulation.
- (2) In order to follow the approach of Directive 2013/36/EU, this Regulation should take into account standards for the methodology of assessing global systemically important banks and for the higher loss absorbency requirement by the Basel Committee on Banking Supervision, that are based on the framework for global systemically important financial institutions established by the Financial Stability Board following the report 'Reducing the moral hazard posed by systemically important financial institutions — FSB Recommendations and Time Lines'.
- (3) Directive 2013/36/EU makes clear that the identification and allocation methodology is harmonised in all Member States by the use of uniform and transparent parameters for determining an overall score of an entity to measure its systemic importance. In order to ensure that the sample of banks and banking groups both of the Union and authorised in third countries serving as a reference to reflect the global financial system are uniform across the Union, the European Banking Authority (EBA) should determine that sample. Exclusions and additions to that sample based on supervisory judgment should be chosen strictly to ensure its function as a term of reference and should not be based on other grounds.
- (4) The G-SII identification process should be based on comparable data and should take into account that institutions need clarity as to whether and in which amount a buffer requirement will apply to them, therefore, timelines and procedures for that process should be included in the methodology. However, since the identification of G-SIIs should be based on up-to-date data relating to the sample of large global banking groups some of which are authorised in third countries, the data needed will not be available earlier than the second half of each year. In order to enable institutions to comply with the requirements resulting from their status as a G-SII, the buffer requirement should take effect as of approximately one year following their identification as a G-SII.
- (5) Directive 2013/36/EU sets out five categories measuring systemic significance, which consist of quantifiable indicators. In order to minimise the administrative burden for institutions and authorities, those categories are identical to those applied by the Basel Committee on Banking Supervision. In further defining the quantifiable indicators, this Regulation should follow the same approach. The indicators should be chosen to reflect the different aspects of potential negative externalities of an entity's failure and its critical functions for the stability of the financial system. The reference system for assessing systemic significance should be the global financial markets and the global economy.

⁽¹⁾ OJ L 176, 27.6.2013, p. 338.

- (6) In order to set out a precise methodology for identifying and classifying G-SIIs in accordance with the basic rules set out in Directive 2013/36/EU, it is important to clearly circumscribe the notions of 'relevant entity', 'indicator value', 'denominator' and 'cut-off score' by defining them for the purposes of this Regulation.
- (7) The systemic significance of each banking group measured by the indicators on a consolidated basis should be expressed as an individual overall score for a certain year measuring its position relative to other entities in the sample. Banks should be identified as G-SIIs and allocated to the sub-categories to which different capital buffer requirements will apply, based on that overall score. When calculating the score as the average of the category scores, each of the five categories should receive a weighting of 20 %. A cap should be applied to the substitutability category for the purpose of calculating the overall score given that, on the basis of an analysis of data until and including the year 2013, that category proved to have a disproportionately high impact on the score for banks that are dominant in the provision of payment, underwriting and asset custody services.
- (8) Relevant authorities should have the option to use sound supervisory judgment to re-allocate a G-SII from a lower subcategory to a higher subcategory or to designate an entity as a G-SII that has an overall score that is lower than the cut-off score of the lowest subcategory. As that identification by supervisory judgment shares the same objective as the regular scoring process, the criterion upon which this judgment is to be based should also be the bank's systemic significance for the global financial market and the global economy, consistent with the methodology used by the Basel Committee on Banking Supervision. The failure risk of the bank should not be a criterion, as it is already accounted for in other prudential requirements, inter alia, in the total risk exposure amount and, where applicable, in further own fund requirements such as the systemic risk buffer.
- (9) This Regulation is based on the draft regulatory technical standards submitted by the EBA to the Commission.
- (10) The EBA has conducted open public consultations on the draft regulatory technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽¹⁾.
- (11) This Regulation should apply from 1 January 2015, as the requirement to maintain a G-SII buffer set out in Article 131(4) of Directive 2013/36/EU will apply and be phased in from 1 January 2016. Therefore and to inform institutions in a timely manner of the G-SII buffer applicable to them and to give them sufficient time to raise the required capital, G-SIIs should be identified in early 2015 at the latest.
- (12) The G-SII buffer requirement should be phased in over a period of three years in accordance with Article 162(5) of Directive 2013/36/EU: the first step of the requirement referred to in Article 162(5)(a) of Directive 2013/36/EU should apply from 1 January 2016 for those G-SIIs which have been identified by relevant authorities in early 2015, on the basis of data of financial year-ends prior to July 2014. The second step referred to in Article 162(5)(b) of Directive 2013/36/EU of the G-SII buffer requirement should apply from 1 January 2017 for those G-SIIs which have been identified by relevant authorities by the end of 2015 or, at the latest, the beginning of 2016, on the basis of data of financial year-ends prior to July 2015.

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter and scope

This Regulation specifies the methodology in accordance with which the authority referred to in Article 131(1) of Directive 2013/36/EU (hereinafter referred to as 'relevant authority') of a Member State shall identify, on a consolidated basis, a relevant entity as a global systemically important institution (G-SII), and the methodology for the definition of subcategories of G-SIIs and the allocation of G-SIIs to those subcategories based on their systemic significance and, as part of the methodology, timelines and data to be used for the identification.

⁽¹⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12).

*Article 2***Definitions**

For the purpose of this Regulation, the following definitions apply:

- (1) 'Relevant entity' means an EU parent institution or EU parent financial holding company or EU parent mixed financial holding company or an institution that is not a subsidiary of an EU parent institution or EU parent financial holding company or EU parent mixed financial holding company;
- (2) 'Indicator value' means for each indicator set out in Article 6 and for each relevant entity of the sample the individual value of the indicator and for each bank authorised in a third country a comparable individual value publicly disclosed in accordance with internationally agreed standards;
- (3) 'Denominator' means for each indicator the total aggregate value of the indicator values of the relevant entities and banks authorised in third countries of the sample;
- (4) 'Cut-off score' means a score value determining the lowest boundary and the boundaries between the five subcategories as defined in Article 131(9) of Directive 2013/36/EU.

*Article 3***Common parameters for the methodology**

1. The EBA shall identify a sample of institutions or groups whose indicator values are to be used as reference values representing the global banking sector for the purpose of calculating the scores, taking into account internationally agreed standards, in particular the sample used by the Basel Committee on Banking Supervision for the identification of global systemically important banks and shall notify relevant authorities of the relevant entities included in the sample by 31 July of each year.

The sample shall consist of relevant entities and banks authorised in third countries and comprise the 75 largest of them, based on the total exposure as defined in Article 6(1), as well as relevant entities that were designated as G-SIIs and banks in third countries that were designated as global systemically important in the previous year.

The EBA shall exclude or add relevant entities or banks authorised in third countries, if and to the extent necessary to ensure an adequate reference system for assessing systemic significance reflecting the global financial markets and the global economy, taking into account internationally agreed standards including the sample used by the Basel Committee on Banking Supervision.

2. The relevant authority shall report the indicator values of each relevant entity with an exposure measure above EUR 200 billion which is authorised within its jurisdiction to the EBA not later than 31 July each year. The relevant authority shall ensure that the indicator values are identical to the ones submitted to the Basel Committee on Banking Supervision and to those disclosed by that relevant entity in accordance with Commission Implementing Regulation (EU) No 1030/2014 ⁽¹⁾. The relevant authority shall use the templates set out therein.

3. The EBA shall compute the denominators, based on the indicator values reported by the relevant authority pursuant to paragraph 2, taking into account internationally agreed standards, in particular the denominators published by the Basel Committee on Banking Supervision for that year, and notify them to relevant authorities. The denominator of an indicator shall be the aggregate amount of the indicator values across all relevant entities and banks authorised in third countries in the sample, as reported for the relevant entities pursuant to paragraph 2 and disclosed by the banks authorised in third countries on 31 July of the relevant year.

⁽¹⁾ Commission Implementing Regulation (EU) No 1030/2014 of 29 September 2014 laying down implementing technical standards with regard to the uniform formats and date for the disclosure of the values used to identify global systemically important institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 284, 30.9.2014, p. 14).

*Article 4***Identification procedure**

1. The relevant authority shall calculate the scores of the relevant entities that are included in the sample notified by the EBA, which are authorised in its jurisdiction, not later than 15 December of each year. Where the relevant authority, in the exercise of sound supervisory judgment, designates a relevant entity as a G-SII in accordance with Article 131(10)(b) of Directive 2013/36/EU, the relevant authority shall communicate a detailed statement in written form on the reasons for its assessment to the EBA not later than 15 December of each year.
2. The identification of a relevant entity as a G-SII and the allocation to a subcategory shall take effect as of the 1 January of the second year following the calendar year when the denominators have been determined in accordance with Article 3.

*Article 5***Identification as G-SII, determination of the scores and allocation to subcategories**

1. The indicator values shall be based on reported data of the relevant entity of the preceding financial year-end, on a consolidated basis, and for banks authorised in third countries on data disclosed in accordance with internationally agreed standards. Relevant authorities may use indicator values of relevant entities whose financial year-end is 30 June based on their position on 31 December.
2. The relevant authority shall determine the score of each relevant entity of the sample as the simple average of the category scores subject to a maximum category score of 500 base points for the category measuring the substitutability. Each category score shall be calculated as the simple average of the values resulting from dividing each of the indicator values of that category by the denominator of the indicator notified by the EBA. The scores shall be expressed in base points and shall be rounded to the nearest whole base point.
3. The lowest cut-off score shall be 130 base points. The subcategories shall be allocated as follows:
 - (a) subcategory 1 shall encompass scores from 130 to 229 base points;
 - (b) subcategory 2 shall encompass scores from 230 to 329 base points;
 - (c) subcategory 3 shall encompass scores from 330 to 429 base points;
 - (d) subcategory 4 shall encompass scores from 430 to 529 base points;
 - (e) subcategory 5 shall encompass scores from 530 to 629 base points.
4. The relevant authority shall identify a relevant entity as a G-SII where the score of that entity is equal to or higher than the lowest cut-off score. A decision to designate a relevant entity as a G-SII in the exercise of sound supervisory judgment in accordance with Article 131(10)(b) of Directive 2013/36/EU shall be based on an assessment of whether its failure would have a significant negative impact on the global financial market and the global economy.
5. The relevant authority shall allocate a G-SII to a subcategory in accordance with its score. A decision to re-allocate a G-SII from a lower subcategory to a higher subcategory in the exercise of sound supervisory judgment in accordance with Article 131(10)(a), of Directive 2013/36/EU shall be based on an assessment whether its failure would have a higher negative impact on the global financial market and the global economy.
6. The decisions referred to in paragraphs 4 and 5 may be supported by ancillary indicators, which shall not be indicators of the probability that the relevant entity fails. Such decisions shall comprise well documented and verifiable quantitative and qualitative information.

*Article 6***Indicators**

1. The category measuring the size of the group shall consist of one indicator equal to the total exposure of the group as further specified in the Annex.
2. The category measuring the interconnectedness of the group with the financial system shall consist of all of the following indicators, as further specified in the Annex:
 - (a) intra-financial system assets;
 - (b) intra-financial system liabilities;
 - (c) securities outstanding.
3. The category measuring the substitutability of the services or of the financial infrastructure provided by the group shall consist of all of the following indicators, as further specified in the Annex:
 - (a) assets under custody;
 - (b) payments activity;
 - (c) underwritten transactions in debt and equity markets.
4. The category measuring the complexity of the group shall consist of all of the following indicators, as further specified in the Annex:
 - (a) notional amount of over-the-counter derivatives;
 - (b) assets included in the level 3 of fair-value measured in accordance with Commission Regulation (EU) No 1255/2012 ⁽¹⁾;
 - (c) trading and available-for-sale securities.
5. The category measuring the cross border activity of the group shall consist of the following indicators, as further specified in the Annex:
 - (a) cross-jurisdictional claims;
 - (b) cross-jurisdictional liabilities.
6. For data reported in currencies other than the Euro, the relevant authority shall use an appropriate exchange rate taking into account the reference exchange rate published by the European Central Bank applicable on 31 December and international standards. For the payment activity indicator as referred to in paragraph 3(b), the relevant authority shall use the average exchanges rates for the relevant year.

*Article 7***Transitional provisions**

By way of derogation from the first subparagraph of Article 3(1), the EBA shall determine the sample to identify a relevant entity as a G-SII for the year 2014 by 14 January 2015. The relevant authorities shall report the indicator values regarding relevant entities within that sample based on data for financial year-ends prior to July 2014 to the EBA, by 21 January 2015. Based on those indicator values, the EBA shall calculate the denominators for the year 2014 by 30 January 2015. The relevant authorities shall determine, on the basis of those denominators, the scores for the relevant entities for the year 2014. They shall also identify G-SIIs and allocate them to subcategories. Concurrently, the relevant authority shall notify the identified G-SIIs to the Commission, the ESRB and EBA and publish their names together with their scores for the year 2014 by 28 February 2015.

⁽¹⁾ Commission Regulation (EU) No 1255/2012 of 11 December 2012 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard 12, International Financial Reporting Standards 1 and 13, and Interpretation 20 of the International Financial Reporting Interpretations Committee (OJ L 360, 29.12.2012, p. 78).

By way of derogation from Article 4(2), the identification of a relevant entity as a G-SII and the subcategory it is allocated to, based on the scores for the year 2014, shall apply from 1 January 2016.

Article 8

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2015.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 October 2014.

For the Commission

The President

José Manuel BARROSO

ANNEX

For the purposes of Article 6, the indicators shall be determined as follows:

1. Total exposure

The total exposure shall be the aggregate of total on-balance sheet items and of total derivative and off-balance sheet items, on a consolidated basis, including entities consolidated for accounting purposes but not for risk-based regulatory purposes, less regulatory adjustments.

The total exposure shall follow the accounting measure of exposure (however, using the broader scope of consolidation) subject to the following principles:

- On-balance sheet, non-derivative exposures are included in the exposure measure net of specific provisions and valuation adjustments (for example credit valuation adjustments),
- Netting of loans and deposits shall not be allowed,
- Physical or financial collateral, guarantees or credit risk mitigation purchased shall not reduce on-balance sheet exposures.

On-balance sheet items shall be the aggregate of the following:

- (a) counterparty exposure of derivatives contracts;
- (b) gross value of securities financing transactions (SFTs);
- (c) counterparty exposure of SFTs;
- (d) the maximum of (i) other assets less securities received in SFTs that are recognised as assets and (ii) zero.

Off-balance sheet items shall be the aggregate of the following:

- (a) potential future exposure of derivative contracts;
- (b) notional amount of off-balance sheet items with a 0 % Credit Conversion Factor (CCF), less 100 % of unconditionally cancellable credit card commitments, less 100 % of other unconditionally cancellable commitments;
- (c) 10 % of unconditionally cancellable credit card commitments;
- (d) 10 % of other unconditionally cancellable commitments;
- (e) notional amount of off-balance sheet items with a 20 % CCF;
- (f) notional amount of off-balance sheet items with a 50 % CCF;
- (g) notional amount of off-balance sheet items with a 100 % CCF.

For entities consolidated for accounting purposes but not for risk-based regulatory purposes the indicator value shall be increased by the aggregate of the following:

- (a) on-balance sheet assets;
- (b) potential future exposure of derivatives contracts;
- (c) 10 % of unconditionally cancellable commitments;
- (d) other off-balance sheet commitments;
- (e) less investment value in the consolidated entities.

2. **Interconnectedness**

For the purpose of the interconnectedness indicators, financial institutions shall be defined as including banks and other deposit-taking institutions, bank holding companies, securities dealers, insurance companies, mutual funds, hedge funds, pension funds, investment banks, and central counterparties (CCPs). Central banks and other public sector bodies (for example multilateral development banks) shall be excluded, but state-owned commercial banks shall be included.

2.1. *Intra-financial system assets*

Intra-financial system assets shall be the aggregate of funds deposited with or lent to other financial institutions and undrawn committed lines extended to other financial institutions, holdings of securities issued by other financial institutions, the net positive current exposure of securities financing transactions and over-the-counter (OTC) derivatives with other financial institutions that have a net positive fair value.

(a) Funds deposited or lent to other financial institutions and undrawn committed lines

Funds deposited or lent to other financial institutions and undrawn committed lines shall be the aggregate of the following:

- (1) Funds deposited with or lent to other financial institutions, including certificates of deposit;
- (2) Undrawn committed lines extended to other financial institutions.

(b) Holdings of securities issued by other financial institutions

This item shall reflect all holdings of securities issued by other financial institutions. Total holdings shall be counted at fair value for securities classified as held-for-trading and available-for-sale; held-to-maturity securities shall be counted at amortised cost.

Holdings of securities issued by other financial institutions shall be the aggregate of the following:

- (1) Secured debt securities;
- (2) Senior unsecured debt securities;
- (3) Subordinated debt securities;
- (4) Commercial paper;
- (5) the maximum of stock, including par and surplus of common and preferred shares, less offsetting short positions in relation to the specific stock holdings and zero.

(c) Securities financing transactions

Securities financing transactions shall be the aggregate of net positive current exposure of securities financing transactions with other financial institutions.

The reported value shall not be intended to reflect amounts recorded on the balance sheet. It shall represent the single legally owed amount per netting set. Netting shall only be used where the transactions are covered by a legally enforceable netting agreement. Where these criteria are not met, the gross balance sheet amount shall be counted. Conduit lending transactions shall not be included.

(d) Over-the-counter (OTC) derivatives with other financial institutions that have a net positive fair value

Over-the-counter (OTC) derivatives with other financial institutions that have a net positive fair value shall be the aggregate of the following:

- (1) Net positive fair value, including collateral held where it is within the master netting agreement;
- (2) Potential future exposure.

2.2. *Intra-financial system liabilities*

Total intra-financial system liabilities shall be the aggregate of deposits by financial institutions, securities financing transactions and OTC derivatives with other financial institutions that have a net negative fair value.

(a) Deposits by financial institutions

Deposits by financial institutions shall be the aggregate of the following:

- (1) Deposits due to depository institutions;
- (2) Deposits due to non-depository financial institutions;
- (3) Undrawn committed lines obtained from other financial institutions.

(b) Securities financing transactions

Securities financing transactions shall be the aggregate of net negative current exposure of securities financing transactions with other financial institutions.

(c) OTC derivatives with other financial institutions that have a net negative fair value

OTC derivatives with other financial institutions that have a net negative fair value shall be the aggregate of the following:

- (1) Net negative fair value, including collateral provided if it is within the master netting agreement;
- (2) Potential future exposure.

2.3. *Securities outstanding*

The indicator shall reflect the book value of outstanding securities issued by the relevant entity. Intra-financial and other activity shall not be distinguished.

Total securities outstanding shall be the aggregate of the following:

- (a) Secured debt securities;
- (b) Senior unsecured debt securities;
- (c) Subordinated debt securities;
- (d) Commercial paper;
- (e) Certificates of deposit;
- (f) Common equity;
- (g) Preferred shares and any other forms of subordinated funding not referred to in point (c).

3. **Substitutability of the services or of the financial infrastructure provided by the group**

3.1. *Payments activity*

The total payment activity shall be payments made in the reporting year excluding intragroup payments.

The relevant payment value shall be the total gross value of all cash payments sent by the reporting group via large value funds transfer systems, along with the gross value of all cash payments sent through an agent bank (for example using a correspondent or nostro account). Cash payments made on behalf of the relevant entity as well as those made on behalf of customers, including financial institutions and other commercial customers, shall be included. Payments made through retail payment systems shall not be included. Only outgoing payments shall be included. The value shall be calculated in euro.

3.2. *Assets under custody*

The value of assets under custody shall be the value of all assets, including cross-border assets, which the reporting group held as a custodian on behalf of customers, including financial institutions other than the reporting group. Any assets under management or assets under administration which are not also classified as assets under custody shall not be included.

3.3. *Underwritten transactions in debt and equity markets*

The total underwritten transactions in debt and equity markets shall be the aggregate of equity underwriting activity and debt underwriting activity.

All underwriting where the bank is obligated to purchase unsold securities shall be included. When the underwriting is on a best-efforts basis (which shall mean that the bank is not obligated to purchase the remaining inventory), only the securities that were actually sold shall be included.

4. **Complexity of the group**

4.1. *Notional amount of over-the-counter (OTC) derivatives*

This indicator shall measure the scope of the reporting group's engagement in OTC derivatives transactions and shall include all types of risk categories and instruments. Collateral shall not be deducted when reporting the notional derivative values.

The total notional amount of OTC derivatives shall be the aggregate of OTC derivatives cleared through a central counterparty and OTC derivatives settled bilaterally.

4.2. *Level 3 Assets*

The value of Level 3 Assets shall be the value of all assets that are priced on a recurring basis using Level 3 measurement inputs.

4.3. *Trading and Available-for-Sale Securities*

The Trading and Available-for-Sale Securities shall be the total amount of securities in the held-for-trading and available-for-sale accounting categories less the subset of securities held in those categories that are eligible for classification as high quality liquid assets.

5. **Cross-border activity of the group**

5.1. *Cross-jurisdictional claims*

The value of cross-jurisdictional claims shall be the value of all claims over all sectors that, on an ultimate-risk basis, are cross-border claims, local claims of foreign affiliates in foreign currency, or local claims of foreign affiliates in local currency, excluding derivatives activity. Cross-border claims shall extend from an office in one country to a borrower in another country. Local claims of foreign affiliates in foreign and local currency shall extend from the local office of the bank to borrowers in that location.

5.2. *Cross-jurisdictional liabilities*

Total cross-jurisdictional liabilities shall be the aggregate of the following, less any foreign liabilities to related offices referred to in point (b):

- (a) Local liabilities in local currency;
 - (b) Foreign liabilities (excluding local liabilities in local currency).
-

COMMISSION IMPLEMENTING REGULATION (EU) No 1223/2014
of 14 November 2014
amending Regulation (EEC) No 2454/93 as regards the simplified discharge of the inward processing procedure

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, and in particular Article 247 thereof,

Whereas:

- (1) Article 544 of Commission Regulation (EEC) No 2454/93 ⁽²⁾ provides for a simplification in the discharge of the inward processing procedure. Under that simplification, certain import goods are regarded as having been re-exported or exported, although they were actually put on the Union market without a subsequent customs declaration and payment of import duties.
- (2) Article 544(c) of Regulation (EEC) No 2454/93 covers the delivery of civil aircraft. The simplification in the discharge of the inward processing procedure regarding civil aircraft enhances the competitiveness of the aviation industry at international level and contributes to the creation of added value in the Union.
- (3) The scope of Article 544(c) of Regulation (EEC) No 2454/93 should be extended to military aircraft so that those aircraft benefit from the simplified discharge of the inward processing procedure in the same way as civil aircraft.
- (4) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 544 of Regulation (EEC) No 2454/93, point (c) is replaced by the following:

‘(c) the delivery of aircraft; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of aircraft or parts thereof, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;’.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14 November 2014.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).

COMMISSION IMPLEMENTING REGULATION (EU) No 1224/2014**of 14 November 2014****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽¹⁾,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XVI, Part A thereto.
- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14 November 2014.

*For the Commission,
On behalf of the President,
Jerzy PLEWA*

Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽²⁾ OJ L 157, 15.6.2011, p. 1.

ANNEX

Standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	AL	85,5
	MA	80,0
	MK	67,1
	ZZ	77,5
0707 00 05	AL	62,5
	JO	194,1
	TR	126,4
0709 93 10	ZZ	127,7
	AL	65,0
	MA	51,6
	TR	124,6
0805 20 10	ZZ	80,4
	MA	130,6
	TR	74,4
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	ZZ	102,5
	TR	74,2
0805 50 10	ZZ	74,2
	TR	88,8
0806 10 10	ZZ	88,8
	BR	287,2
	LB	369,0
	PE	266,8
	TR	150,2
	US	278,5
	ZZ	270,3
	BR	53,4
0808 10 80	CA	135,3
	CL	85,2
	NZ	148,5
	US	102,4
	ZA	109,9
	ZZ	105,8
	0808 30 90	CN
	ZZ	75,6

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7). Code 'ZZ' stands for 'of other origin'.

DECISIONS

COUNCIL DECISION

of 7 November 2014

on the position to be taken on behalf of the European Union within the Committee on Cultural Cooperation set up by the Protocol on cultural cooperation to the Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part, as regards the establishment of a list of 15 arbitrators

(2014/794/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 167(3) in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part ⁽¹⁾ ('the Agreement') was signed on 6 October 2010. The Agreement contains a Protocol on Cultural Cooperation ('the Protocol') which, according to Article 1 thereof, sets up the framework within which the Parties cooperate for facilitating exchanges regarding cultural activities, goods and services, including, inter alia, in the audiovisual sector.
- (2) Pursuant to Article 15.10.5 of the Agreement, it has been provisionally applied in part by Council Decision 2011/265/EU ⁽²⁾ ('the Decision') since 1 July 2011, pending the completion of the procedures for its conclusion.
- (3) Pursuant to Article 6 of the Decision, the position to be taken by the Union in the Committee on Cultural Cooperation ('the Committee') on decisions having legal effects shall be determined by the Council acting in accordance with the Treaty.
- (4) Article 3bis of the Protocol provides that the Committee shall, promptly after its establishment, establish a list of 15 individuals to serve as arbitrators.
- (5) The Union should determine the position to be taken in the Committee with regard to the establishment of the list of arbitrators.
- (6) The position of the Union within the Committee should therefore be based on the attached draft Decision,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on behalf of the Union within the Committee on Cultural Cooperation, set up by the Protocol on cultural cooperation to the Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part, as regards the establishment of the list of 15 individuals to serve as arbitrators shall be based on the draft decision of the Committee on Cultural Cooperation attached to this Decision.

⁽¹⁾ OJ L 127, 14.5.2011, p. 6.

⁽²⁾ Council Decision 2011/265/EU of 16 September 2010 on the signing, on behalf of the European Union, and provisional application of the Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part (OJ L 127, 14.5.2011, p. 1.)

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 7 November 2014.

For the Council

The President

P. C. PADOAN

DRAFT

DECISION No ... OF THE EU-KOREA COMMITTEE ON CULTURAL COOPERATION**of ...****on the establishment of a list of arbitrators referred to in Article 3bis of the Protocol on Cultural Cooperation to the Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part**

THE COMMITTEE ON CULTURAL COOPERATION,

Having regard to the Protocol on Cultural Cooperation to the Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part, signed in Brussels on 6 October 2010, and in particular Article 3bis thereof,

Whereas:

- (1) Article 3bis of the Protocol on cultural cooperation ('the Protocol') provides for a dispute settlement set out in Chapter Fourteen of the Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part, whereby disputes are solved through recourse to a panel of arbitrators.
- (2) In the event of a dispute, the Parties shall consult in order to reach an agreement on the composition of the arbitration panel.
- (3) If the Parties are unable to agree on the composition of the arbitration panel, the composition shall be determined through selection by lot from the list established in accordance with point (c) of Article 3bis of the Protocol.
- (4) The Parties have agreed on a list of 15 arbitrators,

HAS ADOPTED THIS DECISION:

Article 1

The list of 15 arbitrators is hereby established in accordance with point (c) of Article 3bis of the Protocol. The list is set out in the Annex to this Decision.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at ... on ...

*For the Committee on Cultural Cooperation**First Vice-Minister**Ministry for Culture, Sports and Tourism of the Republic
of Korea**Director-General of the Directorate General for Education
and Culture**European Commission*

ANNEX

LIST OF ARBITRATORS**Arbitrators proposed by the EU**

James BRIDGEMAN

Ursula KRIEBAUM

Alessandra LANCIOTTI

Hélène RUIZ FABRI

Jan WOUTERS

Arbitrators proposed by Korea

Byung-Chol YOON

Eun Young PARK

Young Jae CHO

Seung-Soo CHOI

Chang Hwan SHIN

Chairpersons

Florentino P. FELICIANO (Philippines)

Juan Antonio DORANTES (Mexico)

Christian HÄBERLI (Switzerland)

Leng Sun CHAN (Malaysia)

Teresa CHENG (China)

COUNCIL IMPLEMENTING DECISION**of 7 November 2014****extending the application of Implementing Decision 2011/335/EU authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax**

(2014/795/EU)

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ (the VAT Directive), and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letter registered with the Secretariat-General of the Commission on 16 May 2014, Lithuania requested authorisation for a measure derogating from Article 287(11) of the VAT Directive in order to continue to exempt certain taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 45 000 at the conversion rate on the day of its accession to the Union ('the measure'). The measure would release those taxable persons from certain or all of the obligations in relation to value added tax (VAT) referred to in Chapters 2 to 6 of Title XI of the VAT Directive.
- (2) By letter dated 6 June 2014, the Commission informed the other Member States of the request made by Lithuania. By letter dated 12 June 2014, the Commission notified Lithuania that it had all the information necessary to consider the request.
- (3) A special scheme for small enterprises is already available to Member States under Title XII of the VAT Directive. The extended measure derogates from Title XII of the VAT Directive only in so far as the taxable person's annual turnover threshold for the special scheme is higher than that allowed for Lithuania under Article 287(11) of the VAT Directive, which is EUR 29 000.
- (4) By Council Implementing Decision 2011/335/EU, ⁽²⁾ Lithuania was authorised, as a derogating measure, to exempt taxable persons whose annual turnover is no higher than EUR 45 000 until 31 December 2014. Given that this threshold has resulted in reduced VAT obligations for smaller businesses, Lithuania should be authorised to extend the measure for a further limited period. Taxable persons may still opt for the normal VAT arrangements.
- (5) From information provided by Lithuania, the extension of the derogation will only have a negligible impact on the overall amount of tax revenue collected at the final stage of consumption.
- (6) The derogation has no impact on the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

In the second paragraph of Article 2 of Implementing Decision 2011/335/EU, the date '31 December 2014' is replaced by '31 December 2017'.

Article 2

This Decision shall apply from 1 January 2015.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.⁽²⁾ Council Implementing Decision 2011/335/EU of 30 May 2011 authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax (OJ L 150, 9.6.2011, p. 6.).

Article 3

This Decision is addressed to the Republic of Lithuania.

Done at Brussels, 7 November 2014.

For the Council
The President
P. C. PADOAN

COUNCIL IMPLEMENTING DECISION**of 7 November 2014****authorising the Republic of Latvia to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax**

(2014/796/EU)

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ (the VAT Directive), and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letter registered with the Secretariat-General of the Commission on 1 July 2014, Latvia requested authorisation for a measure derogating from Article 287(10) of the VAT Directive in order to exempt certain taxable persons whose annual turnover is no higher than EUR 50 000 ('the measure'). The measure would release those taxable persons from certain or all of the obligations in relation to value added tax (VAT) referred to in Chapters 2 to 6 of Title XI of the VAT Directive. Such measure had already been granted to Latvia by Council Implementing Decision 2010/584/EU ⁽²⁾ which expired on 31 December 2013.
- (2) By letter dated 7 August 2014, the Commission informed the other Member States of the request made by Latvia. By letter dated 11 August 2014, the Commission notified Latvia that it had all the information necessary to consider the request.
- (3) A special scheme for small enterprises is already available to Member States under Title XII of the VAT Directive. The measure derogates from Title XII of the VAT Directive only in so far as the taxable person's annual turnover threshold for the special scheme is higher than that allowed for Latvia under Article 287(10) of the VAT Directive, which is EUR 17 200.
- (4) A higher threshold for the special scheme is a simplification measure as it may significantly reduce the VAT obligations of the smallest businesses, whilst that special scheme is optional for taxable persons and allows businesses to opt for the normal VAT arrangements.
- (5) From information provided by Latvia, the derogation will only have a negligible impact on the overall amount of tax revenue collected at the final stage of consumption.
- (6) The derogation has no impact on the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 287(10) of Directive 2006/112/EC, the Republic of Latvia is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.⁽²⁾ Council Implementing Decision 2010/584/EU of 27 September 2010 authorising the Republic of Latvia to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax (OJ L 256, 30.9.2010, p. 29).

Article 2

This Decision shall take effect on the day of its notification.

It shall apply until 31 December 2017.

Article 3

This Decision is addressed to the Republic of Latvia.

Done at Brussels, 7 November 2014.

For the Council
The President
P. C. PADOAN

COUNCIL IMPLEMENTING DECISION**of 7 November 2014****authorising the Republic of Estonia to apply a measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax**

(2014/797/EU)

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letter registered with the Commission on 26 May 2014, Estonia requested authorisation to derogate from the provisions of Directive 2006/112/EC governing the right to deduct input tax in relation to passenger cars.
- (2) By letter dated 11 June 2014, the Commission informed the other Member States of the request made by Estonia. By letter dated 12 June 2014, the Commission notified Estonia that it had all the information it considered necessary to consider the request.
- (3) Articles 168 and 168a of Directive 2006/112/EC establish a taxable person's right to deduct value added tax (VAT) charged on supplies of goods and services received by that person for the use of that person's taxed transactions. Point (a) of Article 26(1) of that Directive requires taxable persons to account for VAT when a business asset is put to non-business use.
- (4) Non-business use is often very difficult to identify accurately and even where it is possible, the mechanism for doing so is often burdensome. Under the requested authorisation, the amount of VAT on expenditure eligible for deduction in respect of passenger cars which are not used entirely for business purposes should, with some exceptions, be set at a flat percentage rate. Based on currently available information, the Estonian authorities believe that a rate of 50 % is justifiable. At the same time, in order to avoid double taxation, the requirement of accounting for VAT on the non-business use of passenger cars should be suspended where those cars have been subject to a limitation authorised by this Decision. That simplification measure removes the need to keep records on the non-business use of business cars and prevents tax evasion through incorrect record keeping.
- (5) The limitation of the right of deduction under the requested authorisation should apply to VAT paid on the purchase, leasing, intra-Community acquisition and importation of specified passenger cars and on expenditure related thereto, including the purchase of fuel.
- (6) The requested authorisation should only apply to passenger cars with a maximum authorised weight not exceeding 3 500 kilograms and having no more than eight seats in addition to the driver's seat. Any non-business use of passenger cars exceeding 3 500 kilograms or having more than eight seats in addition to the driver's seat is negligible due to the characteristics of those cars or the type of business for which they are used. A detailed list of categories of passenger cars not authorised should also be provided, based on their particular use.
- (7) The authorisation should be limited in time until 31 December 2017, to allow for a review of its necessity and effectiveness and the apportionment rate between the business and non-business use that it is based on.
- (8) In the event that Estonia considers an extension of the authorisation beyond 2017 to be necessary, it should submit a report to the Commission, no later than 31 March 2017, which includes a review of the percentage applied together with the request for an extension.
- (9) The derogation will only have a negligible effect on the overall amount of tax revenue collected at the stage of final consumption and will have no adverse impact on the Union's own resources accruing from VAT,

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Articles 168 and 168a of Directive 2006/112/EC, Estonia is authorised to limit the right to deduct value added tax (VAT) on expenditure on passenger cars not entirely used for business purposes to 50 %.

Article 2

By way of derogation from point (a) of Article 26(1) of Directive 2006/112/EC, Estonia shall not treat the use of a passenger car for non-business purposes, included in the assets of a taxable person's business, as supplies of services for consideration, where that car has been subject to a limitation authorised under Article 1 of this Decision.

Article 3

The expenditure referred to in Article 1 shall cover the purchase, leasing, intra-Community acquisition and importation of passenger cars not wholly used for business purposes and expenditure related thereto, including the purchase of fuel.

Article 4

This Decision shall only apply to passenger cars with a maximum authorised weight not exceeding 3 500 kilograms and having not more than eight seats in addition to the driver's seat.

Article 5

Articles 1 and 2 shall not apply to the following categories of passenger cars:

- (a) cars purchased for resale, hire or lease;
- (b) cars used for transportation of passengers for a fee, including taxi services;
- (c) cars used for the provision of driving lessons.

Article 6

1. This Decision shall take effect on the day of its notification.

It shall apply until 31 December 2017.

2. Any request for the extension of the authorisation provided for in this Decision shall be submitted to the Commission by 31 March 2017 and accompanied by a report which includes a review of the percentage set out in Article 1.

Article 7

This Decision is addressed to the Republic of Estonia.

Done at Brussels, 7 November 2014.

For the Council
The President
P. C. PADOAN

COMMISSION IMPLEMENTING DECISION**of 13 November 2014****amending Annex F to Council Directive 64/432/EEC as regards the format of the model health certificates for intra-Union trade in bovine animals and swine and the additional health requirements relating to *Trichinella* for intra-Union trade in domestic swine**

(notified under document C(2014) 8336)

(Text with EEA relevance)

(2014/798/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 64/432/EEC of 26 June 1964 on animal health problems affecting intra-Community trade in bovine animals and swine ⁽¹⁾, and in particular the second paragraph of Article 16 thereof,

Whereas:

- (1) Directive 64/432/EEC lays down the animal health conditions governing intra-Union trade in bovine animals and swine. It provides, inter alia, that bovine animals and swine must be accompanied during transportation to destination by a health certificate conforming to Model 1 or 2 as appropriate, set out in Annex F thereto.
- (2) In accordance with Article 1 of Commission Regulation (EC) No 599/2004 ⁽²⁾, the various health certificates required in the context of intra-Union trade are to be presented on the basis of the harmonised model annexed to that Regulation.
- (3) With a view to adaptations to be made to the content of the health certificates set out as Model 1 and 2 in Annex F to Directive 64/432/EEC, it is necessary to also adapt the format of those model health certificates.
- (4) The provisions of paragraphs 2(e) and 3 in Article 6 of Directive 64/432/EEC have expired on 31 December 2000 and should therefore no longer constitute a certification option in the model health certificate set out as Model 1 in Annex F to that Directive.
- (5) Commission Regulation (EC) No 2075/2005 ⁽³⁾ lays down rules for the determination of the status of holdings where domestic swine are kept.
- (6) Commission Regulation (EU) No 216/2014 ⁽⁴⁾ amending Regulation (EC) No 2075/2005 provides for requirements that must be met by food business operators to obtain official recognition of holdings applying controlled housing conditions and grants derogation from testing provisions at slaughter to such holdings.
- (7) Commission Implementing Regulation (EU) No 1114/2014 ⁽⁵⁾ amending Regulation (EC) No 2075/2005 clarifies which conditions apply when domestic swine for breeding and production are moved from one to another holding via assembly centres.
- (8) In order to enable Member States to apply the appropriate *Trichinella* testing regime at slaughter and not to jeopardize the status of the holding of destination of domestic swine for breeding and production the information on the official recognition of the holding of origin of animals being traded, as applying controlled housing conditions as provided for in Article 8 of Regulation (EC) No 2075/2005, shall be included in the model health certificate for intra-Union trade in swine set out as Model 2 in Annex F to Directive 64/432/EEC.

⁽¹⁾ OJ L 121, 29.7.1964, p. 1977/64.

⁽²⁾ Commission Regulation (EC) No 599/2004 of 30 March 2004 concerning the adoption of a harmonised model certificate and inspection report linked to intra-Community trade in animals and products of animal origin (OJ L 94, 31.3.2004, p. 44).

⁽³⁾ Commission Regulation (EC) No 2075/2005 of 5 December 2005 laying down specific rules on official controls for *Trichinella* in meat (OJ L 338, 22.12.2005, p. 60).

⁽⁴⁾ Commission Regulation (EU) No 216/2014 of 7 March 2014 amending Regulation (EC) No 2075/2005 laying down specific rules on official controls for *Trichinella* in meat (OJ L 69, 8.3.2014, p. 85).

⁽⁵⁾ Commission Implementing Regulation (EU) No 1114/2014 of 21 October 2014 amending Regulation (EC) No 2075/2005 laying down specific rules on official controls for *Trichinella* in meat (OJ L 302, 22.10.2014, p. 46).

- (9) Annex F to Directive 64/432/EEC should therefore be amended accordingly.
- (10) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS DECISION:

Article 1

Annex F to Directive 64/432/EEC is amended in accordance with the Annex to this Decision.

Article 2

This Decision is addressed to the Member States.

It shall apply from 1 January 2015.

Done at Brussels, 13 November 2014.

For the Commission
Vytenis ANDRIUKAITIS
Member of the Commission

ANNEX

ANNEX F

Model 1

Animal health certificate for animals of the bovine species for breeding/production/slaughter**EUROPEAN UNION****Intra trade certificate**

Part I: Details of consignment presented	I.1. Consignor Name Address Postal code				I.2. Certificate reference No		I.2.a. Local reference No				
					I.3. Central competent authority						
					I.4. Local competent authority						
	I.5. Consignee Name Address Postal code				I.6. No(s) of related original certificates		No(s) of accompanying documents				
					I.7. Dealer Name Approval number						
	I.8. Country of origin		ISO code	I.9. Region of origin		Code	I.10. Country of destination		ISO code	I.11. Region of destination	Code
	I.12. Place of origin Holding <input type="checkbox"/> Assembly centre <input type="checkbox"/> Dealer's premise <input type="checkbox"/> Name Approval/registration number Address Postal code				I.13. Place of destination Holding <input type="checkbox"/> Assembly centre <input type="checkbox"/> Dealer's premise <input type="checkbox"/> Establishment <input type="checkbox"/> Name Approval number Address Postal code						
	I.14. Place of loading Postal code				I.15. Date and time of departure						
	I.16. Means of transport Aeroplane <input type="checkbox"/> Ship <input type="checkbox"/> Railway wagon <input type="checkbox"/> Road vehicle <input type="checkbox"/> Other <input type="checkbox"/> Identification: Number(s):				I.17. Transporter Name Approval number ⁽⁴⁾ Address Postal code Member State						
	I.18. Description of commodity						I.19. Commodity code (CN code) 0102		I.20. Quantity		
I.21.						I.22. Number of packages		I.24.			
I.23. Seal/Container No											
I.25. Commodities certified for: Breeding <input type="checkbox"/> Production <input type="checkbox"/> Slaughter <input type="checkbox"/>											
I.26. Transit through third country <input type="checkbox"/> Third country ISO code Exit point Code Entry point BIP No				I.27. Transit through Member States <input type="checkbox"/> Member State ISO code Member State ISO code Member State ISO code							
I.28. Export <input type="checkbox"/> Third country ISO code Exit point Code				I.29. Estimated journey time							

I.30.	Route plan	Yes <input type="checkbox"/>	No	<input type="checkbox"/>	
I.31.	Identification of the animals	Species (Scientific name)	Official identification	Number of passport or temporary passport	Birth date
	Sex				

EUROPEAN UNION

64/432 F1 Bovine

II. Health information	II.a. Certificate reference number	II.b. Local reference number
(1) either	[I, the undersigned official veterinarian, hereby certify, that all applicable provisions of Directive 64/432/EEC are fulfilled and that in particular the animals described in Part I meet the following requirements:]	
(1)(2) or	[Based on the information provided either in an official document or a certificate in which Sections A and B were completed by the official veterinarian or the approved veterinarian responsible for the holding of origin, I, the undersigned official veterinarian, hereby certify, that all applicable provisions of Directive 64/432/EEC are fulfilled and that in particular the animals described in Part I meet the following requirements:]	
II.1. Section A		
II.1.1.	The animals come from holding/s of origin and area/s which, in conformity with Union or national legislation, is/are not subject to any prohibition or restriction for reasons of animal diseases affecting bovine animals.	
(1) either	II.1.2. The animals are bovine animals for breeding or production, and	
	II.1.2.1. have been resident, as far as can be ascertained, on the holding/s of origin during the last 30 days, or since birth, if they are less than 30 days of age, and no animal imported from a third country was introduced into that/those holding/s during this period, unless it was isolated from all other animals on the holding/s;	
	II.1.2.2. come from herd/s which is/are officially tuberculosis-free, and	
(1) either	II.1.2.2.1. the holding/s is/are situated in a Member State or part of its territory with a surveillance network approved under Commission Implementing Decision/...../EU (insert number);]	
(1) and/or	II.1.2.2.2. the holding/s is/are situated in a Member State or part of its territory which is recognised as being officially tuberculosis-free in accordance with point 4 of Annex A(I) to Directive 64/432/EEC by Commission Decision/...../..... (insert number);]	
(1) and/or	II.1.2.2.3. are animals less than 6 weeks of age;]	
(1) and/or	II.1.2.2.4. are animals 6 weeks of age or more and had been tested with negative results during the 30 days prior to the departure from the holding of origin, in accordance with Article 6(2)(a) of Directive 64/432/EEC for tuberculosis on (insert date);]	
	II.1.2.3. come from herd/s which is/are officially brucellosis-free, and	
(1) either	II.1.2.3.1. the holding/s is/are situated in a Member State or part of its territory with a surveillance network approved under Commission Implementing Decision/...../EU (insert number);]	
(1) and/or	II.1.2.3.2. the holding/s is/are situated in a Member State or part of its territory which is recognised as being officially brucellosis-free in accordance with point 7 of Annex A(II) to Directive 64/432/EEC by Commission Decision/...../..... (insert number);]	
(1) and/or	II.1.2.3.3. are castrated animals and/or less than 12 months of age;]	
(1) and/or	II.1.2.3.4. are animals 12 months of age or more and had been tested with negative results during the 30 days prior to the departure from the holding of origin, in accordance with Article 6(2)(b) of Directive 64/432/EEC for brucellosis on (insert date);]	
	II.1.2.4. come from herd/s which is/are officially enzootic bovine leukosis-free, and	
(1) either	II.1.2.4.1. the holding/s is/are situated in a Member State or part of its territory with a surveillance network approved under Commission Implementing Decision/...../EU (insert number);]	
(1) and/or	II.1.2.4.2. the holding/s is/are situated in a Member State or part of its territory which is recognised as being officially enzootic bovine leukosis-free in accordance with point E of Annex D(I) to Directive 64/432/EEC by Commission Decision/...../..... (insert number);]	
(1) and/or	II.1.2.4.3. are animals less than 12 months of age;]	
(1) and/or	II.1.2.4.4. are animals 12 months of age or more and had been tested with negative results during the 30 days prior to the departure from the holding of origin, in accordance with Article 6(2)(c) of Directive 64/432/EEC for enzootic bovine leukosis on (insert date).]]	

EUROPEAN UNION

64/432 F1 Bovine

II.	Health information	II.a.	Certificate reference number	II.b.	Local reference number
⁽¹⁾ or	[II.1.2. The animals are animals for slaughter coming from officially tuberculosis-free and officially enzootic bovine leukosis-free herd/s, and				
	⁽¹⁾ either [II.1.2.1. come from officially brucellosis-free herd/s;]				
	⁽¹⁾ and/or [II.1.2.2. are castrated.]]				
II.2.	Section B				
	The description of the consignment in this Section corresponds to the information entered in Points I.15, I.16 ⁽²⁾ , I.17 ⁽³⁾ , I.20 and I.31.				
⁽⁴⁾	II.3.	Section C			
	II.3.1. The animals had been inspected in accordance with Article 5(2) of Directive 64/432/EEC on (insert date) during the 24 hours before scheduled departure and had not shown clinical signs of infectious or contagious disease.				
	II.3.2. The animals come from the holding/s and, where applicable, an approved assembly centre, and the area/s which, in conformity with Union or national legislation, is/are not subject to any prohibitions or restrictions for reasons of animal diseases affecting bovine animals.				
	⁽¹⁾ [II.3.3. The animals meet the additional guarantees for infectious bovine rhinotracheitis in accordance with Article (insert article number) of Commission Decision/...../..... (insert number).]				
	II.3.4. The animals did not remain more than six days in the approved assembly centre.				
	II.3.5. Arrangements are made to transport the animals in means of transport which are constructed in such a way that the animal faeces, litter or feed cannot leak or fall out of the vehicle, and which had been cleansed and disinfected immediately after the transport of animals, or of any product which could affect animal health, and where necessary before loading of the animals, using disinfectants officially authorised by the competent authority.				
	⁽⁵⁾ ⁽⁶⁾ II.3.6. At the time of inspection, the animals covered by this health certificate were fit to be transported in accordance with the provisions of Council Regulation (EC) No 1/2005 on the intended journey due to start on (insert date).				
	II.3.7. This certificate				
	⁽¹⁾ either [II.3.7.1. is valid for 10 days from the date of inspection on the holding of origin, or in the approved assembly centre in the Member State of origin;]				
	⁽¹⁾ or [II.3.7.1. expires in accordance with Article 5(5) of Directive 64/432/EEC on (insert date).]]				

Notes

- Section A and B of the certificate shall be stamped and signed by:
 - either the official veterinarian of the holding of origin, if different from the official veterinarian signing Section C; or
 - the approved veterinarian of the holding of origin where the Member State of origin has introduced a surveillance network system approved in accordance with Article 14(5) of Directive 64/432/EEC; or
 - the official veterinarian responsible for the approved assembly centre at the date of departure of the animals.
- Section C shall be stamped and signed by the official veterinarian of:
 - either the holding of origin; or
 - the approved assembly centre situated in the Member State of origin; or
 - the approved assembly centre situated in one Member State of transit when completing the certificate for dispatch of animals to the Member State of destination.

Part I:

- Box reference I.6: Indicate the serial number(s) of the health certificate(s) drawn up on the day of health inspection on the holding(s) of origin in the Member State(s) of origin and accompanying the animals forming the consignment for which this health certificate is issued in an assembly centre situated in the Member State of transit, as described in Article 5(5) of Directive 64/432/EEC.
- Box reference I.7: Fill in if applicable.

EUROPEAN UNION

64/432 F1 Bovine

II. Health information	II.a. Certificate reference number	II.b. Local reference number								
<p>— Box reference I.12: <i>Dealer's premises</i> shall only be marked as a <i>Place of origin</i> in the case of animals for slaughter.</p> <p>— Box reference I.13: In the case of animals for slaughter either <i>Assembly centre</i> or <i>Establishment</i> shall be marked as a <i>Place of destination</i> as described in Article 7 of Directive 64/432/EEC.</p> <p>— Box reference I.23: For containers or boxes, the container number and the seal number (if applicable) shall be included.</p> <p>— Box reference I.31: <i>Official identification</i>: The animals shall be identified in accordance with Regulation (EC) No 1760/2000 of the European Parliament and of the Council.</p> <p><i>Number of passport or temporary passport</i>: Indicate the number(s) of the passport(s) or, if authorised by the competent authority, the temporary passport(s) for animals less than 4 weeks old, as provided for in Article 6(2) of Regulation (EC) No 911/2004, issued for the animals forming the consignment.</p> <p><i>Birth date</i>: (dd/mm/yyyy).</p> <p><i>Sex</i>: (M = male, F = female, C = castrated).</p>										
<p>Part II:</p> <p>(¹) Delete if not applicable.</p> <p>(²) Shall be signed by the official veterinarian at the assembly centre after documentary check and identity checks on animals arriving with an official document or Sections A and B completed certificate, otherwise this point shall be deleted.</p> <p>(³) Should be indicated, if the distance of transport exceeds 65 km.</p> <p>(⁴) Delete, if the certificate is used for movement of animals within Member State of origin and only Sections A and B are completed and signed.</p> <p>(⁵) In the case where a consignment is grouped in an assembly centre and comprises animals that were loaded on different dates, the date at which the journey commenced for the whole consignment is considered to be the earliest date when any part of the consignment left the holding of origin.</p> <p>(⁶) This statement does not exempt transporters from their obligations in accordance with Union rules in force in particular regarding the fitness of animals to be transported.</p> <p>— The colour of the stamp and the signature must be different from that of the other particulars in the certificate.</p> <p>— The required details of this certificate have to be entered into TRACES on the day of issuing the certificate and at least within 24 hours thereof.</p>										
<p>Official veterinarian</p> <table data-bbox="255 1489 1244 1691"> <tr> <td>Name (in Capital):</td> <td>Qualification and title:</td> </tr> <tr> <td>Local Veterinary Unit:</td> <td>LVU No:</td> </tr> <tr> <td>Date:</td> <td>Signature:</td> </tr> <tr> <td>Stamp:</td> <td></td> </tr> </table>			Name (in Capital):	Qualification and title:	Local Veterinary Unit:	LVU No:	Date:	Signature:	Stamp:	
Name (in Capital):	Qualification and title:									
Local Veterinary Unit:	LVU No:									
Date:	Signature:									
Stamp:										

Model 2

Animal health certificate for swine for breeding/production/slaughter**EUROPEAN UNION****Intra trade certificate**

Part I: Details of consignment presented	I.1. Consignor Name Address Postal code				I.2. Certificate reference No		I.2.a. Local reference No	
					I.3. Central competent authority			
					I.4. Local competent authority			
	I.5. Consignee Name Address Postal code				I.6. No(s) of related original certificates		No(s) of accompanying documents	
					I.7. Dealer Name Approval number			
					I.8. Country of origin		ISO code	I.9. Region of origin
	I.10. Country of destination		ISO code	I.11. Region of destination		Code		
	I.12. Place of origin Holding <input type="checkbox"/> Assembly centre <input type="checkbox"/> Dealer's premise <input type="checkbox"/> Name Approval/registration number Address Postal code				I.13. Place of destination Holding <input type="checkbox"/> Assembly centre <input type="checkbox"/> Dealer's premise <input type="checkbox"/> Establishment <input type="checkbox"/> Name Approval number Address Postal code			
	I.14. Place of loading Postal code				I.15. Date and time of departure			
	I.16. Means of transport Aeroplane <input type="checkbox"/> Ship <input type="checkbox"/> Railway wagon <input type="checkbox"/> Road vehicle <input type="checkbox"/> Other <input type="checkbox"/> Identification: Number(s):				I.17. Transporter Name Approval number Address Postal code Member State			
I.18. Description of commodity						I.19. Commodity code (CN code) 0103		
I.21.						I.20. Quantity		
						I.22. Number of packages		
I.23. Seal/Container No						I.24.		
I.25. Commodities certified for: Breeding <input type="checkbox"/> Production <input type="checkbox"/> Slaughter <input type="checkbox"/>								
I.26. Transit through third country <input type="checkbox"/> Third country ISO code Exit point Code Entry point BIP No				I.27. Transit through Member States <input type="checkbox"/> Member State ISO code Member State ISO code Member State ISO code				
I.28. Export <input type="checkbox"/> Third country ISO code Exit point Code				I.29. Estimated journey time				
I.30. Route plan Yes <input type="checkbox"/> No <input type="checkbox"/>								
I.31. Identification of the animals Species (Scientific name) Official identification Birth date Sex								

EUROPEAN UNION

64/432 F2 Swine

II. Health information	II.a. Certificate reference number	II.b. Local reference number
(1) either	[I, the undersigned official veterinarian, hereby certify, that all applicable provisions of Directive 64/432/EEC are fulfilled and that in particular the animals described in Part I meet the following requirements:]	
(1)(2) or	[Based on the information provided either in an official document or a certificate in which Sections A and B were completed by the official veterinarian or the approved veterinarian responsible for the holding of origin, I, the undersigned official veterinarian, hereby certify, that all applicable provisions of Directive 64/432/EEC are fulfilled and that in particular the animals described in Part I meet the following requirements:]	
II.1. Section A		
II.1.1.	The animals come from the holding/s of origin and the area/s which, in conformity with Union or national legislation, are not subject to any prohibition or restriction for reasons of animal diseases affecting swine;	
(1) and	[the holding/s is/are situated in a Member State or part of its territory with a surveillance network approved under Commission Implementing Decision/...../EU (insert number).]	
(1) either	[II.1.2. The animals are swine for breeding or production as defined in Article 2(2)(c) of Directive 64/432/EEC that have been resident, as far as can be ascertained, on the holding/s of origin during the last 30 days, or since birth, if they are less than 30 days of age, and no animal imported from a third country was introduced into the holding/s during this period, unless it was isolated from all other animals on the holding/s.]	
(1) or	[II.1.2. The animals are swine for slaughter as defined in Article 2(2)(b) of Directive 64/432/EEC.]	
(1) [II.1.3.	The animals are domestic swine for breeding or production coming from one or more holdings officially recognised as applying controlled housing conditions in accordance with Article 8 of Regulation (EC) No 2075/2005 and which have not transited any assembly centre as defined in Article 2(2)(o) of Directive 64/432/EEC that does not meet the requirements set out in Chapter I(A) of Annex IV of Regulation (EC) No 2075/2005.]	
(1) [II.1.3.	The animals are domestic swine for slaughter and are	
(1) either	[II.1.3.1 not weaned and less than 5 weeks of age;]]	
(1) or	[II.1.3.1 coming from one or more holdings officially recognised as applying controlled housing conditions in accordance with Article 8(1) of Regulation (EC) No 2075/2005	
(1) either	[II.1.3.1.1. of which the carcasses of all sows and boars are examined for <i>Trichinella</i> ;]]	
(1) and/or	[II.1.3.1.1. of which 10 % of the carcasses of the animals sent for slaughter are examined for <i>Trichinella</i> ;]]	
(1) or	[II.1.3.1.1. situated in a Member State in which no autochthonous <i>Trichinella</i> infestations in domestic swine kept on holdings officially recognised as applying controlled housing conditions have been detected during the past 3 years, during which time continuous testing has been conducted in accordance with Article 2 of Regulation (EC) No 2075/2005;]]	
(1) or	[II.1.3.1.1. situated in a Member State for which historical data on continuous testing carried out on slaughtered swine population of those holdings or the compartment to which they belong provide at least 95 % confidence that the prevalence of <i>Trichinella</i> does not exceed 1 per million in that population;]]	
(1) or	[II.1.3.1 coming from one or more holdings officially recognised as applying controlled housing conditions in accordance with Article 8(2) of Regulation (EC) No 2075/2005 and situated in Belgium or Denmark.]]	
II.2. Section B		
	The description of the consignment in this Section corresponds to the information entered in Points I.15, I.16 (3), I.17 (3), I.20 and I.31.	
(4) [II.3. Section C		
II.3.1.	The animals had been inspected in accordance with Article 5(2) of Directive 64/432/EEC on (insert date) during the 24 hours before scheduled departure and had not shown clinical signs of infectious or contagious disease.	

EUROPEAN UNION

64/432 F2 Swine

II.	Health information	II.a. Certificate reference number	II.b. Local reference number
	II.3.2.	The animals come from the holding/s and, where applicable, an approved assembly centre and the area/s which in conformity with Union or national legislation is/are not subject to any prohibitions or restrictions for reasons of animal diseases affecting swine.	
	(1) [II.3.3.	The animals meet the additional guarantees for:	
	(1) <i>either</i>	[II.3.3.1. Aujeszky's disease in accordance with Article (insert article number) of Commission Decision/...../..... (insert number);]	
	(1) <i>and/or</i>	[II.3.3.2. (insert name of relevant disease according to Annex E(II) to Directive 64/432/EEC) in accordance with Article (insert article number) of Commission Decision/...../..... (insert number).]	
	II.3.4.	The animals did not remain more than six days in the approved assembly centre.	
	II.3.5.	Arrangements are made to transport the animals in means of transport which are constructed in such a way that the animal faeces, litter or feed cannot leak or fall out of the vehicle and which had been cleansed and disinfected immediately after the transport of animals, or of any product which could affect animal health, and where necessary before loading of the animals, using disinfectants officially authorised by the competent authority.	
	(5)(6) II.3.6.	At the time of inspection the animals covered by this health certificate were fit to be transported in accordance with the provisions of Council Regulation (EC) No 1/2005 on the intended journey due to start on (insert date).	
	II.3.7.	This certificate	
	(1) <i>either</i>	[II.3.7.1. is valid for 10 days from the date of inspection on the holding of origin, or in the approved assembly centre in the Member State of origin;]	
	(1) <i>or</i>	[II.3.7.1. expires in accordance with Article 5(5) of Directive 64/432/EEC on (insert date).]	

Notes

- Section A and B of the certificate shall be stamped and signed by:
 - either the official veterinarian of the holding of origin, if different from the official veterinarian signing Section C; or
 - the approved veterinarian of the holding of origin where the Member State of origin has introduced a surveillance network system approved in accordance with Article 14(5) of Directive 64/432/EEC; or
 - the official veterinarian responsible for the approved assembly centre at the date of departure of the animals.
- Section C of the certificate shall be stamped and signed by the official veterinarian of:
 - either the holding of origin; or
 - the approved assembly centre situated in the Member State of origin; or
 - the approved assembly centre situated in one Member State of transit when completing the certificate for dispatch of the animals to the Member State of destination.

Part I:

- Box reference I.6.: Indicate the serial number(s) of the health certificate(s) drawn up on the day of health inspection on the holding(s) of origin in the Member State(s) of origin and accompanying the animals forming the consignment for which this health certificate is issued in an assembly centre situated in the Member State of transit, as described in Article 5(5) of Directive 64/432/EEC.
- Box reference I.7.: Fill in if applicable.
- Box reference I.12.: *Dealer's premises* shall only be marked as a *Place of origin* in the case of animals for slaughter.
- Box reference I.13.: In the case animals for slaughter either *Assembly centre* or *Establishment* shall be marked as a *Place of destination* as described in Article 7 of Directive 64/432/EEC.
- Box reference I.23.: For containers or boxes, the container number and the seal number (if applicable) shall be included.
- Box reference I.31.: *Official identification*: The animals shall be identified in accordance with Council Directive 2008/71/EC.
Birth date: (dd/mm/yyyy).
Sex: (M = male, F = female, C = castrated).

EUROPEAN UNION

64/432 F2 Swine

II. Health information	II.a. Certificate reference number	II.b. Local reference number								
<p>Part II:</p> <p>(¹) Delete, if not applicable.</p> <p>(²) It shall be signed by the official veterinarian at the assembly centre after documentary check and identity checks on animals arriving with an official document or Sections A and B completed certificate, otherwise this point shall be deleted.</p> <p>(³) Should be indicated, if the distance of transport exceeds 65 km.</p> <p>(⁴) Delete, if the certificate is used for movement of animals within Member State of origin and only Sections A and B are completed and signed.</p> <p>(⁵) In the case where a consignment is grouped in an assembly centre and comprises animals that were loaded on different dates, the date at which the journey commenced for the whole consignment is considered to be the earliest date when any part of the consignment left the holding of origin.</p> <p>(⁶) This statement does not exempt transporters from their obligations in accordance with Union rules in force in particular regarding the fitness of animals to be transported.</p> <p>— The colour of the stamp and the signature must be different from that of the other particulars in the certificate.</p> <p>— The required details of this certificate have to be entered into TRACES on the day of issuing the certificate and at least within 24 hours thereof.</p>										
<p>Official veterinarian</p> <table data-bbox="255 963 1244 1164"> <tr> <td data-bbox="255 963 1005 1008">Name (in Capital):</td> <td data-bbox="1005 963 1244 1008">Qualification and title:</td> </tr> <tr> <td data-bbox="255 1008 1005 1052">Local Veterinary Unit:</td> <td data-bbox="1005 1008 1244 1052">LVU No:</td> </tr> <tr> <td data-bbox="255 1052 1005 1097">Date:</td> <td data-bbox="1005 1052 1244 1097">Signature:</td> </tr> <tr> <td data-bbox="255 1097 1005 1164">Stamp:</td> <td></td> </tr> </table>			Name (in Capital):	Qualification and title:	Local Veterinary Unit:	LVU No:	Date:	Signature:	Stamp:	
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ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

DECISION No 4/2014 OF THE ACP-EU COMMITTEE OF AMBASSADORS

of 23 October 2014

regarding the mandate to be given to the Executive Board of the Centre for the Development of Enterprise (CDE)

(2014/799/EU)

THE ACP-EU COMMITTEE OF AMBASSADORS,

Having regard to the Partnership Agreement between the members of the African, Caribbean and Pacific Group of States of the one part, and the European Community and its Member States of the other part, signed in Cotonou on 23 June 2000 ⁽¹⁾ (‘the ACP-EU Partnership Agreement’), and in particular Article 2 of Annex III thereto,

Whereas:

- (1) Article 2(6)(d) of Annex III to the ACP-EU Partnership Agreement requires the ACP-EU Committee of Ambassadors to monitor the overall strategy of the CDE and to supervise the work of the Executive Board of the CDE.
- (2) The Executive Board of the CDE shall supervise the work of the CDE (Article 2(7)(b)), adopt the programme and the budget of the CDE (Article 2(7)(c)) and submit periodic reporting and evaluations to the ACP-EU Committee of Ambassadors (Article 2(7)(d)).
- (3) The CDE’s Statutes and Rules of Procedure adopted by Decision No 8/2005 of the ACP-EC Committee of Ambassadors (the ‘CDE Statutes’) and the CDE’s Financial Regulation adopted by Decision No 5/2004 of the ACP-EC Committee of Ambassadors (the ‘CDE Financial Regulation’), provide the safeguards in terms of information of and supervision by the ACP-EU Committee of Ambassadors.
- (4) At its 39th session held on 19 and 20 June 2014 in Nairobi, the ACP-EU Council of Ministers agreed, in a Joint Declaration, to proceed with the orderly closing of the CDE and the amendment of Annex III to the ACP-EU Partnership Agreement and, for this purpose, decided to grant a delegation of powers to the ACP-EU Committee of Ambassadors to take the matter forward with a view to adopting the necessary decisions.
- (5) The abovementioned Joint Declaration of the ACP-EU Council of Ministers established the ACP-EU Joint Working Group (the ‘JWG’) to ensure that the CDE is closed under the best possible conditions,

HAS ADOPTED THIS DECISION:

Article 1

1. Subject to the conditions laid down in Articles 2, 3 and 4 of this Decision, the ACP-EU Committee of Ambassadors hereby authorises the Executive Board of the CDE to take, with immediate effect, all appropriate measures to prepare for the closure of the CDE.
2. The closure of the CDE shall respect the competences of the CDE’s supervisory authorities laid down in Annex III to the ACP-EU Partnership Agreement and the modalities laid down by the ACP-EU Council of Ministers in its Joint Declaration of 20 June 2014.

⁽¹⁾ OJ L 317, 15.12.2000, p. 3. Agreement as amended by the Agreement signed in Luxembourg on 25 June 2005 (OJ L 209, 11.8.2005, p. 27) and by the Agreement signed in Ouagadougou on 22 June 2010 (OJ L 287, 4.11.2010, p. 3).

Article 2

1. The Executive Board of the CDE shall as soon as possible, and at the latest by 23 December 2014, contract a Curator to prepare and implement a closure plan, as well as to manage the CDE during the process leading to its closure.
2. The closure plan shall permit the closure of the CDE in an orderly manner, while respecting the rights of all involved third parties, and ensuring that the ongoing private sector support projects are completed either by the CDE itself or by an entity to whom their management can be assigned.
3. The closure plan shall envisage the finalisation of the winding-up of the CDE by 31 December 2016. The closure plan shall include the time necessary for making final payments, final reports, financial and statutory audits with a view to the winding-up of the CDE by 31 December 2016.

Article 3

1. In line with the procedures laid down in the ACP-EU Partnership Agreement, the CDE Statutes and the CDE Financial Regulation, the ACP-EU Committee of Ambassadors shall receive the closure plan adopted by the Executive Board of the CDE.
2. The Executive Board of the CDE shall provide quarterly reports to the ACP-EU Committee of Ambassadors on the progress made on the closure process.

Article 4

The Executive Board of the CDE will consult the JWG on the draft Terms of Reference for the Curator referred to in Article 2(1), as well as on the draft closure plan and draft discharge proposal.

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 23 October 2014.

For the ACP-EU Committee of Ambassadors
The President
S. SANNINO

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