

Official Journal of the European Union

L 138



English edition

Legislation

Volume 57

13 May 2014

Contents

II *Non-legislative acts*

REGULATIONS

- ★ **Council Regulation (EU) No 478/2014 of 12 May 2014 amending Regulation (EC) No 147/2003 concerning certain restrictive measures in respect of Somalia** 1
- ★ **Council Implementing Regulation (EU) No 479/2014 of 12 May 2014 implementing Regulation (EC) No 560/2005 imposing certain specific restrictive measures directed against certain persons and entities in view of the situation in Côte d'Ivoire** 3
- ★ **Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund** 5
- ★ **Commission Delegated Regulation (EU) No 481/2014 of 4 March 2014 supplementing Regulation (EU) No 1299/2013 of the European Parliament and of the Council with regard to specific rules on eligibility of expenditure for cooperation programmes** 45
- ★ **Commission Delegated Regulation (EU) No 482/2014 of 4 March 2014 amending Delegated Regulation (EU) No 114/2013 as regards the 2010 average specific CO₂ emissions specified for the manufacturer Great Wall Motor Company Limited** 51
- ★ **Commission Implementing Regulation (EU) No 483/2014 of 8 May 2014 on protection measures in relation to porcine diarrhoea caused by a deltacoronavirus as regards the animal health requirements for the introduction into the Union of spray dried blood and blood plasma of porcine origin intended for the production of feed for farmed porcine animals⁽¹⁾** 52

⁽¹⁾ Text with EEA relevance

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

★ Commission Implementing Regulation (EU) No 484/2014 of 12 May 2014 laying down implementing technical standards with regard to the hypothetical capital of a central counterparty according to Regulation (EU) No 648/2012 of the European Parliament and of the Council ⁽¹⁾	57
★ Commission Implementing Regulation (EU) No 485/2014 of 12 May 2014 approving the active substance <i>Bacillus pumilus</i> QST 2808, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽¹⁾	65
★ Commission Implementing Regulation (EU) No 486/2014 of 12 May 2014 withdrawing the approval of the active substance fenbutatin oxide, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending Commission Implementing Regulation (EU) No 540/2011 ⁽¹⁾	70
★ Commission Implementing Regulation (EU) No 487/2014 of 12 May 2014 amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances <i>Bacillus subtilis</i> (Cohn 1872) Strain QST 713, identical with strain AQ 713, clodinafop, metrafenone, pirimicarb, rimsulfuron, spinosad, thiamethoxam, tolclofomethyl and triticonazole ⁽¹⁾	72
★ Commission Regulation (EU) No 488/2014 of 12 May 2014 amending Regulation (EC) No 1881/2006 as regards maximum levels of cadmium in foodstuffs ⁽¹⁾	75
★ Commission Implementing Regulation (EU) No 489/2014 of 12 May 2014 amending Council Implementing Regulation (EU) No 102/2012 imposing a definitive anti-dumping duty on imports of steel ropes and cables originating, inter alia, in the People's Republic of China, as extended to imports of steel ropes and cables consigned from, inter alia, the Republic of Korea, whether declared as originating in the Republic of Korea or not	80
Commission Implementing Regulation (EU) No 490/2014 of 12 May 2014 establishing the standard import values for determining the entry price of certain fruit and vegetables	84

DECISIONS

2014/266/EU:

★ Council Decision of 6 May 2014 on the position to be adopted on behalf of the European Union within the Joint Committee established by the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the adaptation of Protocol 3 to the Agreement (Definition of the concept of 'originating products' and methods of administrative cooperation) following Croatia's accession to the European Union	86
---	----

2014/267/EU:

★ Council Decision of 6 May 2014 on the position to be adopted, on behalf of the European Union, within the EEA Joint Committee concerning an amendment to Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms	98
--	----

2014/268/EU:

★ Council Decision of 6 May 2014 on the position to be adopted, on behalf of the European Union, within the EEA Joint Committee concerning an amendment to Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms	102
--	-----

⁽¹⁾ Text with EEA relevance

2014/269/EU:

- ★ **Council Implementing Decision of 6 May 2014 amending Decision 2009/935/JHA as regards the list of third States and organisations with which Europol shall conclude agreements** 104
- ★ **Council Decision 2014/270/CFSP of 12 May 2014 amending Council Decision 2010/231/CFSP concerning restrictive measures against Somalia** 106
- ★ **Council Implementing Decision 2014/271/CFSP of 12 May 2014 implementing Decision 2010/656/CFSP renewing the restrictive measures against Côte d'Ivoire** 108

2014/272/EU:

- ★ **Commission Implementing Decision of 12 May 2014 terminating the anti-dumping proceeding concerning imports of agglomerated stone originating in the People's Republic of China** 110

Corrigenda

- ★ **Corrigendum to Council Regulation (EU) No 432/2014 of 22 April 2014 amending Regulation (EU) No 43/2014 as regards certain fishing opportunities (OJ L 126, 29.4.2014)** 112
- ★ **Corrigendum to Directive 2014/42/EU of the European Parliament and of the Council of 3 April 2014 on the freezing and confiscation of instrumentalities and proceeds of crime in the European Union (OJ L 127, 29.4.2014)** 114

II

(Non-legislative acts)

REGULATIONS

COUNCIL REGULATION (EU) No 478/2014**of 12 May 2014****amending Regulation (EC) No 147/2003 concerning certain restrictive measures in respect of Somalia**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 215 thereof,

Having regard to Council Decision 2010/231/CFSP of 26 April 2010 concerning restrictive measures against Somalia and repealing Common Position 2009/138/CFSP ⁽¹⁾,

Having regard to the joint proposal from the High Representative of the Union for Foreign Affairs and Security Policy and from the European Commission,

Whereas:

- (1) Council Regulation (EC) No 147/2003 ⁽²⁾ imposes a general ban on the provision of financing, financial assistance, technical advice, assistance or training related to military activities to any person, entity or body in Somalia.
- (2) On 5 March 2014, the UN Security Council adopted UN Security Council Resolution (UNSCR) 2142 (2014) reaffirming the arms embargo on Somalia and renewing, until 25 October 2014, its determination that the arms embargo is not to apply to deliveries of weapons, ammunition or military equipment or to the provision of advice, assistance or training intended solely for the development of the Security Forces of the Federal Government of Somalia to provide security for the Somali people, except in relation to deliveries of certain items as set out in the Annex to UNSCR 2111 (2013) which require an advance approval by the Sanctions Committee established pursuant to UNSCR 751 (1992).
- (3) UNSCR 2142 (2014) modifies the notification requirements in relation to deliveries of weapons, ammunition or military equipment or the provision of advice, assistance or training to Somalia's Security Forces, as well as for the exemption procedure in relation to deliveries of items set out in the Annex to UNSCR 2111 (2013).
- (4) On 12 May 2014, the Council adopted Decision 2014/270/CFSP ⁽³⁾ amending Decision 2010/231/CFSP in accordance with UNSCR 2142 (2014). Some of those amendments fall within the scope of the Treaty and regulatory action at the level of the Union is therefore necessary in order to implement them, in particular with a view to ensuring their uniform application by economic operators in all Member States.
- (5) Regulation (EC) No 147/2003 should therefore be amended accordingly,

⁽¹⁾ OJ L 105, 27.4.2010, p. 17.

⁽²⁾ Council Regulation (EC) No 147/2003 of 27 January 2003 concerning certain restrictive measures against Somalia (OJ L 24, 29.1.2003, p. 2).

⁽³⁾ Council Decision 2014/270/CFSP of 12 May 2014 amending Council Decision 2010/231/CFSP concerning restrictive measures against Somalia (see page 106 of this Official Journal).

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 147/2003 is hereby amended as follows:

Article 2a(e) is replaced by the following:

- '(e) the provision of financing, financial assistance, technical advice, assistance or training relating to military activities, except in relation to the items set out in Annex III, if the following conditions are met:
 - (i) the competent authority concerned has determined that such financing, financial assistance, technical advice, assistance or training is intended solely for the development of the Security Forces of the Federal Government of Somalia to provide security for the Somali people; and
 - (ii) a notification to the Committee established by paragraph 11 of UNSCR 751 (1992) has been made by the Federal Government of Somalia or, in the alternative, by the Member State providing the financing, financial assistance, technical advice, assistance or training, at least five days in advance of any provision of such financing, financial assistance, technical advice, assistance or training intended solely for the development of the Security Forces of the Federal Government of Somalia to provide security for the Somali people, in accordance with paragraphs 3 and 4 of UNSCR 2142 (2014) and paragraph 16 of UNSCR 2111 (2013);'.

Article 2

This Regulation shall enter into force on the 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, 12 May 2014.

For the Council
The President
C. ASHTON

COUNCIL IMPLEMENTING REGULATION (EU) No 479/2014**of 12 May 2014****implementing Regulation (EC) No 560/2005 imposing certain specific restrictive measures directed against certain persons and entities in view of the situation in Côte d'Ivoire**

THE COUNCIL OF THE EUROPEAN UNION

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

Having regard to Council Regulation (EC) No 560/2005 of 12 April 2005 imposing certain specific restrictive measures directed against certain persons and entities in view of the situation in Côte d'Ivoire ⁽¹⁾, and in particular Article 11a(2) thereof,

Whereas:

- (1) On 12 April 2005, the Council adopted Regulation (EC) No 560/2005.
- (2) The Council carried out a review of the list set out in Annex IA to Regulation (EC) No 560/2005, in accordance with Article 11a(6) of that Regulation.
- (3) The Council has determined that there are no longer grounds for keeping one person on the list set out in Annex IA to Regulation (EC) No 560/2005.
- (4) In addition, the information in relation to two persons on the list set out in Annex IA to Regulation (EC) No 560/2005 should be updated.
- (5) Regulation (EC) No 560/2005 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annex IA to Regulation (EC) No 560/2005 is hereby amended as set out in the Annex to this Regulation.

*Article 2*This Regulation shall enter into force on the date 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, 12 May 2014.

For the Council
The President
C. ASHTON

⁽¹⁾ OJ L 95, 14.4.2005, p. 1.

ANNEX

Annex IA to Regulation (EC) No 560/2005 is amended as follows:

I. The entry for the following person is replaced by the following:

	Name (and any aliases)	Identifying information	Grounds for designation
4.	Marcel Gossio	Born 18 February 1951 in Adjamé. Passport number: 08AA14345 (presumed expired on 6 October 2013)	Subject of an international arrest warrant. Involved in the misappropriation of public funds and in the funding and arming of the militia. Instrumental to the funding of the Gbagbo clan and of the militia. Also a central figure in illegal arms trafficking. The sizeable sums of money he has misappropriated and his familiarity with the illegal arms networks make him a continued threat to the security and stability of Côte d'Ivoire.

II. The entry for the following person is renamed as follows:

'Justin Koné Katina' is replaced by 'Justin Koné Katinan'

III. The entry for the following person is deleted:

Oulaï Delafosse

COMMISSION DELEGATED REGULATION (EU) No 480/2014**of 3 March 2014**

supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 ⁽¹⁾, and in particular Articles 22(7), 37(13), 38(4), 40(4), 41(3), 42(1), 42(6), 61(3), 68(1), 101, 125(8), 125(9), 127(7), 127(8) and 144(6) thereof,

Whereas:

- (1) Regulation (EU) No 1303/2013, in Part Two, lays down common provisions applicable to the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund, the European Agricultural Fund for Rural Development (EAFRD) and the European Maritime and Fisheries Fund (EMFF), which now operate under a common framework (the 'European Structural and Investment Funds' or 'ESI Funds'). In addition, Part Three of that Regulation contains general provisions that apply to the ERDF, the ESF and the Cohesion Fund, but do not apply to the EAFRD and the EMFF, and Part Four of that Regulation contains general provisions which apply to the ERDF, the ESF, the Cohesion Fund and the EMFF, but do not apply to the EAFRD. This Regulation therefore lays down provisions which are applicable to all ESI Funds, as well as provisions applicable only to the ERDF and the Cohesion Fund or to the ERDF, the ESF, the Cohesion Fund and the EMFF.
- (2) It is necessary to establish detailed rules on criteria for determining the level of financial correction which the Commission may apply under the performance framework for each priority included in the programmes supported by the ESI Funds.
- (3) Such financial corrections may be applied only if several conditions are jointly met. The level of financial correction should be set on the basis of flat rates related to a coefficient, calculated with reference to the level of physical completion and financial absorption. External factors contributing to a serious failure to achieve targets set under the performance framework by 2023, other than factors excluding the financial correction, should be considered on a case-by-case basis and could be grounds for a lower rate of correction than would otherwise apply on the basis of the coefficient.
- (4) In the provisions on criteria for determining the level of financial corrections to be applied under the performance framework, a special allocation for the Youth Employment Initiative should be treated separately.
- (5) Specific rules should clarify the provisions on the purchase of land with support provided by financial instruments.
- (6) A coherent framework for combining grants for technical support and a financial instrument in a single operation requires that this is only allowed for the purpose of technical preparation of the prospective investment for the benefit of the final recipient.

⁽¹⁾ OJ L 347, 20.12.2013, p. 320.

- (7) To ensure that implementation of financial instruments is entrusted to bodies which have appropriate capacity to implement them in line with the objectives and priorities of the ESI Funds and in the most efficient manner, the criteria for selecting such bodies should be set out together with their role, liability and responsibilities.
- (8) To ensure sound financial management of financial instruments providing guarantees, the contributions from programmes should be based on a prudent *ex ante* risk assessment, taking into account an appropriate multiplier ratio.
- (9) To ensure that financial instruments are implemented in compliance with applicable law, specific provisions should be made for their management and control, including audit.
- (10) To ensure sound financial management of programme contributions to financial instruments, any withdrawal of such contributions should be appropriately reflected in the relevant payment applications.
- (11) To ensure consistent calculation of eligible capitalised interest rate subsidies and guarantee fee subsidies, specific rules for their calculation should be set out.
- (12) To promote rapid and efficient deployment of funds to the real economy and sound financial management, while assuring reasonable remuneration for bodies implementing financial instruments, criteria for determining management costs and fees on the basis of performance, applicable thresholds, and rules on reimbursement of capitalised management costs and fees for equity-based instruments and micro-credit should be set out.
- (13) In line with the principle of sound financial management, revenues generated by operations should be taken into account when the public contribution is calculated.
- (14) It is necessary to determine the method for calculating an operation's discounted net revenue, taking into account the reference periods applicable to the sector of that operation, the profitability normally expected of the type of investment concerned, the application of the polluter pays principle and, if appropriate, considerations of equity linked to the relative prosperity of the Member State or region concerned.
- (15) The reference periods applicable to sectors based on historical data recorded and stored for revenue-generating projects of the 2007-2013 programming period should be set out.
- (16) It is necessary to define the costs and revenues to be taken into account in the calculation of the discounted net revenues as well as the conditions for the determination of a residual value and the financial discount rate.
- (17) The 4 % discount rate proposed as an indicative benchmark should be based on the current long-term rate of return from an international portfolio of investments calculated as a mean return of 3 % from the assets adjusted upwards by 1 %, which is the percentage by which the average long-term government bond yield in the Union area has fallen since the financial discount rate for the 2007-2013 programming period was set.
- (18) The polluter-pays principle requires that the environmental costs of pollution and prevention be borne by those who cause pollution and that charging systems reflect the full costs, including capital costs, of environmental services, the environmental costs of pollution and of the preventive measures implemented and the costs linked to the scarcity of the resources used.
- (19) To reduce administrative burdens, beneficiaries should be allowed to use existing methods and corresponding rates set out under other Union policies in order to calculate indirect costs, if the operations and beneficiaries are of a similar type.
- (20) To ensure that operations supported under the ESI Funds which might use a flat rate for indirect costs set under other Union policies are similar to operations financed under those other policies, it is necessary to define the intervention categories and investment priorities or measures under which they fall.

- (21) The methodology to be used for carrying out the quality review of major projects should be established. The quality review by independent experts is a prerequisite for submission of a major project to the Commission by a Member State using the notification procedure provided for in Regulation (EU) No 1303/2013.
- (22) If a Member State chooses to use the notification procedure, it should decide whether the major project is to be assessed by independent experts supported by technical assistance of the Commission or, in agreement with the Commission, by other independent experts.
- (23) The capacity, competence and impartiality of independent experts carrying out the quality review of major projects are among the main factors determining whether the outcome of the review is of good quality and reliable. Therefore, certain requirements should be set out for independent experts to ensure that their work on the quality review is reliable and of high quality. All independent experts should meet these requirements, regardless if their work is supported by technical assistance at the initiative of the Commission or by a Member State. It should be the responsibility of the Member State to verify that the independent experts meet the requirements before seeking the Commission's agreement with a selection of independent experts.
- (24) Since only major projects that have been appraised positively by the independent experts can be selected for submission to the Commission using the notification procedure, it is necessary to set out clear criteria for this purpose. It is also necessary to set out the steps of this review process and the parameters for the appraisal of quality to be used in the review, in order to ensure that the quality review of each major project is based on the same methodological approach and that the quality review is carried out in a manner which contributes to improving the quality of the major projects reviewed.
- (25) Regulation (EU) No 1303/2013 requires the managing authority to establish a system to record and store, in computerised form, data on each operation necessary for monitoring, evaluation, financial management, verification and audit, including data on individual participants. It is therefore necessary to set out a list of data to be recorded and stored in that system.
- (26) Certain data is relevant for particular types of operations or for some of the ESI Funds only; the applicability of data requirements should therefore be specified. Regulation (EU) No 1303/2013 and Regulation (EU) No 1304/2013 of the European Parliament and of the Council ⁽¹⁾ set out specific requirements for the recording and storage of data on individual participants in operations supported by the ESF, which need to be taken into account.
- (27) The list of data should take into account the reporting requirements set out under Regulation (EU) No 1303/2013 and the Fund-specific Regulations in order to ensure that the data necessary for financial management and monitoring, including data needed to prepare payment applications, accounts and implementation reports exists for every operation in a form in which it can be easily aggregated and reconciled. The list should take into account that certain basic data on operations in computerised form is necessary for effective financial management of operations and to fulfil the requirement to publish basic information on operations. Certain other data is necessary to effectively plan and carry out verifications and audit work.
- (28) The list of data to be recorded and stored should not prejudice the technical characteristics or structure of the computerised systems set up by managing authorities or pre-determine the format of the data recorded and stored, unless these are specifically stated in this Regulation. Nor should it prejudice the means by which data is entered or generated within the system; in some cases, the data included in the list may require the entry of multiple values. Nevertheless, it is necessary to set out certain rules on the nature of this data, to ensure that the managing authority can fulfil its responsibility for monitoring, evaluation, financial management, verification and audit, including where this requires processing of data on individual participants.
- (29) In order to ensure that expenditure under operational programmes can be checked and audited, it is necessary to set out the criteria with which an audit trail should comply to be considered adequate.
- (30) It is necessary to provide, in relation to the audit work pursuant to Regulation (EU) No 1303/2013, that the Commission and the Member States should prevent any unauthorised disclosure of or access to personal data, and to specify the purposes for which the Commission and the Member States can process such data.

⁽¹⁾ Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006 (OJ L 347, 20.12.2013, p. 470).

- (31) The audit authority is responsible for audits of operations. To ensure that the scope and effectiveness of such audits are adequate and that they are carried out to the same standards in all Member States, it is necessary to set out the conditions that they should meet.
- (32) It is necessary to set out in detail the sampling basis for operations to be audited, which the audit authority should observe in establishing or approving the sampling method, including the determination of the sampling unit, certain technical criteria to be used for the sample and where necessary factors to be taken into account in taking additional samples.
- (33) The audit authority should draw up an audit opinion covering the accounts referred to in Regulation (EU) No 1303/2013. To ensure that the scope and the content of audits on accounts are adequate and that they are carried out to the same standards in all Member States, it is necessary to set out the conditions that they should meet.
- (34) To ensure legal certainty and equal treatment of all Member States in making financial corrections, consistent with the principle of proportionality, it is necessary to set out the criteria for determining serious deficiencies in the effective functioning of management and control systems, define the main types of such deficiencies and set out the criteria for establishing the level of financial correction to be applied and criteria for applying flat rates or extrapolated financial corrections.
- (35) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation lays down the following provisions supplementing Regulation (EU) No 1303/2013:

- (a) provisions supplementing Part Two of that Regulation applicable to the ERDF, the ESF, the Cohesion Fund, the EAFRD and the EMFF (hereinafter referred to as the 'ESI Funds') as regards the following:
- (i) criteria for determining the level of financial correction to be applied under the performance framework;
 - (ii) rules in relation to financial instruments as regards the following:
 - additional specific rules on the purchase of land and on combining technical support with financial instruments,
 - additional specific rules on the role, liabilities and responsibility of bodies implementing financial instruments, related selection criteria and products that may be delivered through financial instruments,
 - rules concerning the management and control of certain financial instruments, including controls to be performed by managing and audit authorities, arrangements for keeping supporting documents, elements to be evidenced by supporting documents, and management and control and audit arrangements,
 - rules for withdrawal of payments made to financial instruments and consequent adjustments in respect of applications for payment,
 - specific rules concerning the establishment of a system of capitalisation of annual instalments for interest rate subsidies and guarantee fee subsidies,
 - specific rules setting out the criteria for determining management costs and fees on the basis of performance and the applicable thresholds, as well as rules for the reimbursement of capitalised management costs and fees for equity-based instruments and micro-credit;

- (iii) the method for calculating the discounted net revenue of operations generating net revenue after completion;
- (iv) the flat rate for indirect costs and the related methods applicable in other Union policies;
- (b) provisions supplementing Part Three of that Regulation applicable to the ERDF and the Cohesion Fund as regards the methodology to be used in carrying out the quality review of major projects;
- (c) provisions supplementing Part Four of that Regulation applicable to the ERDF, the ESF, the Cohesion Fund and the EMFF as regards the following:
 - (i) rules specifying the information in relation to the data to be recorded and stored in computerised form within the monitoring system established by the managing authority;
 - (ii) detailed minimum requirements for the audit trail in respect of the accounting records to be maintained and the supporting documents to be held at the level of the certifying authority, managing authority, intermediate bodies and beneficiaries;
 - (iii) the scope and content of audits of operations and audits of the accounts and the methodology for the selection of the sample of operations;
 - (iv) detailed rules on the use of data collected during audits carried out by Commission officials or authorised Commission representatives;
 - (v) detailed rules concerning the criteria for determining serious deficiencies in the effective functioning of management and control systems, including the main types of such deficiencies, the criteria for establishing the level of financial correction to be applied and the criteria for applying flat rates or extrapolated financial corrections.

CHAPTER II

PROVISIONS SUPPLEMENTING PART TWO OF REGULATION (EU) No 1303/2013 APPLICABLE TO THE ESI FUNDS

SECTION I

Criteria for determining the level of financial correction to be applied under the performance framework

(Fourth subparagraph of Article 22(7) of Regulation (EU) No 1303/2013)

Article 2

Determination of the level of financial correction

(Fourth subparagraph of Article 22(7) of Regulation (EU) No 1303/2013)

1. The level of financial correction to be applied by the Commission pursuant to Article 22(7) of Regulation (EU) No 1303/2013 shall be a flat rate determined on the basis of the ratio between the average of the final achievement rates for all output indicators and key implementation steps under a performance framework and the final achievement rate of the financial indicator under that performance framework (the 'achievement/absorption coefficient').
2. The achievement/absorption coefficient shall be calculated in the following way:
 - (a) the final value achieved for each output indicator and key implementation step selected for the performance framework under a given priority shall be divided by the respective target values in order to obtain their final achievement rate expressed as a percentage of the target;
 - (b) the average of the final achievement rates for all the output indicators and key implementation steps selected for the performance framework under a given priority shall be determined. For that purpose, where a final achievement rate is calculated to be in excess of 100 %, it shall count as 100 %;

- (c) the final value achieved for the financial indicator selected for the performance framework under a given priority shall be divided by the respective target value in order to obtain its final achievement rate expressed as a percentage of the target. For that purpose, where a final achievement rate is calculated to be in excess of 100 %, it shall count as 100 %;
 - (d) the average of the final achievement rates for all the output indicators and key implementation steps selected for the performance framework under a given priority shall be divided by the final achievement rate for the financial indicator selected for the performance framework under a given priority.
3. If a priority relates to more than one ESI Fund or category of region, the achievement/absorption coefficient shall be calculated separately for each ESI Fund and/or category of region.

Article 3

Level of financial correction

(Fourth subparagraph of Article 22(7) of Regulation (EU) No 1303/2013)

1. The level of financial correction is fixed as follows:
 - (a) for an achievement/absorption coefficient below 65 % but not less than 60 %, a flat rate of 5 % shall be applied;
 - (b) for an achievement/absorption coefficient below 60 % but not less than 50 %, a flat rate of 10 % shall be applied;
 - (c) for an achievement/absorption coefficient below 50 %, a flat rate of 25 % shall be applied.
 2. The flat rate shall be applied to the contribution from the ESI Fund determined on the basis of the expenditure declared by the Member State under the priority that meets the conditions referred to in the first subparagraph of Article 22(7) of Regulation (EU) No 1303/2013, after the application of any other financial corrections.
- For priorities concerning more than one ESI Fund or category of region, the flat rate shall be applied to each ESI Fund and/or category of region.
3. External factors contributing to a serious failure to achieve the targets, other than those referred to in the third subparagraph of Article 22(7) of Regulation (EU) No 1303/2013, shall be considered on a case-by-case basis. The flat-rate correction set out in paragraph 1 may be reduced by up to 50 %, taking account of the extent to which the serious failure is attributed to these factors.
 4. Where the application of the flat rate fixed in accordance with paragraph 1 would be disproportionate, the level of correction shall be reduced.

SECTION II

Financial instruments

Article 4

Specific rules on the purchase of land

(Article 37(13) of Regulation (EU) No 1303/2013)

1. Financial instruments financed by the ERDF, the Cohesion Fund and the EAFRD may support investments that include the purchase of land not built on and land built on for an amount not exceeding 10 % of the programme contribution paid to the final recipient. In the case of guarantees, this percentage shall apply to the amount of the underlying loan or other risk-bearing instruments.
2. Where financial instruments provide support to final recipients in respect of infrastructure investments with the objective of supporting urban development or urban regeneration activities, the limit referred to in paragraph 1 is 20 %.
3. In exceptional and duly justified cases, the managing authority may derogate from the limits in paragraphs 1 and 2 for operations concerning environmental conservation.

*Article 5***Combination of technical support with financial instruments**

(Article 37(13) of Regulation (EU) No 1303/2013)

Grants for technical support may be combined with financial instruments in a single operation pursuant to Article 37(7) of Regulation (EU) No 1303/2013 only for the purpose of technical preparation of the prospective investment for the benefit of the final recipient to be supported by that operation.

*Article 6***Specific rules on the role, liabilities and responsibility of bodies implementing financial instruments**

(Third subparagraph of Article 38(4) of Regulation (EU) No 1303/2013)

1. The bodies implementing financial instruments shall perform their obligations in accordance with applicable law and act with the degree of professional care, efficiency, transparency and diligence expected from a professional body experienced in implementing financial instruments. They shall ensure that:

- (a) final recipients receiving support from financial instruments are selected with due account taken of the nature of the financial instrument and the potential economic viability of investment projects to be financed. The selection shall be transparent and justified on objective grounds and shall not give rise to a conflict of interest;
- (b) final recipients shall be informed that funding is provided under programmes co-financed by the ESI Funds, in accordance with the requirements laid down in Article 115 of Regulation (EU) No 1303/2013 for the ERDF, the ESF and the Cohesion Fund, in Article 66(1)(c)(i) of Regulation (EU) No 1305/2013 of the European Parliament and of the Council ⁽¹⁾ for the EAFRD and in a future Union legal act establishing the conditions for the financial support for maritime and fisheries policy for the programming period 2014-2020 for the EMFF (the 'EMFF Regulation');
- (c) financial instruments provide support in a way which is proportionate and has the least distortive effect on competition;
- (d) preferential remuneration of private investors or public investors operating under the market economy principle, as referred to in Article 37(2)(c) and Article 44(1)(b) of Regulation (EU) No 1303/2013, is proportionate to the risks taken by these investors and limited to the minimum necessary to attract such investors, which shall be ensured through terms and conditions and procedural safeguards.

2. As direct financial liability of the managing authority towards bodies implementing financial instruments or final recipients as well as its liability as regards any other debt or obligation of the financial instrument may not exceed the amount committed by the managing authority to the financial instrument under the relevant funding agreements, the bodies implementing financial instruments shall ensure that no claims can be made on the managing authority beyond the amount committed by it to the financial instrument.

3. The bodies implementing financial instruments shall be liable for reimbursement of the programme contributions affected by irregularities, together with interest and any other gains generated by these contributions.

Nevertheless the bodies implementing financial instruments shall not be liable for reimbursement of the amounts referred to in the first subparagraph provided that they demonstrate for a given irregularity that the following cumulative conditions are fulfilled:

- (a) the irregularity occurred at the level of final recipients or, in the case of a fund of funds, at the level of financial intermediaries or final recipients;
- (b) the bodies implementing financial instruments complied with paragraph 1 of this Article in relation to the programme contributions affected by the irregularity;
- (c) the amounts affected by the irregularity could not be recovered notwithstanding that the bodies implementing financial instruments pursued all applicable contractual and legal measures with due diligence.

⁽¹⁾ Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

Article 7

Criteria for the selection of bodies implementing financial instruments

(Third subparagraph of Article 38(4) of Regulation (EU) No 1303/2013)

1. When selecting a body to implement a financial instrument in accordance with Article 38(4)(a) and 38 (4) (b)(ii) and (b)(iii) of Regulation (EU) No 1303/2013, the managing authority shall satisfy itself that this body fulfils the following minimum requirements:

- (a) entitlement to carry out relevant implementation tasks under Union and national law;
- (b) adequate economic and financial viability;
- (c) adequate capacity to implement the financial instrument, including organisational structure and governance framework providing the necessary assurance to the managing authority;
- (d) existence of an effective and efficient internal control system;
- (e) use of an accounting system providing accurate, complete and reliable information in a timely manner;
- (f) agreement to be audited by Member State audit bodies, the Commission and the European Court of Auditors.

2. When selecting a body referred to in paragraph 1, the managing authority shall take due account of the nature of the financial instrument to be implemented, the body's experience with the implementation of similar financial instruments, the expertise and experience of proposed team members, and the body's operational and financial capacity. The selection shall be transparent and justified on objective grounds and shall not give rise to a conflict of interest. At least the following selection criteria shall be used:

- (a) robustness and credibility of the methodology for identifying and appraising financial intermediaries or final recipients as applicable;
- (b) the level of management costs and fees for the implementation of the financial instrument and the methodology proposed for their calculation;
- (c) terms and conditions applied in relation to support provided to final recipients, including pricing;
- (d) the ability to raise resources for investments in final recipients additional to programme contributions;
- (e) the ability to demonstrate additional activity in comparison to present activity;
- (f) in cases where the body implementing the financial instrument allocates its own financial resources to the financial instrument or shares the risk, proposed measures to align interests and to mitigate possible conflicts of interest.

3. Where a body that implements a fund of funds, including the EIB, further entrusts implementation tasks to a financial intermediary, it shall ensure that the requirements and criteria referred to in paragraphs 1 and 2 are met in respect of that financial intermediary.

Article 8

Specific rules on guarantees delivered through financial instruments

(Third subparagraph of Article 38(4) of Regulation (EU) No 1303/2013)

Where financial instruments provide guarantees, the following requirements shall be fulfilled:

- (a) an appropriate multiplier ratio shall be achieved between the amount of the programme contribution set aside to cover expected and unexpected losses from new loans or other risk-sharing instruments to be covered by the guarantees and the value of corresponding disbursed new loans or other risk-sharing instruments;
- (b) the multiplier ratio shall be established through a prudent *ex ante* risk assessment for the specific guarantee product to be offered, taking into account the specific market conditions, the investment strategy of the financial instrument, and the principles of economy and efficiency. The *ex ante* risk assessment may be reviewed where it is justified by subsequent market conditions;

- (c) the programme contribution committed to honour guarantees shall reflect that *ex ante* risk assessment;
- (d) if the financial intermediary or the entity benefiting from the guarantees has not disbursed the planned amount of new loans or other risk-sharing instruments to final recipients, the eligible expenditure shall be reduced proportionally.

Article 9

Management and control of financial instruments set up at national, regional transnational or cross-border level

(Article 40(4) of Regulation (EU) No 1303/2013)

1. For operations involving support from programmes to financial instruments set up at national, regional transnational or cross-border level referred to in Article 38(1)(b) of Regulation (EU) No 1303/2013, the managing authority shall ensure that:

- (a) the operation complies with applicable law, the relevant programme and the relevant funding agreement, both during the appraisal and selection process of the operation and during the set-up and implementation of the financial instrument;
- (b) funding agreements contain provisions on audit requirements and on the audit trail in accordance with point 1(e) of Annex IV to Regulation (EU) No 1303/2013;
- (c) management verifications are carried out throughout the programming period and during the set-up and implementation of the financial instruments in accordance with Article 125(4) of Regulation (EU) No 1303/2013 for the ERDF, the ESF, the Cohesion Fund and the EMFF, and in accordance with Article 58(1) and (2) of Regulation (EU) No 1305/2013 for the EAFRD;
- (d) supporting documents for expenditure declared as eligible are:
 - (i) kept for the operation by the managing authority, the financial intermediary, or the body that implements the fund of funds where the financial instrument is implemented through a fund of funds, in order to provide evidence of the use of the funds for the intended purposes, of compliance with applicable law and of compliance with the criteria and the conditions for funding under the relevant programmes;
 - (ii) available to allow verification of the legality and regularity of expenditure declared to the Commission;
- (e) supporting documents allowing verification of compliance with Union and national law and with the conditions of funding include at least:
 - (i) documents on the establishment of the financial instrument;
 - (ii) documents identifying the amounts contributed by each programme and under each priority axis to the financial instrument, the expenditure that is eligible under the programmes and the interest and other gains generated by support from the ESI Funds and re-use of resources attributable to the ESI Funds in accordance with Articles 43 and 44 of Regulation (EU) No 1303/2013;
 - (iii) documents on the functioning of the financial instrument, including those related to monitoring, reporting and verifications;
 - (iv) documents demonstrating compliance with Articles 43, 44 and 45 of Regulation (EU) No 1303/2013;
 - (v) documents concerning exits of programme contributions and the winding-up of the financial instrument;
 - (vi) documents on the management costs and fees;
 - (vii) application forms, or equivalent, submitted by final recipients with supporting documents, including business plans and, when relevant, previous annual accounts;
 - (viii) checklists and reports from the bodies implementing the financial instrument, where available;
 - (ix) declarations made in connection with *de minimis* aid, if applicable;
 - (x) agreements signed in connection with the support provided by the financial instrument, including for equity, loans, guarantees or other forms of investment provided to final recipients;

- (xi) evidence that the support provided through the financial instrument was used for its intended purpose;
- (xii) records of the financial flows between the managing authority and the financial instrument, and within the financial instrument at all levels, down to the final recipients, and in the case of guarantees proof that underlying loans were disbursed;
- (xiii) separate records or accounting codes for programme contribution paid or guarantee committed by the financial instrument for the benefit of the final recipient.

2. For operations involving support from programmes to financial instruments under the ERDF, the ESF, the Cohesion Fund and the EMFF, the audit authorities shall ensure that financial instruments are audited throughout the programming period until closure both in the framework of systems audits and audits of operations in accordance with Article 127(1) of Regulation (EU) No 1303/2013.

For operations involving support from programmes to financial instruments under the EAFRD, the audit bodies shall ensure that financial instruments are audited throughout the programming period until closure in the framework of systems audits and audits of operations in accordance with Article 59 of Regulation (EU) No 1306/2013 of the European Parliament and of the Council ⁽¹⁾.

3. Where financial instruments are implemented by the EIB pursuant to Article 38(4)(b)(i) of Regulation (EU) No 1303/2013:

- (a) the managing authority shall mandate a firm which shall operate under a common framework established by the Commission to carry out on-the-spot verifications on the operation within the meaning of Article 125(5)(b) of Regulation (EU) No 1303/2013;
- (b) the audit authority shall mandate a firm which shall operate under a common framework established by the Commission to carry out audits on the operation.

The audit authority shall base its audit opinion on the basis of the information provided by the firm mandated.

4. In the absence of a common framework established by the Commission as referred to in paragraph 3, the managing authority shall submit a proposed methodology for carrying out on-the-spot verifications and the audit authority shall submit a proposed methodology for audits for agreement by the Commission.

Article 10

Rules for withdrawal of payments to financial instruments and consequent adjustments in respect of applications for payment

(Article 41(3) of Regulation (EU) No 1303/2013)

Member States and managing authorities may withdraw contributions from programmes to the financial instruments referred to in point (a) of Article 38(1) and financial instruments referred to in point (b) of Article 38(1) implemented in accordance with points (a) and (b) of Article 38(4) of Regulation (EU) No 1303/2013 only if the contributions have not already been included in an application for payment as referred to in Article 41 of that Regulation. However, as regards financial instruments supported by the ERDF, the ESF, the Cohesion Fund and the EMFF, contributions may also be withdrawn if the next payment application is amended to withdraw or replace the corresponding expenditure.

Article 11

System of capitalisation of annual instalments for interest rate subsidies and guarantee fee subsidies

(Third subparagraph of Article 42(1) of Regulation (EU) No 1303/2013)

1. Capitalised interest rate subsidies and guarantee fee subsidies referred to in Article 42(1)(c) of Regulation (EU) No 1303/2013 shall be calculated at the end of the eligibility period as the total of discounted payment obligations for the purposes and periods laid down in that Article, and in accordance with the relevant funding agreements.

⁽¹⁾ Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agriculture policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

2. Any resources left in the escrow account after the period referred to in Article 42(1)(c) of Regulation (EU) No 1303/2013, or as a result of an unexpected winding-up of the financial instrument before the end of that period, shall be used in accordance with Article 45 of that Regulation.

Article 12

Criteria for determining management costs and fees on the basis of performance

(Article 42(6) of Regulation (EU) No 1303/2013)

1. The managing authority shall calculate management costs and fees which can be declared as eligible expenditure pursuant to Article 42(1)(d) of Regulation (EU) No 1303/2013 on the basis of the following performance based criteria as referred to in Article 42(5) of that Regulation:

- (a) the disbursement of contributions provided by the ESI Funds programme;
- (b) the resources paid back from investments or from the release of resources committed for guarantee contracts;
- (c) the quality of measures accompanying the investment before and after the investment decision to maximise its impact; and
- (d) the contribution of the financial instrument to the objectives and outputs of the programme.

2. The managing authority shall inform the monitoring committee set up in accordance with Article 47 of Regulation (EU) No 1303/2013 of the provisions regarding the performance-based calculation of management costs incurred or of the management fees of the financial instrument. The monitoring committee shall receive reports on an annual basis on the management costs and fees effectively paid in the preceding calendar year.

Article 13

Thresholds for management costs and fees

(Article 42(5) and (6) of Regulation (EU) No 1303/2013)

1. For a body that implements a fund of funds, management costs and fees which can be declared as eligible expenditure pursuant to Article 42(1)(d) of Regulation (EU) No 1303/2013 shall not exceed the sum of:

- (a) 3 % for the first 12 months after the signature of the funding agreement, 1 % for the next 12 months, thereafter 0,5 % per annum, of the programme contributions paid to the fund of funds, calculated *pro rata temporis* from the date of effective payment to the fund of funds until the end of the eligibility period, repayment to the managing authority or the date of winding up, whichever is earlier; and
- (b) 0,5 % per annum of programme contributions paid by the fund of funds to financial intermediaries, calculated *pro rata temporis* from the moment of effective payment by the fund of funds until repayment to the fund of funds, the end of the eligibility period or the date of winding up, whichever is earlier.

2. For bodies implementing financial instruments providing equity, loans, guarantees, as well as micro-credits, including when combined with grants, interest rate subsidies or guarantee fee subsidies in accordance with Article 37(7) of Regulation (EU) No 1303/2013, management costs and fees which can be declared as eligible expenditure pursuant to Article 42(1)(d) of that Regulation shall not exceed the sum of:

- (a) a base remuneration which shall be calculated as follows:
 - (i) for a financial instrument providing equity, 2,5 % per annum for the first 24 months after the signature of the funding agreement, thereafter 1 % per annum, of programme contributions committed under the relevant funding agreement to the financial instrument, calculated *pro-rata temporis* from the date of signature of the relevant funding agreement until the end of the eligibility period, repayment of the contributions to the managing authority or to the fund of funds, or the date of winding up, whichever is earlier;
 - (ii) for a financial instrument in all other cases, 0,5 % per annum of programme contributions paid to the financial instrument, calculated *pro rata temporis* from the date of effective payment to the financial instrument until the end of the eligibility period, the repayment to the managing authority, or to the fund of funds, or the date of winding up, whichever is earlier; and

- (b) a performance-based remuneration which shall be calculated as follows:
- (i) for a financial instrument providing equity, 2,5 % per annum of the programme contributions paid within the meaning of Article 42(1)(a) of Regulation (EU) No 1303/2013 to final recipients in the form of equity, as well as of resources re-invested which are attributable to programme contributions, which have yet to be paid back to the financial instrument, calculated *pro rata temporis* from the date of payment to the final recipient until repayment of the investment, the end of the recovery procedure in the case of write-offs or the end of the eligibility period, whichever is earlier;
 - (ii) for a financial instrument providing loans, 1 % per annum of the programme contributions paid within the meaning of Article 42(1)(a) of Regulation (EU) No 1303/2013 to final recipients in the form of loans, as well as of resources re-invested which are attributable to programme contributions, which have yet to be paid back to the financial instrument, calculated *pro rata temporis* from the date of payment to the final recipient until repayment of the investment, the end of the recovery procedure in the case of defaults or the end of the eligibility period, whichever is earlier;
 - (iii) for a financial instrument providing guarantees, 1,5 % per annum of the programme contributions committed to outstanding guarantee contracts within the meaning of Article 42(1)(b) of Regulation (EU) No 1303/2013, as well as from re-used resources attributable to programme contributions, calculated *pro rata temporis* from the date of commitment until maturity of the guarantee contract, the end of the recovery procedure in the case of defaults or the end of the eligibility period, whichever is earlier;
 - (iv) for a financial instrument providing micro-credit, 1,5 % per annum of the programme contributions paid within the meaning of Article 42(1)(a) of Regulation (EU) No 1303/2013 to final recipients in the form of micro-credit, as well as of resources re-invested which are attributable to programme contributions, which have yet to be paid back to the financial instrument, calculated *pro rata temporis* from the date of payment to the final recipient, until repayment of the investment, the end of the recovery procedure in the case of defaults or the end of the eligibility period, whichever is earlier;
 - (v) for a financial instrument providing grants, interest rate subsidies or guarantee fee subsidies in accordance with Article 37(7) of Regulation (EU) No 1303/2013, 0,5 % of the grant amount paid within the meaning of Article 42(1)(a) of that Regulation for the benefit of final recipients.

The provisions of this paragraph shall apply to a body implementing a financial instrument providing guarantees notwithstanding that the same body is implementing a fund of funds, subject to the provisions of paragraph 4.

3. The aggregate amount of management costs and fees over the eligibility period laid down in Article 65(2) of Regulation (EU) No 1303/2013 shall not exceed the following limits:

- (a) for a fund of funds, 7 % of the total amount of programme contributions paid to the fund of funds;
- (b) for a financial instrument providing equity, 20 % of the total amount of programme contributions paid to the financial instrument;
- (c) for a financial instrument providing loans, 8 % of the total amount of programme contributions paid to the financial instrument;
- (d) for a financial instrument providing guarantees, 10 % of the total amount of programme contributions paid to the financial instrument;
- (e) for a financial instrument providing micro-credit, 10 % of the total amount of programme contributions paid to the financial instrument;
- (f) for a financial instrument providing grants, interest rate subsidies or guarantee fee subsidies in accordance with Article 37(7) of Regulation (EU) No 1303/2013, 6 % of the total amount of programme contributions paid to the financial instrument.

4. Where the same body implements a fund of funds and a financial instrument, neither the amounts of eligible management cost and fees under paragraphs 1 and 2, nor the limits set out in paragraph 3 shall be cumulated for the same programme contributions or the same resources re-invested which are attributable to programme contributions.
5. Where the majority of the capital invested in financial intermediaries providing equity is provided by private investors or public investors operating under the market economy principle and the programme contribution is provided *pari passu* with the private investors, the management costs and fees shall conform to market terms and shall not exceed those payable by the private investors.
6. The thresholds laid down in paragraphs 1, 2 and 3 may be exceeded where they are charged by a body implementing the financial instrument, including, where applicable, when it implements the fund of funds, which has been selected through a competitive tender in accordance with the applicable rules and the competitive tender proved the need for higher management costs and fees.

Article 14

Reimbursement of capitalised management costs and fees for equity-based instruments and micro-credit

(Article 42(6) of Regulation (EU) No 1303/2013)

1. Capitalised management costs and fees to be reimbursed as eligible expenditure in accordance with Article 42(2) of Regulation (EU) No 1303/2013 shall be calculated at the end of the eligibility period as the total of discounted management costs and fees to be paid after the eligibility period for the period laid down in Article 42(2) of that Regulation, and in accordance with the relevant funding agreements.
2. Capitalised management costs and fees to be paid after the eligibility period for a financial instrument providing micro-credit shall not exceed 1 % per annum of the programme contributions paid to the final recipients within the meaning of Article 42(1)(a) of Regulation (EU) No 1303/2013 in the form of loans, which have yet to be paid back to the financial instrument, calculated *pro rata temporis* from the end of the eligibility period until repayment of the investment, the end of the recovery procedure in the case of defaults or the period referred to in Article 42(2) of that Regulation, whichever is earlier.
3. Capitalised management costs and fees to be paid after the eligibility period for a financial instrument providing equity shall not exceed 1,5 % per annum of the programme contributions paid to the final recipients within the meaning of Article 42(1)(a) of Regulation (EU) No 1303/2013 in the form of equity, which have yet to be paid back to the financial instrument, calculated *pro rata temporis* from the end of the eligibility period until repayment of the investment, the end of the recovery procedure in the case of defaults or the period referred to in Article 42(2) of that Regulation, whichever is earlier.
4. Any resources left in the escrow account after the period referred to under Article 42(2) of Regulation (EU) No 1303/2013, or as a result of an unexpected winding-up of the financial instrument before the end of that period, shall be used in accordance with Article 45 of that Regulation.

SECTION III

Method for calculating the discounted net revenue of operations generating net revenue

Article 15

Method for calculating discounted net revenue

(Seventh subparagraph of Article 61(3) of Regulation (EU) No 1303/2013)

1. For the purposes of the application of the method referred to in point (b) of the first subparagraph of Article 61(3) of Regulation (EU) No 1303/2013, the discounted net revenue of the operation shall be calculated by deducting the discounted costs from the discounted revenue and, where applicable, by adding the residual value of the investment.

2. The discounted net revenue of an operation shall be calculated over a specific reference period applicable to the sector of that operation as set out in Annex I. The reference period shall include the implementation period of the operation.

3. Revenues and costs shall be determined by applying the incremental method based on a comparison of revenue and costs in the scenario of the new investment with the revenues and costs in the scenario without the new investment.

Where an operation consists of a new asset, the revenues and costs shall be those of the new investment.

4. Where value added tax is not an eligible cost according to Article 69(3)(c) of Regulation (EU) No 1303/2013, the calculation of discounted net revenue shall be based on figures excluding value added tax.

Article 16

Determination of revenues

(Seventh subparagraph of Article 61(3) of Regulation (EU) No 1303/2013)

For the purposes of the calculation of discounted net revenue, the revenues shall be determined on the following basis:

- (a) where applicable, user charges shall be fixed in compliance with the polluter-pays principle, and, if appropriate, shall take into account affordability considerations;
- (b) revenue shall not include transfers from national or regional budgets or national public insurance systems;
- (c) where an operation adds new assets to complement a pre-existing service or infrastructure, both contributions from new users and additional contributions from existing users of the new or enlarged service or infrastructure shall be taken into account.

Article 17

Determination of costs

(Seventh subparagraph of Article 61(3) of Regulation (EU) No 1303/2013)

For the purposes of the calculation of discounted net revenue, the following costs occurring during the reference period referred to in Article 15(2) shall be taken into consideration:

- (a) replacement costs of short-life equipment ensuring the technical functioning of the operation;
- (b) fixed operating costs, including maintenance costs, such as staff, maintenance and repair, general management and administration, and insurance;
- (c) variable operating costs, including maintenance costs, such as consumption of raw materials, energy, other process consumables, and any maintenance and repair needed to extend the lifetime of the operation.

Article 18

Residual value of the investment

(Seventh subparagraph of Article 61(3) of Regulation (EU) No 1303/2013)

1. Where the assets of an operation have design lifetimes in excess of the reference period referred to in article 15(2), their residual value shall be determined by computing the net present value of cash flows in the remaining life years of the operation. Other methods of calculating residual value may be used in duly justified circumstances.

2. The residual value of the investment shall be included in the calculation of discounted net revenue of the operation only if the revenues outweigh the costs referred to in Article 17.

Article 19

Discounting of cash flows

(Seventh subparagraph of Article 61(3) of Regulation (EU) No 1303/2013)

1. Only cash flows to be paid out or received by the operation shall be taken into consideration when calculating costs and revenue. Cash flows shall be established for each year in which they are paid out or received by the operation over the reference period referred to in article 15(2).
2. Non-cash accounting items such as depreciation, any reserves for future replacement costs and contingency reserves shall be excluded from the calculation.
3. Cash flows shall be discounted back to the present using a financial discount rate of 4 % in real terms as an indicative benchmark for public investment operations co-financed by the ESI Funds.
4. Member States may use a financial discount rate other than 4 % if they provide a justification for that benchmark and ensure it is used consistently across similar operations in the same sector.
5. Values other than 4 % may be justified on the grounds of:
 - (a) the Member State's specific macroeconomic conditions and international macroeconomic trends and conjunctures; or
 - (b) the nature of the investor or the implementation structure, such as public private partnerships; or
 - (c) the nature of the sector concerned.
6. In order to establish specific financial discount rates, Member States shall estimate the average long-term return from an alternative, risk-free basket of investments, whether domestic or international, which they deem most relevant. Information on the different financial discount rates shall be made available to beneficiaries.

SECTION IV

Definition of the flat rates for indirect costs and related methods applicable in other Union policies

Article 20

Flat rate financing for indirect costs based on Regulation (EU) No 1290/2013

(Second subparagraph of Article 68(1) of Regulation (EU) No 1303/2013)

Indirect costs may be calculated by applying a flat rate established in accordance with Article 29(1) of Regulation (EU) No 1290/2013 for the following types of operations or projects forming part of operations:

- (a) the operations supported by the ERDF under intervention field codes 056, 057 or 060-065 as set out in Table 1 of Annex to Commission Implementing Regulation (EU) No 215/2014 ⁽¹⁾ and carried out under one of the investment priorities laid down in Article 5(1)(a) and (b), (2)(b), (3)(a) and (c), and (4)(f) of Regulation (EU) No 1301/2013 of the European Parliament and of the Council ⁽²⁾;
- (b) the operations supported by the ESF under intervention field code 04 as set out in Table 6 of Annex to Commission Implementing Regulation (EU) 215/2014 and contributing to strengthening research, technological development and innovation in accordance with Article 3(2)(c) of Regulation (EU) No 1304/2013;

⁽¹⁾ Commission Implementing Regulation (EU) No 215/2014 of 7 March 2014 laying down rules for Implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund, with regard to methodologies for climate change support, the determination of milestones and targets in the performance framework and the nomenclature of categories of intervention for the European Structural and Investment Funds (OJ L 69, 8.3.2014, p. 65).

⁽²⁾ Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 (OJ L 347, 20.12.2013, p. 289).

- (c) the operations supported by the EAFRD in accordance with Articles 17, 26 or 35 of Regulation (EU) No 1305/2013 which contribute to the Union priority laid down in Article 5(1) of that Regulation. Where the operation is programmed in accordance with Articles 17 and 26 of Regulation (EU) No 1305/2013, only operations implemented by an operational group of the European Innovation Partnership funded under Article 35(1)(c) of that Regulation shall be considered;
- (d) the operations supported by the EMFF and programmed in accordance with Articles 28, 37 or 41(5) of the future Union legal act establishing the conditions for the financial support for maritime and fisheries policy for the programming period 2014-2020.

Article 21

Flat rate financing for indirect costs based on Regulation (EU, Euratom) No 966/2012

(Second subparagraph of Article 68(1) of Regulation (EU) No 1303/2013)

Indirect costs may be calculated by applying the flat rate established in accordance with Article 124(4) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ⁽¹⁾ for the following types of operations or projects forming part of an operation:

- (a) the operations supported by the ERDF under intervention field codes 085, 086 or 087 as set out in Table 1 of Annex to Commission Implementing Regulation (EU) No 215/2014 and carried out under one of the investment priorities laid down in Article 5(5)(a) and (6)(d) of Regulation (EU) No 1301/2013;
- (b) the operations supported by the ESF under intervention field code 01 as set out in Table 6 of Annex to Commission Implementing Regulation (EU) No 215/2014 and contributing to supporting the shift towards a low carbon, climate resilient, resource-efficient and environmentally sustainable economy in accordance with Article 3(2)(a) of Regulation (EU) No 1304/2013;
- (c) the operations supported by the EAFRD in accordance with Articles 17 and 25 of Regulation (EU) No 1305/2013 which contribute to the Union priority laid down in Article 5(4) or (5) of that Regulation;
- (d) the operation supported by the EMFF and programmed in accordance with Articles 36, 38, 39(1), 46(1)(e) and (i), 54, 79c (1)(b) of the future Union legal act establishing the conditions for the financial support for maritime and fisheries policy for the programming period 2014-2020,

CHAPTER III

PROVISIONS SUPPLEMENTING PART THREE REGULATION (EU) No 1303/2013 APPLICABLE TO THE ERDF AND THE COHESION FUND AS REGARDS THE METHODOLOGY TO BE USED FOR CARRYING OUT THE QUALITY REVIEW OF MAJOR PROJECTS

Article 22

Requirements for independent experts carrying out the quality review

(Fourth paragraph of Article 101 of Regulation (EU) No 1303/2013)

1. The quality review of major projects referred to in the third paragraph of Article 101 of Regulation (EU) No 1303/2013, shall be carried out by independent experts that have:

- (a) significant technical experience of all stages of the project cycle;
- (b) broad international experience of the investment sectors concerned;

⁽¹⁾ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

- (c) significant expertise in the analysis and evaluation of socioeconomic benefits;
- (d) significant knowledge and experience of relevant Union law, policies and procedures;
- (e) independence from all authorities involved directly or indirectly in the approval, implementation, or operation of the major project;
- (f) no conflict of interest at any level in relation to the major project;
- (g) no commercial interest in relation to the major project;
- (h) the necessary linguistic competence.

2. Where a Member State proposes to mandate independent experts other than those supported by technical assistance at the initiative of the Commission in accordance with Article 58 of Regulation (EU) No 1303/2013, it shall in accordance with the third paragraph of Article 101 of that Regulation submit a request for the Commission's agreement. That agreement shall be based on documents demonstrating compliance of the experts with the requirements laid down in paragraph 1 of this Article.

The Commission shall inform the Member State within three months from the submission of the request whether it agrees with the proposal regarding the independent experts.

Article 23

Quality review of major projects

(Fourth paragraph of Article 101 of Regulation (EU) No 1303/2013)

1. The independent experts shall carry out their assessment on the basis of the information referred to in points (a) to (i) of the first paragraph of Article 101 of Regulation (EU) No 1303/2013. The independent experts may request additional elements relating to this information which they deem necessary for the quality review.

The Member State and the independent experts may agree that this work shall be complemented by site visits.

The independent experts may, in agreement with the Member States, consult the Commission on relevant State aid issues for the purpose of their assessment.

2. The independent experts shall for the purposes of the quality review undertake the following steps:

- (a) the independent experts shall verify that the operation is a major project within the meaning of Article 100 of Regulation (EU) No 1303/2013, that the major project is not a completed operation within the meaning of Articles 2(14) and 65(6) of that Regulation, and that the major project is included within the relevant operational programme;
- (b) the independent experts shall check the completeness, consistency and accuracy of the information under points (a) to (i) of the first subparagraph of Article 101 of Regulation (EU) No 1303/2013 provided for in the format referred to in the fifth paragraph of Article 101 of Regulation (EU) No 1303/2013;
- (c) the independent experts shall appraise the quality of the major project on the basis of the criteria set out in Annex II to this Regulation;
- (d) the independent experts shall produce an independent quality review report (hereinafter the 'IQR report') in the format provided for in the third subparagraph of Article 102(1) of Regulation (EU) No 1303/2013. In the IQR report, the independent experts shall formulate and justify their statements in an unambiguous manner for the elements referred to in this paragraph.

3. A major project is appraised positively by the quality review in the meaning of Article 102(1) of Regulation (EU) No 1303/2013 if the independent experts conclude that all the criteria referred to in Annex II of this Regulation have been fulfilled.

CHAPTER IV

PROVISIONS SUPPLEMENTING PART FOUR OF REGULATION (EU) No 1303/2013 APPLICABLE TO THE ERDF, THE ESF, THE COHESION FUND AND THE EMFF

SECTION I

Data to be recorded and stored in computerised form

Article 24

Data to be recorded and stored in computerised form

(Article 125(8) of Regulation (EU) No 1303/2013)

1. The information on data to be recorded and stored in computerised form for each operation in the monitoring system set up in accordance with Article 125(2)(d) of Regulation (EU) No 1303/2013 is set out in Annex III to this Regulation.
2. Data shall be recorded and stored for each operation, including data on individual participants, where applicable, in order to allow it to be aggregated where this is necessary for the purposes of monitoring, evaluation, financial management, verification and audit. It shall also allow the aggregation of such data cumulatively for the entire programming period. For the ESF, the data shall be recorded and stored in a way that allows the managing authorities to perform the tasks related to monitoring and evaluation in conformity with the requirements set out in Article 56 of Regulation (EU) No 1303/2013 and Articles 5 and 19 of Regulation (EU) No 1304/2013 and Annexes I and II to that Regulation.
3. Where an operation is supported by more than one operational programme, priority or Fund or under more than one category of region, the information referred to in fields 23-113 of Annex III shall be recorded in a manner that allows the data to be retrieved broken down by operational programme, priority, Fund or category of region. It shall also be possible to retrieve the indicator data referred to in fields 31-40 of Annex III broken down by investment priority and by gender, where applicable.

SECTION II

The audit trail and use of the data collected during audits

Article 25

Detailed minimum requirements for the audit trail

(Article 125(9) of Regulation (EU) No 1303/2013)

1. The detailed minimum requirements for the audit trail in respect of the accounting records to be maintained and the supporting documents to be held shall be the following:
 - (a) the audit trail shall allow the application of the selection criteria established by the monitoring committee for the operational programme to be verified;
 - (b) in relation to grants and repayable assistance under Article 67(1)(a) of Regulation (EU) No 1303/2013, the audit trail shall allow the aggregate amounts certified to the Commission to be reconciled with the detailed accounting records and supporting documents held by the certifying authority, managing authority, intermediate bodies and beneficiaries as regards operations co-financed under the operational programme;

- (c) in relation to grants and repayable assistance under Articles 67(1)(b) and (c) and 109 of Regulation (EU) No 1303/2013 and under Article 14(1) of Regulation (EU) No 1304/2013, the audit trail shall allow the aggregate amounts certified to the Commission to be reconciled with the detailed data relating to outputs or results and supporting documents held by the certifying authority, managing authority, intermediate bodies and beneficiaries, including where applicable documents on the method of setting the standard scales for unit costs and the lump sums, as regards operations co-financed under the operational programme;
- (d) in relation to costs determined in accordance with Articles 67(1)(d) and 68(1)(a) of Regulation (EU) No 1303/2013, the audit trail shall demonstrate and justify the calculation method, where applicable, and the basis on which the flat rates have been decided, and the eligible direct costs or costs declared under other chosen categories to which the flat rate applies;
- (e) in relation to costs determined in accordance with Article 68(1)(b) and (c) of Regulation (EU) No 1303/2013, Article 14(2) of Regulation (EU) No 1304/2013 and Article 20 of Regulation (EU) No 1299/2013, the audit trail shall allow the eligible direct costs to which the flat rate applies to be substantiated;
- (f) the audit trail shall allow the payment of the public contribution to the beneficiary to be verified;
- (g) for each operation, as appropriate, the audit trail shall include the technical specifications and financing plan, documents concerning the grant approval, documents relating to public procurement procedures, reports by the beneficiary and reports on verifications and audits carried out;
- (h) the audit trail shall include information on management verifications and audits carried out on the operation;
- (i) without prejudice to Article 19(3) and Annexes I and II to Regulation (EU) No 1304/2013, the audit trail shall allow data in relation to output indicators for the operation to be reconciled with targets and reported data and result for the programme;
- (j) for financial instruments, the audit trail shall include the supporting documents referred to in Article 9(1)(e) of this Regulation.

For costs referred to in points (c) and (d), the audit trail shall allow the calculation method used by the managing authority to be verified for compliance with Articles 67(5) and 68(1) of Regulation (EU) No 1303/2013 and Article 14(3) of Regulation (EU) No 1304/2013.

2. The managing authority shall ensure that a record is available of the identity and location of bodies holding all the supporting documents required to ensure an adequate audit trail meeting all the minimum requirements laid down in paragraph 1.

Article 26

Use of the data collected during audits carried out by Commission officials or authorised Commission representatives

(Article 127(8) of Regulation (EU) No 1303/2013)

1. The Commission shall take all necessary measures to prevent any unauthorised disclosure of, or access to, the data collected by the Commission in the course of its audits.
2. The Commission shall use the data collected in the course of its audits for the sole purpose of fulfilling its responsibilities under Article 75 of Regulation (EU) No 1303/2013. The European Court of Auditors and the European Anti-Fraud Office shall have access to the data collected.
3. The data collected shall not be sent to persons other than those in the Member States or within the Union institutions whose duties require that they have access to it in accordance with the applicable rules without the express agreement of the Member State supplying the data.

SECTION III

Scope and content of audits of operations and accounts and methodology for the selection of the sample of operations*Article 27***Audits of operations**

(Article 127(7) of Regulation (EU) No 1303/2013)

1. Audits of operations shall be carried out in respect of each accounting year on a sample of operations selected by a method established or approved by the audit authority in accordance with Article 28 of this Regulation.
2. Audits of operations shall be carried out on the basis of supporting documents constituting the audit trail and shall verify the legality and regularity of expenditure declared to the Commission, including the following aspects:
 - (a) that the operation was selected in accordance with the selection criteria for the operational programme, was not physically completed or fully implemented before the beneficiary submitted the application for funding under the operational programme, has been implemented in accordance with the approval decision and fulfilled any conditions applicable at the time of the audit concerning its functionality, use, and objectives to be attained;
 - (b) that the expenditure declared to the Commission corresponds to the accounting records and that the required supporting documentation demonstrates an adequate audit trail as set out in Article 25 of this Regulation;
 - (c) that for expenditure declared to the Commission determined in accordance with Articles 67(1)(b) and (c) and 109 of Regulation (EU) No 1303/2013 and Article 14(1) of Regulation (EU) No 1304/2013, outputs and results underpinning payments to the beneficiary have been delivered, participant data or other records related to outputs and results are consistent with the information submitted to the Commission and that the required supporting documentation demonstrates an adequate audit trail as set out in Article 25 of this Regulation.

Audits shall also verify that the public contribution has been paid to the beneficiary in accordance with Article 132(1) of Regulation (EU) No 1303/2013.

3. Audits of operations shall, where applicable, include on-the-spot verification of the physical implementation of the operation.
4. Audits of operations shall verify the accuracy and completeness of the corresponding expenditure recorded by the certifying authority in its accounting system and the reconciliation of the audit trail at all levels.
5. Where problems detected appear to be systemic in nature and therefore entail a risk for other operations under the operational programme, the audit authority shall ensure further examination, including, where necessary, additional audits to establish the scale of such problems, and shall recommend the necessary corrective actions.
6. Only expenditure falling within the scope of an audit carried out pursuant to paragraph 1 shall be counted towards the amount of expenditure audited, for the purposes of reporting to the Commission on annual coverage. For those purposes, the model for the control report set out on the basis of Article 127(6) of Regulation (EU) No 1303/2013 shall be used.

*Article 28***Methodology for the selection of the sample of operations**

(Article 127(7) of Regulation (EU) No 1303/2013)

1. The audit authority shall establish the method for the selection of the sample ('the sampling method') in accordance with the requirements set out in this Article taking into account the internationally accepted auditing standards, INTOSAI, IFAC or IIA.
2. In addition to the explanations provided in the audit strategy, the audit authority shall keep a record of the documentation and professional judgement used to establish the sampling methods, covering the planning, selection, testing and evaluation stages, in order to demonstrate that the established method is suitable.

3. A sample shall be representative of the population from which it is selected and enable the audit authority to draw up a valid audit opinion in accordance with Article 127(5)(a) of Regulation (EU) No 1303/2013. That population shall comprise the expenditure of an operational programme or group of operational programmes covered by a common management and control system, which is included in the payment applications submitted to the Commission in accordance with Article 131 of Regulation (EU) No 1303/2013 for a given accounting year. The sample may be selected during or after the accounting year.
4. For the purpose of application of Article 127(1) of Regulation (EU) No 1303/2013, a sampling method is statistical when it ensures:
 - (i) a random selection of the sample items;
 - (ii) the use of probability theory to evaluate sample results, including measurement and control of the sampling risk and of the planned and achieved precision.
5. The sampling method shall ensure a random selection of each sampling unit in the population by using random numbers generated for each population unit in order to select the units constituting the sample or through systematic selection by using a random starting point and applying a systematic rule to select the additional items.
6. The sampling unit shall be determined by the audit authority, based on professional judgement. The sampling unit may be an operation, a project within an operation or a payment claim by a beneficiary. Information on the type of sampling unit determined and on the professional judgement used for that purpose shall be included in the control report.
7. Where the total expenditure relating to a sampling unit for the accounting year is a negative amount it shall be excluded from the population referred to in paragraph 3 above and shall be audited separately. The audit authority may also draw a sample of this separate population.
8. Where conditions for the proportional control provided for in Article 148(1) of Regulation (EU) No 1303/2013 apply, the audit authority may exclude the items referred to in that Article from the population to be sampled. If the operation concerned has already been selected in the sample, the audit authority shall replace it using an appropriate random selection.
9. All expenditure declared to the Commission in the sample shall be subject to audit.

Where the selected sampling units include a large number of underlying payment claims or invoices, the audit authority may audit them through sub-sampling, selecting the underlying payment claims or invoices by using the same sampling parameters used to select the sampling units of the main sample.

In that case, appropriate sample sizes shall be calculated within each sample unit to be audited and, in any event, shall not be less than 30 underlying payment claims or invoices for each sampling unit.

10. The audit authority may stratify a population by dividing a population into sub-populations, each of which is a group of sampling units which have similar characteristics, in particular in terms of risk or expected error rate or where the population includes operations consisting of financial contributions from an operational programme to financial instruments or other high-value items.
11. The audit authority shall evaluate the reliability of the system as high, average or low, taking into account the results of systems audits to determine the technical parameters of sampling so that the combined level of assurance obtained from the systems audits and audits of operations is high. For a system assessed as having high reliability the confidence level used for sampling operations shall not be less than 60 %. For a system assessed as having low reliability the confidence level used for sampling operations shall not be less than 90 %. The maximum materiality level shall be 2 % of the expenditure referred to in paragraph 3.
12. Where irregularities or a risk of irregularities have been detected, the audit authority shall decide on the basis of professional judgement whether it is necessary to audit a complementary sample of additional operations or parts of operations that were not audited in the random sample in order to take account of specific risk factors identified.

13. The audit authority shall analyse the results of the audits of the complementary sample separately, draw conclusions based on those results and communicate them to the Commission in the annual control report. Irregularities detected in the complementary sample shall not be included in the calculation of the projected random error of the random sample.

14. On the basis of the results of the audits of operations for the purpose of the audit opinion and control report referred to in Article 127(5)(a) of Regulation (EU) No 1303/2013, the audit authority shall calculate a total error rate, which shall be the sum of the projected random errors and, if applicable, systemic errors and uncorrected anomalous errors, divided by the population.

Article 29

Audits of accounts

(Article 127(7) of Regulation (EU) No 1303/2013)

1. The audits of accounts referred to in Article 137(1) of Regulation (EU) No 1303/2013 shall be carried out by the audit authority in respect of each accounting year.

2. The audit of the accounts shall provide reasonable assurance on the completeness, accuracy and veracity of the amounts declared in the accounts.

3. For the purposes of paragraphs 1 and 2, the audit authority shall take into account, in particular, the results of the system audits carried out on the certifying authority and of the audits on operations.

4. The system audit shall include verification of the reliability of the accounting system of the certifying authority and, on a sample basis, of the accuracy of expenditure of amounts withdrawn and amounts recovered recorded in the certifying authority's accounting system.

5. For the purpose of the audit opinion, in order to conclude that the accounts give a true and fair view, the audit authority shall verify that all elements required by Article 137 of Regulation (EU) No 1303/2013 are correctly included in the accounts and correspond to the supporting accounting records maintained by all relevant authorities or bodies and beneficiaries. The audit authority shall in particular, on the basis of the accounts to be provided to it by the certifying authority, verify that:

- (a) the total amount of eligible expenditure declared in accordance with Article 137(1)(a) of Regulation (EU) No 1303/2013 agrees with the expenditure and the corresponding public contribution included in payment applications submitted to the Commission for the relevant accounting year and, if there are differences, that adequate explanations have been provided in the accounts for the reconciling amounts;
- (b) the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the accounting year, the recoveries carried out pursuant to Article 71 of Regulation (EU) No 1303/2013, and the irrecoverable amounts presented in the accounts correspond to the amounts entered in the accounting systems of the certifying authority and are based on decisions by the responsible managing authority or certifying authority;
- (c) expenditure has been excluded from the accounts in accordance with Article 137(2) of Regulation (EU) No 1303/2013, where applicable, and that all the required corrections are reflected in the accounts for the accounting year concerned;
- (d) the programme contributions paid to financial instruments and advances of State aid paid to beneficiaries are supported by the information available from the managing authority and from the certifying authority.

Verifications referred to in points (b), (c) and (d) may be carried out on a sample basis.

SECTION IV

Financial corrections by the Commission in relation to systems deficiencies*Article 30***Criteria for determining serious deficiencies in the effective functioning of management and control systems**

(Article 144(6) of Regulation (EU) No 1303/2013)

1. The Commission shall base its assessment of the effective functioning of management and control systems on the results of all available systems audits, including tests of controls, and of audits of operations.

The assessment shall cover the internal control environment of the programme, the management and control activities of the managing and certifying authorities, monitoring by the managing and certifying authority, and the control activities of the audit authority and shall be based on verification of compliance with the key requirements set out in Table 1 of Annex IV.

The fulfilment of these key requirements shall be assessed on the basis of the categories set out in Table 2 of Annex IV.

2. The main types of serious deficiency in the effective functioning of the management and control system shall be cases where any of the key requirements referred to in points 2, 4, 5, 13, 15, 16 and 18 of Table 1 of Annex IV, or two or more of the other key requirements in Table 1 of Annex IV are assessed as falling into categories 3 or 4 set out in Table 2 of Annex IV.

*Article 31***Criteria for applying flat rates or extrapolated financial corrections and criteria for determining the level of financial correction**

(Article 144(6) of Regulation (EU) No 1303/2013)

1. Financial corrections shall be applied for all or part of an operational programme, where the Commission identifies one or more serious deficiencies in the functioning of the management and control system.

Notwithstanding the first subparagraph, extrapolated financial corrections shall be applied, for all or part of an operational programme, where the Commission identifies systemic irregularities in a representative sample of operations, allowing for a more accurate quantification of the risk for the Union budget. In this case, the results of the examination of the representative sample shall be extrapolated to the rest of the population from which the sample was drawn for the purpose of determining the financial correction.

2. The level of flat-rate correction shall be fixed taking into account the following elements:

- (a) the relative importance of the serious deficiency or serious deficiencies in the context of the management and control system as a whole;
- (b) the frequency and extent of the serious deficiency or serious deficiencies;
- (c) the degree of risk of loss for the Union budget.

3. Taking into account these elements, the level of financial correction shall be fixed as follows:

- (a) where the serious deficiency or serious deficiencies in the management and control system is so fundamental, frequent or widespread that it represents a complete failure of the system that puts at risk the legality and regularity of all expenditure concerned, a flat rate of 100 % shall be applied;
- (b) where the serious deficiency or serious deficiencies in the management and control system is so frequent and widespread that it represents an extremely serious failure of the system that puts at risk the legality and regularity of a very high proportion of the expenditure concerned, a flat rate of 25 % shall be applied;

- (c) where the serious deficiency or serious deficiencies in the management and control system is due to the system not fully functioning or functioning so poorly or so infrequently that it puts at risk the legality and regularity of a high proportion of the expenditure concerned, a flat rate of 10 % shall be applied;
 - (d) where the serious deficiency or serious deficiencies in the management and control system is due to the system not functioning consistently so that it puts at risk the legality and regularity of a significant proportion of the expenditure concerned, a flat rate of 5 % shall be applied.
4. Where the application of a flat rate fixed in accordance with paragraph 3 would be disproportionate, the level of correction shall be reduced.
5. Where, due to a failure of the responsible authorities to take adequate corrective measures following the application of a financial correction in an accounting year, the same serious deficiency or serious deficiencies is identified in a subsequent accounting year, the rate of correction may, due to the persistence of the serious deficiency or serious deficiencies, be increased to a level not exceeding that of the next higher category.

Article 32

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

Article 24 shall apply from 1 December 2014, as regards information on data recorded and stored referred to in Annex III, with the exception of data fields 23 to 40, 71 to 78 and 91 to 105. With regard to these fields of Annex III, Article 24 shall apply from 1 July 2015.

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

Done at Brussels, 3 March 2014.

For the Commission
The President

José Manuel BARROSO

ANNEX I

Reference periods as referred to in Article 15(2)

Sector	Reference period (years)
Railways	30
Water supply/sanitation	30
Roads	25-30
Waste management	25-30
Ports and airports	25
Urban transport	25-30
Energy	15-25
Research and innovation	15-25
Broadband	15-20
Business infrastructure	10-15
Other sectors	10-15

ANNEX II

Criteria for quality review of major projects referred to in Article 23**1. Quality review criteria for the information requirements of Article 101(a) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council ⁽¹⁾**

Evidence of sufficient technical, legal, financial and administrative capacity to manage the project in implementation and operational phases.

2. Quality review criteria for the information requirements of Article 101(b) of Regulation (EU) No 1303/2013

Evidence of the eligibility for funding of the project on the basis of related requirements linked to location or project area.

3. Quality review criteria for the information requirements of Article 101(c) of Regulation (EU) No 1303/2013

3.1. Correctness of the calculation of total costs and of total eligible cost, taking into account the requirements set out in Article 61 of Regulation (EU) No 1303/2013, and sufficiency of detail, and appropriateness of the rationale applied for the calculation of costs both in terms of its overall cost to achieve the expected objectives and in terms of unit costs, where applicable.

3.2. Evidence of eligibility for support from the European Regional Development Fund (ERDF) or the Cohesion Fund, as applicable, and funding envisaged only for those elements that comply with the eligibility rules set down in Regulation (EU) No 1303/2013, Regulation (EU) No 1301/2013 of the European Parliament and of the Council ⁽²⁾ and Regulation (EU) No 1300/2013 of the European Parliament and of the Council ⁽³⁾, and with eligibility rules established by the Member State.

3.3. Evidence that the public support to the project does not constitute State aid or in case of State aid, that it has been properly taken into account in the calculation of the total public contribution to the project.

4. Quality review criteria for the information requirements of Article 101(d) of Regulation (EU) No 1303/2013

4.1. Reliability of the demand analysis (or business plan in case of productive investment), based on realistic estimates and in line with main demographic trends and developments in the respective sector, justifying the need for the project and the overall capacity of the project facilities.

4.2. Adequacy of the quality of the options analysis to support the conclusion of the Member State that the main alternatives have been analysed and the best option was selected for implementation including justification of the option chosen.

4.3. Adequacy of the technology proposed for the project and the capacity of the final beneficiary to ensure its sustainability or, in case of insufficient capacity of the final beneficiary, sufficient provisions envisaged to bring this capacity to the levels necessary.

⁽¹⁾ Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

⁽²⁾ Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 (OJ L 347, 20.12.2013, p. 289).

⁽³⁾ Regulation (EU) No 1300/2013 of the European Parliament and of the Council of 17 December 2013 on the Cohesion Fund and repealing Council Regulation (EC) No 1084/2006 (OJ L 347, 20.12.2013, p. 281).

- 4.4. Soundness of the conclusion that the project is feasible and can be implemented in the period planned for the project or, at latest, by the end of the eligibility period as defined in Article 65(2) of Regulation (EU) No 1303/2013.
5. **Quality review criteria for the information requirements of Article 101(e) of Regulation (EU) No 1303/2013**
- 5.1. Cost-benefit analysis correctly followed the required methodology referred to in Article 101 of Regulation (EU) No 1303/2013, and correctly applied the method for calculation of net revenue as referred to in Article 61 of that Regulation and in Articles 15 to 19 of this Regulation.
- 5.2. Soundness of the conclusion that the project is economically and financially viable and has positive socio-economic effects justifying the level of support to the extent envisaged under the ERDF or the Cohesion Fund.
6. **Quality review criteria for the information requirements of Article 101(f) of Regulation (EU) No 1303/2013**
- 6.1. Demonstrated contribution to the objectives of environmental and climate change policies, in particular targets linked to the Europe 2020 strategy and evidence of account being taken of the risks related to climate change, adaptation and mitigation needs, disaster resilience and of appropriate measures implemented or foreseen to ensure resilience of the project to climate change variability.
- 6.2. Evidence that the polluter pays principle and the principle of preventive action have been correctly applied.
- 6.3. Compliance of the project with Directive 2011/92/EU of the European Parliament and of the Council⁽¹⁾ for projects listed in Annex I to that Directive, and for projects listed in Annex II to that Directive, for which the competent authorities concluded through the screening provided in Article 4 that an EIA procedure is needed as for projects listed in Annex I to Directive 2011/92/EU:
- (a) the non-technical summary of the EIA report is in accordance with Article 5 and Annex IV to Directive 2011/92/EU and has been subject to public consultations; and
 - (b) consultations with environmental authorities, the public, and if applicable, with other Member States, have been carried out in accordance with Articles 6 and 7 of Directive 2011/92/EU; and
 - (c) the decision of the competent authority was issued in accordance to Articles 8 and 9 of Directive 2011/92/EU; or
 - (d) in the cases where the EIA procedure has been completed with a legally binding decision, pending the issuing of development consent in accordance with Articles 8 and 9 of Directive 2011/92/EU, the availability of a written commitment by the Member States for timely action to ensure that the development consent would be issued at latest before the start of works.
- 6.4. Compliance of the project with Directive 2011/92/EU for projects listed in Annex II to that Directive, for which the competent authorities concluded, by means of the screening provided under Article 4, that no EIA procedure was needed:
- (a) screening determination of the competent authorities has been issued and made available to the public; and
 - (b) where screening determination does not refer to the criteria listed in Annex III to Directive 2011/92/EU, the relevant information under Article 4 and Annex III to that Directive has been provided.

⁽¹⁾ Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1).

- 6.5. Where appropriate, demonstrated non-applicability of Directive 2011/92/EU.
- 6.6. If the project results from a plan or programme (subject to the requirements of Directive 2001/42/EC of the European Parliament and of the Council ⁽¹⁾) other than the operational programme, demonstrated consistency of the project with the plan or programme.
- 6.7. In case of non-fulfilment of the general ex-ante conditionality on environmental legislation and of any, as the case may be, relevant thematic ex ante conditionalities for the waste and water sectors, and transport sector (SEA requirements) as set out in Article 19 and Annex XI to Regulation (EU) No 1303/2013, the link to the agreed action plan has to be demonstrated.
- 6.8. Compliance of the project with Council Directive 92/43/EEC ⁽²⁾:
 - (a) in the case of a project likely to have significant effects on a Natura 2000 site(s) (in accordance with Article 6(3)) the appropriate assessment has been carried out and completed before the development consent for the project has been issued;
 - (b) in the case of a project with significant negative effects on a Natura 2000 site(s), the requirements of Article 6(4) of Directive 92/43/EEC, including notification to or opinion from the Commission, has been fulfilled.
- 6.9. Adequacy of information about additional environmental integration measures such as environmental audit, environmental management, and specific environmental monitoring, demonstrating their adequacy in respect of identified needs.
- 6.10. Adequacy of the estimation of the cost of measures taken to address negative environmental impacts.
- 6.11. Compliance of the project with relevant sectoral environmental directives, if applicable, in particular:
 - (a) Directive 2000/60/EC of the European Parliament and of the Council ⁽³⁾ for projects affecting water bodies (where applicable, for projects subject to the exemptions under Article 4(7) of that Directive, verification of the assessment);
 - (b) Council Directive 91/271/EEC ⁽⁴⁾ for projects in the urban waste water sector;
 - (c) Directive 2008/98/EC of the European Parliament and of the Council ⁽⁵⁾ and relevant applicable directives such as Council Directive 1999/31/EC ⁽⁶⁾ for projects relating to solid waste; and
 - (d) Directive 2010/75/EU of the European Parliament and of the Council ⁽⁷⁾ for projects requiring the granting of a permit under that Directive.

7. Quality review criteria for the information requirements of Article 101 (g) of Regulation (EU) No 1303/2013

- 7.1. Consistency and adequacy of project objectives with the specific objectives defined under the relevant priority axes of the operational programmes concerned.
- 7.2. Adequacy of expected project contribution to result and output indicators of the priority axis.
- 7.3. Adequacy of expected project contribution to the socioeconomic development.
- 7.4. Evidence that a beneficiary has taken appropriate measures to ensure optimal utilisation of the infrastructure in the operational phase.

⁽¹⁾ Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30).

⁽²⁾ Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

⁽³⁾ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

⁽⁴⁾ Council Directive 91/271/EEC of 21 May 1991 concerning urban waste water treatment (OJ L 135, 30.5.1991, p. 40).

⁽⁵⁾ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

⁽⁶⁾ Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste (OJ L 182, 16.7.1999, p. 1).

⁽⁷⁾ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17).

8. **Quality review criteria for the information requirements of Article 101(h) of Regulation (EU) No 1303/2013**

- 8.1. Justified total planned financial resources and justified planned support from the Funds correctly presented in the financing plan.
- 8.2. Adequacy of project's financing plan demonstrating its financial viability for the annual financial needs for implementation of the project.
- 8.3. Appropriateness and verifiability of the physical and financial indicators for monitoring progress taking account of the identified risks.

9. **Quality review criteria for the information requirements of Article 101(i) of Regulation (EU) No 1303/2013**

- 9.1. Soundness and feasibility of the proposed timetable for implementing the major project taking into account the identified risks.
 - 9.2. In case the implementation of the project is longer than the programming period, appropriateness of the identified phases and optimal set-up from effectiveness and efficiency point of view.
-

List of data to be recorded and stored in computerised form in the monitoring system (referred to in Article 24)

Data is required for operations supported by the ESF, the ERDF, the Cohesion Fund and the EMFF unless otherwise specified in the second column.

Data fields	Indication of Funds for which data is not required
Data on the beneficiary ⁽¹⁾ ⁽²⁾	
1. Name or unique identifier of each beneficiary	
2. Information whether the beneficiary is public law body or private law body	
3. Information whether VAT on expenditure incurred by the beneficiary is non-recoverable under national VAT legislation	
4. Contact details of the beneficiary	
Data on the operation	
5. Name or unique identifier of the operation	
6. Short description of the operation	
7. Date of submission of the application for the operation	
8. Starting date as indicated in the document setting out the conditions for support	
9. End date as indicated in the document setting out the conditions for support	
10. Actual date when the operation is physically completed or fully implemented	
11. Body issuing the document setting out the conditions for support	
12. Date of the document setting out the conditions for support	
13. Information whether the operation is a major project and CCI	Not applicable to the ESF and the EMFF
14. Information whether the operation is a joint action plan and CCI	Not applicable to the EMFF
15. Information whether the operation includes funding under the Youth Employment Initiative (YEI)	Not applicable to the ERDF, the Cohesion Fund and the EMFF

Data fields	Indication of Funds for which data is not required
16. Information whether the public support for the operation will constitute State aid	
17. Information whether the operation is implemented under a public-private-partnership structure	Not applicable to the EMFF
18. Currency of the operation	
19. CCI of the programme(s) under which the operation is supported	
20. Priority or priorities of the programme(s) under which the operation is supported	
21. Fund(s) from which the operation is supported	
22. Category of region concerned	Not applicable to the Cohesion Fund and the EMFF
Data on categories of intervention	
23. Code(s) for intervention field	Not applicable to the EMFF
24. Code(s) for form of finance	Not applicable to the EMFF
25. Code(s) for territory type	Not applicable to the EMFF
26. Code(s) for territorial delivery systems	Not applicable to the EMFF
27. Code(s) for thematic objective	Not applicable to the ESF and the EMFF
28. Code(s) for ESF secondary theme	Not applicable to the ERDF, the Cohesion Fund and the EMFF
29. Code(s) for economic activity	Not applicable to the EMFF
30. Code(s) for location	Not applicable to the EMFF
Data on indicators	
31. Name and unique identifier for each of the common and programme specific output indicators relevant for the operation or where required by the Fund-specific rules, name and unique identifier for each common output indicator broken down by gender for participants	
32. Measurement unit for each output indicator	

Data fields	Indication of Funds for which data is not required
33. Target value for the output indicator, broken down by gender where applicable	
34. Achievement level of each output indicator for each calendar year, where applicable broken down by gender	
35. Name and unique identifier for each of the common and programme specific result indicators ⁽³⁾ relevant for the operation, or where required by the Fund-specific rules, name and unique identifier for each common result indicator, broken down by gender where applicable	
36. Measurement unit for each result indicator	
37. Baseline value for each result indicator provided	Not applicable to the ESF
38. Target value for the result indicator provided, where applicable broken down by gender	Not applicable to the ERDF and the Cohesion Fund
39. Measurement unit for each result target and baseline value	
40. Achievement level of each result indicator provided for each calendar year, where applicable broken down by gender	Not applicable to the ERDF and the Cohesion Fund
Financial data on each operation (in the currency applicable to the operation)	
41. Amount of the total eligible cost of the operation approved in the document setting out the conditions for support	
42. Amount of the total eligible costs constituting public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013	
43. Amount of public support, as set out in the document setting out the conditions for support	
Data on payment claims from the beneficiary (in the currency applicable to the operation)	
44. Date of receipt of each payment claim from the beneficiary	
45. Date of each payment to the beneficiary on basis of payment claim	
46. Amount of eligible expenditure in payment claim forming the basis for each payment to the beneficiary	
47. Amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure forming the basis for each payment	
48. Amount of each payment to the beneficiary on basis of payment claim	

Data fields	Indication of Funds for which data is not required
49. Net revenue generated by the operation during its implementation not taken into account in the document setting out the conditions for support and deducted from the eligible expenditure	
50. Start date of on the spot verifications on the operation carried out pursuant to Article 125(5)(b) of Regulation (EU) No 1303/2013	
51. Date of on the spot audits of the operation pursuant to Article 127(1) of Regulation (EU) No 1303/2013 and Article 28 of this Regulation	
52. Body carrying out the audit or verification	
Data on expenditure in payment claim from beneficiary based on real costs(in the currency applicable to the operation)	
53. Eligible expenditure declared to the Commission established on the basis of costs actually incurred and paid, together with in-kind contributions and depreciations, where applicable	
54. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of costs actually reimbursed and paid, together with in-kind contributions and depreciations, where applicable	
55. Contract type if the contract award is subject to the provisions of Directive 2004/17/EC ⁽⁴⁾ or Directive 2004/18/EC ⁽⁵⁾ (works/provision of services/provision of goods) or Directive 2014/23/EU of the European Parliament and of the Council ⁽⁶⁾	
56. Contract amount if the contract award is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive 2014/23/EU	
57. Eligible expenditure incurred and paid based on a contract if the contract is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive 2014/23/EU	
58. The procurement procedure used if the contract award is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive 2014/23/EU	
59. Name or unique identifier of the contractor if the contract award is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive 2014/23/EU	
Data on expenditure in payment claim from beneficiary based on standard scales of unit costs (amounts in the currency applicable to the operation)	
60. Amount of eligible expenditure declared to the Commission established on the basis of standard scales of unit costs	
61. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of standard scales of unit costs	

Data fields	Indication of Funds for which data is not required
62. Definition of a unit to be used for the purposes of the standard scale of unit costs	
63. Number of units delivered as indicated in the payment claim for each unit item	
64. Unit cost for a single unit for each unit item	
Data on expenditure in payment claim from beneficiary based on lump sum payments (amounts in the currency applicable to the operation)	
65. Amount of eligible expenditure declared to the Commission established on the basis of lump sums	
66. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of lump sums	
67. For each lump sum, deliverables (outputs or results) agreed in the document setting out the conditions for support as the basis for disbursement of lump sum payments	
68. For each lump sum, agreed amount in the document setting out the conditions for support	
Data on expenditure in payment claim from beneficiary based on flat rates (in the currency applicable to the operation)	
69. Amount of eligible expenditure declared to the Commission established on the basis of a flat rate	
70. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of a flat rate	
Data on recoveries from the beneficiary	
71. Date of each recovery decision	
72. Amount of public support affected by each recovery decision	
73. Total eligible expenditure affected by each recovery decision	
74. Date of receipt of each amount paid back by the beneficiary following a recovery decision	
75. Amount of public support paid back by the beneficiary following a recovery decision (without interest or penalties)	
76. Total eligible expenditure corresponding to the public support paid back by the beneficiary	

Data fields	Indication of Funds for which data is not required
77. Amount of public support irrecoverable following a recovery decision	
78. Total eligible expenditure corresponding to irrecoverable public support	
Data on payment applications to the Commission (in EUR)	
79. Date of submission of each payment application including eligible expenditure from the operation	
80. The total amount of eligible expenditure incurred by the beneficiary and paid in implementing the operation included in each payment application	
81. The total amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 of the operation included in each payment application	
82. Where the operation is a financial instrument, the total amount of programme contributions paid to the financial instruments included in each payment application	
83. Where the operation is a financial instrument, the total amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the total amount of programme contributions paid to financial instruments included in each payment application	
84. Where the operation is a financial instrument, the total amount of programme contributions effectively paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 included in each payment application	
85. Where the operation is a financial instrument, the total amount of public expenditure corresponding to the total amount of programme contributions effectively paid as eligible expenditure, in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 included in each payment application	
86. In the case of State aid where Article 131(5) of Regulation (EU) No 1303/2013 applies, the amount paid to the beneficiary under the operation as an advance included in each payment application	
87. In the case of State aid where Article 131(5) of Regulation (EU) No 1303/2013 applies, the amount of the advance included in a payment application which has been covered by expenditure paid by the beneficiary within three years of the payment of the advance	
88. In the case of State aid where Article 131(5) of Regulation (EU) No 1303/2013 applies, the amount paid to the beneficiary under the operation as an advance included in a payment application which has not been covered by expenditure paid by the beneficiary and for which the three-year period has not yet elapsed	

Data fields	Indication of Funds for which data is not required
89. Amount of eligible expenditure included in each payment application on the basis of Article 14(1) of Regulation (EU) No 1304/2013	Not applicable to the ERDF, the Cohesion Fund, the EMFF
90. Amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 included in each payment application on the basis of Article 14(1) of Regulation (EU) No 1304/2013	Not applicable to the ERDF, the Cohesion Fund, the EMFF
Data on accounts submitted to the Commission under Article 138 of Regulation (EU) No 1303/2013 (in EUR)	
91. The date of submission of each set of accounts including expenditure under the operation	
92. Date of submission of the accounts in which the final expenditure of the operation is included following the completion of the operation (where the total eligible expenditure is EUR 1 000 000 or more (Article 140 of Regulation (EU) No 1303/2013))	
93. Total amount of eligible expenditure of the operation entered into the accounting systems of the certifying authority which has been included in the accounts	
94. Total amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 incurred in implementing the operation corresponding to the total amount of eligible expenditure entered into the accounting systems of the certifying authority which has been included in the accounts	
95. Total amount of payments made to the beneficiary under Article 132(1) of Regulation (EU) No 1303/2013 corresponding to the total amount of eligible expenditure entered into the accounting systems of the certifying authority which has been included in the accounts	
96. Total eligible expenditure of the operation withdrawn during the accounting year included in the accounts	
97. Total public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the total eligible expenditure withdrawn during the accounting year included in the accounts	
98. Total eligible expenditure of the operation recovered during the accounting year included in the accounts	
99. Total public expenditure corresponding to the total eligible expenditure of the operation recovered during the accounting year included in the accounts	
100. Total eligible expenditure of the operation to be recovered as at the end of the accounting year included in the accounts	

Data fields	Indication of Funds for which data is not required
101. Total public expenditure of the operation corresponding to the total eligible expenditure to be recovered as at the end of the accounting year included in the accounts	
102. For the operation included in each set of accounts, total eligible amount of expenditure recovered pursuant to Article 71 of Regulation (EU) No 1303/2013 during the accounting year	
103. For the operation included in each set of accounts, public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the total eligible amount of expenditure recovered pursuant to Article 71 of that Regulation during the accounting year	
104. Total eligible amount of expenditure of the operation irrecoverable as at the end of the accounting year included in the accounts	
105. Total public expenditure of the operation corresponding to the total eligible amount of expenditure irrecoverable as at the end of the accounting year included in the accounts	
Data on specific types of expenditure subject to ceilings	
106. Amount of incurred and paid ERDF-type expenditure co-financed by the ESF under Article 98(2) of Regulation (EU) No 1303/2013	Not applicable to the ERDF, the Cohesion Fund and the EMFF
107. Amount of incurred and paid ESF-type expenditure co-financed by the ERDF under Article 98(2) of Regulation (EU) No 1303/2013	Not applicable to the ESF, the Cohesion Fund and the EMFF
108. Amount of incurred and paid expenditure outside the programme area but within the Union, under article 70(2) of Regulation (EU) No 1303/2013 and Article 13(2) of Regulation (EU) No 1304/2013	
109. Amount of incurred and paid expenditure outside the Union under Article 13(3) of Regulation (EU) No 1304/2013	Not applicable to the ERDF, the Cohesion Fund and the EMFF
110. Amount of incurred and paid expenditure outside the Union part of the programme area under Article 20(2) of Regulation (EU) No 1299/2013	Not applicable to the ESF, the Cohesion Fund and the EMFF
111. Amount of incurred and paid expenditure for land purchase under Article 69(3)(b) of Regulation (EU) No 1303/2013	
112. Amount of in-kind contributions to the operation under Article 69(1) of Regulation (EU) No 1303/2013	

Data fields	Indication of Funds for which data is not required
113. Amount of incurred and paid expenditure in third countries covered by the Instrument for Pre-Accession Assistance or by the European Neighbourhood Instrument for ETC operations	Not applicable to the ESF, the Cohesion Fund and the EMFF
(¹) In case of the ETC, beneficiaries shall include the lead beneficiary and other beneficiaries. (²) Beneficiary includes, where applicable, other bodies incurring expenditure under the operation which is treated as expenditure incurred by the beneficiary. (³) For ESF, the common result indicators include the indicators set out in Annex I and II of the Regulation (EU) No 1304/2013. (⁴) Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.4.2004, p. 1). (⁵) Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (OJ L 134, 30.4.2004, p. 114). (⁶) Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1).	

ANNEX IV

Key requirements of management and control systems and their classification with regard to their effective functioning referred to in Article 30

Table 1

Key requirements

	Key requirements of management and control system	Bodies/authorities concerned	Scope
1	Adequate separation of functions and adequate systems for reporting and monitoring in cases where the responsible authority entrusts execution of tasks to another body.	Managing authority	Internal control environment
2	Appropriate selection of operations.	Managing authority	Management and control activities
3	Adequate information to beneficiaries on applicable conditions for the selected operations.	Managing authority	
4	Adequate management verifications.	Managing authority	
5	Effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail.	Managing authority	Management and control activities/Monitoring
6	Reliable system for collecting, recording and storing data for monitoring, evaluation, financial management, verification and audit purposes, including links with electronic data exchange systems with beneficiaries.	Managing authority	
7	Effective implementation of proportionate anti-fraud measures.	Managing authority	Management and control activities
8	Appropriate procedures for drawing up the management declaration and annual summary of final audit reports and of controls carried out.	Managing authority	
9	Adequate separation of functions and adequate systems for reporting and monitoring in cases where the responsible authority entrusts execution of tasks to another body.	Certifying authority	Internal control environment
10	Appropriate procedures for drawing up and submitting payment applications.	Certifying authority	Management and control activities/Monitoring
11	Appropriate computerised records of expenditure declared and of the corresponding public contribution are maintained.	Certifying authority	Management and control activities
12	Appropriate and complete account of amounts recoverable, recovered and withdrawn.	Certifying authority	
13	Appropriate procedures for drawing up and certifying the completeness, accuracy and veracity of the annual accounts.	Certifying authority	

	Key requirements of management and control system	Bodies/authorities concerned	Scope
14	Adequate separation of functions and adequate systems for ensuring that any other body that carries out audits in accordance with the programme audit strategy has the necessary functional independence and takes account of internationally accepted audit standards.	Audit authority	Internal control environment
15	Adequate systems audits.	Audit authority	Control activities
16	Adequate audits of operations.	Audit authority	
17	Adequate audits of accounts.	Audit authority	
18	Adequate procedures for providing a reliable audit opinion and for preparing the annual control report.	Audit authority	

Table 2

Classification of key requirements for management and control systems with regard to their functioning

Category 1	Works well. No, or only minor improvement(s) needed.
Category 2	Works. Some improvement(s) needed.
Category 3	Works partially. Substantial improvements needed.
Category 4	Essentially does not work.

COMMISSION DELEGATED REGULATION (EU) No 481/2014**of 4 March 2014****supplementing Regulation (EU) No 1299/2013 of the European Parliament and of the Council with regard to specific rules on eligibility of expenditure for cooperation programmes**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial co-operation goal ⁽¹⁾, and in particular Article 18(1) thereof,

Whereas:

- (1) Pursuant to Article 18(1) of Regulation (EU) No 1299/2013, it is necessary to lay down specific rules on eligibility of expenditure for cooperation programmes with regard to staff costs, office and administrative expenditure, travel and accommodation costs, external expertise and services costs and equipment expenditure (hereinafter ‘expenditure categories’).
- (2) To allow flexibility in the application of the eligibility rules to cooperation programmes Member States participating in a given cooperation programme should be allowed to decide that a given expenditure category does not apply to a specific priority axis of a given cooperation programme.
- (3) It should be specified how the specific rules on eligibility of expenditure for cooperation programmes laid down in this Regulation fit into the general legal framework on eligibility rules applicable to all ESI Funds as set out in Articles 65 to 71 of Regulation (EU) No 1303/2013 of the European Parliament and of the Council ⁽²⁾.
- (4) For each expenditure category, a list of different expenditure elements should be set out.
- (5) It should be clarified that, as a general rule, gifts are ineligible. However, the distribution of small items related to promotion, communication, publicity or information should be eligible.
- (6) The different elements of staff costs should be determined, together with rules on the calculation, accounting and reimbursement of staff costs in general and of part-time assignment or service contracts on an hourly basis in particular.

⁽¹⁾ OJ L 347, 20.12.2013, p. 259.

⁽²⁾ Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

- (7) The different elements of office and administrative expenditure should be listed, together with rules on the calculation, accounting and reimbursement of such cost elements either as direct or indirect costs, in particular where combined with flat rates under Regulation (EU) No 1303/2013.
- (8) The different elements of travel and accommodation costs should be listed, together with rules on the calculation, accounting and reimbursement regardless of whether such expenditure is incurred by the beneficiary or directly by its staff. The conditions under which travel and accommodation costs should be accounted for if spent outside the Union part of the programme area as referred to in Article 20 of Regulation (EU) No 1299/2013 should also be clarified.
- (9) The different elements of external expertise and service costs should be listed.
- (10) The different elements of equipment expenditure should be listed, together with rules on the eligibility of second-hand equipment.
- (11) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter and scope

1. Without prejudice to the eligibility rules laid down in or on the basis of Articles 65 to 71 of Regulation (EU) No 1303/2013, this Regulation sets out specific rules on eligibility of expenditure for cooperation programmes with regard to the following expenditure categories:

- (a) staff costs;
- (b) office and administrative expenditure;
- (c) travel and accommodation costs;
- (d) external expertise and services costs; and
- (e) equipment expenditure.

2. The participating Member States in the monitoring committee of a cooperation programme may agree that, expenditure falling under one or more of the categories referred to in paragraph 1 shall not be eligible under one or more priority axes.

Article 2

General provisions

1. Any expenditure eligible in accordance with this Regulation, paid by or on behalf of the beneficiary, shall relate to the costs of initiating or initiating and implementing an operation or part of an operation

2. The following costs are not eligible:

- (a) fines, financial penalties and expenditure on legal disputes and litigation;
- (b) costs of gifts, except those not exceeding EUR 50 per gift where related to promotion, communication, publicity or information;
- (c) costs related to fluctuation of foreign exchange rate.

*Article 3***Staff costs**

1. Expenditure on staff costs shall consist of gross employment costs of staff employed by the beneficiary in one of the following ways:

- (a) full time;
- (b) part-time with a fixed percentage of time worked per month;
- (c) part-time with a flexible number of hours worked per month; or
- (d) on an hourly basis.

2. Expenditure on staff costs shall be limited to the following:

- (a) salary payments related to the activities which the entity would not carry out if the operation concerned was not undertaken, fixed in an employment/work contract, an appointment decision (both hereinafter referred to as 'employment document') or by law, relating to responsibilities specified in the job description of the staff member concerned;
- (b) any other costs directly linked to salary payments incurred and paid by the employer, such as employment taxes and social security including pensions as covered by Regulation (EC) No 883/2004 of the European Parliament and of the Council ⁽¹⁾ provided that they are:
 - (i) fixed in an employment document or by law;
 - (ii) in accordance with the legislation referred to in the employment document and with standard practices in the country and/or organisation where the individual staff member is actually working; and
 - (iii) not recoverable by the employer.

With regard to point (a), payments to natural persons working for the beneficiary under a contract other than an employment/work contract may be assimilated to salary payments and such a contract considered as an employment document.

3. Staff costs may be reimbursed either:

- (i) on a real cost basis (proven by the employment document and payslips); or
- (ii) under simplified cost options as set out in Article 67(1)(b) to (d) of Regulation (EU) No 1303/2013; or
- (iii) as a flat rate in accordance with Article 19 of Regulation (EU) No 1299/2013.

4. Staff costs related to individuals who work on part-time assignment on the operation, shall be calculated as either:

- (a) a fixed percentage of the gross employment cost, in line with a fixed percentage of time worked on the operation, with no obligation to establish a separate working time registration system; or
- (b) a flexible share of the gross employment cost, in line with a number of hours varying from one month to the other worked on the operation, based on a time registration system covering 100 % of the working time of the employee.

5. For part-time assignments under point (a) of paragraph 4, the employer shall issue a document for each employee setting out the percentage of time to be worked on the operation.

6. For part-time assignments under point (b) of paragraph 4, the reimbursement of staff costs shall be calculated on an hourly rate basis determined either by:

- (i) dividing the monthly gross employment cost by the monthly working time fixed in the employment document expressed in hours; or
- (ii) dividing the latest documented annual gross employment cost by 1 720 hours in accordance with Article 68(2) of Regulation (EU) No 1303/2013.

The hourly rate shall be multiplied by the number of hours actually worked on the operation.

⁽¹⁾ Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ L 166, 30.4.2004, p. 1).

7. As regards staff costs related to individuals who, according to the employment document, work on an hourly basis, such costs shall be eligible applying the number of hours actually worked on the operation to the hourly rate agreed in the employment document based on a working time registration system.

Article 4

Office and administrative expenditure

Office and administrative expenditure shall be limited to the following elements:

- (a) office rent;
- (b) insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g. fire, theft insurances);
- (c) utilities (e.g. electricity, heating, water);
- (d) office supplies;
- (e) general accounting provided inside the beneficiary organisation;
- (f) archives;
- (g) maintenance, cleaning and repairs;
- (h) security;
- (i) IT systems;
- (j) communication (e.g. telephone, fax, internet, postal services, business cards);
- (k) bank charges for opening and administering the account or accounts where the implementation of an operation requires a separate account to be opened;
- (l) charges for transnational financial transactions.

Article 5

Travel and accommodation costs

1. Expenditure on travel and accommodation costs shall be limited to the following elements:

- (a) travel costs (e.g. tickets, travel and car insurance, fuel, car mileage, toll, and parking fees);
- (b) the costs of meals;
- (c) accommodation costs;
- (d) visa costs;
- (e) daily allowances.

2. Any element listed in points (a) to (d) of paragraph 1 covered by a daily allowance shall not be reimbursed in addition to the daily allowance..

3. The travel and accommodation expenses of external experts and service providers fall under external expertise and services costs listed in Article 6.

4. Direct payment of expenditure under this Article by an employee of the beneficiary shall be supported by a proof of reimbursement by the beneficiary to that employee.

5. For operations concerning technical assistance or promotional activities and capacity-building, expenditure incurred outside the Union part of the programme area shall be eligible, if incurred in accordance with Article 20(3) of Regulation (EU) No 1299/2013.

6. The managing authority may accept the costs of accommodation and meals taken in establishments located outside the Union part of the programme area as eligible, if incurred in accordance with Article 20(2) of Regulation (EU) No 1299/2013. This shall also apply to local travel costs at the location of an event or an action outside the Union part of the programme area.

7. For the staff of beneficiaries located outside the Union part of the programme area, the managing authority may accept costs referred to in paragraph 1, including costs of travel to and from the location of an event or an action inside or outside the Union part of the programme area, as eligible, if incurred in accordance with Article 20(2) of Regulation (EU) No 1299/2013.

8. For the staff of beneficiaries located inside the Union part of the programme area the costs referred to in paragraph 1, including costs of travel to and from location of an event or an action inside or outside the Union part of the programme area, shall be considered eligible in accordance with Article 20(1) of the Regulation (EU) No 1299/2013.

Article 6

External expertise and services costs

Expenditure on external expertise and service costs shall be limited to the following services and expertise provided by a public or private law body or a natural person other than the beneficiary of the operation:

- (a) studies or surveys (e.g. evaluations, strategies, concept notes, design plans, handbooks);
- (b) training;
- (c) translations;
- (d) IT systems and website development, modifications and updates;
- (e) promotion, communication, publicity or information linked to an operation or to a cooperation programme as such;
- (f) financial management;
- (g) services related to the organisation and implementation of events or meetings (including rent, catering or interpretation);
- (h) participation in events (e.g. registration fees);
- (i) legal consultancy and notarial services, technical and financial expertise, other consultancy and accountancy services;
- (j) intellectual property rights;
- (k) verifications under Article 125(4)(a) of Regulation (EU) No 1303/2013 and Article 23(4) of Regulation (EU) No 1299/2013;
- (l) certification and audit costs on programme level under Articles 126 and 127 of Regulation (EU) No 1303/2013;
- (m) the provision of guarantees by a bank or other financial institution where required by Union or national law or in a programming document adopted by the monitoring committee;
- (n) travel and accommodation for external experts, speakers, chairpersons of meetings and service providers;
- (o) other specific expertise and services needed for operations.

*Article 7***Equipment expenditure**

1. Expenditure for the financing of equipment purchased, rented or leased by the beneficiary of the operation other than those covered by Article 4 shall be limited to the following:

- (a) office equipment;
- (b) IT hardware and software;
- (c) furniture and fittings;
- (d) laboratory equipment;
- (e) machines and instruments,
- (f) tools or devices;
- (g) vehicles;
- (h) other specific equipment needed for operations.

2. Purchase costs of second-hand equipment may be eligible subject to the following conditions:

- (a) no other assistance has been received for it from the ESI Funds;
- (b) its price does not exceed the generally accepted price on the market in question;
- (c) it has the technical characteristics necessary for the operation and complies with applicable norms and standards.

Article 8

This Regulation shall enter into force on the 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, 4 March 2014.

For the Commission

The President

José Manuel BARROSO

COMMISSION DELEGATED REGULATION (EU) No 482/2014**of 4 March 2014****amending Delegated Regulation (EU) No 114/2013 as regards the 2010 average specific CO₂ emissions specified for the manufacturer Great Wall Motor Company Limited**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 510/2011 of the European Parliament and of the Council of 11 May 2011 setting emission performance standards for new light commercial vehicles as part of the Union's integrated approach to reduce CO₂ emissions from light-duty vehicles ⁽¹⁾, and in particular Article 11(7) thereof,

Whereas:

- (1) The manufacturer of light commercial vehicles, Great Wall Motor Company Limited, has informed the Commission that the average specific CO₂ emissions in 2010 specified for that manufacturer in Commission Delegated Regulation (EU) No 114/2013 ⁽²⁾ are incorrect. The manufacturer has provided detailed evidence demonstrating that the average specific CO₂ emissions in 2010 were significantly higher than the value indicated in that Regulation.
- (2) The Commission has assessed the evidence provided by Great Wall Motor Company Limited and considers that it is appropriate to correct the value.
- (3) Delegated Regulation (EU) No 114/2013 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

In the list in Annex III to Regulation (EU) No 114/2013, the entry in the second column, with the heading 'Average emissions, (g/km)', for the make *Great Wall* is replaced by '225,00'.

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, 4 March 2014.

For the Commission

The President

José Manuel BARROSO

⁽¹⁾ OJ L 145, 31.5.2011, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) No 114/2013 of 6 November 2012 supplementing Regulation (EU) No 510/2011 of the European Parliament and of the Council with regard to rules for the application for a derogation from the specific CO₂ emissions targets for new light commercial vehicle (OJ L 38, 9.2.2013, p. 1).

COMMISSION IMPLEMENTING REGULATION (EU) No 483/2014**of 8 May 2014****on protection measures in relation to porcine diarrhoea caused by a deltacoronavirus as regards the animal health requirements for the introduction into the Union of spray dried blood and blood plasma of porcine origin intended for the production of feed for farmed porcine animals****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 97/78/EC of 18 December 1997 laying down the principles governing the organisation of veterinary checks on products entering the Community from third countries, and in particular Article 22(3) ⁽¹⁾ thereof,

Whereas:

- (1) Article 22(1) of Directive 97/78/EC provides that if in the territory of a third country a disease or any other phenomenon or circumstance liable to present a serious threat to animal health manifests itself or spreads, or if any other serious animal health reason so warrants, the Commission acting on its own initiative or at the request of a Member State, is to adopt measures without delay, including special conditions in respect of products coming from all or part of the third country concerned.
- (2) Regulation (EC) No 1069/2009 of the European Parliament and of the Council ⁽²⁾ lays down public and animal health rules for animal by-products and derived products, in order to prevent and minimise risks to public and animal health arising from those products, and in particular to protect the safety of the feed chain. It also categorises those products into specific categories which reflect the level of risk to public and animal health.
- (3) Article 41(3) of Regulation (EC) No 1069/2009, lays down requirements for the import of animal by-products and derived products of Category 3 material.
- (4) Commission Regulation (EU) No 142/2011 ⁽³⁾, lays down implementing rules for Regulation (EC) No 1069/2009, including specific requirements for the treatment or processing of animal by-products and derived products destined for feeding to farmed animals, excluding fur animals.
- (5) Blood products intended for the production of feed for farmed animals, including spray dried blood and plasma of porcine animals, must have been produced in accordance with Section 2 of Chapter II of Annex X to Regulation (EU) No 142/2011. With reference to point B of that Section blood products are to be submitted to any of the processing methods 1 to 5 or processing method 7 as set out in Chapter III of Annex IV to that Regulation, or another method which ensures that the blood products comply with the microbiological standards for derived products set out in Chapter I of Annex X to Regulation (EU) No 142/2011. Regulation (EU) No 142/2011 also provides, in particular in column 6 of row 2 in Table 1 of Section 1 of Chapter I of Annex XIV, that blood products not intended for human consumption that could be used as feed intended for dispatch to or for transit through the Union are to be accompanied by health certificate in accordance with the model health certificate set out in Chapter 4(B) of Annex XV.
- (6) Porcine diarrhoea caused by a deltacoronavirus occurs in Asia and North America. This virus has never been detected in the Union. Spray dried blood and blood plasma of porcine animals is a traditional ingredient for feed for piglets. Inappropriate heat treatment or contamination after heat treatment may lead to the spread of the virus with such products.

⁽¹⁾ OJ L 24, 30.1.1998, p. 9.

⁽²⁾ Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (OJ L 300, 14.11.2009, p. 1).

⁽³⁾ Commission Regulation (EU) No 142/2011 of 25 February 2011 implementing Regulation (EC) No 1069/2009 of the European Parliament and of the Council laying down health rules as regards animal by-products and derived products not intended for human consumption and implementing Council Directive 97/78/EC as regards certain samples and items exempt from veterinary checks at the border under that Directive (OJ L 54, 26.2.2011, p. 1).

- (7) Therefore it is necessary to review the requirements for the import of spray dried blood and blood plasma of porcine animals intended for the production of feed for farmed porcine animals.
- (8) Scientific observation indicates that porcine coronaviruses are inactivated in swine faeces if heated to and held at a temperature of 71 °C for 10 minutes or left at room temperature of 20 °C for 7 days. The virus did not survive in experimentally infected dry feed stored at a temperature of 24 °C for more than 2 weeks. In third countries the commonly applied temperature for spray drying of blood and blood plasma is 80 °C throughout the substance.
- (9) Based on this information available, it appears opportune to require that spray dried blood and blood plasma of porcine origin introduced from third countries and intended for feeding of porcine animals has been subjected to a high temperature treatment followed by subsequent storage for a certain time at room temperature in order to mitigate the risk of contamination after the treatment.
- (10) Due to the need to protect animal health in the Union and the serious threat posed by the blood products concerned, the Commission should adopt provisional safeguard measures. Accordingly, the introduction of those products into Union should be accompanied by a health certificate in accordance with the model set out in the Annex to this Regulation.
- (11) The provisional safeguard measures should apply from the day following the publication of this Regulation and last for a period of 12 months. They may be amended in the light of a risk assessment based on new scientific information.
- (12) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

By way of derogation from column 6 of row 2 in Table 1 of Section 1 of Chapter I of Annex XIV and of Chapter 4(B) of Annex XV to Regulation (EU) No 142/2011, blood products not intended for human consumption that could be used as feed material, intended for dispatch to or for transit through the Union, shall be accompanied by a health certificate in accordance with the model set out in the Annex to this Regulation.

Article 2

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

It shall apply for consignments certified as from the day following that of its publication in the *Official Journal of the European Union*.

It shall apply until 31 May 2015.

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

Done at Brussels, 8 May 2014.

For the Commission

The President

José Manuel BARROSO

ANNEX

Health certificate

For blood products not intended for human consumption that could be used as feed material, intended for dispatch to or for transit through ⁽²⁾ the European Union

COUNTRY:

Veterinary certificate to EU

Part I : Details of dispatched consignment	I.1. Consignor Name Address Tel.				I.2. Certificate reference No		I.2.a.	
					I.3. Central competent authority			
					I.4. Local competent authority			
	I.5. Consignee Name Address Postcode Tel.				I.6. Person responsible for the load in EU Name Address Postcode Tel.			
	I.7. Country of origin	ISO code	I.8. Region of origin	Code	I.9. Country of destination	ISO code	I.10. Region of destination	Code
	I.11. Place of origin Name Address Name Address Name Address Approval number Approval number Approval number				I.12. Place of destination Name Address Postcode Custom warehouse ☐ Approval number			
	I.13. Place of loading				I.14. Date of departure			
	I.15. Means of transport Aeroplane ☐ Ship ☐ Railway wagon ☐ Road vehicle ☐ Other ☐ Identification Documentation references				I.16. Entry BIP in EU I.17.			
	I.18. Description of commodity					I.19. Commodity code (HS code)		
						I.20. Quantity		
I.21. Temperature of product Ambient ☐ Chilled ☐ Frozen ☐					I.22. Number of packages			
I.23. Seal/Container No					I.24. Type of packaging			
I.25. Commodities certified for: Animal feedingstuff ☐ Technical use ☐								
I.26. For transit through EU to third country ☐ Third country ISO code				I.27. For import or admission into EU ☐				
I.28. Identification of the commodities Approval number of establishments Species (Scientific name) Nature of commodity Manufacturing plant Batch number								

COUNTRY

Blood products not intended for human consumption that could be used as feed material

Part II: Certification	II.	Health information	II.a. Certificate reference No	II.b.	
		I, the undersigned official veterinarian, declare that I have read and understood Regulation (EC) No 1069/2009 of the European Parliament and of the Council ^(1a) and Commission Regulation (EU) No 142/2011 ^(1b) and certify that the blood products described above:			
	II.1.	consist of blood products that satisfy the health requirements below;			
	II.2.	consist exclusively of blood products not intended for human consumption;			
	II.3.	have been prepared and stored in a plant, approved, validated and supervised by the competent authority in accordance with Article 24 of Regulation (EC) No 1069/2009;			
	II.4.	have been prepared exclusively with the following animal by-products:			
	(²) either	[blood of slaughtered animals, which is fit for human consumption in accordance with Union legislation, but is not intended for human consumption for commercial reasons;]			
	(²) and/or	[blood of slaughtered animals, which is rejected as unfit for human consumption in accordance with Union legislation, but which did not show any signs of diseases communicable to humans or animals, derived from carcasses that have been slaughtered in a slaughterhouse and were considered fit for human consumption following an ante-mortem inspection in accordance with Union legislation;]			
	II.5.	in order to inactivate pathogenic agents, have been submitted			
	(²) either	[to processing in accordance with processing method (³) as set out in Chapter III of Annex IV to Regulation (EU) No 142/2011;]			
(²) or	[to a method and parameters which ensure that the product complies with the microbiological standards set in Chapter I of Annex X to Regulation (EU) No 142/2011;]				
(²) or	[in the case of blood products, including spray dried blood and blood plasma, of porcine origin intended for the feeding of porcine animals, to a heat treatment at a temperature of at least 80°C throughout the substance and the dry blood and blood plasma is of not more than 8% moisture with a water activity (Aw) of less than 0,60.]				
II.6.	have been examined under the responsibility of the competent authority taking a random sample immediately prior to dispatch and found it to comply with the following standards ⁽⁴⁾ :				
	Salmonella:	absence in 25g: n = 5, c = 0, m = 0, M = 0,			
	Enterobacteriaceae:	n = 5, c = 2, m = 10, M = 300 in 1 gram;			
II.7.	the end product was:				
(²) either	[packed in new or sterilised bags;]				
(²) or	[transported in bulk in containers or other means of transport that were thoroughly cleaned and disinfected with a disinfectant approved by the competent authority before use,]				
	and which bear labels indicating 'NOT FOR HUMAN CONSUMPTION';				
II.8.	the end product was stored in enclosed storage;				
II.9.	the product has undergone all precautions to avoid contamination with pathogenic agents after treatment;				
(²) and	[in the case of blood products, including spray dried blood and blood plasma of porcine origin intended for the feeding of porcine animals, has been stored in dry warehouse conditions under room temperature for at least 6 weeks.]				
II.10.	does not contain and is not derived from:				
(²) either	[specified risk material or mechanically separated meat obtained from bones of bovine, ovine or caprine animals and, except for animals born, continuously reared and slaughtered in a country or region classified as posing a negligible BSE risk by a decision in accordance with Article 5(2) of Regulation (EC) No 999/2001 of the European Parliament and of the Council ⁽⁵⁾ , the animals from which this animal by-product or derived product is derived, have not been slaughtered after stunning by means of gas injected into the cranial cavity or killed by the same method or slaughtered by laceration of central nervous tissue by means of an elongated rod- shaped instrument introduced into the cranial cavity.]				
(²) or	[bovine, ovine and caprine materials other than those derived from animals born, continuously reared and slaughtered in a country or region classified as posing a negligible BSE risk by a decision in accordance with Article 5(2) of Regulation (EC) No 999/2001.]				

COUNTRY

Blood products not intended for human consumption that could be used as feed material

II. Health information	II.a. Certificate reference No	II.b.						
Notes Part I: — Box reference I.6: Person responsible for the consignment in the European Union: this box is to be filled in only if it is a certificate for transit commodity; it may be filled in if the certificate is for import commodity. — Box reference I.12: Place of destination: this box is to be filled in only if it is a certificate for transit commodity. The products in transit can only be stored in free zones, free warehouses and custom warehouses. — Box reference I.15: Registration number (railway wagons or container and lorries), flight number (aircraft) or name (ship); information is to be provided in case of unloading and reloading. — Box reference I.19: use the appropriate HS code: 05.11.91 or 05.11.99. — Box reference I.23: for bulk containers, the container number and the seal number (if applicable) should be included. — Box reference I.25: technical use: any use other than for animal consumption. — Box reference I.26 and I.27: fill in according to whether it is a transit or an import certificate. — Box reference I.28: Species: select from the following: Aves, Ruminantia, Suidae, Mammalia other than Ruminantia, Pesca, Reptilia. Part II: (^{1a}) OJ L 300, 14.11.2009, p. 1. (^{1b}) OJ L 54, 26.2.2011, p. 1. (²) Delete as appropriate. (³) Insert method 1 to 5 or 7 as applicable. (⁴) Where: n = number of samples to be tested; m = threshold value for the number of bacteria; the result is considered satisfactory if the number of bacteria in all samples does not exceed m; M = maximum value for the number of bacteria; the result is considered unsatisfactory if the number of bacteria in one or more samples is M or more; and c = number of samples the bacterial count of which may be between m and M, the sample still being considered acceptable if the bacterial count of the other samples is m or less. (⁵) OJ L 147, 31.5.2001, p. 1. — The signature and the stamp must be in a different colour to that of the printing. — Note for the person responsible for the consignment in the European Union: this certificate is only for veterinary purposes and has to accompany the consignment until it reaches the border inspection post.								
Official veterinarian/Official inspector <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Name (in capital letters):</td> <td style="width: 40%;">Qualification and title:</td> </tr> <tr> <td>Date:</td> <td>Signature:</td> </tr> <tr> <td>Stamp:</td> <td></td> </tr> </table>			Name (in capital letters):	Qualification and title:	Date:	Signature:	Stamp:	
Name (in capital letters):	Qualification and title:							
Date:	Signature:							
Stamp:								

COMMISSION IMPLEMENTING REGULATION (EU) No 484/2014**of 12 May 2014****laying down implementing technical standards with regard to the hypothetical capital of a central counterparty according to Regulation (EU) No 648/2012 of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 648/2012 of 4 July 2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories ⁽¹⁾, and in particular the third subparagraph of Article 50a(4) and the third subparagraph of Article 50c(3) thereof,

Whereas:

- (1) In accordance with Regulation (EU) No 575/2013 of the European Parliament and of the Council ⁽²⁾ institutions established in the Union are currently reporting their compliance with the own funds requirements on a quarterly basis. In order to minimise inconsistencies between the reference dates set for institutions and the dates set for central counterparties (CCPs) for the calculation and reporting of the information related to the hypothetical capital, the reference dates set for CCPs should cover at least the reference dates already set for institutions. However, a higher frequency of reporting of the information related to the hypothetical capital would also accommodate the fact that clearing members established in third countries can have different reporting dates. Furthermore, there might be large variations in own funds requirements and for them to have an updated view of those requirements, clearing members and their competent authorities might want to monitor those exposures more frequently than quarterly.
- (2) In normal situations, the reporting dates for CCPs should not be delayed by more than one week with respect to the date of calculation. A week provides CCPs with sufficient time in order to perform all the internal controls and complete the necessary approval process before reporting the required data. If a CCP develops a fully automated system the reporting date can be close to the calculation date. Currently, however, CCPs might not have the capability to complete the entire process within this time and might therefore need to develop their internal processes and infrastructures in order to be able to do so. Against this background, a transitional provision should be introduced to give CCPs sufficient time to develop the necessary internal processes and infrastructures and, at the same time, to start reporting the information related to the hypothetical capital to their clearing members.
- (3) Pursuant to Regulation (EU) No 648/2012 the losses following the default of a clearing member would, in the first instance, be covered by the initial margin and by the default fund contribution of the defaulting member itself. Where those prove to be insufficient, the losses are covered by the pre-funded financial resources that are contributed by CCPs to their respective default waterfalls and by the pre-funded default fund contributions of the non-defaulting members. During this period, the frequency of reporting should be increased in order to keep the other non-defaulting clearing members and the competent authorities updated on all the information related to the hypothetical capital needed to calculate the clearing members' own fund requirements. CCPs should have the technical capabilities and the internal processes in place in order to compute and deliver the information related to the hypothetical capital under those stress situations.
- (4) Pursuant to Regulation (EU) No 648/2012, a CCP has to replenish its pre-funded own financial resources in the default waterfall within one month. For this reason, the frequencies of calculation and reporting in these situations should be higher than the norm. Daily reporting of the information related to hypothetical capital could be less meaningful because it might take time to establish the total size of the losses following the clearing

⁽¹⁾ OJ L 201, 27.7.2012, p. 1.

⁽²⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

member's default. Given that they may face a broad range of different scenarios, competent authorities should also have the option to request a higher frequency in periods of stress based on an assessment of the situation that should take into account the degree of actual or foreseen depletion of the pre-funded financial resources available to the CCP (both those contributed by the CCP itself and those contributed by clearing members). The higher frequency should apply until those resources are restored to levels required by the relevant legislation.

- (5) The high frequency of reporting in periods of stress can be very demanding given the newly introduced reporting requirement. This may pose challenges as regards the technical implementation for at least some CCPs. To mitigate this, it is appropriate to have a later date of application for the requirements of higher frequency of reporting. That will allow CCPs to improve their internal processes and upgrade their systems.
- (6) The provisions in this Regulation are closely linked, since they deal with the calculation and reporting of the hypothetical capital of a CCP. To ensure coherence between those provisions, which should enter into force at the same time, and to facilitate a comprehensive view and compact access to them by persons subject to those obligations, it is desirable to include all the relevant implementing technical standards required by Regulation (EU) No 648/2012 in a single Regulation.
- (7) This Regulation is based on the draft implementing technical standards submitted by the European Banking Authority to the Commission.
- (8) The European Banking Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽¹⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Frequency and dates of the calculation required by Article 50a(3) of Regulation (EU) No 648/2012

1. The frequency of the calculation specified in Article 50a(3) of Regulation (EU) No 648/2012 shall be monthly except where the discretion provided for in Article 3(1) of this Regulation is exercised, in which case the frequency shall be either weekly or daily.
2. Where the frequency of the calculation referred to in paragraph 1 is monthly, the CCP shall apply both of the following:
 - (a) the reference days for that calculation shall be as follows:

January 31, February 28 (or February 29 in a leap year), March 31, April 30, May 31, June 30, July 31, August 31, September 30, October 31, November 30, December 31;
 - (b) the day on which the CCP shall undertake that calculation (day of calculation) shall be respectively:

February 1, March 1, April 1, May 1, June 1, July 1, August 1, September 1, October 1, November 1, December 1, January 1.
3. Where the frequency referred to in paragraph 1 is weekly or daily, the day of the first calculation shall fall on the day following the day of the request of the competent authority. The first reference day shall be the day of the request of the competent authority. For the subsequent calculations the reference day shall be the day before the day of calculation. In case of weekly calculation, the time span between the days of calculation shall be 5 working days.

⁽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).

4. Where the day of calculation is a public holiday, Saturday or Sunday, the calculation shall be carried out on the following working day.

Article 2

Frequency, dates and uniform format of the reporting required by Articles 50c(2) and 89(5a) of Regulation (EU) No 648/2012

1. The frequency of the reporting required by Article 50c(2) of Regulation (EU) No 648/2012 and, where applicable, by the third subparagraph of Article 89(5a) of Regulation (EU) No 648/2012 shall be monthly, except where the discretion provided for in Article 3(1) of this Regulation is exercised, in which case the frequency shall be either weekly or daily.

2. Where the frequency of the reporting in accordance with paragraph 1 is monthly, the reporting date shall fall within five working days from the day of calculation set in Article 1, or earlier where possible.

3. Where the frequency of the reporting referred to in paragraph 1 is daily or weekly, the reporting date shall be the day following the day of calculation.

4. Where the reporting date is a public holiday, Saturday or Sunday, the reporting date shall be the following working day.

5. CCPs shall report the information referred to in paragraph 1 using the template set out in Annex I (Information related to hypothetical capital) completed in accordance with the instructions set out in Annex II (Instructions for reporting of information related to hypothetical capital).

Article 3

Conditions for higher frequencies of calculation and reporting in accordance with Article 50a(3) and Article 50c(2) of Regulation (EU) No 648/2012

1. Competent authorities of an institution acting as a clearing member may require any CCP in which that institution acts as a clearing member to undertake the calculation referred to in Article 1(1) and the reporting referred to in Article 2(1) with either a daily or a weekly frequency in either of the following situations:

- (a) where, following the default of one clearing member, a CCP is obliged to use any portion of the pre-funded financial resources that it contributed to the default waterfall in accordance with Article 43 of Regulation (EU) No 648/2012;
- (b) where, following the default of one clearing member a CCP is obliged to make use of the default fund contributions of non-defaulting clearing members in accordance with Article 42 of Regulation (EU) No 648/2012.

2. Competent authorities shall base the choice between daily and weekly frequency as provided for in paragraph 1 on the degree of actual or foreseen depletion of the pre-funded financial resources.

3. Where competent authorities require a higher frequency of calculation and reporting from a CCP in accordance with point (a) of paragraph 1, the higher frequency shall apply until the pre-funded financial resources that were contributed by the CCP to the default waterfall are restored at the levels set in Article 35 of Commission Delegated Regulation (EU) No 153/2013 ⁽¹⁾.

4. Where competent authorities require a higher frequency of calculation and reporting from a CCP in accordance with point (b) of paragraph 1, the higher frequency shall apply until the default fund contributions of the non-defaulting members of the CCP are restored to the levels set out in Article 42 of Regulation (EU) No 648/2012.

⁽¹⁾ Commission Delegated Regulation (EU) No 153/2013 of 19 December 2012 supplementing Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to regulatory technical standards on requirements for central counterparties (OJ L 52, 23.2.2013, p. 41).

*Article 4***Transitional provision**

By way of derogation from Article 2(2), during the period from the date of application of this Regulation until 31 December 2014, CCPs shall report the information referred to in that paragraph at the latest by fifteen working days after the reference day, or earlier where possible.

*Article 5***Entry into force and date of application**

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 2 June 2014, except for Article 1(3), Article 2(3) and Article 3, which shall apply from 1 January 2015.

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

Done at Brussels, 12 May 2014.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Information related to hypothetical capital

ID	Item	Legal references	Amount
10	Central Counterparty	—	
20	Default fund identifier	Art. 50c(1), Regulation (EU) 648/2012	
30	Calculation date	Art. 1(2), Commission Implementing Regulation (EU) No 484/2014	
40	Hypothetical capital (K_{CCP})	Art. 50c(1)(a), Regulation (EU) 648/2012	
50	Sum of pre-funded contributions (DF_{CM})	Art. 50c(1)(b), Regulation (EU) 648/2012	
60	Amount of pre-funded financial resources that it is required to use before using the default fund contributions of the remaining clearing members (DF_{CCP})	Art. 50c(1)(c), Regulation (EU) 648/2012	
70	Total number of clearing members (N)	Art. 50c(1)(d), Regulation (EU) 648/2012	
80	Concentration factor (β)	Art. 50c(1)(e), Regulation (EU) 648/2012	
90	Total amount of initial margin	Art. 89(5a) third subparagraph, Regulation (EU) 648/2012	

ANNEX II

Instructions for reporting information related to hypothetical capital

1. This Annex contains additional instructions for the table provided in Annex I.

GENERAL INSTRUCTIONS

2. Frequency
 - 2.1. Reporting of the template shall be submitted with the frequency set out in Article 1 of this Regulation.
3. Remittance dates
 - 3.1. The remittance dates are set out in Article 2.

TEMPLATE RELATED INSTRUCTIONS

4. Sign convention
 - 4.1. All amounts shall be reported as positive figures.
 - 4.2. The following formats and legal references shall be taken into account for completing the templates:

Template ID	Instructions	
10	Central counterparty (CCP) name	
	Format	Text, any number of characters
20	Default fund identifier	
	Legal references	Article 50c(1) of Regulation (EU) No 648/2012
	Instruction	In accordance with Article 50c(1) where the CCP has more than one default fund, it shall report the information in the first subparagraph of that Article for each default fund separately.
	Format	Text, any number of characters
	Calculation	None
30	Calculation date	
	Legal references	Article 1(2) of this Regulation
	Note	Calculation date in accordance with Article 1(2) of this Regulation depending on the required frequency.
	Format	YYYY-MM-DD Four-digit year, hyphen, two-digit month, hyphen, two-digit day
	Calculation	None
40	Hypothetical capital (K_{CCP})	
	Legal references	Article 50c(1)(a) of Regulation (EU) No 648/2012
	Instructions	The reporting currency shall be identified using ISO 4217 currency code followed by a space and the amount. Figures can be rounded with a rounding error smaller than 1 %.
	Format	ISO-Code amount
	Calculation	The hypothetical capital shall be calculated as required in Article 50a(2) of Regulation (EU) No 648/2012.

Template ID	Instructions	
50	Sum of pre-funded contributions (DF_{CM})	
	Legal references	Article 50c(1)(b) of Regulation (EU) No 648/2012.
	Calculation	The pre-funded contributions shall be calculated as the sum of the pre-funded contribution of clearing member as required in Article 308(2) of Regulation (EU) No 575/2013.
	Instructions	The reporting currency shall be identified using ISO 4217 currency code followed by a space and the amount. Figures can be rounded with a rounding error smaller than 1 %.
	Format	ISO-Code amount
60	Amount of pre-funded financial resources that it is required to use before using the default fund contributions of the remaining clearing members (DF_{CCP})	
	Legal references	Article 50c(1)(c) of Regulation (EU) No 648/2012
	Calculation	The sum of pre-funded contributions of all clearing members of the CCP shall be calculated as required in Article 308(3)(c) of Regulation (EU) No 575/2013.
	Instructions	The reporting currency shall be identified using ISO 4217 currency code followed by a space and the amount. Figures can be rounded with a rounding error smaller than 1 %.
	Format	ISO-Code amount
70	Total number of clearing members (N)	
	Legal references	Article 50c(1)(d) of Regulation (EU) No 648/2012
	Calculation	The number of the clearing members of the CCP.
	Format	Integer number
80	Concentration factor (β)	
	Legal references	Article 50c(1)(e) of Regulation (EU) No 648/2012
	Calculation	The concentration factor shall be calculated as required in Article 50d(c) of Regulation (EU) No 648/2012.
	Instructions	The reporting currency shall be identified using ISO 4217 currency code followed by a space and the amount. Figures can be rounded with a rounding error smaller than 1 %.
	Format	ISO-Code amount

Template ID	Instructions	
90	Total amount of initial margin	
	Legal references	Third subparagraph of Article 89(5a) of Regulation (EU) No 648/2012.
	Calculation	The total initial margin received by the CCP from its clearing members shall be calculated as required in Articles 24 to 27 of the Delegated Regulation (EU) No 153/2013.
	Instructions	This information shall be reported only where applicable. The reporting currency shall be identified using ISO 4217 currency code followed by a space and the amount. Figures can be rounded with a rounding error smaller than 1 %.
	Format	ISO-Code amount

COMMISSION IMPLEMENTING REGULATION (EU) No 485/2014**of 12 May 2014****approving the active substance *Bacillus pumilus* QST 2808, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC ⁽¹⁾, and in particular Article 13(2) and Article 78(2) thereof,

Whereas:

- (1) In accordance with Article 80(1)(a) of Regulation (EC) No 1107/2009, Council Directive 91/414/EEC ⁽²⁾ is to apply, with respect to the procedure and the conditions for approval, to active substances for which a decision has been adopted in accordance with Article 6(3) of that Directive before 14 June 2011. For *Bacillus pumilus* QST 2808 the conditions of Article 80(1)(a) of Regulation (EC) No 1107/2009 are fulfilled by Commission Implementing Decision 2011/253/EU ⁽³⁾.
- (2) In accordance with Article 6(2) of Directive 91/414/EEC the Netherlands received on 3 December 2010 an application from AgraQuest Inc., now Bayer CropScience, for the inclusion of the active substance *Bacillus pumilus* QST 2808 in Annex I to Directive 91/414/EEC. Implementing Decision 2011/253/EU confirmed that the dossier was 'complete' in the sense that it could be considered as satisfying, in principle, the data and information requirements of Annexes II and III to Directive 91/414/EEC.
- (3) For that active substance, the effects on human and animal health and the environment have been assessed, in accordance with the provisions of Article 6(2) and (4) of Directive 91/414/EEC, for the uses proposed by the applicant. The designated rapporteur Member State submitted a draft assessment report on 8 May 2012.
- (4) The draft assessment report was reviewed by the Member States and the European Food Safety Authority (hereinafter 'the Authority'). The Authority presented to the Commission its conclusion ⁽⁴⁾ on the pesticide risk assessment of the active substance *Bacillus pumilus* QST 2808 on 26 July 2013. The draft assessment report and the conclusion of the Authority were reviewed by the Member States and the Commission within the Standing Committee on the Food Chain and Animal Health and finalised on 20 March 2014 in the format of the Commission review report for *Bacillus pumilus* QST 2808.
- (5) It has appeared from the various examinations made that plant protection products containing *Bacillus pumilus* QST 2808 may be expected to satisfy, in general, the requirements laid down in Article 5(1)(a) and (b) and Article 5(3) of Directive 91/414/EEC, in particular with regard to the uses which were examined and detailed in the Commission review report. It is therefore appropriate to approve *Bacillus pumilus* QST 2808.
- (6) In accordance with Article 13(2) of Regulation (EC) No 1107/2009 in conjunction with Article 6 thereof and in the light of current scientific and technical knowledge, it is, however, necessary to include certain conditions and restrictions. It is, in particular, appropriate to require further confirmatory information.

⁽¹⁾ OJ L 309, 24.11.2009, p. 1.

⁽²⁾ Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ L 230, 19.8.1991, p. 1).

⁽³⁾ Commission Implementing Decision 2011/253/EU of 26 April 2011 recognising in principle the completeness of the dossiers submitted for detailed examination in view of the possible inclusion of metobromuron, S-Abscisic acid, *Bacillus amyloliquefaciens* subsp. *plantarum* D747, *Bacillus pumilus* QST 2808 and *Streptomyces lydicus* WYEC 108 in Annex I to Council Directive 91/414/EEC (OJ L 106, 27.4.2011, p. 13).

⁽⁴⁾ EFSA Journal (2013) 11(8):3346. Available online: www.efsa.europa.eu.

- (7) A reasonable period should be allowed to elapse before approval in order to permit Member States and the interested parties to prepare themselves to meet the new requirements resulting from the approval.
- (8) Without prejudice to the obligations provided for in Regulation (EC) No 1107/2009 as a consequence of approval, taking into account the specific situation created by the transition from Directive 91/414/EEC to Regulation (EC) No 1107/2009, the following should, however, apply. Member States should be allowed a period of six months after approval to review authorisations of plant protection products containing *Bacillus pumilus* QST 2808. Member States should, as appropriate, vary, replace or withdraw authorisations. By way of derogation from that deadline, a longer period should be provided for the submission and assessment of the complete Annex III dossier, as set out in Directive 91/414/EEC, of each plant protection product for each intended use in accordance with the uniform principles.
- (9) The experience gained from inclusions in Annex I to Directive 91/414/EEC of active substances assessed in the framework of Commission Regulation (EEC) No 3600/92 ⁽¹⁾ has shown that difficulties can arise in interpreting the duties of holders of existing authorisations in relation to access to data. In order to avoid further difficulties it therefore appears necessary to clarify the duties of the Member States, especially the duty to verify that the holder of an authorisation demonstrates access to a dossier satisfying the requirements of Annex II to that Directive. However, this clarification does not impose any new obligations on Member States or holders of authorisations compared to the Directives which have been adopted until now amending Annex I to that Directive or the Regulations approving active substances.
- (10) In accordance with Article 13(4) of Regulation (EC) No 1107/2009, the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽²⁾ should be amended accordingly.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Approval of active substance

The active substance *Bacillus pumilus* QST 2808, as specified in Annex I, is approved subject to the conditions laid down in that Annex.

Article 2

Re-evaluation of plant protection products

1. Member States shall in accordance with Regulation (EC) No 1107/2009, where necessary, amend or withdraw existing authorisations for plant protection products containing *Bacillus pumilus* QST 2808 as an active substance by 28 February 2015.

By that date they shall in particular verify that the conditions in Annex I to this Regulation are met, with the exception of those identified in the column on specific provisions of that Annex, and that the holder of the authorisation has, or has access to, a dossier satisfying the requirements of Annex II to Directive 91/414/EEC in accordance with the conditions of Article 13(1) to (4) of that Directive and Article 62 of Regulation (EC) No 1107/2009.

⁽¹⁾ Commission Regulation (EEC) No 3600/92 of 11 December 1992 laying down the detailed rules for the implementation of the first stage of the programme of work referred to in Article 8(2) of Council Directive 91/414/EEC concerning the placing of plant protection products on the market (OJ L 366, 15.12.1992, p. 10).

⁽²⁾ Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

2. By way of derogation from paragraph 1, for each authorised plant protection product containing *Bacillus pumilus* QST 2808 as either the only active substance or as one of several active substances, all of which were listed in the Annex to Implementing Regulation (EU) No 540/2011 by 31 August 2014 at the latest, Member States shall re-evaluate the product in accordance with the uniform principles, as referred to in Article 29(6) of Regulation (EC) No 1107/2009, on the basis of a dossier satisfying the requirements of Annex III to Directive 91/414/EEC and taking into account the column on specific provisions of Annex I to this Regulation. On the basis of that evaluation, they shall determine whether the product satisfies the conditions set out in Article 29(1) of Regulation (EC) No 1107/2009.

Following that determination Member States shall:

- (a) in the case of a product containing *Bacillus pumilus* QST 2808 as the only active substance, where necessary, amend or withdraw the authorisation by 29 February 2016 at the latest; or
- (b) in the case of a product containing *Bacillus pumilus* QST 2808 as one of several active substances, where necessary, amend or withdraw the authorisation by 29 February 2016 or by the date fixed for such an amendment or withdrawal in the respective act or acts which added the relevant substance or substances to Annex I to Directive 91/414/EEC or approved that substance or those substances, whichever is the latest.

Article 3

Amendments to Implementing Regulation (EU) No 540/2011

The Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with Annex II to this Regulation.

Article 4

Entry into force and date of application

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 September 2014.

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

Done at Brussels, 12 May 2014.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Common Name, Identification Numbers	IUPAC Name	Purity ⁽¹⁾	Date of approval	Expiration of approval	Specific provisions
<i>Bacillus pumilus</i> QST 2808 USDA Agricultural Research Service (NRRL) Patent culture collection in Peoria Illinois, USA under the reference number B-30087.	Not applic- able	$\geq 1 \times 10^{12}$ CFU/kg	1 September 2014	31 August 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on <i>Bacillus pumilus</i> QST 2808, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 20 March 2014 shall be taken into account. In this overall assessment Member States shall pay particular attention to the protection of operators and workers, taking into account that <i>Bacillus pumilus</i> QST 2808 is to be considered as a potential sensitizer. Conditions of use shall include risk mitigation measures, where appropriate. The applicant shall submit confirmatory information as regards: (a) the identification of the aminosugar produced by <i>Bacillus pumilus</i> QST 2808; (b) analytical data for the content of that aminosugar in the production batches. The applicant shall submit that information to the Commission, the Member States and the Authority by 31 August 2016.

⁽¹⁾ Further details on identity and specification of active substance are provided in the review report.

ANNEX II

In Part B of the Annex to Implementing Regulation (EU) No 540/2011, the following entry is added:

Number	Common Name, Identification Numbers	IUPAC Name	Purity (*)	Date of approval	Expiration of approval	Specific provisions
'75	<i>Bacillus pumilus</i> QST 2808 USDA Agricultural Research Service (NRRL) Patent culture collection in Peoria Illinois, USA under the reference number B-30087	Not applicable	$\geq 1 \times 10^{12}$ CFU/kg	1 September 2014	31 August 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on <i>Bacillus pumilus</i> QST 2808, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 20 March 2014 shall be taken into account. In this overall assessment Member States shall pay particular attention to the protection of operators and workers, taking into account that <i>Bacillus pumilus</i> QST 2808 is to be considered as a potential sensitizer. Conditions of use shall include risk mitigation measures, where appropriate. The applicant shall submit confirmatory information as regards: (a) the identification of the aminosugar produced by <i>Bacillus pumilus</i> QST 2808; (b) analytical data for the content of that aminosugar in the production batches. The applicant shall submit that information to the Commission, the Member States and the Authority by 31 August 2016.'

(*) Further details on identity and specification of active substance are provided in the review report.

COMMISSION IMPLEMENTING REGULATION (EU) No 486/2014**of 12 May 2014****withdrawing the approval of the active substance fenbutatin oxide, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending Commission Implementing Regulation (EU) No 540/2011****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC ⁽¹⁾, and in particular the second alternative of Article 21(3) and Article 78(2) thereof,

Whereas:

- (1) Commission Directive 2011/30/EU ⁽²⁾ included fenbutatin oxide as active substance in Annex I to Council Directive 91/414/EEC ⁽³⁾ with the condition that Member States concerned ensure that the applicant at whose request fenbutatin oxide has been included provides further confirmatory information on the genotoxicological potential and ecotoxicological relevance of the impurity SD 31723 and to the spectra, storage stability and methods of analysis in the formulation by 31 May 2013.
- (2) Active substances included in Annex I to Directive 91/414/EEC are deemed to have been approved under Regulation (EC) No 1107/2009 and are listed in Part A of the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽⁴⁾.
- (3) The applicant at whose request fenbutatin oxide had been approved did not submit the confirmatory information by the deadline of 31 May 2013. By mail of 27 June 2013 it confirmed to the Commission its intention not to submit such information.
- (4) Consequently, it is appropriate to withdraw the approval of fenbutatin oxide.
- (5) Commission Directive 2011/30/EU should therefore be repealed.
- (6) The Annex to Implementing Regulation (EU) No 540/2011 should therefore be amended accordingly.
- (7) Member States should be provided with time to withdraw authorisations for plant protection products containing fenbutatin oxide.
- (8) For plant protection products containing fenbutatin oxide, where Member States grant any grace period in accordance with Article 46 of Regulation (EC) No 1107/2009, this period should, at the latest, expire 18 months after entry into force of this Regulation.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

⁽¹⁾ OJ L 309, 24.11.2009, p. 1.

⁽²⁾ Commission Directive 2011/30/EU of 7 March 2011 amending Council Directive 91/414/EEC to include fenbutatin oxide as active substance and amending Commission Decision 2008/934/EC (OJ L 61, 8.3.2011, p. 14).

⁽³⁾ Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ L 230, 19.8.1991, p. 1).

⁽⁴⁾ Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Withdrawal of approval

The approval of the active substance fenbutatin oxide is withdrawn.

Article 2

Repeal of Directive 2011/30/EU

Directive 2011/30/EU is repealed.

Article 3

Amendment to Implementing Regulation (EU) No 540/2011

In Part B of the Annex to Implementing Regulation (EU) No 540/2011, row 331, fenbutatin oxide, is deleted.

Article 4

Transitional measures

Member States shall withdraw authorisations for plant protection products containing fenbutatin oxide as active substance by 2 December 2014.

Article 5

Grace period

Any grace period granted by Member States in accordance with Article 46 of Regulation (EC) No 1107/2009 shall be as short as possible and shall expire on 2 December 2015 at the latest.

Article 6

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*.

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

Done at Brussels, 12 May 2014.

For the Commission

The President

José Manuel BARROSO

COMMISSION IMPLEMENTING REGULATION (EU) No 487/2014**of 12 May 2014****amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances *Bacillus subtilis* (Cohn 1872) Strain QST 713, identical with strain AQ 713, clodinafop, metrafenone, pirimicarb, rimsulfuron, spinosad, thiamethoxam, tolclofos-methyl and triticonazole****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC ⁽¹⁾, and in particular the first paragraph of Article 17 thereof,

Whereas:

- (1) Part A of the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽²⁾ sets out the active substances deemed to have been approved under Regulation (EC) No 1107/2009.
- (2) The approvals of the active substances *Bacillus subtilis* (Cohn 1872) Strain QST 713, identical with strain AQ 713, clodinafop, metrafenone, pirimicarb, rimsulfuron, spinosad, thiamethoxam, tolclofos-methyl and triticonazole will expire on 31 January 2017. Applications have been submitted for the renewal of the approval of these active substances. As the requirements laid down in Commission Implementing Regulation (EU) No 844/2012 ⁽³⁾ apply to those active substances, it is necessary to allow applicants sufficient time to complete the renewal procedure in accordance with that Regulation. Consequently, the approvals of those active substances are likely to expire before a decision has been taken on their renewal. It is therefore necessary to extend their approval periods.
- (3) Implementing Regulation (EU) No 540/2011 should therefore be amended accordingly.
- (4) In view of the aim of the first paragraph of Article 17 of Regulation (EC) No 1107/2009, as regards cases where no supplementary dossier in accordance with Implementing Regulation (EU) No 844/2012 is submitted no later than 30 months before the respective expiry date laid down in the Annex to this Regulation, the Commission will set the expiry date at the same date as before this Regulation or at the earliest date thereafter.
- (5) In view of the aim of the first paragraph of Article 17 of Regulation (EC) No 1107/2009, as regards cases where the Commission will adopt a Regulation providing that the approval of an active substance referred to in the Annex to this Regulation is not renewed because the approval criteria are not satisfied, the Commission will set the expiry date at the same date as before this Regulation or at the date of the entry into force of the Regulation providing that the approval of the active substance is not renewed, whichever date is later.

⁽¹⁾ OJ L 309, 24.11.2009, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

⁽³⁾ Commission Implementing Regulation (EU) No 844/2012 of 18 September 2012 setting out the provisions necessary for the implementation of the renewal procedure for active substances, as provided for in Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market (OJ L 252, 19.9.2012, p. 26).

- (6) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Part A of the Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with the Annex to this Regulation.

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, 12 May 2014.

For the Commission

The President

José Manuel BARROSO

ANNEX

Part A of the Annex to Implementing Regulation (EU) No 540/2011 is amended as follows:

- (1) In the sixth column, expiration of approval, of row 123, clodinafop, the date '31 January 2017' is replaced by '30 April 2018';
 - (2) In the sixth column, expiration of approval, of row 124, pirimicarb, the date '31 January 2017' is replaced by '30 April 2018';
 - (3) In the sixth column, expiration of approval, of row 125, rimsulfuron, the date '31 January 2017' is replaced by '30 April 2018';
 - (4) In the sixth column, expiration of approval, of row 126, tolclofos-methyl, the date '31 January 2017' is replaced by '30 April 2018';
 - (5) In the sixth column, expiration of approval, of row 127, triticonazole, the date '31 January 2017' is replaced by '30 April 2018';
 - (6) In the sixth column, expiration of approval, of row 137, metrafenone, the date '31 January 2017' is replaced by '30 April 2018';
 - (7) In the sixth column, expiration of approval, of row 138, *Bacillus subtilis* (Cohn 1872) Strain QST 713, identical with strain AQ 713, the date '31 January 2017' is replaced by '30 April 2018';
 - (8) In the sixth column, expiration of approval, of row 139, spinosad, the date '31 January 2017' is replaced by '30 April 2018';
 - (9) In the sixth column, expiration of approval, of row 140, thiamethoxam, the date '31 January 2017' is replaced by '30 April 2018'.
-

COMMISSION REGULATION (EU) No 488/2014
of 12 May 2014
amending Regulation (EC) No 1881/2006 as regards maximum levels of cadmium in foodstuffs
(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 315/93 of 8 February 1993 laying down Community procedures for contaminants in food ⁽¹⁾, and in particular Article 2(3) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1881/2006 ⁽²⁾ establishes maximum levels for cadmium in a range of foodstuffs.
- (2) The Scientific Panel on Contaminants in the Food Chain (CONTAM Panel) of the European Food Safety Authority (EFSA) adopted an opinion on cadmium in food on 30 January 2009 ⁽³⁾. In that opinion, EFSA established a tolerable weekly intake (TWI) of 2,5 µg/kg body weight for cadmium. In its 'Statement on tolerable weekly intake for cadmium' ⁽⁴⁾, EFSA took into account the recent risk assessment carried out by the Joint FAO/WHO Expert Committee on Food Additives (JECFA) ⁽⁵⁾ and confirmed the TWI of 2,5 µg/kg body weight.
- (3) In the scientific opinion on cadmium in food, the CONTAM Panel concluded that the mean dietary exposures to cadmium in European countries are close to or slightly exceeding the TWI of 2,5 µg/kg body weight. Certain subgroups of the population may exceed the TWI by about 2 fold. The CONTAM Panel further concluded that, although adverse effects on kidney function are unlikely to occur for an individual exposed at this level, exposure to cadmium at the population level should be reduced.
- (4) According to the scientific opinion on cadmium in food of the CONTAM Panel, the food groups that contribute to the major part of the dietary cadmium exposure, primarily because of the high consumption, are cereals and cereals products, vegetables, nuts and pulses, starchy roots or potatoes and meat and meat products. Highest cadmium concentrations were detected in the food commodities seaweed, fish and seafood, chocolate and foods for special dietary uses as well as in fungi, oilseeds and edible offal.
- (5) In a refined exposure assessment carried out by EFSA in its scientific report on 'Cadmium dietary exposure in the European population' ⁽⁶⁾ using the new Comprehensive Food Consumption database which contains updated information on food consumption figures for the different Member States and for different age groups of the population, more detailed information on the particular food commodities that contribute to exposure are given by age group. For adults, starchy roots and tubers, grains and grain based products and vegetables and vegetable products are major contributors to exposure. For children and adolescents, starchy roots and tubers, grain and grain based products and sugar and confectionary are main contributors to exposure, while for infants and toddlers it is starchy roots and tubers, grains and grain based products, vegetables and vegetable based products, milk and dairy products and foods for infants and small children that contribute most. The refined exposure assessment shows that overall exposure is the result of not only a few main contributors but the addition of contributions of a number of different food groups.

⁽¹⁾ OJ L 37, 13.2.1993, p. 1.

⁽²⁾ Commission Regulation (EC) No 1881/2006 of 19 December 2006 setting maximum levels for certain contaminants in foodstuffs (OJ L 364, 20.12.2006, p. 5).

⁽³⁾ Scientific Opinion of the Panel on Contaminants in the Food Chain on a request from the European Commission on cadmium in food. *The EFSA Journal* (2009) 980, 1-139.

⁽⁴⁾ EFSA Panel on Contaminants in the Food Chain (CONTAM); Scientific Opinion on tolerable weekly intake for cadmium. *EFSA Journal* 2011; 9(2):1975. [19 pp.] doi:10.2903/j.efsa.2011.1975. Available online: www.efsa.europa.eu/efsajournal

⁽⁵⁾ WHO Food Additives Series 64, 73rd meeting of the Joint FAO/WHO Expert Committee on Food Additives (JECFA), World Health Organisation, Geneva, 2011.

⁽⁶⁾ European Food Safety Authority; Cadmium dietary exposure in the European population. *EFSA Journal* 2012; 10(1):2551. [37 pp.] doi:10.2903/j.efsa.2012.2551. Available online: www.efsa.europa.eu/efsajournal

- (6) Maximum levels have been established for cadmium in a wide range of foodstuffs, including cereals, vegetables, meat, fish, seafood, offals and food supplements. For some foodstuffs that are important contributors to the exposure for certain population groups (chocolate and cocoa products, foods for infants and young children) maximum levels have not yet been established. It is therefore necessary to establish maximum levels of cadmium for those foodstuffs.
- (7) Maximum levels for contaminants are set according to the ALARA principle ('as low as reasonably achievable') both for commodities for which maximum levels for cadmium currently already exist (such as vegetables, meat, fish, seafood, offals and food supplements) and for commodities for which maximum levels are newly set (such as cocoa and chocolate products) using occurrence data and food consumption patterns of the European Union citizen.
- (8) Chocolate and cocoa powder sold to the final consumer can contain high levels of cadmium and are an important source of human exposure. They are frequently consumed by children, e.g. chocolate as such or as sweetened cocoa powders used in cocoa beverages. When establishing maximum levels of cadmium, occurrence data for different types of chocolates and for cocoa powders sold to the final consumer should be considered. Since cadmium levels in cocoa products are related to their cocoa content, it is appropriate to establish different maximum levels of cadmium for products containing different percentages of cocoa. This should ensure that the maximum levels may also be complied with by chocolates with a higher percentage of cocoa.
- (9) In some regions of cocoa producing countries, cadmium levels in soil can be naturally high. Therefore, occurrence data of cocoa and chocolate products provided by countries with high cadmium levels in soil should be taken into account when establishing maximum levels of cadmium.
- (10) Infant formulae and follow-on formulae contribute significantly to cadmium exposure of infants and young children. Infant formulae and follow-on formulae manufactured from soya protein isolates, alone or in a mixture with cows' milk proteins, can contain higher cadmium levels than milk based products since soya beans naturally take up cadmium from the soil. Soya based formulae are an important alternative for infants suffering from lactose intolerance, therefore sufficient market supply must be ensured. It is therefore appropriate to set a higher maximum level for soya based products.
- (11) Processed cereal based foods and other baby foods for infants and young children are an important source of exposure to cadmium for infants and young children. A particular maximum level of cadmium should therefore be established for processed cereal based and other baby foods.
- (12) Reduced exposure of a very vulnerable group of consumers could be achieved by the establishment of a maximum level for certain categories of food for particular nutritional uses (e.g. food for special medical purposes for infants). However, in absence of data to substantiate such a maximum level, occurrence data should be collected in view of the possible establishment of a specific maximum level in the future.
- (13) For certain specific vegetables (salsify, parsnips, celery, horseradish), compliance with current maximum levels is difficult and occurrence data provided by the Member States show that natural background levels are higher and comparable with those of celeriac. Since consumption of those commodities is low and effects on human exposure are negligible, it is appropriate to raise the maximum levels of cadmium for parsnips, salsify, celery and horseradish to that of celeriac.
- (14) Certain fish species are currently exempted from the default maximum level for fish of 0,05 mg/kg. For the fish species bonito (*Sarda sarda*), common two-banded seabream (*Diplodus vulgaris*), eel (*Anguilla anguilla*), grey mullet (*Mugil labrosus labrosus*), horse mackerel (*Trachurus species*), louvar (*Luvarus imperialis*), sardinops (*Sardinops species*) and wedge sole (*Dicologlossa cuneata*) new occurrence data show that the exemption is no longer necessary and that the default maximum level can be complied with following good fishery practices. Specific maximum levels are therefore no longer necessary for those fish species.
- (15) For bullet tuna (*Auxis species*), anchovy (*Engraulis species*) and swordfish (*Xiphias gladius*), new occurrence data show a lower maximum level can be complied with following good fishery practices. The maximum levels for those fish species should therefore be adjusted.

- (16) For sardines (*Sardina pilchardus*) and bichique (*Sicyopterus lagocephalus*), occurrence data show that compliance with the existing maximum levels is difficult, as natural background levels can be higher. For both fish species, the consumption is low and has negligible effects on human exposure. It is therefore appropriate to set higher maximum levels for those two fish species to ensure market supply.
- (17) Regulation (EC) No 1881/2006 should therefore be amended accordingly.
- (18) Member States and food business operators should be allowed time to adapt to the new maximum levels established by this Regulation for cocoa products and foods for infants and young children. The date of application of the maximum levels of cadmium for those commodities should therefore be deferred.
- (19) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 1881/2006 is amended in accordance with the Annex to this Regulation.

Article 2

1. The maximum levels of cadmium set out in points 3.2.19 and 3.2.20 of the Annex to Regulation (EC) No 1881/2006, as amended by this Regulation, shall apply from 1 January 2015. Foodstuffs not complying with these maximum levels which are lawfully placed on the market prior to 1 January 2015 may continue to be marketed after that date until their date of minimum durability or use-by-date.
2. The maximum levels of cadmium set out in point 3.2.7 of the Annex to Regulation (EC) No 1881/2006, as amended by this Regulation, shall apply from 1 January 2019. Foodstuffs not complying with these maximum levels, which are lawfully placed on the market prior to 1 January 2019, may continue to be marketed after that date until their date of minimum durability or use-by-date.

Article 3

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, 12 May 2014.

For the Commission
The President
José Manuel BARROSO

ANNEX

The Annex to Regulation (EC) No 1881/2006 is amended as follows:

(1) Subsection 3.2. (Cadmium) is replaced by the following:

3.2	Cadmium	
3.2.1	Vegetables and fruit, excluding root and tuber vegetables, leaf vegetables, fresh herbs, leafy brassica, stem vegetables, fungi and seaweed ⁽²⁷⁾	0,050
3.2.2	Root and tuber vegetables (excluding celeriac, parsnips, salsify and horseradish), stem vegetables (excluding celery) ⁽²⁷⁾ . For potatoes the maximum level applies to peeled potatoes	0,10
3.2.3	Leaf vegetables, fresh herbs, leafy brassica, celery, celeriac, parsnips, salsify, horseradish and the following fungi ⁽²⁷⁾ : <i>Agaricus bisporus</i> (common mushroom), <i>Pleurotus ostreatus</i> (Oyster mushroom), <i>Lentinula edodes</i> (Shiitake mushroom)	0,20
3.2.4	Fungi, excluding those listed in point 3.2.3 ⁽²⁷⁾	1,0
3.2.5	Cereal grains excluding wheat and rice	0,10
3.2.6	— Wheat grains, rice grains — Wheat bran and wheat germ for direct consumption — Soy beans	0,20
3.2.7	Specific cocoa and chocolate products as listed below ⁽⁴⁹⁾ — Milk chocolate with < 30 % total dry cocoa solids — Chocolate with < 50 % total dry cocoa solids; milk chocolate with ≥ 30 % total dry cocoa solids — Chocolate with ≥ 50 % total dry cocoa solids — Cocoa powder sold to the final consumer or as an ingredient in sweetened cocoa powder sold to the final consumer (drinking chocolate)	0,10 as from 1 January 2019 0,30 as from 1 January 2019 0,80 as from 1 January 2019 0,60 as from 1 January 2019
3.2.8	Meat (excluding offal) of bovine animals, sheep, pig and poultry ⁽⁶⁾	0,050
3.2.9	Horsemeat, excluding offal ⁽⁶⁾	0,20
3.2.10	Liver of bovine animals, sheep, pig, poultry and horse ⁽⁶⁾	0,50
3.2.11	Kidney of bovine animals, sheep, pig, poultry and horse ⁽⁶⁾	1,0
3.2.12	Muscle meat of fish ⁽²⁴⁾ ⁽²⁵⁾ , excluding species listed in points 3.2.13, 3.2.14 and 3.2.15	0,050
3.2.13	Muscle meat of the following fish ⁽²⁴⁾ ⁽²⁵⁾ : mackerel (<i>Scomber species</i>), tuna (<i>Thunnus species</i> , <i>Katsuwonus pelamis</i> , <i>Euthynnus species</i>), bichique (<i>Sicyopterus lagocephalus</i>)	0,10
3.2.14	Muscle meat of the following fish ⁽²⁴⁾ ⁽²⁵⁾ : bullet tuna (<i>Auxis species</i>)	0,15

3.2.15	Muscle meat of the following fish ⁽²⁴⁾ ⁽²⁵⁾ : anchovy (<i>Engraulis species</i>) swordfish (<i>Xiphias gladius</i>) sardine (<i>Sardina pilchardus</i>)	0,25
3.2.16	Crustaceans ⁽²⁶⁾ : muscle meat from appendages and abdomen ⁽⁴⁴⁾ . In case of crabs and crab-like crustaceans (<i>Brachyura</i> and <i>Anomura</i>) muscle meat from appendages	0,50
3.2.17	Bivalve molluscs ⁽²⁶⁾	1,0
3.2.18	Cephalopods (without viscera) ⁽²⁶⁾	1,0
3.2.19	Infant formulae and follow on-formulae ⁽⁸⁾ ⁽²⁹⁾ — powdered formulae manufactured from cows' milk proteins or protein hydrolysates — liquid formulae manufactured from cows' milk proteins or protein hydrolysates — powdered formulae manufactured from soya protein isolates, alone or in a mixture with cows' milk proteins — liquid formulae manufactured from soya protein isolates, alone or in a mixture with cows' milk proteins	0,010 as from 1 January 2015 0,005 as from 1 January 2015 0,020 as from 1 January 2015 0,010 as from 1 January 2015
3.2.20	Processed cereal-based foods and baby foods for infants and young children ⁽³⁾ ⁽²⁹⁾	0,040 as from 1 January 2015
3.2.21	Food supplements ⁽³⁹⁾ excl. food supplements listed in point 3.2.22	1,0
3.2.22	Food supplements ⁽³⁹⁾ consisting exclusively or mainly of dried seaweed, products derived from seaweed, or of dried bivalve molluscs	3,0'

(2) In endnote (26) the following sentence is added: 'In case of *Pecten maximus*, the maximum level applies to the adductor muscle and gonad only.'

(3) The following endnote is added:

'(49): For the specific cocoa and chocolate products the definitions set out in points A. 2, 3 and 4 of Annex I to Directive 2000/36/EC of the European Parliament and of the Council of 23 June 2000 relating to cocoa and chocolate products intended for human consumption (OJ L 197, 3.8.2000, p. 19) apply.'

**COMMISSION IMPLEMENTING REGULATION (EU) No 489/2014
of 12 May 2014**

amending Council Implementing Regulation (EU) No 102/2012 imposing a definitive anti-dumping duty on imports of steel ropes and cables originating, inter alia, in the People's Republic of China, as extended to imports of steel ropes and cables consigned from, inter alia, the Republic of Korea, whether declared as originating in the Republic of Korea or not

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community ⁽¹⁾ (the 'basic Regulation'), and in particular Article 13(4) thereof,

After informing the Member States,

Whereas:

A. MEASURES IN FORCE

- (1) By Council Regulation (EC) No 1796/1999 ⁽²⁾, the Council imposed a definitive anti-dumping duty on imports of steel ropes and cables originating, inter alia, in the People's Republic of China. These measures were maintained by Council Regulation (EC) No 1601/2001 ⁽³⁾ and by Council Regulation (EC) No 1858/2005 ⁽⁴⁾.
- (2) By Implementing Regulation (EU) No 400/2010 ⁽⁵⁾, the Council extended the anti-dumping duty on imports of steel ropes and cables originating, inter alia, in the People's Republic of China to imports of the same product consigned from the Republic of Korea, whether declared as originating in the Republic of Korea or not, following an anti-circumvention investigation under Article 13 of the basic Regulation. By the same Regulation, certain Korean exporting producers were exempted from these extended measures.
- (3) The measures currently in force are an anti-dumping duty imposed by Council Implementing Regulation (EU) No 102/2012 ⁽⁶⁾ on imports of steel ropes and cables originating, inter alia, in the People's Republic of China as extended, inter alia, to imports of steel ropes and cables consigned from the Republic of Korea whether declared as originating in the Republic of Korea or not following an expiry review under Article 11(2) of the basic Regulation, as amended by Council Implementing Regulation (EU) No 558/2012 ⁽⁷⁾ ('the measures in force').

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

⁽²⁾ Council Regulation (EC) No 1796/1999 of 12 August 1999 imposing a definitive anti-dumping duty, and collecting definitively the provisional duty imposed, on imports of steel ropes and cables originating in the People's Republic of China, Hungary, India, Mexico, Poland, South Africa and Ukraine and terminating the anti-dumping proceeding in respect of imports originating in the Republic of Korea (OJ L 217, 17.8.1999, p. 1).

⁽³⁾ Council Regulation (EC) No 1601/2001 of 2 August 2001 imposing a definitive anti-dumping duty and definitively collecting the provisional anti-dumping duty imposed on imports of certain iron or steel ropes and cables originating in the Czech Republic, Russia, Thailand and Turkey (OJ L 211, 4.8.2001, p. 1).

⁽⁴⁾ Council Regulation (EC) No 1858/2005 of 8 November 2005 imposing a definitive anti-dumping duty on imports of steel ropes and cables originating in the People's Republic of China, India, South Africa and Ukraine following an expiry review pursuant to Article 11(2) of Regulation (EC) No 384/96 (OJ L 299, 16.11.2005, p. 1).

⁽⁵⁾ Implementing Regulation of the Council (EU) No 400/2010 of 26 April 2010 extending the definitive anti-dumping duty imposed by Regulation (EC) No 1858/2005 on imports of steel ropes and cables originating, inter alia, in the People's Republic of China to imports of steel ropes and cables consigned from the Republic of Korea, whether declared as originating in the Republic of Korea or not, and terminating the investigation in respect of imports consigned from Malaysia (OJ L 117, 11.5.2010, p. 1).

⁽⁶⁾ Council Implementing Regulation (EU) No 102/2012 of 27 January 2012 imposing a definitive anti-dumping duty on imports of steel ropes and cables originating in the People's Republic of China and Ukraine as extended to imports of steel ropes and cables consigned from Morocco, Moldova and the Republic of Korea, whether declared as originating in these countries or not, following an expiry review pursuant to Article 11(2) of Regulation (EC) No 1225/2009 and terminating the expiry review proceeding concerning imports of steel ropes and cables originating in South Africa pursuant to Article 11(2) of Regulation (EC) No 1225/2009 (OJ L 36, 9.2.2012, p. 1).

⁽⁷⁾ Council Implementing Regulation (EU) No 558/2012 of 26 June 2012 amending Implementing Regulation (EU) No 102/2012 imposing a definitive anti-dumping duty on imports of steel ropes and cables originating, inter alia, in the People's Republic of China as extended to imports of steel ropes and cables consigned from, inter alia, the Republic of Korea, whether declared as originating in the Republic of Korea or not (OJ L 168, 28.6.2012, p. 3).

B. PROCEDURE**1. Initiation**

- (4) The Commission received a request for an exemption from the measures in force under Article 13(4) of the basic Regulation. The application was lodged by Line Metal Co. Ltd ('Line Metal'), a producer in the Republic of Korea, and concerned the possibility of exempting Line Metal from the measures in force.
- (5) Having examined the evidence submitted by Line Metal and after consultation of the Member States, and after the Union industry had been given the opportunity to comment, the Commission initiated the review investigation on 28 August 2013 by Commission Regulation (EU) No 806/2013 ⁽¹⁾ ('the initiating Regulation').
- (6) The initiating Regulation repealed the anti-dumping duty imposed by Implementing Regulation (EU) No 102/2012 with regard to imports of the product concerned consigned from the Republic of Korea and produced by Line Metal. In addition, Article 3 of the initiating Regulation directed customs authorities to take appropriate steps to register such imports in accordance with Article 14(5) of the basic Regulation.

2. Product under review

- (7) The product subject to the review is steel ropes and cables, including locked coil ropes, excluding ropes and cables of stainless steel, with a maximum cross-sectional dimension exceeding 3 mm, originating in the People's Republic of China or consigned from the Republic of Korea, whether declared as originating in the Republic of Korea or not ('the product under review'), currently falling within CN codes ex 7312 10 81, ex 7312 10 83, ex 7312 10 85, ex 7312 10 89 and ex 7312 10 98 (TARIC codes 7312 10 81 13, 7312 10 83 13, 7312 10 85 13, 7312 10 89 13 and 7312 10 98 13).

3. Reporting period

- (8) The reporting period covered the period from 1 July 2012 to 30 June 2013. Data was collected from 2008 until the end of the reporting period to investigate any change in the pattern of trade.

4. Investigation

- (9) The Commission officially advised Line Metal as well as the representatives of the Republic of Korea of the initiation of the review. Interested parties were invited to make their views known and were informed of the possibility to request a hearing. No such request was received.
- (10) The Commission sent a questionnaire to Line Metal and received a reply within the given deadline. The Commission sought and verified all the information deemed necessary for the purposes of the reviews. Verification visits were carried out at the premises of Line Metal.

⁽¹⁾ Commission Regulation (EU) No 806/2013 of 26 August 2013 initiating a review of Council Implementing Regulation (EU) No 102/2012 imposing a definitive anti-dumping duty on imports of steel ropes and cables originating, inter alia, in the People's Republic of China, as extended to imports of steel ropes and cables consigned from, inter alia, the Republic of Korea, whether declared as originating in the Republic of Korea or not, for the purposes of determining the possibility of granting an exemption from those measures to one Korean exporter and repealing the existing anti-dumping duty with regard to imports from that exporter and making those imports subject to registration (OJ L 228, 27.8.2013, p. 1).

C. FINDINGS

- (11) The investigation confirmed that Line Metal was not related to any of the Chinese exporters or producers subject to the anti-dumping measures in force and that it had not exported the product under review to the Union during the investigation period of the anti-circumvention investigation that led to the extended measures, i.e. 1 July 2008 to 30 June 2009. Line Metal's first exports of the product under review occurred subsequently to the extension of measures to the Republic of Korea.
- (12) The processing activities of Line Metal can be considered as a completion and assembly operation in the sense of Article 13(2) of the basic Regulation. Line Metal purchases domestically produced steel wire rod but also imports steel wire rod from the People's Republic of China, which are subsequently drawn, stranded and closed at its premises in the Republic of Korea. The finished product is sold domestically and exported to the Union.
- (13) During the reporting period, the raw materials of Chinese origin constituted more than 60 % of the total value of the parts of the final product. For this reason the added value test under Article 13(2) of the basic Regulation had to be carried out. This test demonstrated that the value added to the parts brought in from the People's Republic of China, during the assembly and completion operation, is greater than 25 % of the manufacturing costs. Therefore, Line Metal's production activities were not found to involve circumvention under Article 13(2) of the basic Regulation.
- (14) The investigation confirmed that Line Metal was not purchasing the finished product under review from the People's Republic of China in order to resell or tranship to the Union and that the company can justify all its exports during the reporting period.
- (15) In light of the findings described in recitals (11) to (14), the Commission concludes that Line Metal is not circumventing the anti-dumping measures in force on imports of steel ropes and cables originating in, inter alia, the People's Republic of China as extended, inter alia, to imports of steel ropes and cables consigned from the Republic of Korea whether declared as originating in the Republic of Korea or not.
- (16) The above findings were disclosed to Line Metal and the Union industry, which were given the opportunity to provide comments. Comments received were taken into account where appropriate.

D. MODIFICATION OF THE LIST OF COMPANIES BENEFITTING FROM AN EXEMPTION TO THE MEASURES IN FORCE

- (17) In accordance with the above findings, the company Line Metal should be added to the list of companies that are exempted from the anti-dumping duty imposed by Implementing Regulation (EU) No 102/2012.
- (18) As laid down in Article 1(2) of Implementing Regulation (EU) No 400/2010, the application of the exemption is to be conditional upon presentation to the customs authorities of the Member States of a valid commercial invoice, which shall conform to the requirements set out in the Annex to that Regulation. If no such an invoice is presented, the anti-dumping duty should continue to apply.
- (19) The exemption from the extended measures granted to imports of steel ropes and cables produced by Line Metal is made on the basis of the findings of the present review. The exemption is thus exclusively applicable to imports of steel ropes and cables consigned from the Republic of Korea and produced by the abovementioned specific legal entity. Imported steel ropes and cables produced by any company not specifically mentioned in Article 1(4) of Implementing Regulation (EU) No 102/2012, as amended, with its name, including entities related to those specifically mentioned, should not benefit from the exemption and should be subject to the residual duty rate as imposed by that Regulation.
- (20) The newcomer review should be terminated and Implementing Regulation (EU) No 102/2012, as amended, should be amended to include Line Metal in the table set out in its Article 1(4),

HAS ADOPTED THIS REGULATION:

Article 1

The table set out in Article 1(4) of Implementing Regulation (EU) No 102/2012, as amended by Implementing Regulation (EU) No 558/2012, is replaced by the following table:

'Country	Company	TARIC additional code
The Republic of Korea	Bosung Wire Rope Co., Ltd, 568,Yongdeok-ri, Hallim-myeon, Gimae-si, Gyeongsangnam-do, 621-872	A969
	Chung Woo Rope Co., Ltd, 1682-4, Songjung-Dong, Gangseo-Gu, Busan	A969
	CS Co., Ltd, 287-6 Soju-Dong Yangsan-City, Kyounghnam	A969
	Cosmo Wire Ltd, 4-10, Koyeon-Ri, Woong Chon-Myon Ulju-Kun, Ulsan	A969
	Dae Heung Industrial Co., Ltd, 185 Pyunglim — Ri, Daesan-Myun, Haman — Gun, Gyeongnam	A969
	DSR Wire Corp., 291, Seonpyong-Ri, Seo-Myon, Suncheon-City, Jeonnam	A969
	Kiswire Ltd, 20 th Fl. Jangkyo Bldg, 1, Jangkyo-Dong, Chung-Ku, Seoul	A969
	Line Metal Co. Ltd, 1259 Boncho-ri, Daeji-Myeon, Changnyeong-gun, Gyeongnam	B926
	Manho Rope & Wire Ltd, Dongho Bldg, 85-2 4 Street Joongang-Dong, Jong-gu, Busan	A969
	Seil Wire and Cable, 47-4, Soju-Dong, Yangsan-Si, Kyungsangnamdo	A994
	Shin Han Rope Co., Ltd, 715-8, Gojan-Dong, Namdong-gu, Incheon	A969
	Ssang YONG Cable Mfg. Co., Ltd, 1559-4 Song-Jeong Dong, Gang-Seo Gu, Busan	A969
	Young Heung Iron & Steel Co., Ltd, 71-1 Sin-Chon Dong,Changwon City, Gyeongnam	A969'

Article 2

The customs authorities are directed to cease the registration of imports carried out pursuant to Article 3 of Regulation (EU) No 806/2013. No anti-dumping duty shall be collected on the imports thus registered.

Article 3

This Regulation shall enter into force on the 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, 12 May 2014.

For the Commission

The President

José Manuel BARROSO

COMMISSION IMPLEMENTING REGULATION (EU) No 490/2014**of 12 May 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 Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽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, 12 May 2014.

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

Jerzy PLEWA
Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽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	MA	48,3
	MK	88,4
	TN	49,2
	TR	65,0
	ZZ	62,7
0707 00 05	MK	59,9
	TR	124,2
	ZZ	92,1
0709 93 10	TR	108,9
	ZZ	108,9
0805 10 20	EG	44,3
	IL	74,6
	MA	45,2
	TN	68,6
	TR	51,4
	ZZ	56,8
	TR	96,6
	ZZ	96,6
0808 10 80	AR	131,2
	BR	101,5
	CL	101,7
	CN	98,4
	MK	27,7
	NZ	140,1
	US	191,6
	ZA	101,4
	ZZ	111,7

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

DECISIONS

COUNCIL DECISION

of 6 May 2014

on the position to be adopted on behalf of the European Union within the Joint Committee established by the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the adaptation of Protocol 3 to the Agreement (Definition of the concept of 'originating products' and methods of administrative cooperation) following Croatia's accession to the European Union

(2014/266/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The concept of 'originating products' and methods of administrative cooperation are set out in Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 ⁽¹⁾ ('the Agreement').
- (2) Upon Croatia's accession to the European Union on 1 July 2013, trade between Croatia and the Swiss Confederation ('Switzerland') is subject to the Agreement and the application of the trade agreements concluded between Croatia and Switzerland is discontinued from that date.
- (3) In order to ensure the proper functioning of the Agreement and with a view to facilitating the work of economic operators and customs administrations, Protocol 3 should therefore be amended accordingly.
- (4) Pursuant to Article 39 of Protocol 3, the Joint Committee may decide to amend the provisions of that Protocol.
- (5) The position of the Union within the EU-Switzerland Joint Committee should therefore be based on the attached draft decision,

HAS ADOPTED THIS DECISION:

Article 1

The position to be adopted on the Union's behalf within the EU-Switzerland Joint Committee with regard to an amendment to Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972, shall be based on the draft Decision of the Joint Committee attached to this Decision.

Article 2

The Decision of the Joint Committee shall be published in the *Official Journal of the European Union*.

⁽¹⁾ OJ L 300, 31.12.1972, p. 189.

Article 3

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

Done at Brussels, 6 May 2014.

For the Council
The President
G. STOURNARAS

DRAFT

**DECISION No .../2014 OF THE EU-SWITZERLAND JOINT COMMITTEE
of ... 2014**

amending Protocol No 3 of the Agreement between the European Economic Community and the Swiss Confederation concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Swiss Confederation, signed in Brussels on 22 July 1972, hereinafter referred to as 'the Agreement', and in particular Article 11 thereof,

Having regard to Protocol No 3 to the Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation, hereinafter referred to as 'Protocol No 3', and in particular Article 39 thereof,

Whereas:

- (1) The Republic of Croatia, hereinafter referred to as 'Croatia', acceded to the European Union on 1 July 2013.
- (2) Upon Croatia's accession, trade between Croatia and the Swiss Confederation ('Switzerland'), is covered by the Agreement and the application of the trade agreements concluded between Switzerland and Croatia is discontinued from that date.
- (3) With effect from Croatia's accession, goods originating in Croatia imported into Switzerland in the framework of the Agreement are to be treated as being of Union origin.
- (4) From 1 July 2013 trade between Croatia and Switzerland should therefore be subject to the Agreement as amended by this Act.
- (5) In order to ensure a smooth transition process and guarantee legal certainty, some technical amendments to Protocol No 3, as well as transitional measures, are required.
- (6) Similar transitional measures and procedures are provided for in point 5 of Annex IV to the 2012 Act of Accession.
- (7) Protocol No 3, subject to the following transitional dispositions, should therefore apply from 1 July 2013,

HAS ADOPTED THIS DECISION:

SECTION I

TECHNICAL AMENDMENTS TO THE TEXT OF THE PROTOCOL

*Article 1***Rules of origin**

Protocol No 3 is amended as follows:

- (a) Annex IVa is replaced by the text set out in Annex I to this Decision;
- (b) Annex IVb is replaced by the text set out in Annex II to this Decision.

SECTION II

TRANSITIONAL PROVISIONS

*Article 2***Proof of origin and administrative cooperation**

1. Proofs of origin properly issued by either Croatia or Switzerland or made out in the framework of a preferential agreement applied between them shall be accepted in the respective countries, provided that:

- (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in the Agreement;
- (b) the proof of origin and the transport documents were issued or made out no later than the day before the date of accession; and
- (c) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.

Where goods were declared for importation in either Croatia or Switzerland, prior to the date of accession, under a preferential agreement applied between Croatia and Switzerland at that time, proof of origin issued retrospectively under that agreement may also be accepted provided that it is submitted to the customs authorities within the period of four months from the date of accession.

2. Croatia is authorised to retain the authorisations with which the status of 'approved exporters' has been granted in the framework of a preferential agreement applied between Croatia and Switzerland prior to the date of accession, provided that:

- (a) such a provision is also provided for in the agreement concluded prior to the date of accession between Switzerland and the Community; and
- (b) the approved exporters apply the rules of origin in force under that agreement.

Those authorisations shall be replaced no later than one year after the date of accession by new authorisations issued under the conditions of the Agreement.

3. Requests for subsequent verification of proof of origin issued under the preferential agreement referred to in paragraphs 1 and 2 shall be accepted by the competent customs authorities of either Switzerland or Croatia for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin submitted to those authorities in support of an import declaration.

*Article 3***Goods in transit**

1. The provisions of the Agreement may be applied to goods exported from either Croatia to Switzerland or Switzerland to Croatia, which comply with the provisions of Protocol No 3 and that on the date of accession are either in transit or in temporary storage, in a customs warehouse or in a free zone in Croatia or in Switzerland.

2. Preferential treatment may be granted in such cases, subject to the submission to the customs authorities of the importing country, within four months of the date of accession, of a proof of origin issued retrospectively by the customs authorities of the exporting country.

*Article 4***Entry into force**

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

It shall apply from 1 July 2013.

Done at

For the Joint Committee
The Chairman

ANNEX I

‘ANNEX IVa

TEXT OF THE INVOICE DECLARATION

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ — митническо разрешение № ... ⁽¹⁾, декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход ⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento [autorización aduanera no ... ⁽²⁾] declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... ⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ... ⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... ⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... ⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο [άδεια τελωνείου υπ' αριθ. ... ⁽¹⁾] δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησηακής καταγωγής ... ⁽²⁾.

English version

The exporter of the products covered by this document (customs authorization No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document [autorisation douanière no ... ⁽¹⁾] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽²⁾.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br ... ⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... ⁽²⁾ preferencijalnog podrijetla.

Italian version

L'esportatore delle merci contemplate nel presente documento [autorizzazione doganale n. ... ⁽¹⁾] dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... ⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... ⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... ⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ... ⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... ⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... ⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ... ⁽¹⁾) oświadcza, że — jeśli wyraźnie nie określono inaczej — produkty te mają ... ⁽²⁾ pochodzenie preferencyjne.

Portuguese version

O exportador dos produtos cobertos pelo presente documento [autorização aduaneira n.º ... ⁽¹⁾], declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document [autorizația vamală nr. ... ⁽¹⁾] declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ... ⁽²⁾.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ... ⁽¹⁾) vyhlasuje, že okrem zreteľne označených majú tieto výrobky preferenčný pôvod v ... ⁽²⁾

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ... ⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... ⁽²⁾ poreklo.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyn- dighetens tillstånd nr ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾

..... ⁽³⁾

(Place and date)

..... ⁽⁴⁾

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ When the invoice declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.'

ANNEX II

‘ANNEX IVb

TEXT OF THE INVOICE DECLARATION EUR-MED

The invoice declaration EUR-MED, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ — митническо разрешение № ... ⁽¹⁾ декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Spanish version

El exportador de los productos incluidos en el presente documento [autorización aduanera n.º ... ⁽¹⁾] declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... ⁽¹⁾) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... ⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... ⁽²⁾ Ursprungswaren sind.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliamendi kinnitus nr ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο [άδεια τελωνείου υπ' αριθ. ... ⁽¹⁾] δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησησικής καταγωγής ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

English version

The exporter of the products covered by this document (customs authorisation No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽²⁾ preferential origin.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

French version

L'exportateur des produits couverts par le présent document [autorisation douanière n o ... ⁽¹⁾] déclare que, sauf indication

claire du contraire, ces produits ont l'origine préférentielle ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br ... ⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... ⁽²⁾ preferencijalnog podrijetla;

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Italian version

L'esportatore delle merci contemplate nel presente documento [autorizzazione doganale n. ... ⁽¹⁾] dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... ⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... ⁽²⁾;

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta,

tai yra ... ⁽²⁾ preferencinės kilmės prekės.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... ⁽²⁾ származásúak.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana Nru ... ⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... ⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ... ⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ... ⁽²⁾ preferencyjne pochodzenie.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento [autorização aduaneira n.º ... ⁽¹⁾], declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Romanian version

Exportatorul produselor ce fac obiectul acestui document [autorizația vamală nr. ... ⁽¹⁾] declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Slovak version

Vývozca výrobkov uvedených v tomto dokumente [číslo povolenia ... ⁽¹⁾] vyhlasuje, že okrem zreteľne označených, tieto výrobky majú preferenčný pôvod v ... ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ... ⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... ⁽²⁾ poreklo.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

- cumulation applied with (name of the country/countries)
- no cumulation applied ⁽³⁾

..... ⁽⁴⁾

(Place and date)

..... ⁽⁵⁾

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ When the invoice declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

⁽³⁾ Complete and delete where necessary.

⁽⁴⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁵⁾ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.'

COUNCIL DECISION**of 6 May 2014****on the position to be adopted, on behalf of the European Union, within the EEA Joint Committee concerning an amendment to Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms**

(2014/267/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 173(3) and 182(1) in conjunction with Article 218(9) thereof,

Having regard to Council Regulation (EC) No 2894/94 of 28 November 1994 concerning arrangements for implementing the Agreement on the European Economic Area ⁽¹⁾, and in particular Article 1(3) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Agreement on the European Economic Area ⁽²⁾ ('the EEA Agreement') entered into force on 1 January 1994.
- (2) Pursuant to Article 98 of the EEA Agreement, the EEA Joint Committee may decide to amend, inter alia, Protocol 31 to the EEA Agreement.
- (3) Protocol 31 to the EEA Agreement contains provisions and arrangements concerning cooperation in specific fields outside the four freedoms.
- (4) It is appropriate to extend the cooperation of the Contracting Parties to the EEA Agreement to include Regulation (EU) No 1291/2013 of the European Parliament and of the Council ⁽³⁾.
- (5) It is appropriate to extend the cooperation of the Contracting Parties to the EEA Agreement to include Regulation (EU) No 1292/2013 of the European Parliament and of the Council ⁽⁴⁾.
- (6) Protocol 31 to the EEA Agreement should therefore be amended accordingly, in order to allow for this extended cooperation to take place from 1 January 2014.
- (7) The position of the Union within the EEA Joint Committee should therefore be based on the attached draft Decision,

HAS ADOPTED THIS DECISION:

Article 1

The position to be adopted, on behalf of the European Union, in the EEA Joint Committee on the proposed amendment to Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms, shall be based on the draft Decision of the EEA Joint Committee attached to this Decision.

⁽¹⁾ OJ L 305, 30.11.1994, p. 6.

⁽²⁾ OJ L 1, 3.1.1994, p. 3.

⁽³⁾ Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC (OJ L 347, 20.12.2013, p. 104).

⁽⁴⁾ Regulation (EU) No 1292/2013 of the European Parliament and of the Council of 11 December 2013 amending Regulation (EC) No 294/2008 establishing the European Institute of Innovation and Technology (OJ L 347, 20.12.2013, p. 174).

Article 2

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

Done at Brussels, 6 May 2014.

For the Council
The President
G. STOURNARAS

DRAFT

DECISION OF THE EEA JOINT COMMITTEE No .../2014

of ...

amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area ('the EEA Agreement'), and in particular Articles 86 and 98 thereof,

Whereas:

- (1) It is appropriate to extend the cooperation of the Contracting Parties to the EEA Agreement to include Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the EEA Agreement to include Regulation (EU) No 1292/2013 of the European Parliament and of the Council of 11 December 2013 amending Regulation (EC) No 294/2008 establishing the European Institute of Innovation and Technology ⁽²⁾.
- (3) Protocol 31 to the EEA Agreement should therefore be amended accordingly, in order to allow for this extended cooperation to take place from 1 January 2014,

HAS ADOPTED THIS DECISION:

Article 1

Article 1 of Protocol 31 to the EEA Agreement is amended as follows:

1. The following is added in paragraph 5:

‘— **32013 R 1291**: Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC (OJ L 347, 20.12.2013, p. 104).

Liechtenstein shall be exempted from the participation in, and the financial contribution to, this programme.’

2. The following is added in paragraph 11(a):

‘, as amended by:

— **32013 R 1292**: Regulation (EU) No 1292/2013 of the European Parliament and of the Council of 11 December 2013 amending Regulation (EC) No 294/2008 establishing the European Institute of Innovation and Technology (OJ L 347, 20.12.2013, p. 174).’

3. The text of paragraph 11(b) is deleted.

Article 2

This Decision shall enter into force on the day following the last notification under Article 103(1) of the EEA Agreement (*).

It shall apply from 1 January 2014.

⁽¹⁾ OJ L 347, 20.12.2013, p. 104.

⁽²⁾ OJ L 347, 20.12.2013, p. 174.

(*) [No constitutional requirements indicated.] [Constitutional requirements indicated.]

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels,

For the EEA Joint Committee
The President

The Secretaries
to the EEA Joint Committee

COUNCIL DECISION**of 6 May 2014****on the position to be adopted, on behalf of the European Union, within the EEA Joint Committee concerning an amendment to Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms**

(2014/268/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 165(4) and 166(4) and 218 (9) thereof,

Having regard to Council Regulation (EC) No 2894/94 of 28 November 1994 concerning arrangements for implementing the Agreement on the European Economic Area ⁽¹⁾, and in particular Article 1(3) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Agreement on the European Economic Area ⁽²⁾ ('the EEA Agreement') entered into force on 1 January 1994.
- (2) Pursuant to Article 98 of the EEA Agreement, the EEA Joint Committee may decide to amend, inter alia, Protocol 31 to the EEA Agreement.
- (3) Protocol 31 to the EEA Agreement contains provisions and arrangements concerning cooperation in specific fields outside the four freedoms.
- (4) It is appropriate to extend the cooperation of the Contracting Parties to the EEA Agreement to include Regulation (EU) No 1288/2013 of the European Parliament and of the Council ⁽³⁾.
- (5) Protocol 31 to the EEA Agreement should therefore be amended in order to allow for this extended cooperation to take place from 1 January 2014.
- (6) The position of the Union within the EEA Joint Committee should therefore be based on the attached draft Decision,

HAS ADOPTED THIS DECISION:

Article 1

The position to be adopted by the Union in the EEA Joint Committee on the proposed amendment to Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms, shall be based on the draft Decision of the EEA Joint Committee attached to this Decision.

Article 2

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

Done at Brussels, 6 May 2014.

For the Council
The President
G. STOURNARAS

⁽¹⁾ OJ L 305, 30.11.1994, p. 6.

⁽²⁾ OJ L 1, 3.1.1994, p. 3.

⁽³⁾ Regulation (EU) No 1288/2013 of the European Parliament and of the Council of 11 December 2013 establishing 'Erasmus+' the Union programme for education, training, youth and sport and repealing Decisions No 1719/2006/EC, No 1720/2006/EC and No 1298/2008/EC (OJ L 347, 20.12.2013, p. 50).

DRAFT

DECISION OF THE EEA JOINT COMMITTEE No .../2014

of ...

amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area ('the EEA Agreement'), and in particular Articles 86 and 98 thereof,

Whereas:

- (1) It is appropriate to extend the cooperation of the Contracting Parties to the EEA Agreement to include Regulation (EU) No 1288/2013 of the European Parliament and of the Council of 11 December 2013 establishing 'Erasmus+': the Union programme for education, training, youth and sport and repealing Decisions No 1719/2006/EC, No 1720/2006/EC and No 1298/2008/EC ⁽¹⁾.
- (2) Protocol 31 to the EEA Agreement should therefore be amended in order to allow for this extended cooperation to take place from 1 January 2014,

HAS ADOPTED THIS DECISION:

Article 1

Article 4 of Protocol 31 to the EEA Agreement shall be amended as follows:

1. The following paragraph is inserted after paragraph 2m:

'2n. The EFTA States shall, with effect from 1 January 2014, participate in the following programme:

- **32013 R 1288**: Regulation (EU) No 1288/2013 of the European Parliament and of the Council of 11 December 2013 establishing "Erasmus+": the Union programme for education, training, youth and sport and repealing Decisions No 1719/2006/EC, No 1720/2006/EC and No 1298/2008/EC (OJ L 347, 20.12.2013, p. 50).'

2. The text of paragraph 3 is replaced by the following:

'The EFTA States shall contribute financially in accordance with Article 82(1)(a) of the Agreement to the programmes and actions referred to in paragraphs 1, 2, 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h, 2i, 2j, 2k, 2l, 2m and 2n.'

Article 2

This Decision shall enter into force on the day following the last notification under Article 103(1) of the EEA Agreement (*).

It shall apply from 1 January 2014.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, ...

For the EEA Joint Committee

The President

The Secretaries to the EEA Joint Committee

⁽¹⁾ OJ L 347, 20.12.2013, p. 50.

(*) [No constitutional requirements indicated.] [Constitutional requirements indicated.]

COUNCIL IMPLEMENTING DECISION**of 6 May 2014****amending Decision 2009/935/JHA as regards the list of third States and organisations with which Europol shall conclude agreements**

(2014/269/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to Council Decision 2009/371/JHA of 6 April 2009 establishing the European Police Office (Europol) ⁽¹⁾, and in particular point (a) of Article 26(1) thereof,

Having regard to Council Decision 2009/934/JHA of 30 November 2009 adopting the implementing rules governing Europol's relations with partners, including the exchange of personal data and classified information ⁽²⁾, and in particular Articles 5 and 6 thereof,

Whereas:

- (1) On 30 November 2009, the Council adopted Decision 2009/935/JHA ⁽³⁾.
- (2) Since the determination of the list of the third States and organisations with which Europol shall conclude agreements referred to in point (a) of Article 26(1) of Decision 2009/371/JHA (the 'list') is linked to the external relations of the Union and its Member States, that point confers on the Council implementing powers to determine the list. Pursuant to Decisions 2009/371/JHA and 2009/935/JHA, the list is set out in the Annex to Decision 2009/935/JHA.
- (3) It is for Europol's Management Board to review the list when necessary and to decide whether to propose to the Council amendments thereto.
- (4) In its meeting of 3-4 October 2012, Europol's Management Board decided to recommend to the Council that it add certain third States to the list, outlining the operational need to conclude cooperation agreements with those third States.
- (5) It is most important that Europol initiate the procedure for the conclusion of a cooperation agreement giving priority to Georgia, given the commitments in the framework of the Eastern Partnership established in 2009, the initialling in November 2013 of the Association Agreement between the European Union and Georgia, and the EU-Georgia Association agenda, as well as the EU-Georgia Visa Liberalisation Action Plan.
- (6) Decision 2009/935/JHA should therefore be amended accordingly.
- (7) On 19 December 2012, the Council decided to consult the European Parliament and, following that consultation, the European Parliament issued an opinion ⁽⁴⁾,

HAS ADOPTED THIS DECISION:

Article 1

In point 1 of the Annex to Decision 2009/935/JHA, the following entries are inserted:

- Brazil
- Georgia

⁽¹⁾ OJ L 121, 15.5.2009, p. 37.

⁽²⁾ OJ L 325, 11.12.2009, p. 6.

⁽³⁾ Council Decision 2009/935/JHA of 30 November 2009 determining the list of third States and organisations with which Europol shall conclude agreements (OJ L 325, 11.12.2009, p. 12).

⁽⁴⁾ Opinion of 20 November 2013 (not yet published in the Official Journal).

- Mexico
- United Arab Emirates.

Article 2

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

Done at Brussels, 6 May 2014.

For the Council
The President
G. STOURNARAS

COUNCIL DECISION 2014/270/CFSP**of 12 May 2014****amending Council Decision 2010/231/CFSP concerning restrictive measures against Somalia**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 29 thereof,

Whereas:

- (1) On 26 April 2010, the Council adopted Decision 2010/231/CFSP ⁽¹⁾.
- (2) On 5 March 2014, the UN Security Council adopted UN Security Council Resolution (UNSCR) 2142 (2014) on the situation in Somalia, reaffirming the arms embargo on Somalia and renewing, until 25 October 2014, its determination that the arms embargo is not to apply to deliveries of weapons, ammunition or military equipment or to the provision of advice, assistance or training intended solely for the development of the Security Forces of the Federal Government of Somalia to provide security for the Somali people, except in relation to deliveries of certain items as set out in the Annex to UNSCR 2111 (2013) which require an advance approval by the Sanctions Committee established pursuant to UNSCR 751 (1992).
- (3) UNSCR 2142 (2014) modifies the notification requirements in relation to deliveries of weapons, ammunition or military equipment or the provision of advice, assistance or training to Somalia's Security Forces, as well as for the exemption procedure in relation to deliveries of items set out in the Annex to UNSCR 2111 (2013).
- (4) Decision 2010/231/CFSP should therefore be amended accordingly.
- (5) Further action by the Union is needed in order to implement certain measures,

HAS ADOPTED THIS DECISION:

Article 1

Decision 2010/231/CFSP is hereby amended as follows:

- (1) Article 1(3)(f) and (g) are replaced by the following:

- '(f) the supply, sale or transfer of arms and related material of all types and the direct or indirect supply of technical advice, financial and other assistance and training related to military activities intended solely for the development of the Security Forces of the Federal Government of Somalia, to provide security for the Somali people, except in relation to deliveries of the items set out in Annex II, if a notification to the Sanctions Committee has been made as set out in paragraph 4 of this Article;
- (g) the supply, sale or transfer of arms and related material of all types set out in Annex II to the Federal Government of Somalia as approved in advance by the Sanctions Committee on a case-by-case basis, as set out in paragraph 4a of this Article';

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

'4. The Federal Government of Somalia has the primary responsibility to notify the Sanctions Committee in advance of any deliveries of weapons, ammunition or military equipment or the provision of advice, assistance or training to its Security Forces, as set out under point (f) of paragraph 3. Alternatively, Member States delivering assistance may notify the Sanctions Committee at least five days in advance, in consultation with the Federal Government of Somalia, in accordance with paragraph 3 and 4 of UNSCR 2142 (2014). Where a Member State chooses to notify the Sanctions Committee, such notification shall include details of the manufacturer and supplier of the arms and ammunition, a description of the arms and ammunition including the type, calibre and quantity, the proposed

⁽¹⁾ Council Decision 2010/231/CFSP of 26 April 2010 concerning restrictive measures against Somalia and repealing Common Position 2009/138/CFSP (OJ L 105, 27.4.2010, p. 17).

date and place of delivery, and all relevant information concerning the intended destination unit in the Somali National Security Forces, or the intended place of storage. A Member State supplying arms or ammunition may, in cooperation with the Federal Government of Somalia, no later than 30 days after the delivery of such items, submit to the Sanctions Committee a written confirmation of the completion of the delivery, including the serial numbers for the arms and ammunition delivered, shipping information, bill of lading, cargo manifests or packing lists, and the specific place of storage.’.

(3) In Article 1, the following paragraph is inserted:

‘4a. The Federal Government of Somalia has the primary responsibility to request advance approval by the Sanctions Committee for any supplies of items set out in Annex II, as set out in point (g) of paragraph 3. In the alternative, Member States may request advance approval by the Sanctions Committee, in consultation with the Federal Government of Somalia, in accordance with paragraph 3 of UNSCR 2142 (2014).’.

Article 2

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

Done at Brussels, 12 May 2014.

For the Council
The President
C. ASHTON

COUNCIL IMPLEMENTING DECISION 2014/271/CFSP
of 12 May 2014
implementing Decision 2010/656/CFSP renewing the restrictive measures against Côte d'Ivoire

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 31(2) thereof,

Having regard to Council Decision 2010/656/CFSP of 29 October 2010 renewing the restrictive measures against Côte d'Ivoire ⁽¹⁾, and in particular Article 6(2) thereof,

Whereas:

- (1) On 29 October 2010, the Council adopted Decision 2010/656/CFSP.
- (2) The Council carried out a review of the measures referred to in point (b) of Article 4(1) and in point (b) of Article 5(1) of Decision 2010/656/CFSP, in accordance with Article 10(3) of that Decision.
- (3) The Council has determined that there are no longer grounds for keeping one person on the list set out in Annex II to Decision 2010/656/CFSP.
- (4) In addition, the information in relation to two persons on the list set out in Annex II to Decision 2010/656/CFSP should be updated.
- (5) Decision 2010/656/CFSP should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Annex II to Decision 2010/656/CFSP is hereby amended as set out in the Annex to this Decision.

Article 2

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

Done at Brussels, 12 May 2014.

For the Council
The President
C. ASHTON

⁽¹⁾ OJ L 285, 30.10.2010, p. 28.

ANNEX

Annex II to Decision 2010/656/CFSP is amended as follows:

I. The entry for the following person is replaced by the following:

	Name (and any aliases)	Identifying information	Grounds for designation
4.	Marcel Gossio	Born 18 February 1951 in Adjamé. Passport number: 08AA14345 (presumed expired on 6 October 2013)	Subject of an international arrest warrant. Involved in the misappropriation of public funds and in the funding and arming of the militia. Instrumental to the funding of the Gbagbo clan and of the militia. Also a central figure in illegal arms trafficking. The sizeable sums of money he has misappropriated and his familiarity with the illegal arms networks make him a continued threat to the security and stability of Côte d'Ivoire.

II. The entry for the following person is renamed as follows:

'Justin Koné Katina' is replaced by 'Justin Koné Katinan'

III. The entry for the following person is deleted:

Oulaï Delafosse

COMMISSION IMPLEMENTING DECISION**of 12 May 2014****terminating the anti-dumping proceeding concerning imports of agglomerated stone originating in the People's Republic of China**

(2014/272/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 of on protection against dumped imports from countries not members of the European Community ⁽¹⁾ ('the basic Regulation'), and in particular Article 9(2) thereof,

Whereas:

A. PROCEDURE**INITIATION**

- (1) In June 2013 the European Commission ('the Commission') initiated an anti-dumping proceeding with regard to imports into the Union of agglomerated stone originating in the People's Republic of China and published a notice of initiation in the *Official Journal of the European Union* ⁽²⁾.
- (2) The proceeding was initiated following a complaint lodged on 14 May 2013 by A.St.A Europe ('the complainant'), on behalf of Union producers representing more than 25 % of the total Union production of agglomerated stone.
- (3) The complaint contained *prima facie* evidence of dumping of the said product and of resulting material injury that was sufficient to justify the initiation.
- (4) The Commission informed the complainant, other known Union producers, Union producers association, the known exporting producers in the People's Republic of China ('the PRC'), the representatives of the PRC, known importers, known Union producers of raw materials and equipment for the production of agglomerated stone, known users, association of producers of raw materials and associations of users and consumers of the initiation of the proceeding and sent questionnaires. Interested parties were given the opportunity to make their views known in writing and to request a hearing within the time limit set in the notice of initiation.
- (5) The complainant, other Union producers, the exporting producers in the PRC, importers and users made their views known. All interested parties, who so requested and showed that there were particular reasons why they should be heard, were granted a hearing.

B. WITHDRAWAL OF THE COMPLAINT AND TERMINATION OF THE PROCEEDING

- (6) By letter of 18 February 2014 addressed to the Commission, the complainant withdrew its complaint.
- (7) In accordance with Article 9(1) of the basic Regulation, a proceeding may be terminated when the complaint is withdrawn, unless such termination would not be in the Union interest.
- (8) The investigation has not brought to light any considerations showing that such termination would not be in the Union interest. Therefore, the Commission considers that the present proceeding should be terminated. Interested parties were informed accordingly and were given an opportunity to comment. However, no comments were received.

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

⁽²⁾ OJ C 183, 28.6.2013, p. 21.

- (9) The Commission therefore concludes that the anti-dumping proceeding concerning imports into the Union of agglomerated stone originating in the PRC should be terminated.
- (10) This Decision is in accordance with the opinion of the Committee established by Article 15(1) of the basic Regulation.

HAS ADOPTED THIS DECISION:

Article 1

The anti-dumping proceeding concerning imports into the Union of tiles and other articles of flat surface, blocks and slabs of artificial stone bound by resins or of an agglomeration of stone and/or glass and/or mirror bound by resins originating in the People's Republic of China and currently falling under CN codes ex 6810 11 90, ex 6810 19 00, ex 6810 91 00, ex 6810 99 00, ex 7016 10 00, ex 7016 90 40, ex 7016 90 70 and ex 7020 00 80 is hereby terminated.

Article 2

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

Done at Brussels, 12 May 2014.

For the Commission
The President
José Manuel BARROSO

CORRIGENDA

Corrigendum to Council Regulation (EU) No 432/2014 of 22 April 2014 amending Regulation (EU) No 43/2014 as regards certain fishing opportunities

(Official Journal of the European Union L 126 of 29 April 2014)

On page 24, Annex I:

for: '(40) the entry for mackerel in IIIa and IV; Union waters of IIa, IIIb, IIIc and Subdivisions 22-32 is replaced by the following:

"Species:		Zone:
Mackerel <i>Scomber scombrus</i>		IIIa and IV; Union waters of IIa, IIIb, IIIc and Subdivisions 22-32 (MAC/2A34.)
Belgium	768 ⁽¹⁾	
Denmark	26 530 ⁽¹⁾	
Germany	800 ⁽¹⁾	
France	2 417 ⁽¹⁾	
The Netherlands	2 434 ⁽¹⁾	
Sweden	7 101 ⁽²⁾ ⁽¹⁾	
United Kingdom	2 254 ⁽¹⁾	
Union	42 304 ⁽²⁾ ⁽¹⁾	
Norway	256 936 ⁽³⁾	
TAC	Not relevant	Analytical TAC

⁽¹⁾ Special condition: including the following tonnage to be taken in Norwegian waters south of 62° N (MAC/*04N-):
247

When fishing under this special condition, by-catches of cod, haddock, pollack and whiting and saithe are to be counted against the quotas for these species.

⁽²⁾ May also be taken in Norwegian waters of IVa (MAC/*4AN.).

⁽³⁾ To be deducted from Norway's share of the TAC (access quota). This amount includes the following Norwegian share in the North Sea TAC:

74 500

This quota may be fished in IVa only (MAC/*04A.), except for the following amount, in tonnes, which may be fished in IIIa (MAC/*03A.):

3 000 ...",

read: '(40) the entry for mackerel in IIIa and IV; Union waters of IIa, IIIb, IIIc and Subdivisions 22-32 is replaced by the following:

"Species:		Zone:
Mackerel <i>Scomber scombrus</i>		IIIa and IV; Union waters of IIa, IIIb, IIIc and Subdivisions 22-32 (MAC/2A34.)
Belgium	768 ⁽²⁾	
Denmark	26 530 ⁽²⁾	
Germany	800 ⁽²⁾	
France	2 417 ⁽²⁾	

“Species: Mackerel <i>Scomber scombrus</i>		Zone: IIIa and IV; Union waters of IIa, IIIb, IIIc and Subdivisions 22-32 (MAC/2A34.)
The Netherlands	2 434 ⁽²⁾	
Sweden	7 101 ⁽¹⁾ ⁽²⁾	
United Kingdom	2 254 ⁽²⁾	
Union	42 304 ⁽¹⁾ ⁽²⁾	
Norway	256 936 ⁽³⁾	
TAC	Not relevant	Analytical TAC

⁽¹⁾ Special condition: including the following tonnage to be taken in Norwegian waters south of 62° N (MAC/*04N-):

247

When fishing under this special condition, by-catches of cod, haddock, pollack and whiting and saithe are to be counted against the quotas for these species.

⁽²⁾ May also be taken in Norwegian waters of IVa (MAC/*4AN.).

⁽³⁾ To be deducted from Norway's share of the TAC (access quota). This amount includes the following Norwegian share in the North Sea TAC:

74 500

This quota may be fished in IVa only (MAC/*04A.), except for the following amount, in tonnes, which may be fished in IIIa (MAC/*03A.):

3 000 ...” ’.

Corrigendum to Directive 2014/42/EU of the European Parliament and of the Council of 3 April 2014 on the freezing and confiscation of instrumentalities and proceeds of crime in the European Union

(Official Journal of the European Union L 127 of 29 April 2014)

On page 50, Article 12:

for: '1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 4 October 2015. They shall forthwith transmit to the Commission the text of those provisions.'

read: '1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 4 October 2016. They shall forthwith transmit to the Commission the text of those provisions.'

on page 50, Article 13:

for: 'The Commission shall, by 4 October 2018 submit a report to the European Parliament and the Council, assessing the impact of existing national law on confiscation and asset recovery, accompanied, if necessary, by adequate proposals.

In that report, the Commission shall also assess whether there is any need to revise the list of offences in Article 5(2).'

read: 'The Commission shall, by 4 October 2019 submit a report to the European Parliament and the Council, assessing the impact of existing national law on confiscation and asset recovery, accompanied, if necessary, by adequate proposals.

In that report, the Commission shall also assess whether there is any need to revise the list of offences in Article 5(2).'

