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⁽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.

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II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) 2016/1017

of 23 June 2016

amending Annex XVII to Regulation (EC) No 1907/2006 of the European Parliament and of the Council concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) as regards inorganic ammonium salts

(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 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC ⁽¹⁾, and in particular Article 68(1) thereof,

Whereas:

- (1) On 14 August 2013, in accordance with the safeguard clause in Article 129(1) of Regulation (EC) No 1907/2006, the French Republic informed the Commission, the European Chemicals Agency ('the Agency') and the other Member States that it had adopted a provisional measure on 21 June 2013 ⁽²⁾ to protect the public from exposure to ammonia released from cellulose wadding insulation materials with ammonium salts used in buildings.
- (2) The provisional measure was authorised until 14 October 2016 by Commission Implementing Decision 2013/505/EU ⁽³⁾, adopted under Article 129(2) of Regulation (EC) No 1907/2006.
- (3) In accordance with Article 129(3) of Regulation (EC) No 1907/2006, the French Republic initiated the restriction procedure by submitting to the Agency an Annex XV dossier on 18 June 2014.
- (4) The Annex XV dossier ⁽⁴⁾ proposed a restriction on inorganic ammonium salts, which are added to cellulose insulation as flame retardants, since they lead to the emission of ammonia gas under certain conditions. The dossier proposed 3 ppm as a limit for the emission of ammonia from cellulose insulation treated with inorganic ammonium salts, rather than setting a limit for the content of ammonium salts in the cellulose insulation. The dossier demonstrated that action on a Union-wide basis is necessary.

⁽¹⁾ OJ L 396, 30.12.2006, p. 1.

⁽²⁾ *Journal Officiel de la République Française*, 3 July 2013, 'Order of 21 June 2013 on the prohibition to place on the market, import, sell, distribute or manufacture cellulose wadding insulation materials with ammonium salts additives'. The draft Order was first submitted to the Commission under Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations.

⁽³⁾ Commission Implementing Decision of 14 October 2013 authorising the provisional measure taken by the French Republic in accordance with Article 129 of Regulation (EC) No 1907/2006 of the European Parliament and of the Council concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) to restrict the use of ammonium salts in cellulose wadding insulation materials (OJ L 275, 16.10.2013, p. 52).

⁽⁴⁾ <http://echa.europa.eu/documents/10162/999a106c-6baf-48c7-8764-0c55576a2517>

- (5) On 3 March 2015, the Agency's Committee for Risk Assessment ('RAC') adopted an opinion on the restriction proposed in the Annex XV dossier, concluding that there is a risk to human health due to the release of ammonia from cellulose insulation mixtures and articles that needs to be addressed. RAC further stated that the proposed restriction, as modified by RAC, is the most appropriate Union-wide measure to address the identified risks in terms of the effectiveness in reducing those risks.
- (6) RAC proposed that the restriction cover the placing on the market of cellulose insulation containing inorganic ammonium salts, in both mixture and article form. RAC recommended that the restriction oblige suppliers of cellulose insulation mixtures to communicate down the supply chain and ultimately to end users (professional users and consumers) the maximum permissible loading rate ⁽¹⁾ of the cellulose insulation mixture used in the test done prior to marketing to demonstrate compliance, for example through documentation accompanying the mixtures or through labelling. The restriction should also require that the maximum permissible loading rate, communicated by the supplier, is not exceeded when the cellulose insulation mixtures are used by downstream users, so that ammonia emissions will not exceed the level determined in the pre-market test. RAC also recommended that by way of derogation, cellulose insulation mixtures which are only used for the production of cellulose insulation articles do not have to comply with the limit set for the emission of ammonia, as the resulting article must itself comply with the emission limit when it is placed on the market or used.
- (7) On 10 June 2015, the Agency's Committee for Socio-Economic Analysis ('SEAC') adopted an opinion on the restriction proposed in the Annex XV dossier, indicating that the proposed restriction, as modified by SEAC, is the most appropriate Union-wide measure to address the identified risks in terms of the proportionality of its socioeconomic benefits to its socioeconomic costs.
- (8) SEAC concluded that two years, rather than the one year proposed in the Annex XV dossier, should be given to economic operators to allow them sufficient time to ensure that emissions of ammonia from cellulose insulation containing inorganic ammonium salts are below the specified emission limit.
- (9) RAC and SEAC agreed with the French Republic that an exemption for cellulose insulation treated with inorganic ammonium salts for outdoor use should not be granted.
- (10) The Agency's Forum for Exchange of Information on Enforcement was consulted during the restriction process and its recommendations were taken into account.
- (11) On 25 June 2015 the Agency submitted the opinions of RAC and SEAC ⁽²⁾ to the Commission. Based on those opinions, the Commission concluded that an unacceptable risk to human health arises from cellulose insulation treated with inorganic ammonium salts where the emission of ammonia reaches or exceeds a concentration of 3 ppm under the specified test conditions.
- (12) No specific method for the measurement of the emission of ammonia from cellulose insulation treated with inorganic ammonium salts is presently available. Therefore, an existing test method, Technical Specification CEN/TS 16516, should be adapted for use in determining compliance with the restriction on inorganic ammonium salts until a dedicated method is developed.
- (13) Stakeholders should be allowed sufficient time to take appropriate measures to ensure that, if inorganic ammonium salts are used in cellulose insulation, ammonia emissions do not exceed the specified limit. The application of the restriction on inorganic ammonium salts should therefore be deferred. However, in the interests of continuity and legal certainty, the restriction should apply immediately on entry into force of this Regulation in a Member State which already has in place national measures restricting ammonium salts in cellulose insulation that have been authorised by the Commission in the context of the REACH safeguard procedure.
- (14) Regulation (EC) No 1907/2006 should therefore be amended accordingly.
- (15) The measures provided for in this Regulation are in accordance with the opinion of the Committee established under Article 133 of Regulation (EC) No 1907/2006,

⁽¹⁾ The loading rate of the cellulose insulation (stated e.g. in kg/m²) is expressed in thickness (stated e.g. in m) and density (stated e.g. in kg/m³).

⁽²⁾ <http://echa.europa.eu/documents/10162/522a9f94-058a-4bef-9818-f265a1d2d64d>

HAS ADOPTED THIS REGULATION:

Article 1

Annex XVII to Regulation (EC) No 1907/2006 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, 23 June 2016.

For the Commission
The President
Jean-Claude JUNKER

ANNEX

In Annex XVII to Regulation (EC) No 1907/2006, the following entry is added:

'65. Inorganic ammonium salts	1. Shall not be placed on the market, or used, in cellulose insulation mixtures or cellulose insulation articles after 14 July 2018 unless the emission of ammonia from those mixtures or articles results in a concentration of less than 3 ppm by volume (2,12 mg/m³) under the test conditions specified in paragraph 4. A supplier of a cellulose insulation mixture containing inorganic ammonium salts shall inform the recipient or consumer of the maximum permissible loading rate of the cellulose insulation mixture, expressed in thickness and density. A downstream user of a cellulose insulation mixture containing inorganic ammonium salts shall ensure that the maximum permissible loading rate communicated by the supplier is not exceeded. 2. By way of derogation, paragraph 1 shall not apply to placing on the market of cellulose insulation mixtures intended to be used solely for the production of cellulose insulation articles, or to the use of those mixtures in the production of cellulose insulation articles. 3. In the case of a Member State that, on 14 July 2016, has national provisional measures in place that have been authorised by the Commission pursuant to Article 129(2)(a), the provisions of paragraphs 1 and 2 shall apply from that date. 4. Compliance with the emission limit specified in the first subparagraph of paragraph 1 shall be demonstrated in accordance with Technical Specification CEN/TS 16516, adapted as follows: (a) the duration of the test shall be at least 14 days instead of 28 days; (b) the ammonia gas emission shall be measured at least once per day throughout the test; (c) the emission limit shall not be reached or exceeded in any measurement taken during the test; (d) the relative humidity shall be 90 % instead of 50 %; (e) an appropriate method to measure the ammonia gas emission shall be used; (f) the loading rate, expressed in thickness and density, shall be recorded during the sampling of the cellulose insulation mixtures or articles to be tested.
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COMMISSION IMPLEMENTING REGULATION (EU) 2016/1018**of 23 June 2016****amending for the 246th time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the ISIL (Da'esh) and Al-Qaida organisations**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 881/2002 of 27 May 2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the ISIL (Da'esh) and Al-Qaida organisations ⁽¹⁾, and in particular Article 7(1)(a) and Article 7a(5) thereof,

Whereas:

- (1) Annex I to Regulation (EC) No 881/2002 lists the persons, groups and entities covered by the freezing of funds and economic resources under that Regulation.
- (2) On 20 June 2016, the Sanctions Committee of the United Nations Security Council (UNSC) decided to remove one natural person from its list of persons, groups and entities to whom the freezing of funds and economic resources should apply. Annex I to Regulation (EC) No 881/2002 should therefore be updated accordingly.
- (3) In order to ensure that the measures provided for in this Regulation are effective, this Regulation should enter into force immediately,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 881/2002 is amended in accordance with 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, 23 June 2016.

*For the Commission,
On behalf of the President,
Head of the Service for Foreign Policy Instruments*

⁽¹⁾ OJ L 139 29.5.2002, p. 9.

ANNEX

In Annex I to Regulation (EC) No 881/2002, the following entry under the heading 'Natural persons' is deleted:

'Farid Aider (alias (a) Achour Ali, (b) Terfi Farid, (c) Abdallah). Date of birth: 12.10.1964. Place of birth: Algiers, Algeria. Nationality: Algerian. Other information: (a) Italian Fiscal Code DRAFRD64R12Z301; (b) Arrest warrant issued by the Italian authorities on 16.11.2007; (c) Considered a fugitive from justice by the Italian authorities as of 14.12.2007. Date of designation referred to in Article 2a(4)(b): 17.3.2004.'

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1019**of 23 June 2016****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

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

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

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

Whereas:

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

HAS ADOPTED THIS REGULATION:

Article 1

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

Article 2

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

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

Done at Brussels, 23 June 2016.

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

*Jerzy PLEWA
Director-General for Agriculture and Rural Development*

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽²⁾ OJ L 157, 15.6.2011, p. 1.

ANNEX

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

(EUR/100 kg)		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MA	135,3
	ZZ	135,3
0709 93 10	TR	120,5
	ZZ	120,5
0805 50 10	AR	164,2
	CL	136,1
	MA	100,9
	TR	151,6
	ZA	173,5
	ZZ	145,3
	AR	118,6
	BR	109,7
0808 10 80	CL	138,2
	CN	75,7
	NZ	156,6
	SA	114,4
	US	160,2
	ZA	114,0
	ZZ	123,4
	TR	238,5
	ZA	254,4
	ZZ	246,5
0809 10 00	TR	397,6
	ZZ	397,6
0809 29 00	TR	397,6
	ZZ	397,6
0809 30 10, 0809 30 90	TR	148,5
	ZZ	148,5
0809 40 05	TR	148,6
	ZZ	148,6

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

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1020**of 23 June 2016****on the maximum buying-in price for skimmed milk powder for the second individual invitation to tender within the tendering procedure opened by Implementing Regulation (EU) 2016/826**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 1370/2013 of 16 December 2013 determining measures on fixing certain aids and refunds related to the common organisation of the markets in agricultural products ⁽¹⁾, and in particular Article 3(5) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2016/826 ⁽²⁾ has opened buying-in of skimmed milk powder by a tendering procedure for the period expiring on 30 September, in accordance with the conditions provided for in Commission Regulation (EU) No 1272/2009 ⁽³⁾.
- (2) In accordance with Article 19(1) of Regulation (EU) No 1272/2009, on the basis of the tenders received in response to individual invitations to tender, the Commission has to fix a maximum buying-in price.
- (3) In the light of the tenders received for the second individual invitation to tender, a maximum buying-in price should be fixed.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Common Organisation of the Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

For the second individual invitation to tender for the buying-in of skimmed milk powder within the tendering procedure opened by Implementing Regulation (EU) 2016/826, in respect of which the time limit for the submission of tenders expired on 21 June 2016, the maximum buying-in price shall be 169,80 EUR/100 kg.

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, 23 June 2016.

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

Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 346, 20.12.2013, p. 12.

⁽²⁾ Commission implementing Regulation (EU) 2016/826 of 25 May 2016 closing intervention buying-in of skimmed milk powder at fixed price for the intervention period ending 30 September 2016 and opening the tendering procedure for buying-in (OJ L 137, 26.5.2016, p. 19).

⁽³⁾ Commission Regulation (EU) No 1272/2009 of 11 December 2009 laying down common detailed rules for the implementation of Council Regulation (EC) No 1234/2007 as regards buying-in and selling of agricultural products under public intervention (OJ L 349, 29.12.2009, p. 1).

DECISIONS

DECISION (EU) 2016/1021 OF THE EUROPEAN PARLIAMENT

of 8 June 2016

on setting up a Committee of Inquiry to investigate alleged contraventions and maladministration in the application of Union law in relation to money laundering, tax avoidance and tax evasion, its powers, numerical strength and term of office

THE EUROPEAN PARLIAMENT,

- having regard to the request presented by 337 Members for a committee of inquiry to be set up to investigate alleged contraventions and maladministration in the application of Union law in relation to money laundering, tax avoidance and tax evasion,
- having regard to the proposal by the Conference of Presidents,
- having regard to Article 226 of the Treaty on the Functioning of the European Union,
- having regard to Decision 95/167/EC, Euratom, ECSC of the European Parliament, the Council and the Commission of 19 April 1995 on the detailed provisions governing the exercise of the European Parliament's right of inquiry ⁽¹⁾,
- having regard to Article 4(3) of the Treaty on European Union,
- having regard to Articles 107 and 108 of the Treaty on the Functioning of the European Union,
- having regard to Article 325 of the Treaty on the Functioning of the European Union,
- having regard to Directive 2005/60/EC of the European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing ⁽²⁾,
- having regard to Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC ⁽³⁾,
- having regard to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC ⁽⁴⁾,
- having regard to Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC ⁽⁵⁾,
- having regard to Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation ⁽⁶⁾,

⁽¹⁾ OJ L 113, 19.5.1995, p. 1.

⁽²⁾ OJ L 309, 25.11.2005, p. 15.

⁽³⁾ OJ L 141, 5.6.2015, p. 73.

⁽⁴⁾ OJ L 176, 27.6.2013, p. 338.

⁽⁵⁾ OJ L 64, 11.3.2011, p. 1.

⁽⁶⁾ OJ L 359, 16.12.2014, p. 1.

- having regard to Directive 2014/91/EU of the European Parliament and of the Council of 23 July 2014 amending Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) as regards depositary functions, remuneration policies and sanctions ⁽¹⁾,
- having regard to Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 ⁽²⁾,
- having regard to Commission Delegated Regulation (EU) No 231/2013 of 19 December 2012 supplementing Directive 2011/61/EU of the European Parliament and of the Council with regard to exemptions, general operating conditions, depositaries, leverage, transparency and supervision ⁽³⁾,
- having regard to Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) ⁽⁴⁾,
- having regard to Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC ⁽⁵⁾,
- having regard to Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC ⁽⁶⁾,
- having regard to Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts ⁽⁷⁾,
- having regard to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC ⁽⁸⁾,
- having regard to Directive 2012/17/EU of the European Parliament and of the Council of 13 June 2012 amending Council Directive 89/666/EEC and Directives 2005/56/EC and 2009/101/EC of the European Parliament and of the Council as regards the interconnection of central, commercial and companies registers ⁽⁹⁾,
- having regard to Commission Recommendation 2012/771/EU of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters ⁽¹⁰⁾ and Commission Recommendation 2012/772/EU of 6 December 2012 on aggressive tax planning ⁽¹¹⁾,
- having regard to the Commission communication of 28 January 2016 to the European Parliament and the Council on an External Strategy for Effective Taxation (COM(2016) 24),
- having regard to Rule 198 of its Rules of Procedure,

1. Decides to set up a Committee of Inquiry to investigate alleged contraventions, and maladministration in the application, of Union law in relation to money laundering, tax avoidance and tax evasion;

⁽¹⁾ OJ L 257, 28.8.2014, p. 186.

⁽²⁾ OJ L 174, 1.7.2011, p. 1.

⁽³⁾ OJ L 83, 22.3.2013, p. 1.

⁽⁴⁾ OJ L 335, 17.12.2009, p. 1.

⁽⁵⁾ OJ L 157, 9.6.2006, p. 87.

⁽⁶⁾ OJ L 158, 27.5.2014, p. 77.

⁽⁷⁾ OJ L 158, 27.5.2014, p. 196.

⁽⁸⁾ OJ L 182, 29.6.2013, p. 19.

⁽⁹⁾ OJ L 156, 16.6.2012, p. 1.

⁽¹⁰⁾ OJ L 338, 12.12.2012, p. 37.

⁽¹¹⁾ OJ L 338, 12.12.2012, p. 41.

2. Decides that the Committee of Inquiry shall:

- investigate the alleged failure of the Commission to enforce and of Member States to implement and to enforce effectively Directive 2005/60/EC, taking into account the obligation of timely and effective implementation of Directive (EU) 2015/849,
- investigate the alleged failure of Member States authorities to apply administrative penalties and other administrative measures to institutions found liable of serious breach of the national provisions adopted pursuant to Directive 2005/60/EC, as required by the Directive 2013/36/EU,
- investigate the alleged failure of the Commission to enforce and of Member States authorities to implement effectively Directive 2011/16/EU especially Article 9(1) thereof on spontaneous communication of tax information to another Member State in cases where there are grounds for supposing that there may be a loss of tax, taking into account the obligation of timely and effective implementation and enforcement of Directive 2014/107/EU; for this purpose and for investigations on other legal bases regarding alleged contraventions or maladministration mentioned, make use of access to all relevant documents, including to all relevant documents of the Code of Conduct Group which have been obtained by the TAXE 1 and TAXE 2 special committees,
- investigate the alleged failure of the Member States to enforce Articles 107 and 108 of the Treaty on the Functioning of the European Union, relevant to the scope of the inquiry provided for in this decision,
- investigate the alleged failure of the Commission to enforce and of Member States to implement and to enforce Directive 2014/91/EU,
- investigate the alleged failure of the Commission to enforce and of Member States to implement and to enforce Directive 2011/61/EU and Commission Delegated Regulation (EU) No 231/2013,
- investigate the alleged failure of the Commission to enforce and of Member States to implement and to enforce Directive 2009/138/EC,
- investigate the alleged failure of the Commission to enforce and of Member States to implement and to enforce effectively Directive 2006/43/EC, taking into account the obligation of timely and effective implementation of Regulation (EU) No 537/2014 and Directive 2014/56/EU,
- investigate the alleged failure of Member States to transpose Directive 2013/34/EU,
- investigate the alleged failure of the Commission to enforce and of Member States to implement and to enforce effectively Directive 2012/17/EU,
- investigate potential breach of the duty of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union by any Member State and their associate and dependent territories in so far as it is relevant to the scope of the inquiry provided for in this decision; to that end, assess in particular whether any such breach may arise from the alleged failure to take the appropriate measures to prevent the operation of vehicles that allow their ultimate beneficial owners to be hidden from financial institutions and other intermediaries, lawyers, trust and company service providers or the operation of any other vehicles and intermediaries that allow the facilitation of money laundering, as well as tax evasion and tax avoidance in other Member States (including looking at the role of trusts, single-member private limited liability companies and virtual currencies), while also taking into account current ongoing work programmes that are taking place at Member State level which seek to address these issues and mitigate their effect,
- make any recommendations that it deems necessary in this matter, including on the implementation by Member States of the abovementioned Commission Recommendations of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters and aggressive tax planning, as well as assess latest developments of the Commission's External strategy for effective taxation and assess the links between the legal framework of the Union and Member States and the tax systems of third countries (e.g. Double Taxation Agreements and Information Exchange Agreements, Free Trade Agreements) as well as efforts made to promote, at international level (Organisation for Economic Cooperation and Development, G20, Financial Action Task Force and United Nations), the transparency of beneficial ownership information;

3. Decides that the Committee of Inquiry shall submit its final report within 12 months of the adoption of this decision;
 4. Decides that the Committee of Inquiry should take account in its work of any relevant developments within the remit of the Committee that emerge during its term;
 5. Decides that any recommendations drawn up by the Committee of Inquiry and by the TAXE 2 special committee should be dealt with by the relevant standing committees;
 6. Decides that the Committee of Inquiry shall have 65 members;
 7. Instructs its President to arrange for publication of this decision in the *Official Journal of the European Union*.
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COUNCIL DECISION (EU) 2016/1022**of 17 June 2016****abrogating Decision 2010/401/EU on the existence of an excessive deficit in Cyprus**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 126(12) thereof,

Having regard to the recommendation from the European Commission,

Whereas:

- (1) On 13 July 2010, by Council Decision 2010/401/EU ⁽¹⁾ on the basis of a recommendation from the Commission, the Council decided, in accordance with Article 126(6) of the Treaty on the Functioning of the European Union (TFEU), that an excessive deficit existed in Cyprus. The Council noted that according to data notified by the Cypriot authorities in April 2010, the general government deficit in Cyprus reached 6,1 % of GDP in 2009, thus exceeding the Treaty reference value of 3 % of GDP. The general government gross debt was planned to reach 62 % of GDP in 2010, thus above the Treaty reference value of 60 % of GDP.
- (2) On 13 July 2010, in accordance with Article 126(7) TFEU and Article 3(4) of Council Regulation (EC) No 1467/97 ⁽²⁾, the Council, on the basis of a recommendation from the Commission, addressed a recommendation to Cyprus with a view to bringing the situation of an excessive government deficit to an end by 2012. That Council recommendation was made public.
- (3) On 27 January 2011, the Commission concluded that, on the basis of information available at the time, Cyprus had taken action representing adequate progress towards the correction of the excessive deficit within the time limits set by the Council. On 11 January 2012, the Commission again confirmed that Cyprus had taken effective action towards a timely and sustainable correction of the excessive deficit.
- (4) The Cypriot authorities requested financial assistance from the Union, the Member States whose currency is the euro and the International Monetary Fund (IMF) with a view to supporting the return of Cyprus' economy to sustainable growth. On 25 April 2013, the Council adopted Decision 2013/236/EU ⁽³⁾, addressed to Cyprus, on specific measures to restore financial stability and sustainable growth. In parallel, the European Stability Mechanism (ESM) granted a financial assistance facility to Cyprus. In that context, a Memorandum of Understanding on Specific Economic Policy Conditionality was signed on 26 April 2013 by the Cypriot authorities and the Commission, acting on behalf of the ESM.
- (5) On 16 May 2013, in accordance with Article 3(5) of Regulation (EC) No 1467/97, the Council concluded that Cyprus had taken effective action but that unexpected adverse economic events with major unfavourable consequences for public finances had occurred after the adoption of the Council Recommendation of 13 July 2010. Therefore, the Council, on the basis of a recommendation from the Commission, considered that the conditions provided for in Article 3(5) of Regulation (EC) No 1467/97 had been fulfilled and adopted a new recommendation addressed to Cyprus under Article 126(7) TFEU, with a view to bringing the excessive deficit situation to an end by 2016.
- (6) On 6 September 2013, the Commission concluded that Cyprus had taken effective action towards correcting the excessive deficit by 2016 as recommended by the Council on 16 May 2013.

⁽¹⁾ Council Decision 2010/401/EU of 13 July 2010 on the existence of an excessive deficit in Cyprus (OJ L 186, 20.7.2010, p. 30).

⁽²⁾ Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6).

⁽³⁾ Council Decision 2013/236/EU of 25 April 2013 addressed to Cyprus on specific measures to restore financial stability and sustainable growth (OJ L 141, 28.5.2013, p. 32).

- (7) In accordance with Article 10(2)(a) of Regulation (EU) No 472/2013 of the European Parliament and of the Council ⁽¹⁾, Cyprus was exempted from a separate reporting requirement under the excessive deficit procedure and instead reported in the framework of its macroeconomic adjustment programme.
- (8) In March 2016, Cyprus exited its 3-year macroeconomic adjustment programme, which included the implementation of an ambitious reform agenda and contributed to ensuring financial stability, improving public finances and restoring sustainable economic growth.
- (9) In accordance with Article 4 of Protocol (No 12) on the excessive deficit procedure annexed to the Treaty on European Union and to the TFEU, the Commission provides the data for the implementation of the procedure. As part of the application of that Protocol, Member States are to notify data on government deficits and debt and other associated variables twice a year, namely before 1 April and before 1 October, in accordance with Article 3 of Council Regulation (EC) No 479/2009 ⁽²⁾.
- (10) The Council is to take a decision to abrogate a decision on the existence of an excessive deficit on the basis of notified data. Moreover, a decision on the existence of an excessive deficit is to be abrogated only if the Commission's forecasts indicate that the deficit will not exceed the Treaty reference value of 3 % of GDP over the forecast horizon ⁽³⁾.
- (11) Based on data provided by the Commission (Eurostat) in accordance with Article 14 of Regulation (EC) No 479/2009, following the notification by Cyprus in April 2016, the 2016 Stability Programme and the Commission's 2016 spring forecast, the following conclusions are justified:
- In 2015, the general government deficit amounted to 1 % of GDP, bringing the deficit below the Treaty reference value of 3 % of GDP 1 year ahead of the deadline set by the Council. This improvement was driven by fiscal consolidation efforts and the fading-out of the one-off impact of financial sector stabilisation measures on the deficit of 2014.
 - The 2016 Stability Programme, submitted by the Cypriot government on 13 May 2016, plans a general government deficit of 0,4 % of GDP in 2016 and of 0,5 % of GDP in 2017. The Commission's 2016 spring forecast projects a headline balance of – 0,4 % of GDP in 2016, and of 0 % of GDP in 2017 under unchanged policies. Thus, the deficit is set to remain below the Treaty reference value of 3 % of GDP over the forecast horizon.
 - The Commission estimates the structural balance, which is the general government balance adjusted for the economic cycle and net of one-off and other temporary measures, to have improved by 6,6 % of GDP over the period 2013-2015.
 - The general government gross debt-to-GDP ratio increased to 108,9 % in 2015 from 102,5 % in 2013 on account of the public support granted to the financial sector and contraction of nominal GDP. The Commission's 2016 spring forecast projects the general government gross debt to remain stable in 2016 and to decrease to 105,4 % of GDP in 2017 mainly due to an increase in nominal GDP.
- (12) As from 2016, which is the year following the correction of the excessive deficit, Cyprus is subject to the preventive arm of the Stability and Growth Pact and should ensure compliance with its medium-term objective, including respecting the expenditure benchmark, and make sufficient progress towards compliance with the debt criterion in accordance with Article 2(1a) of Regulation (EC) No 1467/97. In that context, it appears that Cyprus is expected to be compliant with its medium-term objective in 2016 while some deviation is projected in 2017. Cyprus' structural balance is projected to deteriorate further than is allowed under the transitional debt rule. Further measures will be needed in 2017.

⁽¹⁾ Regulation (EU) No 472/2013 of the European Parliament and of the Council of 21 May 2013 on the strengthening of economic and budgetary surveillance of Member States in the euro area experiencing or threatened with serious difficulties with respect to their financial stability (OJ L 140, 27.5.2013, p. 1).

⁽²⁾ Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ L 145, 10.6.2009, p. 1).

⁽³⁾ In line with the 'Specifications on the implementation of the Stability and Growth Pact and Guidelines on the format and content of Stability and Convergence Programmes' of 3 September 2012. See: http://ec.europa.eu/economy_finance/economic_governance/sgp/pdf/coc/code_of_conduct_en.pdf

- (13) In accordance with Article 126(12) TFEU, a Council Decision on the existence of an excessive deficit is to be abrogated when the excessive deficit in the Member State concerned has, in the view of the Council, been corrected.
- (14) In the view of the Council, the excessive deficit in Cyprus has been corrected and Decision 2010/401/EU should therefore be abrogated,

HAS ADOPTED THIS DECISION:

Article 1

From an overall assessment it follows that the excessive deficit situation in Cyprus has been corrected.

Article 2

Decision 2010/401/EU is abrogated.

Article 3

This Decision is addressed to the Republic of Cyprus.

Done at Luxembourg, 17 June 2016.

For the Council
The President
J.R.V.A. DIJSSELBLOEM

COUNCIL DECISION (EU) 2016/1023**of 17 June 2016****abrogating Decision 2010/289/EU on the existence of an excessive deficit in Slovenia**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 126(12) thereof,

Having regard to the recommendation from the European Commission,

Whereas:

- (1) On 2 December 2009, by Council Decision 2010/289/EU ⁽¹⁾ on the basis of a recommendation from the Commission, the Council decided, in accordance with Article 126(6) of the Treaty on the Functioning of the European Union (TFEU), that an excessive deficit existed in Slovenia. The Council noted that the general government deficit planned for 2009 was 5,9 % thus above the Treaty reference value of 3 % of GDP. The general government gross debt was planned to reach 34,2 % of GDP in 2009, thus below the Treaty reference value of 60 % of GDP.
- (2) On 2 December 2009, in accordance with Article 126(7) TFEU and Article 3(4) of Council Regulation (EC) No 1467/97 ⁽²⁾, the Council, on the basis of a recommendation from the Commission, addressed a recommendation to Slovenia with a view to bringing the excessive deficit situation to an end by 2013. That Council recommendation was made public.
- (3) On 21 June 2013, the Council concluded that Slovenia had taken effective action in compliance with the Council Recommendation of 2 December 2009 under Article 126(7) TFEU but that unexpected adverse economic events with major unfavourable consequences for public finances had occurred after the adoption of that Recommendation. Therefore, the Council, on the basis of a recommendation from the Commission, considered that the conditions provided for in Article 3(5) of Regulation (EC) No 1467/97 had been fulfilled and adopted a new recommendation addressed to Slovenia under Article 126(7) TFEU, with a view to bringing the excessive deficit situation to an end by 2015. That new Council recommendation was made public.
- (4) On 5 March 2014, in accordance with Article 11(2) of Regulation (EU) No 473/2013 of the European Parliament and of the Council ⁽³⁾, in view of the risks to the achievement of a durable correction of the excessive deficit by 2015, the Commission addressed a recommendation to Slovenia, with a view to taking the necessary action to ensure full compliance with the Council Recommendation of 21 June 2013, in particular by meeting the fiscal effort recommended by the Council.
- (5) In accordance with Article 4 of Protocol (No 12) on the excessive deficit procedure annexed to the Treaty on European Union and to the TFEU, the Commission provides the data for the implementation of the procedure. As part of the application of that Protocol, Member States are to notify data on government deficits and debt and other associated variables twice a year, namely before 1 April and before 1 October, in accordance with Article 3 of Council Regulation (EC) No 479/2009 ⁽⁴⁾.
- (6) The Council is to take a decision to abrogate a decision on the existence of an excessive deficit on the basis of notified data. Moreover, a decision on the existence of an excessive deficit is to be abrogated only if the Commission's forecasts indicate that the deficit will not exceed the Treaty reference value of 3 % of GDP over the forecast horizon ⁽⁵⁾.

⁽¹⁾ Council Decision 2010/289/EU of 2 December 2009 on the existence of an excessive deficit in Slovenia (OJ L 125, 21.5.2010, p. 46).

⁽²⁾ Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6).

⁽³⁾ Regulation (EU) No 473/2013 of the European Parliament and of the Council of 21 May 2013 on common provisions for monitoring and assessing draft budgetary plans and ensuring the correction of excessive deficit of the Member States in the euro area (OJ L 140, 27.5.2013, p. 11).

⁽⁴⁾ Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ L 145, 10.6.2009, p. 1).

⁽⁵⁾ In line with the Specifications on the implementation of the Stability and Growth Pact and Guidelines on the format and content of Stability and Convergence Programmes.

- (7) Based on data provided by the Commission (Eurostat) in accordance with Article 14 of Regulation (EC) No 479/2009, following the notification by Slovenia in April 2016, the 2016 Stability Programme and the Commission's 2016 spring forecast, the following conclusions are justified.
- After peaking at 15 % of GDP in 2013, the general government deficit was reduced to 5 % of GDP in 2014 and reached 2,9 % of GDP in 2015. The deficit reduction in 2015 was mainly driven by the non-recurrence of one-offs that affected the deficit in 2014 (1,1 % of GDP) and a significant increase in current revenues (by 1,4 % of GDP) which more than offset the increase in current expenditure (by 0,2 % of GDP) and the increase in gross fixed capital expenditure (by 0,2 % of GDP) that is explained by a higher absorption rate of EU funds.
 - The Stability Programme for 2016-2019, submitted by the Slovenian government on 28 April 2016, plans a decline in the general government deficit to 2,2 % of GDP in 2016 and to 1,6 % of GDP in 2017. The Commission's 2016 spring forecast projects a deficit of 2,4 % of GDP in 2016 and 2,1 % of GDP in 2017. Thus, the deficit is set to remain below the Treaty reference value of 3 % of GDP over the forecast horizon.
 - The structural balance, which is the general government balance adjusted for the economic cycle and net of one-off and other temporary measures, deteriorated by 0,7 % of GDP over the period 2013-2015.
 - The debt-to-GDP ratio increased to 83,2 % of GDP in 2015, from 71 % of GDP in 2013, on account of debt-increasing stock-flow adjustments and one-off expenditures. The Commission 2016 spring forecast projects the gross government debt to have peaked in 2015 and to decrease to 78 % of GDP in 2017 due to a reduction in cash buffers.
- (8) As from 2016, which is the year following the correction of the excessive deficit, Slovenia is subject to the preventive arm of the Stability and Growth Pact and should progress towards its medium-term objective at an appropriate pace, including respecting the expenditure benchmark, and comply with the debt criterion in accordance with Article 2(1a) of Regulation (EC) No 1467/97. In that context, there appears to be a risk of some deviation from the required adjustment of 0,6 % of GDP towards the medium-term objective in 2016. In 2017, under unchanged policies, there appears to be a risk of a significant deviation from the recommended adjustment of 0,6 % of GDP towards the medium-term objective. It is projected that Slovenia will be compliant with the transitional debt rule in 2016 and broadly compliant in 2017. Overall, further measures will be needed in 2016 and 2017.
- (9) In accordance with Article 126(12) TFEU, a Council Decision on the existence of an excessive deficit is to be abrogated when the excessive deficit in the Member State concerned has, in the view of the Council, been corrected.
- (10) In the view of the Council, the excessive deficit in Slovenia has been corrected and Decision 2010/289/EU should therefore be abrogated,

HAS ADOPTED THIS DECISION:

Article 1

From an overall assessment it follows that the excessive deficit situation in Slovenia has been corrected.

Article 2

Decision 2010/289/EU is abrogated.

Article 3

This Decision is addressed to the Republic of Slovenia.

Done at Luxembourg, 17 June 2016.

For the Council

The President

J.R.V.A. DIJSSELBLOEM

