

Official Journal of the European Union

L 223



English edition

Legislation

Volume 64

22 June 2021

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II

(Non-legislative acts)

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2021/1003

of 18 June 2021

granting derogations to certain Member States with respect to the transmission of statistics pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council and Commission Implementing Regulation (EU) 2020/1197

(notified under document C(2021) 4237)

(Only the Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Italian, Portuguese, Slovak, Spanish and Swedish texts are authentic)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics ⁽¹⁾, and in particular Article 24 (1) thereof,

Whereas:

- (1) In accordance with Article 24(1) of Regulation (EU) 2019/2152, Belgium, Denmark, Estonia, Ireland, Spain, Italy, Cyprus, the Netherlands, Austria, Portugal, Slovakia and Finland submitted a duly reasoned request for derogations within three months of the date of entry into force of that Regulation and of Commission Implementing Regulation (EU) 2020/1197 ⁽²⁾.
- (2) It appears from the information provided to the Commission that the requests for derogations of these Member States are justified by the need for major adaptations to their national statistical systems in order to comply with Regulation (EU) 2019/2152 and Implementing Regulation (EU) 2020/1197.
- (3) The requested derogations should be granted to Belgium, Denmark, Estonia, Ireland, Spain, Italy, Cyprus, the Netherlands, Austria, Portugal, Slovakia and Finland.
- (4) The measures provided for in this Decision are in accordance with the opinion of the European Statistical System Committee established by Article 7 of Regulation (EC) No 223/2009 of the European Parliament and of the Council ⁽³⁾,

⁽¹⁾ OJ L 327, 17.12.2019, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (OJ L 271, 18.8.2020, p. 1).

⁽³⁾ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164).

HAS ADOPTED THIS DECISION:

Article 1

Derogations from Regulation (EU) 2019/2152 and Commission Implementing Regulation (EU) 2020/1197, as set out in the Annex, are granted to the Member States listed therein.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Kingdom of Denmark, the Republic of Estonia, Ireland, the Kingdom of Spain, the Italian Republic, the Republic of Cyprus, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, the Slovak Republic and the Republic of Finland.

Done at Brussels, 18 June 2021.

For the Commission
Paolo GENTILONI
Member of the Commission

ANNEX

Derogations from Regulation (EU) 2019/2152

IRELAND

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex II – Periodicity, reference period and statistical unit of topics Domain 1: Short-term business statistics Topic: Outputs and Performance	3 years (January 2021 to December 2023)	Compilation of the ‘Outputs and performance indicator’ variable ‘140101. Production (volume)’ for NACE Section F on quarterly periodicity instead of on monthly periodicity.

Derogations from Commission Implementing Regulation (EU) 2020/1197

BELGIUM

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable ‘140201. Volume of sales’ to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable ‘140301. Net turnover (value)’ to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46. During the derogation period for NACE Divisions G45 and G46, quarterly net turnover data, for the first quarter 2021 to fourth quarter 2023, must continue to be sent in accordance with the requirements of Regulation (EC) No 1165/98 ⁽¹⁾ .

⁽¹⁾ Council Regulation (EC) No 1165/98 of 19 May 1998 concerning short-term statistics (OJ L 162, 5.6.1998, p. 1).

DENMARK

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 5 Short-term business statistics on producer prices	2 years (first quarter 2021 to fourth quarter 2022)	No quarterly data to be submitted for variable '130201. Producer prices' for NACE Division N82.
Annex I, Part B, Table 6 Short-term business statistics on production (volume)	3 years (January 2021 to December 2023)	The data transmission deadline for the variable '140101. Production (volume)' for NACE Section F to be T+2M.

ESTONIA

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 5 Short-term business statistics on producer prices	1 year (first quarter 2021 to fourth quarter 2021)	No quarterly data to be submitted for variable '130201. Producer prices' for NACE Section L, Divisions L68 and N82.
Annex I, Part B, Table 10 Country-level business statistics on activities of enterprises	2 years (2021 and 2022)	No data to be submitted for the following variables: '220103. Number of employees in full-time equivalent units'; '220201. Hours worked by employees'; '240101. Total purchases of goods and services'; '250101. Net turnover'; '250301. Value of output'; '250401. Value added'; and '250501. Gross operating surplus' for the following breakdowns: NACE Section K, Division K66, Groups K64.2, K64.3, K64.9, Classes K64.20, K64.30.
Annex I, Part B, Table 11 Country-level business statistics on activities of enterprises broken down by size classes or broken down by legal form	2 years (2021 and 2022)	For the variables '250101. Net turnover' and '250401. Value added', no data broken down by size classes to be submitted for the following breakdowns: Division K66, Groups K64.2, K64.3, K64.9.

Annex I, Part B, Table 14 Country-level business statistics on enterprises by country of ultimate control	2 years (2021 and 2022)	Data broken down by ultimate control of the residence unit for variables: '240101. Total purchases of goods and services'; '240102. Purchases of goods and services for resale'; '240301. Total purchases of goods and services of foreign-controlled enterprises'; '240302. Purchases of goods and services for resale of foreign-controlled enterprises'; '250101. Net turnover'; '250301. Value of output'; '250401. Value added'; '250601. Net turnover of foreign-controlled enterprises' '250701. Value of output of foreign-controlled enterprises'; and '250801. Value added of foreign-controlled enterprises' for the following breakdowns: NACE Section K and special aggregates comprising NACE Section K must not include Division K66 and Groups K64.2, K64.3, K64.9.
Annex I, Part B, Table 21 Country-level business statistics on purchases by enterprises	2 years (2021 and 2022)	No data to be submitted for variable '240103. Expenses on services provided through agency workers' for the following breakdowns: NACE Section K, Divisions K64, K65, K66, Groups K64.1, K64.2, K64.3, K64.9, K65.1, K65.2, K65.3 and Classes K64.11, K64.19, K65.11, K65.12, K65.20 and K65.30.
Annex I, Part B, Table 33 Statistics on international activities – control by institutional units of the reporting country on enterprises abroad	3 years (2021, 2022 and 2023)	No data to be submitted for the following variables: '410101. Number of enterprises abroad ultimately controlled by institutional units of the reporting country'; '420101. Number of employees and self-employed persons in enterprises abroad ultimately controlled by institutional units of the reporting country'; and '440101. Net turnover of enterprises abroad ultimately controlled by institutional units of the reporting country' for the geographical breakdown: GEO level 2 and GEO level 3 for 'Enterprises abroad in EU Member States ultimately controlled by institutional units of the reporting country'.

IRELAND

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 1 Short-term business statistics on business population	1 year (first quarter 2021 to fourth quarter 2021)	No quarterly data to be submitted for variable '110102. Bankruptcies'.
Annex I, Part B, Table 5 Short-term business statistics on producer prices	2 years (first quarter 2021 to fourth quarter 2022)	No quarterly data to be submitted for variable '130201. Producer prices' for NACE divisions J59 and M74.

SPAIN

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140201. Volume of sales' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions G45, G46 and Groups G451, G452, G453, G454, G461, G462, G463, G464, G465, G466, G467, G469, G471, G474, G475, G476, G477, G478 and G479. During the derogation period, for NACE G47, the monthly data for January 2021 to December 2023 to be sent in accordance with the activity breakdown laid down in Regulation (EC) No 1165/98.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140301. Net turnover' to be submitted by 31 March 2024 for the following breakdowns: NACE Groups G451, G452, G453, G454, G471, G474, G475, G476, G477, G478 and G479. During the derogation period: — for NACE Divisions G45 and G46, quarterly data for the first quarter 2021 to fourth quarter 2023 to continue to be sent according to the requirements of Regulation (EC) No 1165/98, and — for NACE Division G47, the monthly data for January 2021 to December 2023 to be sent according to the activity breakdown laid down in Regulation (EC) No 1165/98.

ITALY

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 5 Short-term business statistics on producer prices	2 years (first quarter 2021 to fourth quarter 2022)	No quarterly data to be submitted for variable '130201. Producer prices' for NACE Divisions J58, L68, M74, N79, N82.
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140201. Volume of sales' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140301. Net turnover (value)' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions and Groups of NACE divisions G45 and G46. During the derogation period, for NACE divisions G45 and G46, quarterly data for the first quarter 2021 to fourth quarter 2023 to continue to be sent in accordance with the requirements of Regulation (EC) No 1165/98.

CYPRUS

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 1 Short-term business statistics on business population	3 years (first quarter 2021 to fourth quarter 2023)	The data transmission deadline for variables '110101. Registrations' and '110102. Bankruptcies' to be T +120 days with the following exception: for variable '110102. Bankruptcies', the special aggregate 'Industry, construction and services (except public administration, defence, compulsory social security, activities of membership organisations, activities of households as employers and extra-territorial organisations and bodies)' to have transmission deadline T+40.
Annex I, Part B, Table 5 Short-term business statistics on producer prices	2 years (first quarter 2021 to fourth quarter 2022)	No quarterly data to be submitted for variable '130201. Producer prices' for NACE Section L.
Annex I, Part B, Table 5 Short-term business statistics on producer prices	2 years (first quarter 2021 to fourth quarter 2022)	Variable '130201. Producer prices' for the aggregate of NACE Sections H+I+J+L+M (excl. M701, M72 and M75) + N, and NACE Sections and Divisions H, I, J, M (excl. M701, M72 and M75) and N, to refer only to Business-to-business (B2B) instead of Business-to-All (B2All) indicators.
Annex I, Part B, Table 6 Short-term business statistics on production (volume)	2 years (January 2021 to December 2022)	No monthly data to be submitted for variable '140101. Production (volume)' for NACE Sections and Divisions H, I, J, L, M (excl. M701, M72 and M75) and N.

Annex I, Part B, Table 6 Short-term business statistics on production (volume)	3 years (January 2021 to December 2023)	The data transmission deadline for variable '140101. Production (volume)' for NACE sections B, C, D (excl. D353) to be T+1M+25 days.
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140201. Volume of sales' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, and Divisions G45 and G46.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140301. Net turnover (value)' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, and Divisions G45 and G46. During the derogation period, for NACE Divisions G45 and G46, quarterly data for the first quarter 2021 to fourth quarter 2023 to continue to be sent in accordance with the requirements of Regulation (EC) No 1165/98.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	2 years (January 2021 to December 2022)	No monthly data to be submitted for variable '140301. Net turnover (value)' for NACE Sections and Divisions H, I, J, M (excl. M701, M72 and M75) and N. During the derogation period, for NACE Sections and Divisions H, I, J, M (excl. M701, M72 and M75) and N, quarterly data for the first quarter 2021 to fourth quarter 2022 to continue to be sent in accordance with the requirements of Regulation (EC) No 1165/98.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	2 years (January 2021 to December 2022)	No monthly data to be submitted for variable '140301. Net turnover (value)' for NACE Section L.
Annex I, Part B, Table 38 Statistics on international activities – International Supply of Services by Mode of Supply – annual data	First 3 years of application, for each of the breakdowns 1, 2 and 3 of Table 38. First year of application for breakdown 1: Y+2 years, where Y is the year of publication of the first edition of the MoS Compilers Guide referred to in Section 1 of Annex VI of the Commission Implementing Regulation (EU) 2020/1197.	No data to be submitted for variables '460101. Imports and acquisition of services' and '460201. Exports and provision of services' for breakdowns: 1. 'International supply of services by mode of supply and geographical breakdown'; 2. 'International supply of services by mode of supply, type of product and geographical breakdown'; and 3. 'International supply of services by mode of supply, detailed type of product breakdown and geographical breakdown' as defined in Table 38 of Annex I, Part B of Regulation (EU) 2020/1197, for the first three reference years of application.

	First year of application for breakdown 2: Z+2 years, where Z is the year of publication of the second edition of the MoS Compilers Guide referred to in Section 1 of Annex VI of the Commission Implementing Regulation (EU) 2020/1197. First year of application for breakdown 3: Z+4 years, where Z is the year of publication of the second edition of the MoS Compilers Guide referred to in Section 1 of Annex VI of the Commission Implementing Regulation (EU) 2020/1197.	
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NETHERLANDS

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 5 Short-term business statistics on producer prices	2 years (first quarter 2021 to fourth quarter 2022)	No quarterly data to be submitted for variable '130201. Producer prices' for the aggregate of NACE Sections H+I+J+L+M (excl. M701, M72 and M75) + N and the following breakdowns: NACE section L and NACE Divisions I55, I56, M69, M70, N77 and N81.
Annex I, Part B, Table 6 Short-term business statistics on production (volume)	2 years (January 2021 to December 2022)	No monthly data to be submitted for variable '140101. Production (volume)' for NACE Sections H, I, J, L, M (excl. M701, M72 and M75) and N.
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	No monthly data to be submitted for variable '140201. Volume of sales' for January 2021 to December 2022 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46. Monthly data for January 2023 to December 2023 for variable '140201. Volume of sales' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46.

Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	No monthly data to be submitted for variable '140301. Net turnover (value)' for January 2021 to December 2022 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46. Monthly data for January 2023 to December 2023 for variable '140301. Net turnover (value)' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46. During the derogation period, for NACE Divisions G45 and G46, quarterly data for the first quarter 2021 to fourth quarter 2023 to continue to be sent in accordance with the requirements of Regulation (EC) No 1165/98.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	2 years (January 2021 to December 2022)	No monthly data to be submitted for variable '140301. Net turnover (value)' for NACE Sections H, I, J, L, M (excl. M701, M72 and M75) and N. During the derogation period, for NACE Divisions in Section H (H49, H50, H51, H52, H53), Section I, Divisions of Section J (J58, J59, J60, J61, J62, J63), Divisions of Section M (M71, M73, M74), sum of (M69 and M702) (M69_M702), Divisions of Section N (N78, N79, N80, N812, N82), quarterly data for the first quarter 2021 to fourth quarter 2022 to continue to be sent in accordance with the requirements of Regulation (EC) No 1165/98.

AUSTRIA

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 3 Short-term business statistics on hours worked and wages and salaries	3 years (first quarter 2021 to fourth quarter 2023)	Calendar adjusted data to be submitted by 15 July 2024 for variables '120201. Hours worked by employees' and '120301. Wages and salaries' for NACE Sections G, H to M (excl. K, M701, M72 and M75) and N.
Annex I, Part B, Table 6 Short-term business statistics on production (volume)	1 year (January 2021 to December 2021)	The data transmission deadline for the variable '140101. Production (volume)' for NACE Sections B, C, D (excl. D353) to be T+1M+25 days.
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140201. Volume of sales', for NACE Divisions G45 and G47 and the additional Group-level (3-digit) breakdowns to be submitted by 31 March 2024.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140301. Net turnover (value)', for NACE Divisions G45 and G47 and the additional Group-level (3-digit) breakdowns, to be submitted by 31 March 2024.

		During the derogation period, for NACE divisions G45 and G46, quarterly data for the first quarter 2021 to fourth quarter 2023 to continue to be sent in accordance with the requirements of Regulation (EC) No 1165/98.
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PORTUGAL

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 2 Short-term business statistics on employment	3 years (first quarter 2021 to fourth quarter 2023)	Quarterly data for the first quarter of 2021 to the fourth quarter of 2023 to be submitted by 15 June 2024 for variable '120101. Number of employees and self-employed persons' for the breakdown NACE Section G.
Annex I, Part B, Table 3 Short-term business statistics on hours worked and wages and salaries	3 years (first quarter 2021 to fourth quarter 2023)	Quarterly data for the first quarter of 2021 to the fourth quarter of 2023 to be submitted by 15 July 2024 for variable '120201. Hours worked by employees' for the breakdown NACE Section G.
Annex I, Part B, Table 3 Short-term business statistics on hours worked and wages and salaries	3 years (first quarter 2021 to fourth quarter 2023)	Calendar adjusted data to be submitted by 15 July 2024 for the variable '120301. Wages and salaries' for NACE Sections G, H to M (excl. K, M701, M72 and M75) and N.
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140201. Volume of sales' to be submitted by 31 March 2024 for the following breakdowns: NACE Section G, Divisions and Groups of NACE Divisions G45 and G46.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	Calendar adjusted data to be submitted by 31 March 2024 for the following variables: '140301. Net turnover (value)'; '140302. Domestic net turnover (value)'; '140303. Non-domestic net turnover (value)'; '140304. Non-domestic net turnover (value) (euro area) (optional for non-euro area countries)'; and '140305. Non-domestic net turnover (value) (non-euro area) (optional for non-euro area countries)' for NACE Sections B and C.

SLOVAKIA

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 38 Statistics on international activities – International Supply of Services by Mode of Supply – annual data	First 3 years of application, for each of the breakdowns 1 and 2 of Table 38. First year of application for breakdown 1: Y+2 years, where Y is the year of publication of the first edition of the MoS Compilers Guide referred to in Section 1 of Annex VI of the Commission Implementing Regulation (EU) 2020/1197. First year of application for breakdown 2: Z+2 years, where Z is the year of publication of the second edition of the MoS Compilers Guide referred to in Section 1 of Annex VI of the Commission Implementing Regulation (EU) 2020/1197.	No data to be submitted for variables '460101. Imports and acquisition of services' and '460201. Exports and provision of services' for breakdowns: 1. 'International supply of services by mode of supply and geographical breakdown'; and 2. 'International supply of services by mode of supply, type of product and geographical breakdown' as defined in Table 38 of Annex I, Part B of Regulation (EU) 2020/1197, for the first three reference years of application.

FINLAND

Annex/table concerned	Derogation period granted	Content of the derogation granted
Annex I, Part B, Table 7 Short-term business statistics on volume of sales	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140201. Volume of sales' to be submitted by 31 March 2024 for the following breakdowns: NACE Groups G451, G452, G453, G454, G461, G462, G463, G464, G465, G466, G467, G468, G469, G471, G474, G475, G476, G477, G478 and G479. During the derogation period, for NACE G47, the monthly data for January 2021 to December 2023 to be sent in accordance with the activity breakdown laid down in Regulation (EC) No 1165/98.
Annex I, Part B, Table 8 Short-term business statistics on net turnover (value)	3 years (January 2021 to December 2023)	Monthly data for January 2021 to December 2023 for variable '140301. Net turnover (value)' to be submitted by 31 March 2024 for the following breakdowns: NACE Groups G451, G452, G453, G454, G461, G462, G463, G464, G465, G466, G467, G468, G469, G471, G474, G475, G476, G477, G478 and G479.

		During the derogation period, for NACE G47, the monthly data for January 2021 to December 2023 to be sent in accordance with the activity breakdown laid down in Regulation (EC) No 1165/98.
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RECOMMENDATIONS

COUNCIL RECOMMENDATION (EU) 2021/1004

of 14 June 2021

establishing a European Child Guarantee

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 292, in conjunction with Article 153(2) and Article 153(1)(j) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Pursuant to Article 3(3) of the Treaty on European Union, the Union combats social exclusion and discrimination and promotes equality between women and men and protection of the rights of the child.
- (2) Pursuant to Article 9 of the Treaty on the Functioning of the European Union (TFEU), in defining and implementing its policies and activities, the Union takes into account requirements linked to the promotion of a high level of employment, the guarantee of adequate social protection, the fight against social exclusion, and a high level of education, training and protection of human health.
- (3) Pursuant to Article 151 TFEU, the Union and the Member States have as their objectives the promotion of employment, improved living and working conditions, proper social protection, dialogue between management and labour, the development of human resources with a view to lasting high employment and the combating of social exclusion. Pursuant to Article 153(1), point (j), TFEU, with a view to achieving those objectives, the Union supports and complements the activities of the Member States in the field of combating social exclusion.
- (4) Article 24 of the Charter of Fundamental Rights of the European Union (the 'Charter') recognises that children have the right to such protection and care as is necessary for their well-being, and that the child's best interests must be a primary consideration in all actions relating to children, whether taken by public authorities or private institutions. Article 33 of the Charter stipulates that the family shall enjoy legal, economic and social protection.
- (5) Article 17 of the Revised European Social Charter, done at Strasbourg on 3 May 1996, confirms the commitment to take all appropriate and necessary measures to ensure that children have the care, the assistance, the education and the training they need.
- (6) The United Nations Convention on the Rights of the Child, adopted on 20 November 1989, which has been ratified by all Union Member States, stipulates in Articles 2, 3, 6, 12, 18, 24, 27, 28 and 31 that State Parties to the Convention recognise the best interests of the child to be a primary consideration and recognise the child's right: to participation and development, including the right to protection from all forms of discrimination; to life; to be heard in judicial and administrative proceedings; to enjoyment of the highest attainable standard of health; of access to healthcare services; to State assistance to ensure an adequate standard of living, education, leisure, recreational activities, and to participate fully in cultural and artistic life.

- (7) Article 7 of the United Nations Convention on the Rights of Persons with Disabilities ⁽¹⁾, ratified by the Union and all its Member States, stipulates that State Parties to that Convention shall take all necessary measures to ensure the full enjoyment by children with disabilities of all human rights and fundamental freedoms on an equal basis with other children.
- (8) Together with its Member States, the Union is fully committed to being a frontrunner in implementing the United Nations 2030 Agenda and the United Nations Sustainable Development Goals, including those on eradicating poverty, ensuring healthy lives and promoting well-being, and ensuring inclusive and equitable quality education.
- (9) On 20 February 2013, the Commission adopted Recommendation 2013/112/EU ⁽²⁾ entitled 'Investing in children: breaking the cycle of disadvantage'. That Recommendation sets out an integrated approach to reducing child poverty or social exclusion and improving child wellbeing that builds on three pillars: access to resources, access to quality services, and children's right to participate.
- (10) In November 2017, the European Parliament, the Council and the Commission proclaimed the European Pillar of Social Rights, setting out 20 principles to support well-functioning and fair labour markets and welfare systems. Principle 11 provides for children's right to affordable early childhood education and care of good quality, protection from poverty and to specific measures to enhance equal opportunities of children from disadvantaged backgrounds.
- (11) The European Parliament, in its Resolution of 24 November 2015 ⁽³⁾, called on the Commission and the Member States to introduce a child guarantee, with a focus on children in poverty and their access to services. The European Parliament, in its Resolution of 11 March 2021 ⁽⁴⁾, further called on the Commission to include in the EU Strategy on the Rights of the Child concrete measures to invest in children in order to eradicate child poverty, including the establishment of a European Child Guarantee with appropriate resources, and to present its proposal for the European Child Guarantee in the first quarter of 2021, and called on the Member States to invest all possible resources, including Union funds, to fight child poverty and social exclusion and to establish child guarantee national action plans.
- (12) The Joint Declaration entitled 'Overcoming poverty and social exclusion – mitigating the impact of COVID-19 on families – working together to develop prospects for strong children', signed in December 2020 by 24 ministers of the Employment, Social Policy, Health and Consumer Affairs Council, called for a European Child Guarantee based on the principles and integrated approach of Recommendation 2013/112/EU and of the European Pillar of Social Rights. The ministers reaffirmed that access to free healthcare, free education, affordable early childhood education and care, decent housing and adequate nutrition are essential for children at risk of poverty or social exclusion.
- (13) The European Pillar of Social Rights Action Plan ⁽⁵⁾ provides a new impetus to address poverty and social exclusion in the Union, in particular by setting the target with the 2030 horizon to reduce by 15 million the number of people at risk of poverty or social exclusion, including at least 5 million children.
- (14) The Union comprehensive Strategy on the Rights of the Child ⁽⁶⁾ helps to strengthen children's participation in society, put the best interests of the child in primary consideration, protect vulnerable children including those at risk of socioeconomic exclusion and marginalisation, protect children's rights online, foster child-friendly justice and prevent and fight violence against children. It also aims to combat discrimination against children, including on the grounds of their sex or sexual orientation or that of their parents.

⁽¹⁾ Council Decision 2010/48/EC of 26 November 2009 concerning the conclusion, by the European Community, of the United Nations Convention on the Rights of Persons with Disabilities (OJ L 23, 27.1.2010, p. 35).

⁽²⁾ Commission Recommendation 2013/112/EU of 20 February 2013 'Investing in children: breaking the cycle of disadvantage' (OJ L 59, 23.2.2013, p. 5).

⁽³⁾ European Parliament resolution of 24 November 2015 on reducing inequalities with a special focus on child poverty (2014/2237 (INI)).

⁽⁴⁾ European Parliament resolution of 11 March 2021 on children's rights in view of the EU Strategy on the rights of the child (2021/2523 (RSP)).

⁽⁵⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions 'The European Pillar of Social Rights Action Plan', COM(2021) 102 final.

⁽⁶⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions 'EU Strategy on the Rights of the Child', COM(2021) 142 final.

- (15) The objective of this Recommendation is to prevent and combat social exclusion by guaranteeing the access of children in need to a set of key services, including mainstreaming a gender perspective in order to take into consideration the different situations of girls and boys, by combating child poverty and fostering equal opportunities. Children in need are persons under the age of 18 years who are at risk of poverty or social exclusion. This refers to children living in households at risk of poverty, or experiencing severe material and social deprivation, or with very low work intensity.
- (16) In order to provide for effective access or effective and free access to key services, Member States should, in accordance with national circumstances and approaches, either organise and provide such services or provide adequate benefits so that parents or guardians of children in need are in a position to cover the costs or charges of those services. Particular attention is required to avoid any possible accompanying costs forming a barrier for children in need in low-income families to full access of the key services.
- (17) Nearly 18 million children are at risk of poverty or social exclusion in the Union ⁽⁷⁾, with significant differences between Member States. The range of risk factors that can make some children especially vulnerable and exposed to poverty or social exclusion vary considerably. Therefore, national approaches to implementing this Recommendation should be tailored to specific circumstances and needs on the ground. One of the main determinants of social exclusion of children is the unequal access to key services, essential for their wellbeing and the development of their social, cognitive and emotional skills. Children living in poverty or children from disadvantaged backgrounds are more likely to face barriers in accessing early childhood education and care, inclusive education, healthcare, healthy nutrition and adequate housing. They start their lives at a disadvantage, which can have long-term implications for their development and future prospects.
- (18) The intergenerational transmission of social exclusion jeopardises social cohesion over generations and generates higher costs to our welfare states, hindering economic and social resilience. Improving equal access of children in need to key services is therefore an important means of stepping up efforts to prevent and combat social exclusion. It also contributes to fostering equal opportunities for children in need and combating child poverty.
- (19) Tackling disadvantage from early years is a cost-effective investment, including from a long-term perspective, as it contributes not only to the inclusion of children and their higher socioeconomic outcomes when they are adults, but also to the economy and society through better integration into the labour market and social life and improvement in the school-to-work transition, including through the full implementation of the Council Recommendation of 30 October 2020 on A Bridge to Jobs – Reinforcing the Youth Guarantee ⁽⁸⁾. Investing in equal opportunities for children lays the foundation for a sustainable and inclusive growth, supporting fair and resilient societies and upward social convergence. It also contributes to addressing the impact of adverse demographic developments by reducing skill and labour shortages and ensuring a better territorial coverage, while harnessing the opportunities arising from the green and digital transitions.
- (20) Equal access to quality and inclusive early childhood education and care and education is central to breaking the transmission of social exclusion and securing equal opportunities for children in a disadvantaged situation. However, the limited availability and high costs of early childhood education and care can form a barrier for children from low-income families. Their attendance rates are considerably lower and result later on in worse educational outcomes and higher school drop-out rates, in particular for children with a migrant background or Roma children. Segregation and discrimination in accessing mainstream education by children with disabilities or special educational needs remains a challenge. The choice of the educational establishment needs to reflect the best interests of the child. The growing number of children with a migrant background in education systems calls for the prevention of segregated school settings and the adaptation of teaching methods, in accordance with national law and Member States' obligations under the relevant international instruments in the field.

⁽⁷⁾ https://ec.europa.eu/eurostat/statistics-explained/index.php/Children_at_risk_of_poverty_or_social_exclusion

⁽⁸⁾ Council Recommendation of 30 October 2020 on A Bridge to Jobs – Reinforcing the Youth Guarantee and replacing the Council recommendation of 22 April 2013 on establishing a Youth Guarantee (OJ C 372, 4.11.2020, p. 1).

- (21) An important part of learning, including acquiring social skills, takes place by means of sport, leisure or cultural activities. Such activities are proven to be beneficial, especially for children from disadvantaged backgrounds. However, certain groups of children cannot afford them or their participation is hindered by a lack of proper infrastructure, poor accessibility or language problems.
- (22) Children in need generally have hindered access to certain healthcare services, such as dental care, or to supports, such as braces, corrective lenses or spectacles. Such children also have fewer opportunities and resources to benefit from disease prevention and health promotion programmes. Income poverty and other social determinants significantly affect the overall development and health, including mental health, of children and increase the risk of ill-health in later years. Early intervention and prevention are essential, together with better access to public health prevention and promotion programmes, including vaccination, and parenting support, which can help achieve better outcomes.
- (23) Access to healthy and sustainable nutrition is a challenge for low-income families in particular. Healthy food and nutrition programmes can help address problems such as poor diet, lack of physical activity, obesity or use of alcohol and tobacco, thereby reducing malnutrition and poor nutrition, which is more prevalent among children from disadvantaged backgrounds. The experience of the COVID-19 pandemic demonstrated the importance of school meal schemes for some children, who were suddenly deprived of a reliable source of nutrition during lockdown^(*). Ensuring access of children in need to at least one healthy meal each school day is therefore paramount and could be achieved either by providing such meals or by ensuring that parents or guardians, or children, are in a position to cater for the meals, taking into account specific local circumstances and needs.
- (24) Children from low-income families, with a migrant background or with a minority ethnic origin are at a higher risk of severe housing deprivation, overcrowding and energy poverty, and are more exposed to homelessness. Housing expenditure is a heavy burden for single-earner households, especially those headed by women. The provision of adequate housing and ensuring that children and their families receive adequate temporary accommodation are important mechanisms for tackling social exclusion of children and minimising the risk of homelessness. With the aim of the de-institutionalisation of children, quality community-based or family-based care should be promoted. Placing children in institutional care should be done only when it is in the best interests of the child, taking into account the child's overall situation and considering the child's individual needs. Providing support to children who leave institutional or foster care is crucial to support their independent living and social integration.
- (25) The crisis caused by the COVID-19 pandemic may have far-reaching effects on the economic and social well-being of families and children, and is likely to disproportionately affect children from disadvantaged backgrounds. Low and middle-income groups face a higher risk of income loss, with a potentially significant impact on the disposable income of households due to increasing unemployment and reduced telework possibilities. The crisis is expected to exacerbate existing inequalities and is likely to result in an increase in the number of households being at risk of poverty or social exclusion. It also puts significant pressure on the availability of services. Children experiencing various forms of disadvantage are among the hardest hit by the crisis. Distance learning has been difficult for many children living in households without adequate family support, skills or equipment, including for children living in remote or rural territories with inadequate digital infrastructure.
- (26) Tackling social exclusion of children and reducing the socioeconomic impact of the COVID-19 pandemic requires an integrated, person-centred and multidimensional approach and an enabling policy framework. Strengthening cooperation and coordination between services at various levels warrants effective prevention and supports social inclusion of children. Along with ensuring access to key services, across all regions and territories, including through investment in service infrastructure and the workforce, it is also necessary to improve the effectiveness and relevance of related policies, combine preventive and remedial measures and benefit to the maximum extent from existing Union instruments.

(*) 2020 Social Protection Committee Annual Review of the Social Protection Performance Monitor (SPPM) and developments in social protection policies. Report on key social challenges and key messages, p. 58.

- (27) The European Semester economic and employment coordination process, supported by the Social Scoreboard ⁽¹⁰⁾, has highlighted the challenge of child poverty or social exclusion, with a number of Member States receiving country-specific recommendations. The Employment Guidelines underline the importance of ensuring the access of everyone, including children, to certain services, such as early childhood education and care, education and healthcare, with such access serving as a necessary condition for ensuring equal opportunities.
- (28) Union funds are available to support the implementation of the European Child Guarantee and further supportive measures. Within the European Social Fund Plus, all Member States will earmark an appropriate amount to tackle child poverty or social exclusion. For Member States in which the rate of children at risk of poverty or social exclusion is above the Union average, that amount is to be at least 5 % of their national European Social Fund Plus allocation. In accordance with the principles of subsidiarity and proportionality, the European Regional Development Fund and InvestEU will also support investment in enabling infrastructure, such as social housing and early childhood education and care facilities, as well as equipment and access to quality and mainstream services. As part of the Recovery Plan for Europe and the 'Next Generation EU' instrument, the Recovery and Resilience Facility offers additional Union funding for reforms, investment and policies for the next generation, children and the youth, such as education and skills, to be included in national recovery and resilience plans ⁽¹¹⁾. The Technical Support Instrument can support Member States in designing and implementing structural reforms in the areas of education, social services, justice and health, including cross-sectoral reforms tackling child poverty and social exclusion.
- (29) Member States can also benefit from the 2017-2023 EU school fruit, vegetables and milk scheme to make healthy products more available to children and improve their understanding of the benefits of healthy and sustainable food.
- (30) This Recommendation should be implemented through national action plans adapted to national, regional and local circumstances. Such national action plans should identify children in need and the barriers they face in accessing and taking-up the services covered by this Recommendation. To this end, Member States are recommended to involve relevant stakeholders, including non-governmental organisations promoting children's rights. Progress in implementing this Recommendation should also be regularly monitored, for example as part of the Social Scoreboard in the context of the European Semester, including through the development of relevant monitoring indicators.
- (31) This Recommendation complements Commission Recommendation 2013/112/EU, constitutes a deliverable of the European Pillar of Social Rights Action Plan, and complements the Union comprehensive Strategy on the Rights of the Child.
- (32) This Recommendation fully respects the principles of subsidiarity and proportionality. It is without prejudice to principles of national procedural law and the legal traditions of the Member States and does not entail an extension of the Union's powers,

HAS ADOPTED THIS RECOMMENDATION:

OBJECTIVE AND SCOPE

1. The aim of this Recommendation is to prevent and combat social exclusion by guaranteeing access of children in need to a set of key services, thereby also contributing to upholding the rights of the child by combating child poverty and fostering equal opportunities.
2. This Recommendation applies to children in need.

DEFINITIONS

3. For the purpose of this Recommendation, the following definitions apply:
 - (a) 'children in need' means persons under the age of 18 years who are at risk of poverty or social exclusion;
 - (b) 'children with a migrant background' means third country national children, irrespective of their migration status, and children with the nationality of a Member State who have a third country migrant background through at least one of their foreign-born parents;

⁽¹⁰⁾ <https://ec.europa.eu/eurostat/web/european-pillar-of-social-rights/indicators/social-scoreboard-indicators>

⁽¹¹⁾ In line with the Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.2.2021, p. 17).

- (c) 'children in precarious family situations' means children exposed to various risk factors that could lead to poverty or to social exclusion. This includes: living in a single-earner household; living with a parent with disabilities; living in a household where there are mental health problems or long-term illness; living in a household where there is substance abuse, or domestic violence; children of a Union citizen who has moved to another Member State while the children themselves remained in their Member State of origin; children having a teenage mother or being a teenage mother; and children having an imprisoned parent;
- (d) 'effective access' means a situation in which services are readily available, affordable, accessible, of good quality, provided in a timely manner and where the potential users are aware of their existence, as well as of entitlements to use them;
- (e) 'effective and free access' means a situation in which services are readily available, accessible, of good quality, provided in a timely manner and where the potential users are aware of their existence, as well as of entitlements to use them, and provided free of charge, either by organising and providing such services or by adequate benefits to cover the costs or the charges of the services, or in such a way that financial circumstances will not pose an obstacle to equal access;
- (f) 'school-based activities' means learning by means of sport, leisure or cultural activities that take place within or outside of regular school hours or are organised by the school community;
- (g) 'healthy meal' or 'healthy nutrition' means a balanced meal consumption, which provides children with nutrients necessary for their physical and mental development and for physical activity that complies with their physiological needs;
- (h) 'adequate housing' means a dwelling that meets the current national technical standards, is in a reasonable state of repair, provides a reasonable degree of thermal comfort and is available and accessible at an affordable cost.

IN ACCORDANCE WITH NATIONAL COMPETENCES, CIRCUMSTANCES AND PRACTICES AND FULLY RESPECTING THE PRINCIPLES OF SUBSIDIARITY AND PROPORTIONALITY, HEREBY RECOMMENDS AS FOLLOWS:

CORE RECOMMENDATIONS

- 4. Member States are recommended to guarantee for children in need:
 - (a) effective and free access to high quality early childhood education and care, education and school-based activities, at least one healthy meal each school day and healthcare;
 - (b) effective access to healthy nutrition and adequate housing.
- 5. Member States are recommended to identify children in need and within this group take into account, wherever appropriate in designing their national integrated measures, specific disadvantages experienced, in particular, by:
 - (a) homeless children or children experiencing severe housing deprivation;
 - (b) children with disabilities;
 - (c) children with mental health issues;
 - (d) children with a migrant background or minority ethnic origin, particularly Roma;
 - (e) children in alternative, especially institutional, care;
 - (f) children in precarious family situations.

ENABLING POLICY FRAMEWORK

- 6. While putting the best interests of the child as a primary consideration, Member States are recommended to build an integrated and enabling policy framework to address social exclusion of children, focusing on breaking intergenerational cycles of poverty and disadvantage and reducing the socioeconomic impact of the COVID-19 pandemic. To that effect, in implementing this Recommendation, Member States are recommended to:
 - (a) ensure consistency of social, education, health, nutrition and housing policies at national, regional and local level and, wherever possible, improve their relevance for supporting children in an integrated manner;
 - (b) continue and where necessary step up investment in education, adequate health and social protection systems in order to address effectively the needs of children and their families, in particular of those exposed to social exclusion;

- (c) ensure adequate policies and resources, including through labour market integration measures, support measures for parents or guardians and income support to families and households, so that financial barriers do not prevent children from accessing quality services;
- (d) address the territorial dimension of social exclusion, taking into account the specific needs of children according to distinctive urban, rural, remote and disadvantaged areas, based on an integrated and multidisciplinary approach;
- (e) strengthen cooperation with, and involvement of, national, regional and local authorities, social economy organisations, non-governmental organisations promoting children's rights, children themselves and other stakeholders, in the design, delivery and monitoring of policies and quality services for children;
- (f) take measures to promote inclusion and to avoid and tackle discrimination and stigmatisation of children in need;
- (g) support strategic investment in quality services for children, including in enabling infrastructure and qualified workforce;
- (h) dedicate adequate resources and make optimal use of national and Union funds, in particular the European Social Fund Plus, the European Regional Development Fund, and where appropriate REACT-EU, Invest-EU, the Recovery and Resilience Facility and the Technical Support Instrument;
- (i) take into account a gender perspective throughout the enabling framework.

EARLY CHILDHOOD EDUCATION AND CARE, INCLUSIVE EDUCATION AND SCHOOL-BASED ACTIVITIES, AND A HEALTHY MEAL EACH SCHOOL DAY

7. With a view to guaranteeing effective and free access to high quality early childhood education and care, education and school-based activities and a healthy meal each school day for children in need, Member States are recommended to:
- (a) identify and address financial and non-financial barriers to participation in early childhood education and care, education, and school-based activities;
 - (b) take measures to prevent and reduce early school leaving, taking into account a gender perspective, to re-engage children who are at risk of dropping out or have dropped out of education or training, including by providing personalised guidance and strengthening cooperation with families;
 - (c) provide learning support to children with learning difficulties to compensate for their linguistic, cognitive and educational gaps;
 - (d) adapt facilities and educational materials of early childhood education and care and of educational establishments and provide the most appropriate response to the specific needs of children with special educational needs and of children with disabilities, using inclusive teaching and learning methods; for this purpose ensure that qualified teachers and other professionals are available, such as psychologists, speech therapists, rehabilitators, social workers or teaching assistants;
 - (e) put in place measures to support inclusive education and avoid segregated classes in early childhood education and care establishments and in educational establishments; this may also include giving priority to, or, when needed, early access for, children in need;
 - (f) provide at least one healthy meal each school day;
 - (g) ensure provision of educational materials, including digital educational tools, books, uniforms or any required clothing, where applicable;
 - (h) provide high speed connectivity, digital services and adequate equipment necessary for distance learning to ensure access to educational content online, as well as to improve digital skills of children in need and teachers and make the necessary investment to tackle all forms of digital divide;
 - (i) provide transport to early childhood education and care and education establishments, where applicable;
 - (j) ensure equal and inclusive access to school-based activities, including participation in school trips and sport, leisure and cultural activities;
 - (k) develop a framework for cooperation of educational establishments, local communities, social, health and child protection services, families and social economy actors to support inclusive education, to provide after school care and opportunities to participate in sport, leisure and cultural activities, and to build and invest in educational establishments as centres of inclusion and participation.

HEALTHCARE

8. With a view to guaranteeing effective and free access to quality healthcare for children in need, Member States are recommended to:
- (a) facilitate early detection and treatment of diseases and developmental problems, including those related to mental health, ensure access to periodic medical, including dental and ophthalmology, examinations and screening programmes; ensure timely curative and rehabilitative follow-up, including access to medicines, treatments and supports, and access to vaccination programmes;
 - (b) provide targeted rehabilitation and habilitation services for children with disabilities;
 - (c) implement accessible health promotion and disease prevention programmes targeting children in need and their families, as well as professionals working with children.

HEALTHY NUTRITION

9. With a view to guaranteeing effective access to sufficient and healthy nutrition for children in need, including through the EU school fruit, vegetables and milk scheme, Member States are recommended to:
- (a) support access to healthy meals also outside of school days, including through in-kind or financial support, in particular in exceptional circumstances such as school closures;
 - (b) ensure that nutrition standards in early childhood education and care and education establishments address specific dietary needs;
 - (c) limit advertisement and restrict the availability of foods high in fat, salt and sugar in early childhood education and care and educational establishments;
 - (d) provide adequate information to children and families on healthy nutrition for children.

ADEQUATE HOUSING

10. With a view to guaranteeing effective access to adequate housing for children in need, Member States are recommended to:
- (a) ensure that homeless children and their families receive adequate accommodation, prompt transfer from temporary accommodation to permanent housing and provision of relevant social and advisory services;
 - (b) assess and revise, if necessary, national, regional and local housing policies and take action to ensure that the interests of families with children in need are duly taken into account, including addressing energy poverty and preventing the risk of homelessness; such assessment and revision should also include social housing or housing assistance policies and housing benefits and further improve accessibility for children with disabilities;
 - (c) provide for priority and timely access to social housing or housing assistance for children in need and their families;
 - (d) take into account the best interests of the child as well as the child's overall situation and individual needs when placing children into institutional or foster care; ensure the transition of children from institutional or foster care to quality community-based or family-based care and support their independent living and social integration.

GOVERNANCE AND REPORTING

11. With a view to sound governance, monitoring and reporting and taking due account of existing national structures and mechanisms, Member States are recommended to:

National Child Guarantee Coordinators

- (a) nominate a national Child Guarantee Coordinator, equipped with adequate resources and mandate enabling the effective coordination and monitoring of the implementation of this Recommendation;

Identifying children in need

- (b) with a view to most effective targeting of measures to children in need and taking into account national, regional and local organisations and circumstances, involve relevant stakeholders in identifying children in need and barriers they face in accessing and taking up the services covered by this Recommendation;

National action plans

- (c) submit to the Commission, within nine months from the adoption of this Recommendation, an action plan, covering the period until 2030, to implement this Recommendation, taking into account national, regional and local circumstances as well as existing policy actions and measures to support children in need. The action plan should include, in particular:
 - (i) targeted categories of children in need to be reached by corresponding integrated measures;
 - (ii) quantitative and qualitative targets to be achieved in terms of children in need to be reached by corresponding measures, taking into account regional and local disparities;
 - (iii) measures planned or taken in implementing this Recommendation, including at regional and local level, and the necessary financial resources and timelines;
 - (iv) other measures planned or taken to address child social exclusion and to break intergenerational cycles of disadvantage, based in particular on enabling the policy framework provided for in paragraph 6;
 - (v) a national framework for data collection, monitoring and evaluation of this Recommendation, also with a view to establishing a common monitoring framework, as referred to in paragraph 12, point (d);

Outreach

- (d) develop effective outreach measures towards children in need and their families, in particular at regional and local level and through educational establishments, trained social workers, family-support services, civil society and social economy organisations, with a view to raising awareness and encouraging and facilitating the take-up of the services covered by this Recommendation;

Involvement of stakeholders

- (e) ensure the participation of regional, local and other relevant authorities, children and relevant stakeholders representing civil society, non-governmental organisations, educational establishments and bodies responsible for promoting social inclusion and integration, children's rights, inclusive education and non-discrimination, including national equality bodies throughout the preparation, implementation, monitoring and evaluation of the action plan;

Reporting to the Commission

- (f) report every two years to the Commission on the progress in implementing this Recommendation, in line with the national action plan referred to in point (c).

IMPLEMENTATION, MONITORING AND EVALUATION

12. The Council welcomes the Commission's aim to:

- (a) monitor progress in implementing this Recommendation, including its outcomes and the impact on children in need, also as part of the Social Scoreboard in the context of the European Semester, and propose, where appropriate, country-specific recommendations to Member States;
- (b) work jointly with Member States, the national Child Guarantee Coordinators and the Social Protection Committee to facilitate mutual learning, share experiences, exchange good practices and follow up on the actions taken in response to this Recommendation as set out in the relevant national action plans;
- (c) report regularly to the Social Protection Committee on the progress in implementing this Recommendation, on the basis of the reports from Member States;
- (d) work jointly with the Social Protection Committee to:
 - (i) establish a common monitoring framework using existing data sources and indicators and, if necessary, develop further agreed common quantitative and qualitative outcome indicators to assess the implementation of this Recommendation;
 - (ii) with a view to informing policy making, enhance the availability, scope and relevance of comparable data at Union level, including on children in need and their access to services, and adequacy and coverage of benefits targeted at children;

- (e) review the progress made in the implementation of this Recommendation and report to the Council by five years after its adoption;
- (f) strengthen awareness-raising and communication efforts and increase dissemination of results and good practice examples at Union level and among Member States and relevant stakeholders.

Done at Luxembourg, 14 June 2021.

For the Council
The President
A. MENDES GODINHO

RULES OF PROCEDURE

DECISION No 42-2021 OF THE COURT OF AUDITORS

of 20 May 2021

adopting internal rules concerning restrictions of certain rights of data subjects in relation to the processing of personal data in the framework of activities carried out by the European Court of Auditors

THE EUROPEAN COURT OF AUDITORS,

Having regard to the Treaty on the Functioning of the European Union ('TFEU');

Having regard to Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (the 'Regulation'), and in particular Article 25 and Chapter VI thereof;

Having regard to the discussions held by the Court of Auditors at its meeting of 20 May 2021;

Having consulted the European Data Protection Supervisor on this Decision, according to Article 41(2) of the Regulation, who delivered his opinion on 23 September 2019;

Whereas in the framework of its activities, the European Court of Auditors (the 'Court') processes several categories of personal data and is bound to respect the rights of natural persons in relation to the processing of personal data recognised by Article 8(1) of the Charter of Fundamental Rights of the European Union and by Article 16(1) TFEU;

Whereas in certain circumstances, it is necessary to reconcile the rights of data subjects pursuant to the Regulation with the needs of the tasks and activities of the Court. To that effect, Article 25 of the Regulation provides, under strict conditions, the possibility to restrict the application of Articles 14 to 20, 35 and 36, as well as Article 4;

Whereas the Court should apply restrictions only when they respect the essence of the fundamental rights and freedoms, and are a necessary and proportionate measure in a democratic society. The Court should handle all restrictions in a transparent manner and provide information on the reasons for the application of a restriction to the data subject;

Whereas the Court should lift the restriction as soon as the conditions justifying it no longer apply, and assess those conditions on a regular basis;

Whereas the Data Protection Officer of the Court (the 'DPO') should be informed in due time of any restrictions being applied and carry out an independent review of the application of restrictions, with a view to ensuring compliance with this Decision,

HAS DECIDED:

Article 1

Subject matter and scope

This Decision lays down rules relating to the conditions under which the Court, based on Article 25 of the Regulation, may restrict the application of Articles 14 to 20, 35 and 36, as well as Article 4 thereof.

*Article 2***Restrictions**

1. In accordance with Article 25(1) of the Regulation, the Court may restrict, on a case-by-case basis, the application of Articles 14 to 20, 35 and 36, as well as Article 4 thereof, in so far as its provisions correspond to the rights and obligations provided for in Articles 14 to 20, when:

- (a) carrying out audits, on the basis of Article 287 TFEU. Relevant restrictions may be based on Article 25(1)(c),(g),(h) of the Regulation;
- (b) conducting administrative inquiries, pre-disciplinary, disciplinary and suspension proceedings, on the basis of Article 86 of the Staff Regulations of Officials of the European Union ⁽¹⁾ (the 'Staff Regulations') and in accordance with Annex IX thereto. Relevant restrictions may be based on Article 25(1)(b),(c),(d),(f),(g),(h) of the Regulation;
- (c) processing internal and external complaints against a staff member or Member of the ECA. Relevant restrictions may be based on Article 25(1)(h) of the Regulation;
- (d) conducting preliminary activities related to cases of potential irregularities reported to OLAF. Relevant restrictions may be based on Article 25(1)(b),(c),(h) of the Regulation;
- (e) ensuring that the Court's staff members may confidentially provide information on serious irregularities of which they become aware in the course of their duties, in conformity with the Court's Rules of Procedure for providing information in the event of serious irregularities (whistleblowing). Relevant restrictions may be based on Article 25(1)(f),(h) of the Regulation;
- (f) ensuring that the Court's staff members who consider themselves to have been subjected to harassment may confidentially seek counselling and support from a manager, a contact person, the medical officer or a mediator, in conformity with the Court's Decision No 26-2017 on the policy for maintaining a satisfactory working environment and combating psychological and sexual harassment. Relevant restrictions may be based on Article 25(1)(f),(h) of the Regulation;
- (g) conducting internal audits, in accordance with the Court's Decision No 38-2016 laying down the rules for implementing the Rules of Procedure of the Court of Auditors. Relevant restrictions may be based on Article 25(1)(c),(g),(h) of the Regulation;
- (h) ensuring access, pursuant to Article 26a of the Staff Regulations and Articles 16 and 91 of the Conditions of Employment of Other Servants, of data subjects to medical data of a psychological or psychiatric nature concerning them, where direct access to such data is likely to represent a risk for the data subject's health or to medical data where the exercise of that right would adversely affect the rights and freedoms of the data subject or other subjects. Relevant restrictions may be based on Article 25(1)(h) of the Regulation;
- (i) ensuring internal security at the Court, i.e. security of persons, assets and information, including conducting internal security enquiries, eventually with external involvement (CERT-EU, national police authorities, etc.). Relevant restrictions may be based on Article 25(1)(a),(b),(c),(d),(g),(h) of the Regulation;
- (j) ensuring that the DPO may carry out investigations in accordance with Article 45(2) of the Regulation. Relevant restrictions may be based on Article 25(1)(d),(g),(h) of the Regulation;
- (k) providing assistance and cooperation to or receiving them from other Union institutions, bodies, offices and agencies. Relevant restrictions may be based on Article 25(1)(c),(d),(g),(h) of the Regulation;
- (l) providing assistance and cooperation to or receiving them from EU Member States' public authorities, third countries and international organisations, upon their request or on its own initiative. Relevant restrictions may be based on Article 25(1)(c),(g),(h) of the Regulation;
- (m) processing personal data in documents obtained by the parties or the interveners in the context of judicial proceedings before the Court of Justice of the European Union. Relevant restrictions may be based on Article 25(1)(e) of the Regulation.

⁽¹⁾ Regulation (EEC, Euratom, ECSC) No 259/68 of the Council of 29 February 1968 laying down the Staff Regulations and the Conditions of Employment of Other Servants of the European Communities and instituting special measures temporarily applicable to officials of the Commission (OJ L 56, 4.3.1968, p. 1).

2. The categories of data include the identification data of a natural person, contact information, professional roles and tasks, information on private and professional conduct and performance, and financial data.
3. Any restriction shall respect the essence of the fundamental rights and freedoms in a democratic society and be necessary and proportionate.
4. A necessity and proportionality test shall be carried out by the controller and the DPO on a case-by-case basis before restrictions are applied. Restrictions shall be limited to what is strictly necessary to achieve the set objectives.
5. The Court shall record the reasons for the restrictions applied, the legal basis, the assessment of the risks to the rights and freedoms of data subjects whose personal data may be subject to restrictions, and the assessment of the necessity and proportionality of the restriction. The record and, where applicable, the documents containing underlying factual and legal elements shall be part of an ad hoc register, which shall be made available to the European Data Protection Supervisor ('EDPS') on request. The documentation concerning restrictions for the medical file shall only be registered in the relevant medical file.
6. When processing personal data exchanged with other organisations in the context of its tasks, the Court shall consult and shall be consulted by those organisations on the possible relevant grounds for imposing restrictions and the necessity and proportionality of the restrictions, unless this would jeopardise the activities of the Court.

Article 3

Monitoring of restrictions and review

1. The restrictions referred to in Article 2 shall continue to apply as long as the circumstances justifying them remain applicable.
2. The Court shall review the application of a restriction every six months from its adoption. A review must also be carried out when the essential elements of a case change.

Article 4

Safeguards

1. The Court shall implement safeguards to prevent abuse or unlawful access or transfer of personal data that may be subject to restrictions. These safeguards shall include technical and organisational measures and be detailed, as necessary, in the Court's internal decisions, procedures and implementing rules. The safeguards shall include:
 - (a) an adequate definition of roles, responsibilities and procedural steps;
 - (b) if applicable, a secure electronic environment which prevents unlawful or accidental access or transfer of electronic data to unauthorised persons;
 - (c) if applicable, secure storage and processing of paper-based documents.

Article 5

Information to be communicated to the DPO and review by the DPO

1. The DPO shall be informed without undue delay whenever data subject rights are restricted in accordance with this Decision and shall be provided access to the record and any documents containing underlying factual and legal elements.
2. The DPO may submit a request to review the application of a restriction. The Court shall inform the DPO in writing about the outcome of the request.
3. The involvement of the DPO in the restrictions procedure, including information exchanges, shall be documented in an appropriate form.

*Article 6***Information provided to data subjects on restrictions to their rights**

1. The Court shall publish on its website general information on the restrictions of data subjects' rights described in Article 2. The scope of the restriction, the underlying reasons and the potential duration shall be explained.
2. Where the Court applies Article 2 of this Decision, it shall inform the data subjects, without undue delay and in a written form, of the principal reasons on which the application of the restriction is based, and of the data subjects' right to lodge a complaint with the EDPS and seek judicial remedy before the Court of Justice of the European Union.
3. The Court may defer, omit or deny the provision of information concerning the reasons for the restriction referred to in paragraph 2 for as long as this would cancel the effect of the restriction. This assessment shall take place on a case-by-case basis.

*Article 7***Communication of personal data breaches to data subjects**

Where the Court restricts the communication of a personal data breach to the data subject, as referred to in Article 35 of the Regulation, it shall record and register the reasons for restriction in accordance with Article 2(5) of this Decision.

*Article 8***Confidentiality of electronic communication**

1. The Court, under exceptional circumstances, and in line with the provisions of Directive 2002/58/EC on privacy and electronic communications, may restrict the right to confidentiality of electronic communications, as referred to in Article 36 of the Regulation. In this case, the Court shall detail circumstances, grounds, relevant risks and related safeguards in specific internal rules.
2. Where the Court restricts the right to confidentiality of electronic communications, it shall inform the data subject concerned, in its reply to their request, of the principal reasons on which the application of the restriction is based, and of the possibility of lodging a complaint with the EDPS or of seeking judicial remedy before the Court of Justice of the European Union.
3. The Court may defer, omit or deny the provision of information concerning the reasons for the restriction referred to in paragraphs 1 and 2 for as long as it would cancel the effect of the restriction. This assessment shall take place on a case-by-case basis.

*Article 9***Entry into force**

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

Done at Luxembourg, 20 May 2021.

For the Court of Auditors
Klaus-Heiner LEHNE
President

ISSN 1977-0677 (electronic edition)
ISSN 1725-2555 (paper edition)



Publications Office
of the European Union
L-2985 Luxembourg
LUXEMBOURG

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