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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.

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

Corrigenda

★ **Corrigendum to Commission Delegated Regulation (EU) 2021/2306 of 21 October 2021 supplementing Regulation (EU) 2018/848 of the European Parliament and of the Council with rules on the official controls in respect of consignments of organic products and in-conversion products intended for import into the Union and on the certificate of inspection (OJ L 461, 27.12.2021)** 21

II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) 2022/357

of 2 March 2022

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standards 1 and 8

(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 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

- (1) By Commission Regulation (EC) No 1126/2008 ⁽²⁾ certain international accounting standards and interpretations that were in existence on 15 October 2008 were adopted.
- (2) On 12 February 2021, the International Accounting Standards Board published amendments to International Accounting Standard (IAS) 1 *Presentation of Financial Statements* and IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*. Those amendments clarify the differences between accounting policies and accounting estimates to ensure further consistent application of accounting standards and comparability of financial statements.
- (3) Following the consultation with the European Financial Reporting Advisory Group, the Commission concludes that the amendments to IAS 1 and IAS 8 meet the criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.
- (4) Regulation (EC) No 1126/2008 should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 1126/2008 is amended as follows:

- (a) International Accounting Standard (IAS) 1 *Presentation of Financial Statements* is amended as set out in the Annex to this Regulation;
- (b) IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* is amended as set out in the Annex to this Regulation.

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1).

Article 2

Each company shall apply the amendments referred to in Article 1, at the latest, as from the commencement date of its first financial year starting on or after 1 January 2023.

Article 3

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

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

Done at Brussels, 2 March 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Amendments to IAS 1***Presentation of Financial Statements***

Paragraphs 7, 10, 114, 117 and 122 are amended. Paragraphs 117A–117E and 139V are added. Paragraphs 118, 119 and 121 are deleted.

DEFINITIONS

7. The following terms are used in this Standard with the meanings specified:

Accounting policies are defined in paragraph 5 of IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*, and the term is used in this Standard with the same meaning.

...

FINANCIAL STATEMENTS

...

Complete set of financial statements**10. A complete set of financial statements comprises:**

...

(e) **notes, comprising material accounting policy information and other explanatory information;**

...

STRUCTURE AND CONTENT

...

Notes*Structure*

...

114. Examples of systematic ordering or grouping of the notes include:

...

(c) following the order of the line items in the statement(s) of profit or loss and other comprehensive income and the statement of financial position, such as:

...

(ii) material accounting policy information (see paragraph 117);

...

*Disclosure of accounting policy information***117. An entity shall disclose material accounting policy information (see paragraph 7). Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.**

- 117A Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may nevertheless be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material.
- 117B Accounting policy information is expected to be material if users of an entity's financial statements would need it to understand other material information in the financial statements. For example, an entity is likely to consider accounting policy information material to its financial statements if that information relates to material transactions, other events or conditions and:
- (a) the entity changed its accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements;
 - (b) the entity chose the accounting policy from one or more options permitted by IFRSs—such a situation could arise if the entity chose to measure investment property at historical cost rather than fair value;
 - (c) the accounting policy was developed in accordance with IAS 8 in the absence of an IFRS that specifically applies;
 - (d) the accounting policy relates to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in accordance with paragraphs 122 and 125; or
 - (e) the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions—such a situation could arise if an entity applies more than one IFRS to a class of material transactions.
- 117C Accounting policy information that focuses on how an entity has applied the requirements of the IFRSs to its own circumstances provides entity-specific information that is more useful to users of financial statements than standardised information, or information that only duplicates or summarises the requirements of the IFRSs.
- 117D If an entity discloses immaterial accounting policy information, such information shall not obscure material accounting policy information.
- 117E An entity's conclusion that accounting policy information is immaterial does not affect the related disclosure requirements set out in other IFRSs.
118. [Deleted]
119. [Deleted]
120. [Deleted]
121. [Deleted]
- 122. An entity shall disclose, along with material accounting policy information or other notes, the judgements, apart from those involving estimations (see paragraph 125), that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.**

...

TRANSITION AND EFFECTIVE DATE

...

- 139V *Disclosure of Accounting Policies*, issued in February 2021, amended paragraphs 7, 10, 114, 117 and 122, added paragraphs 117A–117E and deleted paragraphs 118, 119 and 121. It also amended IFRS Practice Statement 2 *Making Materiality Judgements*. An entity shall apply the amendments to IAS 1 for annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted. If an entity applies those amendments for an earlier period, it shall disclose that fact.

Amendments to other IFRS Standards and publications**Amendments to IFRS 7 *Financial Instruments: Disclosures***

Paragraphs 21 and B5 are amended. Paragraph 44II is added.

SIGNIFICANCE OF FINANCIAL INSTRUMENTS FOR FINANCIAL POSITION AND PERFORMANCE

...

Other disclosures*Accounting policies*

21. In accordance with paragraph 117 of IAS 1 *Presentation of Financial Statements* (as revised in 2007), an entity discloses material accounting policy information. Information about the measurement basis (or bases) for financial instruments used in preparing the financial statements is expected to be material accounting policy information.

...

EFFECTIVE DATE AND TRANSITION

...

- 44II *Disclosure of Accounting Policies*, which amends IAS 1 and IFRS Practice Statement 2 *Making Materiality Judgements*, and was issued in February 2021, amended paragraphs 21 and B5. An entity shall apply that amendment for annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted. If an entity applies the amendment for an earlier period, it shall disclose that fact.

...

Appendix B

Application guidance

...

CLASSES OF FINANCIAL INSTRUMENTS AND LEVEL OF DISCLOSURE (PARAGRAPH 6)

...

Other disclosure—accounting policies (paragraph 21)

- B5 Paragraph 21 requires disclosure of material accounting policy information, which is expected to include information about the measurement basis (or bases) for financial instruments used in preparing the financial statements. For financial instruments, such disclosure may include:

...

Paragraph 122 of IAS 1 (as revised in 2007) also requires entities to disclose, along with material accounting policy information or other notes, the judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Amendments to IAS 26 *Accounting and Reporting by Retirement Benefit Plans*

Paragraph 34 is amended and paragraph 38 is added.

ALL PLANS

Disclosure

- 34. The financial statements of a retirement benefit plan, whether defined benefit or defined contribution, shall also contain the following information:**

...

(b) material accounting policy information; and

...

EFFECTIVE DATE

...

38. *Disclosure of Accounting Policies*, which amends IAS 1 *Presentation of Financial Statements* and IFRS Practice Statement 2 *Making Materiality Judgements*, and was issued in February 2021, amended paragraph 34. An entity shall apply that amendment for annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted. If an entity applies the amendment for an earlier period, it shall disclose that fact.

Amendments to IAS 34 *Interim Financial Reporting*

Paragraph 5 is amended and paragraph 60 is added.

CONTENT OF AN INTERIM FINANCIAL REPORT

5. IAS 1 defines a complete set of financial statements as including the following components:

...

(e) notes, comprising material accounting policy information and other explanatory information;

...

EFFECTIVE DATE

...

60. *Disclosure of Accounting Policies*, which amends IAS 1 and IFRS Practice Statement 2 *Making Materiality Judgements*, and was issued in February 2021, amended paragraph 5. An entity shall apply that amendment for annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted. If an entity applies the amendment for an earlier period, it shall disclose that fact.

Amendments to IAS 8***Accounting Policies, Changes in Accounting Estimates and Errors***

Paragraphs 5, 32, 34, 38 and 48 and the heading above paragraph 32 are amended. Paragraphs 32A–32B, 34A and 54I and the headings above paragraphs 34 and 36 are added. The heading above paragraph 39 is amended to be a sub-heading of the heading added above paragraph 34.

DEFINITIONS

5. **The following terms are used in this Standard with the meanings specified:**

...

***Accounting estimates* are monetary amounts in financial statements that are subject to measurement uncertainty.**

...

ACCOUNTING ESTIMATES

32. An accounting policy may require items in financial statements to be measured in a way that involves measurement uncertainty—that is, the accounting policy may require such items to be measured at monetary amounts that cannot be observed directly and must instead be estimated. In such a case, an entity develops an accounting estimate to achieve the objective set out by the accounting policy. Developing accounting estimates involves the use of judgements or assumptions based on the latest available, reliable information. Examples of accounting estimates include:
- (a) a loss allowance for expected credit losses, applying IFRS 9 *Financial Instruments*;
 - (b) the net realisable value of an item of inventory, applying IAS 2 *Inventories*;
 - (c) the fair value of an asset or liability, applying IFRS 13 *Fair Value Measurement*;
 - (d) the depreciation expense for an item of property, plant and equipment, applying IAS 16; and
 - (e) a provision for warranty obligations, applying IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*.
- 32A An entity uses measurement techniques and inputs to develop an accounting estimate. Measurement techniques include estimation techniques (for example, techniques used to measure a loss allowance for expected credit losses applying IFRS 9) and valuation techniques (for example, techniques used to measure the fair value of an asset or liability applying IFRS 13).
- 32B The term ‘estimate’ in IFRSs sometimes refers to an estimate that is not an accounting estimate as defined in this Standard. For example, it sometimes refers to an input used in developing accounting estimates.

...

Changes in accounting estimates

34. An entity may need to change an accounting estimate if changes occur in the circumstances on which the accounting estimate was based or as a result of new information, new developments or more experience. By its nature, a change in an accounting estimate does not relate to prior periods and is not the correction of an error.
- 34A The effects on an accounting estimate of a change in an input or a change in a measurement technique are changes in accounting estimates unless they result from the correction of prior period errors.

...

Applying changes in accounting estimates

...

38. Prospective recognition of the effect of a change in an accounting estimate means that the change is applied to transactions, other events and conditions from the date of that change. A change in an accounting estimate may affect only the current period's profit or loss, or the profit or loss of both the current period and future periods. For example, a change in a loss allowance for expected credit losses affects only the current period's profit or loss and therefore is recognised in the current period. However, a change in the estimated useful life of, or the expected pattern of consumption of the future economic benefits embodied in, a depreciable asset affects depreciation expense for the current period and for each future period during the asset's remaining useful life. In both cases, the effect of the change relating to the current period is recognised as income or expense in the current period. The effect, if any, on future periods is recognised as income or expense in those future periods.

Disclosure

...

ERRORS

...

48. Corrections of errors are distinguished from changes in accounting estimates. Accounting estimates by their nature are approximations that may need changing as additional information becomes known. For example, the gain or loss recognised on the outcome of a contingency is not the correction of an error.

...

EFFECTIVE DATE AND TRANSITION

...

- 54I *Definition of Accounting Estimates*, issued in February 2021, amended paragraphs 5, 32, 34, 38 and 48 and added paragraphs 32A, 32B and 34A. An entity shall apply these amendments for annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted. An entity shall apply the amendments to changes in accounting estimates and changes in accounting policies that occur on or after the beginning of the first annual reporting period in which it applies the amendments.

COMMISSION IMPLEMENTING REGULATION (EU) 2022/358**of 2 March 2022**

initiating a ‘new exporter’ review of Implementing Regulation (EU) 2019/1379 imposing a definitive anti-dumping duty on imports of bicycles originating in the People’s Republic of China for one Chinese exporting producer, repealing the duty with regard to imports from that exporting producer and making these imports subject to registration

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union ⁽¹⁾ (‘the basic Regulation’) and in particular Articles 11(4) and 14(5) thereof,

After having informed the Member States,

Whereas:

1. REQUEST

- (1) The Commission received a request for a ‘new exporter’ review under Article 11(4) of the basic Regulation.
- (2) The request was lodged on 10 September 2019 and updated on 26 November 2021 by Zhejiang Feishen Vehicle Industry Co., Ltd. (‘the applicant’), an exporting producer of bicycles in the People’s Republic of China (‘the PRC’).

2. PRODUCT UNDER REVIEW

- (3) The product under review is bicycles and other cycles (including delivery tricycles, but excluding unicycles), not motorised, currently falling under CN codes 8712 00 30 and ex 8712 00 70 (TARIC codes 8712 00 70 91, 8712 00 70 92 and 8712 00 70 99) and originating in the PRC.

3. EXISTING MEASURES

- (4) By Regulation (EEC) No 2474/93 ⁽²⁾ (‘the original investigation’), the Council imposed a definitive anti-dumping duty of 30,6 % on imports of bicycles originating in the PRC. Several investigations followed since then, amending the initial measures.
- (5) By Regulation (EU) No 502/2013 ⁽³⁾, the Council, following an interim review pursuant to Article 11(3) of the Council Regulation (EC) No 1225/2009 ⁽⁴⁾, amended the measures. In that investigation, sampling was not applied for exporting producers in the PRC and the countrywide anti-dumping duty of 48,5 %, based on the dumping margin, established by Council Regulation (EC) No 1095/2005 ⁽⁵⁾, was maintained.

⁽¹⁾ OJ L 176, 30.6.2016, p. 21.

⁽²⁾ Council Regulation (EEC) No 2474/93 of 8 September 1993 imposing a definitive anti-dumping duty on imports into the Community of bicycles originating in the People’s Republic of China and collecting definitively the provisional anti-dumping duty (OJ L 228, 9.9.1993, p. 1).

⁽³⁾ Council Regulation (EU) No 502/2013 of 29 May 2013 amending Implementing Regulation (EU) No 990/2011 imposing a definitive anti-dumping duty on imports of bicycles originating in the People’s Republic of China following an interim review pursuant to Article 11(3) of Regulation (EC) No 1225/2009 (OJ L 153, 5.6.2013, p. 17).

⁽⁴⁾ Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community (OJ L 343, 22.12.2009, p. 51).

⁽⁵⁾ Council Regulation (EC) No 1095/2005 of 12 July 2005 imposing a definitive anti-dumping duty on imports of bicycles originating in Vietnam, and amending Regulation (EC) No 1524/2000 imposing a definitive anti-dumping duty on imports of bicycles originating in the People’s Republic of China (OJ L 183, 14.7.2005, p. 1).

- (6) The measures currently in force are anti-dumping measures imposed by Commission Implementing Regulation (EU) 2019/1379 ⁽⁶⁾, under which imports of the product under review produced by the applicant are subject to a definitive anti-dumping duty of 48,5 %.

4. GROUNDS FOR THE REVIEWS

- (7) The applicant provided sufficient evidence that it did not export the product under review to the Union during the investigation period on which the anti-dumping measures were based (1 January 2011 to 31 December 2011).
- (8) The applicant provided sufficient evidence that it is not related to any of the exporting producers of the product under review which are subject to the anti-dumping duties in force.
- (9) Finally, the applicant provided sufficient evidence that it has begun exporting the product under review to the Union after the end of the investigation period on which the anti-dumping measures were based.

5. PROCEDURE

5.1. Initiation

- (10) The Commission examined the evidence available and concluded that there was sufficient evidence to justify the initiation of a 'new exporter' review pursuant to Article 11(4) of the basic Regulation, with a view to determining individual margin of dumping for the applicant. Should dumping be found, the Commission will determine the level of the duty to which the imports of the product under review produced by the applicant should be subject.
- (11) In accordance with Articles 11(3) and 11(4) of the basic Regulation, normal value for the applicant shall be determined following the methodology laid down in Article 2(1) to (6a) of the basic Regulation, as the latest expiry review of the measures was initiated after 20 December 2017.
- (12) Union producers known to be concerned were informed of the request for a review on 25 November 2021 and were given an opportunity to comment until 9 December 2021.
- (13) The Commission also draws the attention of the parties that further to the COVID-19 outbreak a Notice ⁽⁷⁾ has been published on the consequences of the COVID-19 outbreak on anti-dumping and anti-subsidy investigations that may be applicable to this proceeding.

5.2. Repeal of the existing measures and registration of imports

- (14) Pursuant to Article 11(4) of the basic Regulation, the anti-dumping duty in force should be repealed with regard to imports of the product under review produced by the applicant. At the same time, such imports should be made subject to registration in accordance with Article 14(5) of the basic Regulation, in order to ensure that anti-dumping duties can be levied from the date of the registration of these imports should the review result in a finding of dumping in respect of each of the applicants. Furthermore, the Commission notes that it is not possible, at this stage, to provide a reliable estimate of the amount of possible future liability, without prejudice to Article 9(4) of the basic Regulation.

5.3. Review investigation period

- (15) The investigation will cover the period from 1 January 2021 to 31 December 2021 ('review investigation period').

⁽⁶⁾ Commission Implementing Regulation (EU) 2019/1379 of 28 August 2019 imposing a definitive anti-dumping duty on imports of bicycles originating in the People's Republic of China as extended to imports of bicycles consigned from Indonesia, Malaysia, Sri Lanka, Tunisia, Cambodia, Pakistan and the Philippines, whether declared as originating in these countries or not, following an expiry review pursuant to Article 11(2) of Regulation (EU) 2016/1036 (OJ L 225, 29.8.2019, p. 1).

⁽⁷⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020XC0316%2802%29>

5.4. Investigating the applicant

- (16) In order to obtain information it deems necessary for its investigation, the Commission has made a questionnaire for the applicant available in the file for inspection by interested parties and on the website of the Directorate-General for Trade https://trade.ec.europa.eu/tdi/case_details.cfm?id=2441. The applicant must submit the completed questionnaire within the time limit specified in Article 4(2) of this Regulation.

5.5. Other written submissions

- (17) Subject to the provisions of this Regulation, all interested parties are invited to make their views known, submit information and provide supporting evidence. Unless otherwise specified, this information and supporting evidence must reach the Commission within the time-limit specified in Article 4(2) of this Regulation.

5.6. Possibility to be heard by the Commission investigation services

- (18) All interested parties may request to be heard by the Commission investigation services within the time-limits specified in Article 4(3) of this Regulation. Any request to be heard must be made in writing and must specify the reasons for the request. For hearings on issues pertaining to the initiation stage of the investigation the request must be submitted within 15 days of the date of entry into force of this Regulation. Thereafter, a request to be heard must be submitted within the specific deadlines set by the Commission in its communication with the parties.

5.7. Instructions for making written submissions and sending completed questionnaires and correspondence

- (19) Information submitted to the Commission for the purpose of trade defence investigations shall be free from copyrights. Parties, before submitting to the Commission information and/or data which is subject to third party copyrights, must request specific permission to the copyright holder explicitly allowing a) the Commission to use the information and data for the purpose of this trade defence proceeding and b) to provide the information and/or data to interested parties to this investigation in a form that allows them to exercise their rights of defence.
- (20) All written submissions, including the information requested in this Regulation, completed questionnaires and correspondence provided by interested parties for which confidential treatment is requested shall be labelled 'Sensitive' ⁽⁸⁾. Interested parties submitting information in the course of this investigation are invited to reason their request for confidential treatment.
- (21) Parties providing 'Sensitive' information are required to furnish non-confidential summaries of it pursuant to Article 19(2) of the basic Regulation, which will be labelled 'For inspection by interested parties'. Those summaries should be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted in confidence.
- (22) If a party providing confidential information fails to show good cause for a confidential treatment request or does not furnish a non-confidential summary of it in the requested format and quality, the Commission may disregard such information unless it can be satisfactorily demonstrated from appropriate sources that the information is correct.
- (23) Interested parties are invited to make all submissions and requests via TRON.tdi (<https://webgate.ec.europa.eu/tron/> TDI) including scanned powers of attorney and certification sheets.
- (24) In order to have access to TRON.tdi, interested parties need an EU Login account. Full instructions on how to register and use TRON.tdi are available on <https://webgate.ec.europa.eu/tron/resources/documents/gettingStarted.pdf>.

⁽⁸⁾ A 'Sensitive' document is a document which is considered confidential pursuant to Article 19 of the basic Regulation and Article 6 of the WTO Agreement on Implementation of Article VI of the GATT 1994 (Anti-Dumping Agreement). It is also a document protected pursuant to Article 4 of Regulation (EC) No 1049/2001 of the European Parliament and of the Council (OJ L 145, 31.5.2001, p. 43).

- (25) By using TRON.tdi or e-mail, interested parties express their agreement with the rules applicable to electronic submissions contained in the document 'CORRESPONDENCE WITH THE EUROPEAN COMMISSION IN TRADE DEFENCE CASES' published on the website of the Directorate-General for Trade: http://trade.ec.europa.eu/doclib/docs/2011/june/tradoc_148003.pdf.
- (26) The interested parties must indicate their name, address, telephone and a valid e-mail address and they should ensure that the provided e-mail address is a functioning official business e-mail which is checked on a daily basis. Once contact details are provided, the Commission will communicate with interested parties by TRON.tdi or e-mail only, unless they explicitly request to receive all documents from the Commission by another means of communication or unless the nature of the document to be sent requires the use of a registered mail. For further rules and information concerning correspondence with the Commission including principles that apply to submissions including principles that apply to submissions via TRON.tdi and by e-mail, interested parties should consult the communication instructions with interested parties referred to above.

Commission address for correspondence:

European Commission
Directorate-General for Trade
Directorate G
Office: CHAR 04/039
1049 Bruxelles/Brussel
BELGIQUE/BELGIË
TRON.tdi: <https://webgate.ec.europa.eu/tron/tdi>
E-mail: TRADE-R714-BICYCLES@ec.europa.eu

6. NON-COOPERATION

- (27) If any interested party refuses access to or does not provide the necessary information within the time limits, or significantly impedes the investigation, findings, affirmative or negative, may be made on the basis of facts available, in accordance with Article 18 of the basic Regulation.
- (28) Where it is found that any interested party has supplied false or misleading information, the information shall be disregarded and use may be made of facts available in accordance with Article 18 of the basic Regulation.
- (29) If an interested party does not cooperate or cooperates only partially and findings are therefore based on facts available in accordance with Article 18 of the basic Regulation, the result may be less favourable to that party than if it had cooperated.

7. HEARING OFFICER

- (30) Interested parties may request the intervention of the Hearing Officer for trade proceedings. The Hearing Officer reviews requests for access to the file, disputes regarding the confidentiality of documents, requests for extension of time limits and any other request concerning the rights of defence of interested parties and third parties as may arise during the proceeding.
- (31) The Hearing Officer may organise hearings and mediate between the interested party/-ies and Commissions services to ensure that the interested parties' rights of defence are being fully exercised. A request for a hearing with the Hearing Officer should be made in writing and should specify the reasons for the request. The Hearing Officer will examine the reasons for the requests. These hearings should only take place if the issues have not been settled with the Commission services in the due course.
- (32) Any request must be submitted in good time and expeditiously so as not to jeopardise the orderly conduct of proceedings. To that effect, interested parties should request the intervention of the Hearing Officer at the earliest possible time following the occurrence of the event justifying such intervention. Where hearing requests are submitted outside the relevant timeframes, the Hearing Officer will also examine the reasons for such late requests, the nature of the issues raised and the impact of those issues on the rights of defence, having due regard to the interests of good administration and the timely completion of the investigation..

- (33) For further information and contact details interested parties may consult the Hearing Officer's web pages on DG Trade's website: <http://ec.europa.eu/trade/trade-policy-and-you/contacts/hearing-officer/>.

8. SCHEDULE OF THE INVESTIGATION

- (34) The investigation will be concluded, pursuant to Article 11(5) of the basic Regulation, within nine months of the date of the entry into force of this Regulation.

9. PROCESSING OF PERSONAL DATA

- (35) Any personal data collected in this investigation will be treated in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁹⁾.
- (36) A data protection notice that informs all individuals of the processing of personal data in the framework of Commission's trade defence activities is available on DG TRADE's website: <http://ec.europa.eu/trade/policy/accessing-markets/trade-defence/>

HAS ADOPTED THIS REGULATION:

Article 1

A review of Implementing Regulation (EU) 2019/1379 is hereby initiated under Article 11(4) of Regulation (EU) 2016/1036 in order to determine if an individual anti-dumping duty should be imposed on the imports of bicycles and other cycles (including delivery tricycles, but excluding unicycles), not motorised, currently falling under CN codes 8712 00 30 and ex 8712 00 70 (TARIC codes 8712 00 70 91, 8712 00 70 92 and 8712 00 70 99), originating in the People's Republic of China ('the product under review'), produced for export to the Union by Zhejiang Feishen Vehicle Industry Co., Ltd. (TARIC additional code C530).

Article 2

The anti-dumping duty imposed by Implementing Regulation (EU) 2019/1379 is hereby repealed with regard to the imports identified in Article 1 of this Regulation.

Article 3

The national customs authorities shall take the appropriate steps to register the imports identified in Article 1 of this Regulation, pursuant to Articles 11(4) and 14(5) of Regulation (EU) 2016/1036.

Registration shall expire nine months following the date of entry into force of this Regulation.

Article 4

1. Interested parties must make themselves known by contacting the Commission within 15 days from the date of entry into force of this Regulation.
2. Interested parties, if their representations are to be taken into account during the investigation, must present their views in writing and submit questionnaire replies or any other information within 37 days from the date of the publication of this Regulation in the *Official Journal of the European Union*, unless otherwise specified.
3. Interested parties may also apply to be heard by the Commission within the same 37-day time limit. For hearings on issues pertaining to the initiation stage of the investigation the request must be submitted within 15 days of the date of entry into force of this Regulation. Any request to be heard must be made in writing and must specify the reasons for the request.

⁽⁹⁾ 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 and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

Article 5

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

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

Done at Brussels, 2 March 2022.

For the Commission
The President
Ursula VON DER LEYEN

DECISIONS

DECISION (EU) 2022/359 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 16 February 2022

on the mobilisation of the European Globalisation Adjustment Fund for Displaced Workers following an application from France – EGF/2021/005 FR/Airbus

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) 2021/691 of the European Parliament and of the Council of 28 April 2021 on the European Globalisation Adjustment Fund for Displaced Workers (EGF) and repealing Regulation (EU) No 1309/2013 ⁽¹⁾, and in particular Article 15(1) thereof,

Having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources ⁽²⁾, and in particular point 9 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The European Globalisation Adjustment Fund for Displaced Workers (EGF) aims to demonstrate solidarity and promote decent and sustainable employment in the Union by providing support for workers made redundant and self-employed persons whose activity has ceased in the case of major restructuring events and assisting them in returning to decent and sustainable employment as soon as possible.
- (2) The EGF is not to exceed a maximum annual amount of EUR 186 million (in 2018 prices), as laid down in Article 8 of Council Regulation (EU, Euratom) 2020/2093 ⁽³⁾.
- (3) On 26 July 2021, France submitted an application to mobilise the EGF, in respect of workers' displacements in Airbus (Airbus SE) in the economic sector classified under the Statistical classification of economic activities in the European Community ('NACE') ⁽⁴⁾ Revision 2 division 30 (Manufacture of transport equipment) in France. It was supplemented by additional information provided in accordance with Article 8(5) of Regulation (EU) 2021/691. That application complies with the requirements for determining a financial contribution from the EGF as laid down in Article 13 of Regulation (EU) 2021/691.
- (4) The EGF should, therefore, be mobilised in order to provide a financial contribution of EUR 3 745 264 in respect of the application submitted by France.
- (5) In order to minimise the time taken to mobilise the EGF, this decision should apply from the date of its adoption,

⁽¹⁾ OJ L 153, 3.5.2021, p. 48.

⁽²⁾ OJ L 433 I, 22.12.2020, p. 28.

⁽³⁾ Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433 I, 22.12.2020, p. 11).

⁽⁴⁾ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

HAVE ADOPTED THIS DECISION:

Article 1

For the general budget of the Union for the financial year 2022, the European Globalisation Adjustment Fund for Displaced Workers shall be mobilised to provide the amount of EUR 3 745 264 in commitment and payment appropriations.

Article 2

This Decision shall enter into force on the day of its publication in the *Official Journal of the European Union*. It shall apply from 16 February 2022.

Done at Strasbourg, 16 February 2022.

For the European Parliament
The President
R. METSOLA

For the Council
The President
C. BEAUNE

COUNCIL DECISION (EU) 2022/360
of 24 February 2022
appointing a member, proposed by the Kingdom of Spain, of the Committee of the Regions

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 305 thereof,

Having regard to Council Decision (EU) 2019/852 of 21 May 2019 determining the composition of the Committee of the Regions ⁽¹⁾,

Having regard to the proposal of the Spanish Government,

Whereas:

- (1) Pursuant to Article 300(3) of the Treaty, the Committee of the Regions is to consist of representatives of regional and local bodies who either hold a regional or local authority electoral mandate or are politically accountable to an elected assembly.
- (2) On 10 December 2019, the Council adopted Decision (EU) 2019/2157 ⁽²⁾, appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2020 to 25 January 2025.
- (3) A member's seat on the Committee of the Regions has become vacant following the end of the mandate on the basis of which Mr Francisco IGEA ARISQUETA was proposed for appointment.
- (4) The Spanish Government has proposed Mr Alfonso FERNÁNDEZ MAÑUECO, representative of a regional body who holds a regional authority electoral mandate, *Presidente de la Junta de Castilla y León* (President of the regional government of Castilla and León), as a member of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2025,

HAS ADOPTED THIS DECISION:

Article 1

Mr Alfonso FERNÁNDEZ MAÑUECO, representative of a regional body who holds a regional authority electoral mandate, *Presidente de la Junta de Castilla y León* (President of the regional government of Castilla and León), is hereby appointed as a member of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2025.

Article 2

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

⁽¹⁾ OJ L 139, 27.5.2019, p. 13.

⁽²⁾ Council Decision (EU) 2019/2157 of 10 December 2019 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2020 to 25 January 2025 (OJ L 327, 17.12.2019, p. 78).

Done at Brussels, 24 February 2022.

For the Council
The President
A. PANNIER-RUNACHER

COUNCIL DECISION (EU) 2022/361**of 24 February 2022****appointing eight members and nine alternate members, proposed by the French Republic, of the Committee of the Regions**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 305 thereof,

Having regard to Council Decision (EU) 2019/852 of 21 May 2019 determining the composition of the Committee of the Regions ⁽¹⁾,

Having regard to the proposals of the French Government,

Whereas:

- (1) Pursuant to Article 300(3) of the Treaty, the Committee of the Regions is to consist of representatives of regional and local bodies who either hold a regional or local authority electoral mandate or are politically accountable to an elected assembly.
- (2) On 20 January 2020, the Council adopted Decision (EU) 2020/102 ⁽²⁾ appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2020 to 25 January 2025.
- (3) Eight members' seats on the Committee of the Regions have become vacant following the resignations of Ms Agnès RAMPAL, and the end of the mandate on the basis of which Ms Danièle BOEGLIN, Mr Frank CECCONI, Ms Vanessa CHARBONNEAU, Mr Guillaume CROS, Ms Mélanie FORTIER, Mr Pascal MANGIN and Mr Patrice VERCHÈRE were proposed for appointment.
- (4) Nine alternate members' seats on the Committee of the Regions have become vacant following the resignations of Mr Patrick AYACHE and Ms Nicole PEYCELON and the end of the mandate on the basis of which Mr Christian GILLET, Mr Mathieu KLEIN, Mr Gérard LAHELLEC, Mr Miguel LAVENTURE, Ms Nicole MULLER BECKER, Ms Nicole PIERRARD and Mr Claude WALLENDORFF were proposed for appointment.
- (5) The French Government has proposed the following representatives of regional bodies who hold a regional authority electoral mandate as members of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2025: Ms Magali ALTOUNIAN, *Conseillère régionale de la région Provence-Alpes-Côte-d'Azur*, Ms Anne BESNIER, *Vice-présidente de la région Centre-Val-de-Loire*, Mr Mathieu CUIP, *Conseiller régional de la région Ile-de-France*, Mr Laurent DEJOIE, *Vice-président de la région Pays-de-la-Loire*, Mr Patrick MOLINOZ, *Vice-président de la région Bourgogne-Franche-Comté*, Ms Nadia PELLEFIGUE, *Vice-présidente de la région Occitanie*, and Ms Huguette ZELLER, *Conseillère régionale de la région Grand-Est*.
- (6) The French Government has proposed Ms Anne ROBERTSON-RUDISUHLI, representative of a local body who holds a local authority electoral mandate, *Conseillère départementale des Bouches-du-Rhône*, as a member of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2025.
- (7) The French Government has proposed the following representatives of regional bodies who hold a regional authority electoral mandate as alternate members of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2025: Mr Wilfrid BERTILE, *Conseiller régional de la région Réunion*, Mr Christian DEBEVE, *Conseiller régional de la région Grand-Est*, Mr Sébastien DENAJA, *Conseiller régional de la région Occitanie*, and Ms Patricia TELLE, *Vice-présidente de la collectivité territoriale de Martinique*.

⁽¹⁾ OJ L 139, 27.5.2019, p. 13.

⁽²⁾ Council Decision (EU) 2020/102 of 20 January 2020 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2020 to 25 January 2025 (OJ L 20, 24.1.2020, p. 2).

- (8) The French Government has proposed the following representatives of local bodies who hold a local authority electoral mandate as alternate members of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2025: Mr Frédéric BIERRY, *Président de la collectivité européenne d'Alsace*, Ms Martine MOUSSERION, *Maire d'Anché (Vienne)*, Mr Christophe RAMOND, *Président du conseil départemental du Tarn*, Mr Gilbert SCHUH, *Vice-président du conseil départemental de la Moselle*, and Ms Isabelle de WAZIERS, *Vice-présidente du conseil départemental de la Somme*,

HAS ADOPTED THIS DECISION:

Article 1

The following representatives of regional or local bodies who hold an electoral mandate are hereby appointed to the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2025:

(a) as members:

- Ms Magali ALTOUNIAN, *Conseillère régionale de la région Provence-Alpes-Côte-d'Azur*,
- Ms Anne BESNIER, *Vice-présidente de la région Centre-Val-de-Loire*,
- Mathieu CUIP, *Conseiller régional de la région Ile-de-France*,
- Mr Laurent DEJOIE, *Vice-président de la région Pays-de-la-Loire*,
- Patrick MOLINOZ, *Vice-président de la région Bourgogne-Franche-Comté*,
- Ms Nadia PELLEFIGUE, *Vice-présidente de la région Occitanie*,
- Ms Anne ROBERTSON-RUDISUHLI, *Conseillère départementale des Bouches-du-Rhône*,
- Ms Huguette ZELLER, *Conseillère régionale de la région Grand-Est*;

and

(b) as alternate members:

- Mr Wilfrid BERTILE, *Conseiller régional de la région Réunion*,
- Mr Frédéric BIERRY, *Président de la collectivité européenne d'Alsace*,
- Mr Christian DEBEVE, *Conseiller régional de la région Grand-Est*,
- Mr Sébastien DENAJA, *Conseiller régional de la région Occitanie*,
- Ms Martine MOUSSERION, *Maire d'Anché (Vienne)*,
- Mr Christophe RAMOND, *Président du conseil départemental du Tarn*,
- Mr Gilbert SCHUH, *Vice-président du conseil départemental de la Moselle*,
- Ms Patricia TELLE, *Vice-présidente de la collectivité territoriale de Martinique*,
- Ms Isabelle de WAZIERS, *Vice-présidente du conseil départemental de la Somme*.

Article 2

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

Done at Brussels, 24 February 2022.

For the Council
The President
A. PANNIER-RUNACHER

CORRIGENDA

Corrigendum to Commission Delegated Regulation (EU) 2021/2306 of 21 October 2021 supplementing Regulation (EU) 2018/848 of the European Parliament and of the Council with rules on the official controls in respect of consignments of organic products and in-conversion products intended for import into the Union and on the certificate of inspection*(Official Journal of the European Union L 461 of 27 December 2021)*

On page 20, in Article 10(1):

for: '1. Where a competent authority, control authority or control body in a third country is notified by the Commission, after the Commission has received a notification from a Member State in accordance with Article 9 of Implementing Regulation (EU) 2021/2307 as regards suspected or established non-compliance affecting the integrity of the organic products or in-conversion products in a consignment, it shall carry out an investigation.'

read: '1. Where a competent authority, control authority or control body in a third country is notified by the Commission, after the Commission has received a notification from a Member State in accordance with Article 7 of Implementing Regulation (EU) 2021/2307 as regards suspected or established non-compliance affecting the integrity of the organic products or in-conversion products in a consignment, it shall carry out an investigation.'

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