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⁽¹⁾ Text with EEA relevance.

I

(Legislative acts)

DIRECTIVES

DIRECTIVE (EU) 2022/362 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**of 24 February 2022****amending Directives 1999/62/EC, 1999/37/EC and (EU) 2019/520, as regards the charging of vehicles for the use of certain infrastructures**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 91(1) thereof,

Having regard to the proposal from the European Commission,

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

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

Having regard to the opinion of the Committee of the Regions ⁽²⁾,

Acting in accordance with the ordinary legislative procedure ⁽³⁾,

Whereas:

- (1) Progress towards achieving the goal set by the Commission in its White Paper of 28 March 2011 entitled 'Roadmap to a Single European Transport Area – Towards a competitive and resource efficient transport system', namely to move towards the full application of the 'polluter pays' and 'user pays' principles, to generate revenue and ensure financing for future transport investments, has been slow and inconsistencies persist in the application of road infrastructure charging across the Union.
- (2) In that White Paper, the Commission advocates proceeding 'to the full and mandatory internalisation of external costs (including noise, local pollution and congestion on top of the mandatory recovery of wear and tear costs) for road and rail transport'.
- (3) The movement of goods and passenger vehicles is a factor that contributes to the release of pollutants into the atmosphere. Such pollutants, which have a very serious impact on people's health and lead to the deterioration of ambient air quality in the Union, include PM_{2.5}, NO₂, and O₃. In 2018, prolonged exposure to those three pollutants caused 379 000, 54 000, and 19 400 premature deaths, respectively, in the Union, according to European Environment Agency estimates, produced in 2020.
- (4) According to the World Health Organization, noise from road traffic alone ranks second among the most harmful environmental stressors in Europe, exceeded only by air pollution. At least 9 000 premature deaths a year can be attributed to heart disease caused by traffic noise.

⁽¹⁾ OJ C 81, 2.3.2018, p. 188.

⁽²⁾ OJ C 176, 23.5.2018, p. 66.

⁽³⁾ Position of the European Parliament of 25 October 2018 (not yet published in the Official Journal) and position of the Council at first reading of 9 November 2021 (not yet published in the Official Journal). Position of the European Parliament of 17 February 2022.

- (5) According to the European Environment Agency's 2020 report on air quality in Europe, road transport, in 2018, was the sector with the highest NO_x emissions and the second largest emitter of black carbon pollution.
- (6) In its communication of 20 July 2016 entitled 'A European Strategy for Low-Emission Mobility', the Commission announced that it would propose the amendment of Directive 1999/62/EC of the European Parliament and of the Council ⁽⁴⁾ to enable charging also on the basis of CO₂ differentiation, and the extension of some of its principles to buses and coaches as well as to passenger cars and light commercial vehicles.
- (7) Taking into account the vehicle fleet renewal time and the need for the road transport sector to contribute to the Union climate and energy targets for 2030 and beyond, Regulation (EU) 2019/1242 of the European Parliament and of the Council ⁽⁵⁾ set the CO₂ emission reduction targets for new heavy-duty vehicles for 2025 and 2030 at 15 % and respectively 30 % lower than an established average of CO₂ emissions.
- (8) To establish an internal market in road transport with a level playing field, rules should be applied uniformly. One of the main aims of this Directive is to eliminate distortions of competition between users.
- (9) Notwithstanding the importance of the road transport sector, all heavy-duty vehicles have a significant impact on road infrastructure and contribute to air pollution. In spite of their economic and social importance, light-duty vehicles are at the origin of the majority of the negative environmental and social impacts from road transport related to emissions and congestion. In the interest of equal treatment and fair competition, it should be ensured that vehicles so far not covered by the framework set out in Directive 1999/62/EC, in respect of tolls and user charges, are included in that framework. The scope of that Directive should therefore be extended to heavy-duty vehicles other than those intended for the carriage of goods and to light-duty vehicles, including passenger cars.
- (10) In order to prevent traffic from switching to toll-free roads, which may have a serious impact on road safety and the optimum use of the road network, Member States should be able to levy tolls on all sections of their network of motorways.
- (11) In order to ensure the consistent, harmonised application of the infrastructure charging system across the Union and a level playing field for the freight transport market, it is important that different tolling arrangements calculate costs in a similar way. Taking into account the fact that existing concession contracts may contain different arrangements than the ones set out in this Directive, Member States should, in order to ensure the financial viability of existing concession contracts, be allowed to exempt them from certain obligations set out in this Directive, until those contracts are substantially amended. Member States may equally opt to seek to bring existing concession contracts into line with changes to the Union or national regulatory framework or to assess the possibility of applying an external-cost charge for CO₂ and for air pollution and/or discounts related to those emissions, where concession tolls are not varied in accordance with this Directive.
- (12) Time-based user charges do not, by nature, accurately reflect the real costs of road use and, for similar reasons, are not effective when it comes to incentivising cleaner and more efficient operations, or reducing congestion. Nevertheless, in order to secure user acceptance of future road charging schemes, Member States should be allowed to introduce adequate systems for the collection of charges as part of a wider package of mobility services. Such systems should ensure a fair distribution of infrastructure costs and reflect the 'polluter pays' principle. Any Member States introducing such a system should ensure that it complies with the provisions of Directive (EU) 2019/520 of the European Parliament and of the Council ⁽⁶⁾. Due to the significant impact that they have on road infrastructure and their contribution to air pollution, the targeting of heavy-duty vehicles by accurate charging systems should be prioritised. In particular, in order to promote cleaner and more efficient transport operations, time-based user charges should, in principle, be gradually phased out on the core trans-European transport network, since that network contains the strategically most important nodes and links in the trans-European transport network.

⁽⁴⁾ Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures (OJ L 187, 20.7.1999, p. 42).

⁽⁵⁾ Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO₂ emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) No 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019, p. 202).

⁽⁶⁾ Directive (EU) 2019/520 of the European Parliament and of the Council of 19 March 2019 on the interoperability of electronic road toll systems and facilitating cross-border exchange of information on the failure to pay road fees in the Union (OJ L 91, 29.3.2019, p. 45).

In light of the historical circumstances and taking into account the challenges and significant administrative burdens associated with introducing tolls, Member States should benefit from a sufficiently long transitional period during which they should be able to introduce or maintain time-based user charges. Following that transitional period, Member States should only have the possibility of applying wholly time-based user charges for heavy-duty vehicles on sections of their core trans-European transport network in duly justified cases. Such duly justified cases should be limited to cases where the application of a toll on heavy-duty vehicles would involve disproportionate administrative, investment and operating costs compared to the expected revenue or benefits generated, for example due to the limited length of the road sections concerned or the relatively low population density or the relatively low traffic, or where the application of a toll would lead to the diversion of traffic with negative impacts on road safety or on public health. That possibility for Member States in duly justified cases is necessary for key considerations of public interest, such as taking into account the difficult situation and isolation of areas having a low population density, road safety or public health. In addition, the application of time-based user charges in these duly justified cases should be subject to compliance with procedural requirements: an obligation to assess the need for such a system and an obligation to notify the Commission of its application. Such notification should include reasons detailing the specific circumstances related to the sections of the core trans-European transport network where time-based user charges are applied.

- (13) Member States that, at the entry into force of this Directive, apply tolls on their core trans-European transport network or on part of it should be able to establish a combined charging system for all heavy-duty vehicles or for some types of heavy-duty vehicles. However, that option should only be open as a continuation of and supplementary to a tolling system on the core trans-European transport network where the strategically most important nodes and links of the trans-European transport network are located, or on part of it. That system would allow the Member States to extend and broaden the implementation of the 'user pays' and 'polluter pays' principles beyond the tolled network, by applying user charges on those sections of the core trans-European transport network which are not covered by tolls or to some types of heavy-duty vehicles, such as those falling under a specific tonnage, that are not subject to tolls. The combined charging system would thus help Member States make further progress and ensure greener road transport, in particular where no charging system is in place and where tolls are not an economically viable or socially acceptable option. Additionally, in order to fully respect sustainable mobility principles, the maximum amount of those user charges should vary according to both the Euro emission class and the CO₂ emission class of the vehicle. Based on all those considerations, it is undeniable that the application of such system combining a time-based and a distance-based approach would entail many benefits; therefore, its application should be possible also after the end of the transitional period for wholly time-based systems. At the latest five years after the entry into force of this Directive, Member States should, when imposing road charges on heavy goods vehicles, impose tolls or user charges on all heavy goods vehicles.
- (14) When strengthening the user and polluter pays principles, certain characteristics of the Member States or their tolling and user charge systems should be taken into consideration. For example, in respect of particularly sparsely populated areas or a particularly large network of tolled or charged roads, the option of providing for exemptions of road sections should be available.
- (15) Some Member States have large toll networks that include many more motorways and roads than just the ones which are part of the trans-European transport network. Applying tolls or user charges to all heavy goods vehicles would therefore result in significantly more extensive burdens, especially for small and medium-sized craft businesses (many of which are involved in construction work, and which typically do not provide transport services). Those burdens would in turn lead to higher prices for example in the area of construction. Price increases could mean that future investments in particular, such as the energetic renovation of houses and apartments as well as the modernisation of house technology, are postponed or even cancelled. Also, craft businesses sometimes travel long distances with vehicles in order to provide their services, and those journeys cannot easily be carried out using other modes of transport. In addition, companies from rural regions, which due to the reduced population density and demand in those regions, are dependent on their ability to provide services and construction activities in metropolitan areas, find themselves in a competitive disadvantage compared to companies operating in large cities or on the outskirts of metropolitan areas. Therefore, Member States should be given the option to provide for certain charging exemptions, such as that on vehicles used for carrying materials, equipment or machinery for the driver's use in the course of the driver's work or used for the delivery of goods produced on a craft basis.
- (16) The possibility to use roads subject to road charging, such as motorways, tunnels or bridges, instead of challenging local roads can be important for persons with disabilities. In order to allow persons with disabilities to use roads subject to road charging without an additional administrative burden, Member States should be allowed to exempt vehicles of persons with disabilities from the obligation to pay a toll or user charge.

- (17) Member States should be encouraged to take into account socioeconomic factors when applying road infrastructure charging schemes for passenger cars. For example, charges for passenger cars could be adjusted so as to avoid excessive penalisation of frequent users.
- (18) It is of particular importance that the Member States establish a fair charging system, and in particular one which does not penalise users of private vehicles which, due to their place of residence in the countryside or in areas that are difficult to access or isolated, are forced to make more regular use of roads subject to charging.
- (19) As in the case of heavy-duty vehicles, it is important to ensure that, if Member States introduce any time-based charges applied to light-duty vehicles, they are proportionate, including in respect of periods of use shorter than one year. In that regard, account needs to be taken of the fact that light-duty vehicles have a use pattern that differs from the use pattern of heavy-duty vehicles. The calculation of proportionate time-based charges could be based on available data on trip patterns.
- (20) Pursuant to Directive 1999/62/EC, an external-cost charge may be imposed at a level close to the social marginal cost of the usage of the vehicle in question. That method has proven to be the fairest and most efficient way to take account of negative environmental and health impacts of air pollution and noise generated by heavy-duty vehicles, and would ensure that heavy-duty vehicles make a fair contribution to meeting air quality standards for Europe set out by Directive 2008/50/EC of the European Parliament and of the Council ⁽⁷⁾ and any applicable noise limits or targets. The application of such charges should therefore be facilitated. External-cost charging should be applied more systematically. To help the move towards the full application of the 'polluter pays' principle, Member States should apply external-cost charging to heavy-duty vehicles at least for air pollution, on networks covered by an infrastructure charge.
- (21) To that end, the maximum weighted average external-cost charges should be replaced by readily applicable reference values updated in light of inflation, the scientific progress made in estimating the external costs of road transport and the evolution of the fleet composition.
- (22) Varying the infrastructure charges according to the Euro emission class has contributed to the use of cleaner vehicles. However, with the renewal of vehicle fleets, the variation of charges on that basis on the inter-urban network is expected to become less effective in the medium-term. Member States should therefore be allowed to discontinue toll variation on that basis.
- (23) At the same time, since the share of CO₂ emissions from heavy-duty vehicles is increasing, a variation of infrastructure charges and user charges according to the CO₂ emission class, should be introduced that is capable of contributing to improvements in that area. In the case of common systems of user charges, which could contribute to further harmonisation, the implementation of the variation is more complex, notably because of the conditions to be fulfilled by such common systems. Since participating Member States have to agree on the distribution of the revenues accruing from the user charge, while its levels are limited by the provisions introduced by this Directive, as well as amend international agreements, allowing additional time for the implementation of the variation according to CO₂ emission is justified in such a specific case. In all cases, the variation should be designed in a way that is consistent with Regulation (EU) 2019/1242.
- (24) Until CO₂ emissions are addressed by more suitable instruments, such as harmonised fuel taxes including a carbon component or until road transport is covered by an emission trading system, Member States should also be allowed to apply an external-cost charge reflecting the cost of CO₂ emissions. Where justified by scientific evidence, Member States should have the possibility to apply higher external-cost charges for CO₂ emissions than the reference values set out in this Directive.
- (25) In order to promote the move towards a cleaner vehicle fleet of heavy-duty vehicles, the variation of the infrastructure and user charges according to their CO₂ emissions should be mandatory, except where an external-cost charge for CO₂ emissions is applied.

⁽⁷⁾ Directive 2008/50/EC of the European Parliament and of the Council of 21 May 2008 on ambient air quality and cleaner air for Europe (OJ L 152, 11.6.2008, p. 1).

- (26) In order to reward the best performing heavy-duty vehicles, Member States should be allowed to apply the highest level of reductions in charges to vehicles operated without tailpipe emissions. To further promote the rollout of zero-emission vehicles, Member States should be allowed to temporarily exempt them from road charges. For the same reasons and to ensure that the share of vehicles benefitting from toll reduction remains stable throughout the years, guaranteeing long-term planning certainty for Member States in terms of toll revenue, new vehicles should be allocated to CO₂ emission classes based on their performance against the linear emission reduction trajectory between 2021 and 2030, as defined in Regulation (EU) 2019/1242.
- (27) In order to ensure the effectiveness and coherence of the variation of charges according to CO₂ emissions and of external-cost charging for CO₂ emissions, which are both meant to unlock the deployment of low- and zero-emission vehicles, as well as to ensure a coherent application of Directive 1999/62/EC with any other carbon-pricing instrument related to road transport that is adopted in the future, the Commission should evaluate their effectiveness and necessity in a timely manner. Based on that evaluation, the Commission should, where appropriate, propose the amendment of provisions on variation of charges according to CO₂ emissions and of external-cost charging for CO₂ emissions, in order to prevent double charging through different carbon-pricing instruments. While the future measure should ensure legal certainty and the coherent application of the different rules, this Directive should clarify that the Member States should not be obliged to apply the CO₂ variation system provided for in this Directive beyond the date of application of another carbon-pricing instrument applicable to road transport, that might be adopted at Union level, for example on the basis of the proposal for a Directive of the European Parliament and of the Council amending Directive 2003/87/EC, Decision (EU) 2015/1814 and Regulation (EU) 2015/757 [2021/0211(COD)]. In the event that another carbon-pricing instrument applicable to road transport is adopted in the meantime, the level of external-cost charges for CO₂ emissions should be limited to what is necessary to internalise those external costs, and the Commission should be empowered to adjust, by means of delegated acts, the reference values set out in Annex IIIc.
- (28) To help safeguard the Union's automobile heritage, Member States should be able to place vehicles of historical interest in a special category for the purposes of adjusting the various charges payable under this Directive.
- (29) Currently, Regulation (EU) 2019/1242 does not define emission reduction trajectories for groups of heavy-duty vehicles not covered by Article 2(1), points (a) to (d), of that Regulation. In light of its Article 15, it is possible that that Regulation will be amended in the future and that emission reduction trajectories will be defined for such groups of vehicles. If such an amendment is adopted, the variation of infrastructure charges and user charges for heavy-duty vehicles according to CO₂ emission classes 2 and 3 should apply also to those groups of vehicles. If such an amendment is not adopted, the variation for those groups of vehicles should only be made for CO₂ emission classes 1, 4 and 5.
- (30) The Commission should consider proposing, where appropriate, an amendment to Directive 1999/62/EC introducing CO₂ emission classes 2 and 3 for all heavy-duty vehicles following the principles applied for heavy-duty vehicles currently regulated by Regulation (EU) 2019/1242 for their CO₂ emissions if the scope of that Regulation is extended to other heavy-duty vehicles.
- (31) This Directive should promote the reduction of CO₂ emissions through technical improvements of combinations of heavy goods motor vehicles and their trailers and semi-trailers. Therefore, this Directive provides for a reduction of road charges of heavy goods motor vehicles with low CO₂ emissions. For full regulatory consistency, once legally certified values for the effect of trailers and semi-trailers on the CO₂ emissions of heavy goods vehicle combinations are available, the Commission should, where appropriate, submit a legislative proposal to amend Directive 1999/62/EC to include such certified values when determining the reduction of road charges provided for by this Directive.
- (32) In order to continue to promote the renewal of the fleet and to avoid the distortion of the second-hand market of heavy-duty vehicles, the classification of vehicles belonging to CO₂ emission classes 2 and 3 should be reassessed every six years from their first registration. In order to minimise the administrative burden, the validity of user charges valid before the date of reclassification should not be affected.

- (33) As regards the entry into force of the reclassification in the user charge systems, the choice of an appropriate model depends on specific considerations concerning the administrative consequences of that reclassification and its effects on revenue. Therefore, the decision on how to implement the reclassification in the user charge systems should be left to the Member States (or, in the case of common systems, to the group of Member States concerned).
- (34) In order to ensure the coherent application of toll variation according to CO₂ emissions, it is necessary to amend Council Directive 1999/37/EC ⁽⁸⁾ to require, where available on their certificate of conformity, that the specific CO₂ emissions of heavy-duty vehicles be indicated on their registration certificate. If Regulation (EU) 2019/1242 is amended in a way that affects the accounting of CO₂ emissions resulting from the use of low-carbon fuels, it might be appropriate for the Commission to assess the need to enhance coherence between this Directive and those amendments. It is important to ensure that on-board equipment used as part of a toll service contains the data relating to the CO₂ emissions and the CO₂ emission class of heavy-duty vehicles, and that such data are available for the exchange of information between Member States, as set out in Directive (EU) 2019/520.
- (35) Light-duty vehicles generate two thirds of the negative environmental and health impacts of road transport. It is therefore important to promote the use of the cleanest and most fuel-efficient vehicles through the differentiation of road charges according to their specific CO₂ emissions and their pollutant emissions determined in accordance with Commission Regulation (EU) 2017/1151 ⁽⁹⁾ and in relation to Regulation (EU) 2019/631 of the European Parliament and of the Council ⁽¹⁰⁾. In order to promote the use of the cleanest and most efficient vehicles, Member States should be allowed to apply significantly reduced road tolls and user charges to such vehicles. Member States should be allowed to take into account the improvement of the environmental performance of the vehicle, which is linked to its conversion to alternative fuels. While doing so, Member States should be allowed to exclude fuels produced from high indirect land-use change (ILUC)-risk feedstock for which a significant expansion of the production area into land with high-carbon stock is observed. A standing subscription or any other mechanism approved by the toll system's operator should allow users to benefit from a variation in tolls or user charges corresponding to the improved environmental performance of the vehicle, after conversion.
- (36) In order not to penalise the development and use of zero-emission light-duty vehicles because of the additional weight related to the zero-emission technology, Member States should be allowed to apply reduced rates or exemptions in respect of such vehicles.
- (37) Road congestion, to which all motor vehicles contribute in different proportions, represents a cost of about 1 % of GDP. A significant part of that cost can be attributed to interurban congestion. A specific congestion charge should therefore be allowed, on condition that it is applied to both heavy and light vehicle categories. In view of their potential contribution to reducing congestion, Member States may exclude collective means of transport, namely minibuses, buses and coaches, from such a congestion charge. In order to be effective and proportionate, the charge should be calculated on the basis of the marginal congestion cost and differentiated according to location, time and vehicle category.
- (38) Road charges can mobilise resources that contribute to the financing of the maintenance and development of high quality transport infrastructure. It is therefore appropriate to require Member States to adequately report on the use of such revenues. That should in particular help to identify possible financing gaps, and increase public acceptance of road charging. In the interests of transparency, it would be appropriate for Member States to disclose to road users certain information on tolls and user charges levied on their territory, such as, information concerning the use of revenues generated by applying Directive 1999/62/EC, the variation of infrastructure charges, external-cost charges and the total revenue raised through congestion charges per category of vehicle.

⁽⁸⁾ Council Directive 1999/37/EC of 29 April 1999 on the registration documents for vehicles (OJ L 138, 1.6.1999, p. 57).

⁽⁹⁾ Commission Regulation (EU) 2017/1151 of 1 June 2017 supplementing Regulation (EC) No 715/2007 of the European Parliament and of the Council on type-approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information, 2007/46/EC of the European Parliament and of the Council, Commission Regulation (EC) No 692/2008 and Commission Regulation (EU) No 1230/2012 and repealing Commission Regulation (EC) No 692/2008 (OJ L 175, 7.7.2017, p. 1).

⁽¹⁰⁾ Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO₂ emission performance standards for new passenger cars and new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (OJ L 111, 25.4.2019, p. 13).

- (39) Congestion charges should reflect the actual costs imposed by each vehicle directly on other road users, and indirectly on society at large, in a proportionate manner. In order to prevent them from disproportionately hindering the free movement of people and goods, they should be limited to specific amounts reflecting marginal social costs of congestion in near capacity conditions, namely when traffic volumes approach road capacity. For the same reason, a congestion charge should not be applied in combination with an infrastructure charge that varies in accordance with the time of day, type of day or season for the purpose of reducing congestion. In order to maximise the positive effect of congestion charges, the revenues that they raise should be allocated to projects that address the sources of congestion.
- (40) Taking into account the fact that existing concession contracts may contain different arrangements than the ones set out in this Directive and in order to ensure their financial viability, it is appropriate to require existing concession contracts to comply with the requirement of varying the infrastructure charge only once they are substantially amended.
- (41) Mark-ups added to the infrastructure charge could also make a useful contribution to addressing problems related to significant environmental damage or congestion caused by the use of certain roads, not only within mountainous areas. The current restriction, which limits the use of mark-ups to such areas, should therefore be removed. In the case of two or more Member States levying higher mark-ups in the same corridor, it is necessary to take into account that those mark-ups might have negative effects on other Member States on the same corridor. In addition, in order to avoid double charging of users, mark-ups should be excluded on road sections on which a congestion charge is applied. To that end, in order to avoid adverse effects on the economic development of peripheral regions and to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the Commission to reject or request amendment to the plans, submitted by the Member State, to add a mark-up to the infrastructure charge levied on specific road sections which are regularly congested, or of which the use by vehicles causes significant environmental damage. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council ⁽¹¹⁾.
- (42) In order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the Commission to adopt implementing acts to specify the reference CO₂ emissions for the sub-groups of heavy-duty vehicles not covered by Article 2(1), points (a) to (d), of Regulation (EU) 2019/1242. The Commission should reproduce the data relevant for such vehicle groups published in the report referred to in Article 10 of Regulation (EU) 2018/956 of the European Parliament and of the Council ⁽¹²⁾. In light of the limited nature of the implementing powers conferred on the Commission, it is not necessary to provide for control by a committee composed of Member State representatives prior to their adoption.
- (43) Where a Member State introduces a system of road charging, compensations granted could in certain cases result in the discrimination of non-resident road users. The possibility of granting compensation should therefore be limited to the cases of tolls and should no longer be available in the case of user charges.
- (44) In order to exploit potential synergies among existing road charging systems, and to reduce operating costs, the Commission should be fully involved in the cooperation among Member States intending to introduce common road charging schemes.
- (45) It is necessary to allow Member States to finance the construction, operation, maintenance, and development of installations for energy or fuel to low- and zero-emission vehicles, with a view to facilitate road electrification. In particular, where a Member State intends to finance these electrical installations independent of the financing of road infrastructure, this Directive should not prevent that Member State from levying charges for the use of such installations.

⁽¹¹⁾ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

⁽¹²⁾ Regulation (EU) 2018/956 of the European Parliament and of the Council of 28 June 2018 on the monitoring and reporting of CO₂ emissions from and fuel consumption of new heavy-duty vehicles (OJ L 173, 9.7.2018, p. 1).

- (46) Since the objective of this Directive, namely to ensure that national charges of vehicles for the use of certain infrastructure are applied within a coherent framework that secures equal treatment across the Union, cannot be sufficiently achieved by the Member States but can rather, by reason of the cross-border nature of road transport and of the problems this Directive is intended to address, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary to achieve that objective.
- (47) It is necessary to ensure that external-cost charges continue to reflect the cost of air pollution, noise and climate change generated by heavy-duty vehicles as accurately as possible without rendering the charging scheme excessively complex, in order to promote the use of the most fuel-efficient vehicles, and to keep the incentives effective and the differentiation of road charges up-to-date.
- (48) Therefore, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union (TFEU) should be delegated to the Commission to adapt the reference values for external-cost charging set out in Annexes IIIb and IIIc to Directive 1999/62/EC to scientific and technical progress. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making⁽¹³⁾. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.
- (49) Directives 1999/62/EC, 1999/37/EC and (EU) 2019/520 should therefore be amended accordingly,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Amendments to Directive 1999/62/EC

Directive 1999/62/EC is amended as follows:

- (1) the title is replaced by the following

'Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of vehicles for the use of road infrastructures';

- (2) Articles 1 and 2 are replaced by the following:

'Article 1

1. This Directive applies to:

- (a) vehicle taxes imposed on heavy goods vehicles;
- (b) tolls and user charges imposed on vehicles.

2. This Directive shall not apply to vehicles used exclusively in the non-European territories of the Member States.

3. This Directive shall not apply to vehicles registered in the Canary Islands, Ceuta and Melilla, the Azores or Madeira carrying out transport operations exclusively in those territories or between those territories and, respectively, mainland Spain and mainland Portugal.

⁽¹³⁾ OJ L 123, 12.5.2016, p. 1.

Article 2

1. For the purposes of this Directive:

- (1) “trans-European road network” means the road transport infrastructure referred to in Chapter II, Section 3, of Regulation (EU) No 1315/2013 of the European Parliament and of the Council (*), as illustrated by maps in Annex I to that Regulation;
- (2) “core trans-European transport network” means the transport infrastructure identified in accordance with Chapter III of Regulation (EU) No 1315/2013;
- (3) “construction costs” means the costs related to construction, including, where appropriate, the financing costs, of any of the following:
 - (a) new infrastructure or new infrastructure improvements, including significant structural repairs;
 - (b) infrastructure or infrastructure improvements, including significant structural repairs, completed no more than 30 years before 10 June 2008, where tolling arrangements were already in place on 10 June 2008, or completed no more than 30 years before the establishment of any new tolling arrangements introduced after 10 June 2008; or
 - (c) infrastructure or infrastructure improvements completed before the time limits referred to in point (b), where:
 - (i) a Member State has established a tolling system which provides for the recovery of these costs by means of a contract with a tolling system operator, or other legal acts having equivalent effect, which entered into force before 10 June 2008, or
 - (ii) a Member State can demonstrate that the case for building the infrastructure in question depended on its having a design lifetime in excess of 30 years;
- (4) “financing costs” means interest on borrowings and return on any equity funding contributed by shareholders;
- (5) “significant structural repairs” means structural repairs excluding those repairs no longer of any current benefit to road users, in particular where the repair work has been replaced by further road resurfacing or other construction work;
- (6) “motorway” means a road specially designed and built for motor traffic, which does not serve properties bordering on it, and which meets the following criteria:
 - (a) it is provided, except at special points or temporarily, with separate carriageways for the two directions of traffic, separated from each other either by a dividing strip not intended for traffic or, exceptionally, by other means;
 - (b) it does not cross at grade with any road, railway or tramway track, bicycle path or footpath; and
 - (c) it is specifically designated as a motorway;
- (7) “toll” means a specified amount payable in respect of a vehicle based on the distance travelled on a given infrastructure and on the type of the vehicle, the payment of which confers the right for that vehicle to use the infrastructures, and consisting of one or more of the following charges:
 - (a) an infrastructure charge;
 - (b) a congestion charge; or
 - (c) an external-cost charge;
- (8) “infrastructure charge” means a charge levied for the purpose of recovering the construction, the maintenance, the operation and the development costs related to infrastructure incurred in a Member State;
- (9) “external-cost charge” means a charge levied for the purpose of recovering the costs related to one or more of the following:
 - (a) traffic-based air pollution;
 - (b) traffic-based noise pollution; or
 - (c) traffic-based CO₂ emissions;

- (10) “cost of traffic-based air pollution” means the cost of the harm to human health and of the environmental damage caused by the release of particulate matter and of ozone precursors, such as NO_x and volatile organic compounds, in the course of the operation of a vehicle;
- (11) “cost of traffic-based noise pollution” means the cost of the harm to human health and of the environmental damage caused by the noise emitted by the vehicles or created by their interaction with the road surface;
- (12) “cost of traffic-based CO₂ emissions” means the cost of the damage caused by the release of CO₂ in the course of the operation of a vehicle;
- (13) “congestion” means a situation where traffic volumes approach or exceed road capacity;
- (14) “congestion charge” means a charge which is levied on vehicles for the purpose of recovering the congestion costs incurred in a Member State and of reducing congestion;
- (15) “weighted average infrastructure charge” means the total revenue from an infrastructure charge over a given period divided by the number of heavy-duty vehicle kilometres travelled on the road sections subject to that charge during that period;
- (16) “user charge” means a specified amount payment of which confers the right for a vehicle to use for a given period the infrastructures referred to in Article 7(1) and (2);
- (17) “vehicle” means a motor vehicle, with four or more wheels, or an articulated vehicle combination intended or used for the carriage by road of passengers or goods;
- (18) “heavy-duty vehicle” means a vehicle with a technically permissible maximum laden mass exceeding 3,5 tonnes;
- (19) “heavy goods vehicle” means a heavy-duty vehicle intended for the carriage of goods;
- (20) “coach” and “bus” mean a heavy-duty vehicle intended for the carriage of more than eight passengers in addition to the driver;
- (21) “light-duty vehicle” means a vehicle with a technically permissible maximum laden mass not exceeding 3,5 tonnes;
- (22) “passenger car” means a light-duty vehicle intended for the carriage of not more than eight passengers in addition to the driver;
- (23) “vehicle of historical interest” means a vehicle of historical interest as defined in Article 3, point 7, of Directive 2014/45/EU of the European Parliament and of the Council (**);
- (24) “minibus” means a light-duty vehicle intended for the carriage of more than eight passengers in addition to the driver;
- (25) “motor caravan” means a vehicle with living accommodation space which contains seats and a table, sleeping accommodation, whether separate or converted from the seating, cooking facilities and storage facilities;
- (26) “light commercial vehicle” means a light-duty vehicle intended for the carriage of goods;
- (27) “van” means a light-duty vehicle within the meaning of Part C, point 4.2, of Annex I to Regulation (EU) 2018/858 of the European Parliament and of the Council (***);
- (28) “CO₂ emissions” of a heavy-duty vehicle means its specific CO₂ emissions provided in point 2.3 of its Customer Information file as defined in Part II of Annex IV to Commission Regulation (EU) 2017/2400 (****);
- (29) “zero-emission vehicle” means:
 - (a) a zero-emission heavy-duty vehicle as defined in Article 3, point 11, of Regulation (EU) 2019/1242 of the European Parliament and of the Council (****); or
 - (b) any passenger car, minibus or light commercial vehicle without an internal combustion engine;

- (30) “low-emission heavy-duty vehicle” means:
- (a) a low emission heavy-duty vehicle as defined in Article 3, point 12 of Regulation (EU) 2019/1242; or
 - (b) a heavy-duty vehicle not covered by Article 2(1), points (a) to (d), of that Regulation, with CO₂ emissions lower than 50 % of the reference CO₂ emissions of its vehicle group, other than a zero-emission vehicle;
- (31) “transport operator” means any undertaking transporting goods or passengers by road;
- (32) “vehicle of the ‘Euro 0’, ‘Euro I’, ‘Euro II’, ‘Euro III’, ‘Euro IV’, ‘Euro V’, ‘EEV’, ‘Euro VI’ emission class” means a heavy-duty vehicle that complies with the emission limits set out in Annex 0;
- (33) “type of heavy-duty vehicle” means a category into which a heavy-duty vehicle falls according to the number of its axles, its dimensions or mass, or other vehicle classification factors reflecting road damage, such as the road damage classification system set out in Annex IV, provided that the classification system used is based on vehicle characteristics which appear in the vehicle documentation used in all Member States or which are visually apparent;
- (34) “vehicle sub-group” means vehicle sub-group as defined in Article 3, point 8, of Regulation (EU) 2019/1242;
- (35) “vehicle group” means a grouping of vehicles listed in Table 1 of Annex I to Regulation (EU) 2017/2400;
- (36) “reporting period of the year Y” means reporting period of the year Y as defined in Article 3, point 3, of Regulation (EU) 2019/1242;
- (37) “emission reduction trajectory”, for the reporting period of a year (Y) and vehicle sub-group (sg), namely $ET_{Y,sg}$, means the product of the annual CO₂ emissions reduction factor ($R-ET_Y$) times the reference CO₂ emissions (rCO_{2sg}) of the sub-group (sg), namely $ET_{Y,sg} = R-ET_Y \times rCO_{2sg}$; for years $Y \leq 2030$, $R-ET_Y$ and rCO_{2sg} are both determined in accordance with point 5.1 of Annex I to Regulation (EU) 2019/1242; for years $Y > 2030$, $R-ET_Y$ is 0,70; rCO_{2sg} applies as adjusted by delegated acts adopted in accordance with Article 11(2) of Regulation (EU) 2019/1242 for the reporting periods commencing after the respective dates of application of those delegated acts;
- (38) “reference CO₂ emissions of a vehicle group” means:
- (a) for vehicles covered by Regulation (EU) 2019/1242, the amount calculated in accordance with the formula in point 3 of Annex I to that Regulation;
 - (b) for vehicles not covered by Regulation (EU) 2019/1242, the average value of all CO₂ emissions of vehicles in that vehicle group, reported in accordance with Regulation (EU) 2018/956 of the European Parliament and of the Council (*****) for the first reporting period, which will start after the date on which the registration, sale or entry into service of vehicles in that vehicle group, that do not comply with the obligations referred to in Article 9 of Regulation (EU) 2017/2400, is prohibited in accordance with Article 24 of Regulation (EU) 2017/2400;
- (39) “concession contract” means a works concession or a service concession as defined in Article 5, point 1(a) or (b), of Directive 2014/23/EU of the European Parliament and of the Council (*****);
- (40) “concession toll” means a toll levied by a concessionaire under a concession contract;
- (41) “substantially amended tolling or charging arrangement” means a tolling or charging arrangement, where the amendment of rates is expected to increase revenues in excess of 10 % in comparison to the previous accounting year, excluding the effect of increase in traffic and after correcting for inflation measured by changes in the EU-wide Harmonised Index of Consumer Prices (HICP), and excluding energy and unprocessed food, as published by the Commission (Eurostat).
2. For the purposes of paragraph 1, point 2:
- (a) in any event, the proportion of the construction costs to be taken into account shall not exceed the proportion of the current design lifetime period of infrastructure components still to run on 10 June 2008 or on the date when the new tolling arrangements are introduced, where this is a later date;

- (b) costs of infrastructure or infrastructure improvements may include any specific expenditure on infrastructure designed to reduce nuisance related to noise, to introduce innovative technologies or to improve road safety and actual payments made by the infrastructure operator corresponding to objective environmental elements such as protection against soil contamination.

3. Without prejudice to Article 7da(3), Member States may treat a motor caravan either as a coach or bus, or as a passenger car.

- (*) Regulation (EU) No 1315/2013 of the European Parliament and of the Council of 11 December 2013 on Union guidelines for the development of the trans-European transport network (OJ L 348 20.12.2013, p. 1.).
- (**) Directive 2014/45/EU of the European Parliament and of the Council of 3 April 2014 on periodic roadworthiness tests for motor vehicles and their trailers and repealing Directive 2009/40/EC (OJ L 127, 29.4.2014, p. 51).
- (***) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.6.2018, p. 1).
- (****) Commission Regulation (EU) 2017/2400 of 12 December 2017 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the determination of the CO₂ emissions and fuel consumption of heavy-duty vehicles and amending Directive 2007/46/EC of the European Parliament and of the Council and Commission Regulation (EU) No 582/2011 (OJ L 349, 29.12.2017, p. 1).
- (*****) Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO₂ emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) No 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019, p. 202).
- (*****) Regulation (EU) 2018/956 of the European Parliament and of the Council of 28 June 2018 on the monitoring and reporting of CO₂ emissions from and fuel consumption of new heavy-duty vehicles (OJ L 173, 9.7.2018, p. 1).
- (*****) Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1).;

(3) Article 7 and 7a are replaced by the following:

'Article 7

1. Without prejudice to Article 9(1a), Member States may maintain or introduce tolls and user charges on the trans-European road network or on certain sections of that network, and on any other additional sections of their network of motorways which are not part of the trans-European road network under the conditions laid down in paragraphs 4 to 14 of this Article and in Articles 7a to 7k.

2. Paragraph 1 shall be without prejudice to the right of Member States, in compliance with the TFEU, to apply tolls and user charges on other roads, provided that the imposition of tolls and user charges on such other roads does not discriminate against international traffic and does not result in the distortion of competition between operators. Tolls and user charges applied on roads other than roads belonging to the trans-European road network and other than motorways, shall comply with the conditions laid down in paragraphs 4 and 5 of this Article, in Article 7a and in Article 7j(1), (2) and (4).

3. Without prejudice to other provisions of this Directive, tolls and user charges for different categories of vehicles, such as heavy-duty vehicles, heavy goods vehicles, coaches and buses, light-duty vehicles, light commercial vehicles, minibuses and passenger cars, may be introduced or maintained independently from each other. However, where Member States charge passenger cars, they shall also charge light commercial vehicles.

4. Member States shall not impose both tolls and user charges on any given category of vehicle for the use of a single road section. However, a Member State which imposes a user charge on its network may also impose tolls for the use of bridges, tunnels and mountain passes.

Member States may decide not to apply Article 7ca(3), Article 7ga(1) and Article 7gb(2) to such tolls for the use of bridges, tunnels and mountain passes where one or both of the following conditions is met:

- (a) application of Article 7ca(3), Article 7ga(1) Article 7gb(2) would not be technically practicable to introduce such differentiation in the tolling system concerned;
- (b) application of Article 7ca(3), Article 7ga(1) and Article 7gb(2) would lead to diversion of the most polluting vehicles, with negative impacts on road safety and public health.

A Member State that decides not to apply Article 7ca(3), Article 7ga(1) and Article 7gb(2) in accordance with the second subparagraph of this paragraph shall notify the Commission of its decision.

5. Tolls and user charges shall not discriminate, directly or indirectly, on the grounds of:

- (a) the nationality of the road user;
- (b) the Member State or the third country of establishment of the transport operator;
- (c) the Member State or the third country of registration of the vehicle; or
- (d) the origin or destination of the transport operation.

6. Member States may provide for reduced tolls or user charges on certain road sections, or completely exclude certain road sections from road charges, in particular where traffic intensity is low in sparsely populated areas.

7. In the case of road infrastructures covered by concession contracts, where the contract was signed before 24 March 2022 or the tenders or responses to invitations to negotiate under the negotiated procedure were received pursuant to a public procurement process before 24 March 2022, Member States may choose not to apply Article 7ca(3), Article 7g(1) and (2), Article 7ga and Article 7gb to tolls and user charges on those infrastructures until the concession contract is renewed or the tolling or charging arrangement is substantially amended.

8. Paragraph 7 applies also to long-term contracts, concluded between a public and non-public entity, signed before 24 March 2022 for the execution of works and/or the management of services other than the execution of works not including the transfer of the demand risk.

9. Member States may provide for reduced tolls or user charges, or exemptions from the obligation to pay tolls or user charges for:

- (a) heavy-duty vehicles exempted from the requirement to install and use recording equipment under Regulation (EU) No 165/2014 of the European Parliament and of the Council (*);
- (b) heavy goods vehicles with a technically permissible maximum laden mass exceeding 3,5 tonnes and less than 7,5 tonnes used for carrying materials, equipment or machinery for the driver's use in the course of the driver's work, or for delivering goods which are produced on a craft basis, where the transport is not effected for hire or reward;
- (c) any vehicle covered by the conditions set out in Article 6(2), points (a) and (b), or any vehicle used or owned by persons with disabilities; and
- (d) zero-emission vehicles with a technically permissible maximum laden mass up to 4,25 tonnes.

10. From 25 March 2030, Member States shall not apply user charges for heavy-duty vehicles on the core trans-European transport network.

11. By way of derogation from paragraph 10, Member States may apply user charges for heavy-duty vehicles on sections of the core trans-European transport network but only in duly justified cases where applying a toll would:

- (a) involve disproportionate administrative, investment and operating costs compared to the expected revenue or benefits, which such a toll would generate, for example due to the limited length of the road sections concerned or the relatively low population density or the relatively low traffic; or

- (b) lead to the diversion of traffic with negative impacts on road safety or on public health.

Before applying those user charges, Member States shall notify the Commission of their intention to do so. That notification shall include the reasons justifying, in light of the first subparagraph, the application of the user charge based on objective criteria and clear information on the vehicles and road sections covered by the user charge.

Member States may submit one single notification for more road sections covered by the exemptions, provided that the justification is included for each section.

12. Where Member States apply a common system for user charges in accordance with Article 8, those Member States shall adapt or discontinue the common system by 25 March 2032.

13. Until 25 March 2027, as regards heavy goods vehicles, a Member State may choose to apply tolls or user charges only to heavy goods vehicles with a technically permissible maximum laden mass of not less than 12 tonnes where it considers that levying tolls or user charges to heavy goods vehicles of less than 12 tonnes would:

- (a) create significant adverse effects on the free flow of traffic, the environment, noise levels, congestion, health, or road safety, due to traffic diversion;
- (b) involve administrative costs of more than 15 % of the additional revenue resulting from that extension; or
- (c) concern a category of vehicles which does not cause more than 10 % of the chargeable infrastructure costs.

Member States choosing to apply tolls or user charges or both only to heavy goods vehicles with a technically permissible maximum laden mass of not less than 12 tonnes shall inform the Commission of their decision together with the reasons upon which it is based.

14. Where tolls are applied to all heavy-duty vehicles, Member States may choose to recover a different percentage of costs from coaches and buses and motor caravans, on the one hand, and from heavy goods vehicles, on the other hand.

15. By 25 March 2027, the Commission shall assess the implementation and effectiveness of this Directive with regard to the charging of light-duty vehicles.

That assessment shall take into account the evolution of charging systems applied to light-duty vehicles in terms of the type of charging applied to various vehicle categories, the extent of the network covered, the proportionality of pricing and other relevant elements.

Based on that assessment, the Commission shall, where appropriate, submit a legislative proposal to amend the relevant provisions of this Directive.

Article 7a

1. User charges shall be proportionate to the duration of the use made of the infrastructure.

2. If user charges are applied in respect of heavy-duty vehicles, the use of the infrastructure shall be made available for at least the following periods: a day, a week, a month, and a year. The monthly rate shall not exceed 10 % of the annual rate, the weekly rate shall not exceed 5 % of the annual rate and the daily rate shall not exceed 2 % of the annual rate.

A Member State may decide that for vehicles registered in that Member State only annual rates shall apply.

Member States shall set user charges, including administrative costs, for all heavy-duty vehicles, at a level that does not exceed the maximum rates laid down in Annex II.

3. If user charges are applied in respect of passenger cars, the use of the infrastructure shall be made available at least for the following periods: a day, a week or 10 days or both, a month or two months or both, and a year. The two-monthly rate shall not exceed 30 % of the annual rate, the monthly rate shall not exceed 19 % of the annual rate, the 10-day rate shall not exceed 12 % of the annual rate, the weekly rate shall not exceed 11 % of the annual rate and the daily rate shall not exceed 9 % of the annual rate.

Member States may limit the daily user charge for transit purposes only.

Member States may also make the use of the infrastructure available for other periods of time. In such cases, Member States shall apply rates in accordance with the principle of equal treatment between users, taking into account all relevant factors, in particular the annual rate and the rates applied for the other periods referred to in the first subparagraph, existing use patterns and administrative costs.

In respect of user charge schemes adopted before 24 March 2022, Member States may maintain rates above the limits set out in the first subparagraph, provided that they were in force before that date, and may maintain corresponding higher rates for other periods of use, in compliance with the principle of equal treatment. However, they shall comply with the limits set out in the first subparagraph as well as with the second subparagraph as soon as substantially amended charging arrangements enter into force and, at the latest, by 25 March 2030.

4. For minibuses and light commercial vehicles, Member States shall comply with either paragraph 2 or 3. Where Member States set different user charges for light commercial vehicles than for passenger cars, they shall set higher user charge rates for light commercial vehicles than for passenger cars.

5. By 25 March 2027, the Commission shall assess the technical and legal feasibility of differentiating the treatment of different light commercial vehicles based on whether or not the light commercial vehicle concerned is equipped with a tachograph. Based on that assessment, the Commission shall, where appropriate, submit a legislative proposal to amend this Directive accordingly.

(*) Regulation (EU) No 165/2014 of the European Parliament and of the Council of 4 February 2014 on tachographs in road transport, repealing Council Regulation (EEC) No 3821/85 on recording equipment in road transport and amending Regulation (EC) No 561/2006 of the European Parliament and of the Council on the harmonisation of certain social legislation relating to road transport (OJ L 60, 28.2.2014, p. 1.);

(4) the following Article is inserted:

'Article 7aa

1. Member States that applied tolls on their core trans-European transport network or on part of it, before 24 March 2022, may establish a combined charging system for all heavy-duty vehicles or for some types of heavy-duty vehicles.

2. In that combined charging system, Member States may, notwithstanding Article 7(10), apply user charges for all heavy-duty vehicles or for some types of heavy-duty vehicles including for some weight categories of heavy-duty vehicles on the core trans-European transport network or parts of it, in accordance with Article 7(4).

3. The user charges referred to in paragraph 2 of this Article shall be varied in accordance with Article 7ga and according to the Euro emission class. In addition, Member States shall set user charges, including administrative costs, for the heavy-duty vehicles concerned, at a level that does not exceed the maximum rates laid down in Annex II.

4. Member States establishing the combined charging scheme shall carry out an impact assessment or analysis explaining and justifying its introduction which shall be notified to the Commission at least six months before its introduction.';

(5) Articles 7b and 7c are replaced by the following:

'Article 7b

1. The infrastructure charge for heavy-duty vehicles shall be based on the principle of the recovery of infrastructure costs. The weighted average infrastructure charge for heavy-duty vehicles shall be related to the construction costs and the costs of operating, maintaining and developing the infrastructure network concerned. The weighted average infrastructure charge may also include a return on capital and/or a profit margin based on market conditions.

2. The costs taken into account shall relate to the network or the part of the network on which infrastructure charges for heavy-duty vehicles are levied and to the vehicles that are subject to those charges. Member States may choose to recover only a percentage of those costs.

Article 7c

1. Member States may maintain or introduce an external-cost charge, related to the cost of traffic-based air pollution, noise pollution, CO₂ emissions or any combination thereof.

Where an external-cost charge is applied for heavy-duty vehicles, Member States shall vary it and set it in accordance with the minimum requirements and the methods referred to in Annex IIIa and shall respect the reference values set out in Annexes IIIb and IIIc. Member States may choose to recover only a percentage of those costs.

2. The amount of the external-cost charge shall be set by the Member State concerned. If a Member State designates an authority for that purpose, that authority shall be legally and financially independent from the organisation in charge of managing or collecting part or all of the charge.

3. Member States may apply exemptions which allow external-cost charges to be adjusted for vehicles of historical interest.;

(6) the following Articles are inserted:

'Article 7ca

1. When levying an external-cost charge for air or noise pollution, Member States shall take into account the costs relating to the network or the part of the network on which that charge is levied and the vehicles that are subject to that charge.

2. The external-cost charge related to traffic-based air pollution shall not apply to heavy-duty vehicles which comply with the most stringent of Euro emission standards.

The first subparagraph shall cease to apply four years after the date when the rules which introduced those standards started to apply.

3. From 25 March 2026, Member States shall apply an external-cost charge for traffic-based air pollution to heavy-duty vehicles on the tolled network referred to in Article 7(1).

By way of derogation from the first subparagraph, Member States may decide not to apply an external-cost charge on those road sections where this would lead to the diversion of the most polluting vehicles, resulting in negative impacts on road safety and public health.

4. Member States may assess the possibility of applying an external-cost charge for CO₂ emissions and for air pollution or discounts, related to those emissions, where concession tolls are not varied in accordance with Articles 7g and 7ga for heavy-duty vehicles, and in accordance with Article 7gb for light-duty vehicles.

The result of that optional assessment, including a justification of the reason why the external-cost charge or discount is not applied, shall be notified to the Commission.

Article 7cb

1. Member States may apply higher external-cost charges for CO₂ emissions than the reference values set out in Annex IIIc, provided that this is done in a non-discriminatory manner, and limited to no more than twice the values set out in Annex IIIc. Where Member States apply this paragraph they shall justify their decision and notify it to the Commission, in accordance with Annex IIIa.

2. For buses and coaches, Member States may choose to apply the same or lower values than those applied to heavy goods vehicles.

3. An external-cost charge for CO₂ emissions may be combined with an infrastructure charge that has been varied in accordance with Article 7ga.

4. By 25 March 2027, the Commission shall assess the implementation and effectiveness of external-cost charging for CO₂ emissions, as well as its coherence with Directive 2003/87/EC of the European Parliament and of the Council (*) and Council Directive 2003/96/EC (**). Based on that assessment, the Commission shall, where appropriate, submit a legislative proposal to amend this Article. In the event that this Article has not been amended accordingly by 1 January 2027 but Directive 2003/87/EC or Directive 2003/96/EC has been amended in a manner

resulting in an effective internalisation of at least part of the external costs of CO₂ emissions from road transport, the Commission shall adopt delegated acts in accordance with Article 9d of this Directive, amending Annex IIIc to this Directive to adjust the reference values of the external-cost charge for CO₂ emissions, taking into account the effective carbon price applied to road transport fuels in the Union.

(*) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

(**) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).;

(7) Article 7d is replaced by the following:

'Article 7d

No later than six months after the adoption of new and more stringent Euro emission standards, the Commission shall, where appropriate, submit a legislative proposal in order to determine the corresponding reference values in Annex IIIb and to adjust the maximum rates of user charges in Annex II.;

(8) the following Article is inserted:

'Article 7da

1. Member States may, in accordance with the requirements set out in Annex V, introduce a congestion charge on any section of their road network which is affected by congestion. The congestion charge may only be applied on those road sections which are regularly congested and only during the periods when they are typically congested.

2. Member States shall specify the road sections and time periods referred to in paragraph 1 based on objective criteria related to the level to which the roads and their vicinities are affected by congestion, measured, inter alia, in terms of average delays or queue lengths.

3. A congestion charge imposed on any section of the road network shall apply in a non-discriminatory manner to all vehicle categories, in accordance with the standard equivalence factors set out in Annex V. Member States may, however, exempt, partially or fully, minibuses, buses and coaches from congestion charge for the promotion of collective transport and socioeconomic development and territorial cohesion. Motor caravans, irrespective of their technically permissible maximum laden mass, shall not be treated as coaches and buses for the purpose of this paragraph.

4. The congestion charge shall be set in accordance with the minimum requirements referred to in Annex V. It shall reflect the costs imposed by a vehicle on other road users, and indirectly on society, and shall respect the reference values set out in Annex VI for any given road type. Where a Member State intends to apply congestion charges higher than the reference values set out in Annex VI, it shall notify the Commission in accordance with the requirements referred to in Annex V.

Revenues generated from congestion charges, or the equivalent in financial value of those revenues, shall be used to address the problem of congestion, or to develop sustainable transport and mobility in general.

Where such revenues are allocated to the general budget, a Member State shall be deemed to have applied the second subparagraph, if it implements financial support policies to address the problem of congestion or to develop sustainable transport and mobility which have a value equivalent to the revenues generated from congestion charges.

5. Member States shall put in place adequate mechanisms for monitoring the impact of congestion charges and for reviewing the level thereof. Each Member State shall review the level of charges regularly, at least every three years, to ensure that they do not exceed the costs of the congestion occurring in that Member State on the road sections subject to the congestion charge.;

(9) in Article 7e, paragraphs 1 and 2 are replaced by the following:

‘1. Member States shall calculate the maximum level of infrastructure charge for heavy-duty vehicles using a methodology based on the core calculation principles set out in Article 7b and Annex III.

2. For concession tolls, the maximum level of the infrastructure charge for heavy-duty vehicles shall be equivalent to, or less than, the level that would have resulted from the use of a methodology based on the core calculation principles set out in Article 7b and Annex III. The assessment of such equivalence shall be made on the basis of a reasonably long reference period appropriate to the nature of the concession contract.’;

(10) Articles 7f and 7g are replaced by the following:

‘Article 7f

1. After informing the Commission, a Member State may add a mark-up to the infrastructure charge levied on specific road sections which are regularly congested, or the use of which by vehicles causes significant environmental damage, where the following conditions are met:

- (a) the revenue generated from the mark-up is invested in financing the development of transport services, or in the construction or maintenance of transport infrastructure of the core trans-European transport network which contribute directly to the alleviation of the congestion or environmental damage and which are located in the same corridor as the road section on which the mark-up is applied;
- (b) the mark-up does not exceed 15 % of the weighted average infrastructure charge calculated in accordance with Article 7b(1) and Article 7e of this Directive, except where the revenue generated is invested in cross-border sections of a core network corridor identified in accordance with Chapter IV of Regulation (EU) No 1315/2013, in which case the mark-up may not exceed 25 % of that weighted average infrastructure charge, or, where two or more Member States apply a mark-up in the same corridor, in which case, upon agreement of all Member States which are part of that corridor and which neighbour the Member States in the territory of which the section of the corridor to which a mark-up is to be applied falls, that mark-up may exceed 25 % but may not exceed 50 % of that weighted average infrastructure charge;
- (c) the application of the mark-up does not result in unfair treatment of commercial traffic compared to other road users;
- (d) a description of the exact location of the mark-up and proof of a decision to finance transport infrastructure or transport services referred to in point (a) are submitted to the Commission in advance of the application of the mark-up;
- (e) the period for which the mark-up is to apply is defined and limited in advance and is consistent, in terms of the expected revenue to be raised, with the financial plans and cost-benefit analysis for the projects co-financed with the revenue from the mark-up.

2. In the case of a new cross-border project, a mark-up may only be added if all Member States involved in the project agree.

3. A mark-up may be applied to an infrastructure charge which has been varied in accordance with Article 7g, 7ga or 7gb.

4. After receiving the required information from a Member State intending to apply a mark-up, the Commission shall make that information available to the members of the Committee referred to in Article 9c. Where the Commission considers that the planned mark-up does not meet the conditions set out in paragraph 1 of this Article, or where it considers that the planned mark-up will have significant adverse effects on the economic development of peripheral regions, it may adopt implementing acts, to reject or request amendment of the plans for charges submitted by the Member State concerned. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 9c(3).

5. A mark-up may not be applied on road sections on which a congestion charge is levied.

Article 7g

1. The infrastructure charge may be varied for the purpose of reducing congestion, minimising infrastructure damage and optimising the use of the infrastructure concerned or promoting road safety, where the following conditions are met:

- (a) the variation is transparent, made public and available to all users on equal terms;
- (b) the variation is applied according to the time of day, type of day or season;
- (c) no infrastructure charge is more than 175 % above the maximum level of the weighted average infrastructure charge as referred to in Article 7b;
- (d) the peak periods during which the higher infrastructure charges are levied for the purpose of reducing congestion do not exceed six hours per day;
- (e) the variation is devised and applied in a transparent and revenue-neutral way on a road section affected by congestion by offering reduced toll rates for road users who travel during off-peak periods and increased toll rates for road users who travel during peak hours on the same road section;
- (f) no congestion charge is levied on the road section concerned.

A Member State wishing to introduce such variation or changing an existing one shall inform the Commission thereof and provide it with the information necessary to assess whether the conditions are fulfilled.

2. Until the variation of infrastructure charges and user charges referred to in Article 7ga is applied, in respect of heavy-duty vehicles, Member States shall vary the infrastructure charge according to the Euro emission class of the vehicle in such a way that no infrastructure charge is more than 100 % above the same charge for equivalent vehicles meeting the strictest Euro emission standards. Once infrastructure charges and user charges are varied pursuant to Article 7ga, Member States may discontinue the variation according to the Euro emission class.

By way of derogation from the first subparagraph, a Member State may decide not to apply the requirement of varying the infrastructure charge where any of the following applies:

- (a) it would seriously undermine the coherence of the tolling systems in its territory;
- (b) it would not be technically practicable to introduce such differentiation in the tolling system concerned;
- (c) it would lead to diversion of the most polluting vehicles with negative impacts on road safety and public health;
- (d) the toll includes an external-cost charge for air pollution.

Any such derogations or exemptions shall be notified to the Commission.

3. The variations referred to in this Article shall not be designed to generate additional revenues.;

(11) the following Articles are inserted:

'Article 7ga

1. Member States shall vary infrastructure charges and user charges for heavy-duty vehicles in accordance with this Article.

Member States shall apply that variation to the sub-groups of heavy-duty vehicles covered by Article 2(1), points (a) to (d), of Regulation (EU) 2019/1242, at the latest two years after the publication of the reference CO₂ emissions for those vehicle sub-groups in the implementing acts adopted in accordance with Article 11(1) of that Regulation.

For CO₂ emission classes 1, 4 and 5, referred to in paragraph 2 of this Article, that variation shall apply to the groups of heavy-duty vehicles not covered by Article 2(1), points (a) to (d), of Regulation (EU) 2019/1242, at the latest two years following the publication of the reference CO₂ emissions in implementing acts adopted pursuant to paragraph 7 of this Article, for the relevant group. Where point 5.1 of Annex I to Regulation (EU) 2019/1242 is amended by a Union legislative act in such a way as to cover the reference CO₂ emissions relevant for a group of heavy-duty vehicles, such reference CO₂ emissions shall no longer be determined pursuant to paragraph 7 of this Article but in accordance with point 5.1 of Annex I to that Regulation.

Where emission reduction trajectories for groups of heavy-duty vehicles not covered by Article 2(1), points (a) to (d), of Regulation (EU) 2019/1242, are determined by a Union legislative act amending point 5.1 of Annex I to that Regulation, the variations for CO₂ emission classes 2 and 3, as defined in paragraph 2 of this Article shall apply from the date of entry into force of the new emission reduction trajectories.

Without prejudice to the reduction of rates provided for in paragraph 3, Member States may provide for reduced rates of infrastructure or user charges, or exemptions to pay infrastructure or user charges for zero emission vehicles of any vehicle group from 24 March 2022 until 31 December 2025. From 1 January 2026, such reductions shall be limited to 75 % compared to the charge applicable to CO₂ emission class 1, as defined in paragraph 2.

2. Without prejudice to paragraph 1, Member States shall establish for each type of heavy-duty vehicle the following CO₂ emission classes:

- (a) CO₂ emission class 1 – vehicles that do not belong to any of the CO₂ emission classes referred to under points (b) to (e);
- (b) CO₂ emission class 2 – vehicles of the vehicle sub-group sg registered for the first time in the reporting period of the year Y with CO₂ emissions more than 5 % below the emission reduction trajectory for the reporting period of the year Y and the vehicle sub-group sg but not belonging to any of the CO₂ emission classes referred to under points (c), (d) and (e);
- (c) CO₂ emission class 3 – vehicles of the vehicle sub-group sg registered for the first time in the reporting period of the year Y with CO₂ emissions more than 8 % below the emission reduction trajectory for the reporting period of the year Y and the vehicle sub-group sg not belonging to any of the CO₂ emission classes referred to under points (d) and (e);
- (d) CO₂ emission class 4 – low-emission heavy-duty vehicles;
- (e) CO₂ emission class 5 – zero-emission vehicles.

Member States shall ensure that the classification of a vehicle belonging to CO₂ emission class 2 or 3 is reassessed every six years after the date of its first registration and that, where relevant, the vehicle is reclassified in the relevant emission class on the basis of the thresholds applicable at that time. Reclassification shall, with regard to a user charge, take effect at the latest on its first day of validity on or after the day of that reclassification.

3. Without prejudice to paragraph 1, reduced charges shall apply to vehicles in CO₂ emission classes 2, 3, and 4 and 5, as follows:

- (a) CO₂ emission class 2 – 5 % to 15 % reduction compared to the charge applicable for CO₂ emission class 1;
- (b) CO₂ emission class 3 – 15 % to 30 % reduction compared to the charge applicable for CO₂ emission class 1;
- (c) CO₂ emission class 4 – 30 % to 50 % reduction compared to the charge applicable for CO₂ emission class 1;
- (d) CO₂ emission class 5 – 50 % to 75 % reduction compared to the charge applicable for CO₂ emission class 1.

Where the infrastructure charge or the user charge is also varied according to the Euro emission class, the reductions referred to in the first subparagraph shall apply as compared to the charge applied to the strictest Euro emission standards.

4. The variations referred to in this Article shall not be designed to generate additional revenues.

5. By way of derogation from paragraph 1, a Member State may decide not to apply the requirement of varying the infrastructure charge in accordance with paragraph 2 where an external-cost charge for CO₂ emissions is levied and varied according to the reference values of the external-cost charge for CO₂ emissions in Annex IIIc.

6. On road sections where a vehicle is operated without CO₂ emissions in a verifiable manner, Member States may apply to that vehicle reduced charges in accordance with CO₂ emission class 5. Member States that make use of that option shall apply the charges applicable to CO₂ emission class 1 to that vehicle on other road sections.

7. The Commission shall adopt implementing acts to specify the reference CO₂ emissions for the vehicle groups not covered by Article 2(1), points (a) to (d), of Regulation (EU) 2019/1242.

Those implementing acts shall reproduce the data relevant for each vehicle groups published in the report referred to in Article 10 of Regulation (EU) 2018/956. The Commission shall adopt those implementing acts at the latest six months after the publication of the relevant report referred to in Article 10 of Regulation (EU) 2018/956.

8. By 25 March 2027, the Commission shall assess the implementation and effectiveness of the variation of charges based on CO₂ emissions referred to in this Article, as well as whether it is still necessary and its coherence with Directives 2003/87/EC and 2003/96/EC. Based on that assessment, the Commission shall, where appropriate, submit a legislative proposal to amend the relevant provisions of this Directive on the variation of charges on the basis of CO₂ emissions.

9. The Commission shall, every five years, after 24 March 2022, review the maximum rates for the user charges in Annex II and the reduction levels referred to in paragraph 3 and, where appropriate, submit a legislative proposal, based on the results of that review process, to amend those provisions.

10. Every 30 months after 24 March 2022, the Commission shall draw up a report assessing the appropriateness of the thresholds for CO₂ emission classes 2 and 3 referred to in Article 7ga(2), points (b) and (c), of this Directive in relation to the reference emissions published in accordance with Article 11(1) of Regulation (EU) 2019/1242 or to the CO₂ emissions reported in accordance with Regulation (EU) 2018/956, and where appropriate submit a legislative proposal to amend those thresholds based on the results of that assessment.

11. The application of the variation of charges based on CO₂ emissions referred to in this Article shall not be mandatory where another Union road transport fuel carbon-pricing measure applies.

Article 7gb

1. Member States may differentiate tolls and user charges for light-duty vehicles according to the environmental performance of the vehicle determined by the specific CO₂ emissions combined, or weighted combined, recorded in entry 49 of the certificate of conformity of the vehicle, and by the Euro emission performance.

Without prejudice to paragraph 2 of this Article, lower rates of tolls and user charges shall apply for passenger cars, minibuses and light commercial vehicles that meet both of the following conditions:

- (a) their specific CO₂ emissions, determined in accordance with Commission Regulation (EU) 2017/1151 (*), shall be zero or shall be below the following levels:
 - (i) for the period 2021 to 2024, the EU fleet-wide targets₂₀₂₁ determined in accordance with Part A, point 6, and Part B, point 6, of Annex I to Regulation (EU) 2019/631 of the European Parliament and of the Council (**);
 - (ii) for the period 2025 to 2029, the EU fleet-wide targets determined in accordance with Part A, point 6.1.1, and Part B, point 6.1.1, of Annex I to Regulation (EU) 2019/631;
 - (iii) for the period 2030 onwards, the EU fleet-wide targets determined in accordance with Part A, point 6.1.2, and Part B, point 6.1.2, of Annex I to Regulation (EU) 2019/631;
- (b) their pollutant emissions, determined in accordance with Regulation (EU) 2017/1151, shall be as specified in the Table of Annex VII to this Directive. Member States may apply the reduction for zero-emission vehicles referred to in Annex VII to this Directive without applying reductions for the other emissions performance categories referred to in that Annex.

2. From 1 January 2026, where technically practicable, Member States shall vary the tolls and the annual rate of the user charges for vans and minibuses according to the environmental performance of the vehicle, in accordance with the rules set out in Annex VII. For that purpose, the provisions of the second subparagraph of paragraph 1 shall be indicative.

Where Member States choose to apply different emission performance criteria or levels of reduction to those set out in paragraph 1, or choose to include different or additional criteria, they shall notify the Commission of their choices and justify them, at least six months before the introduction of any variation.

However, Member States may choose to apply reductions to zero-emission vehicles only, without applying any variation to other vehicles and without notifying the Commission.

3. Subject to the conditions set out in paragraphs 1 and 2, Member States may take into account an improvement in the environmental performance of the vehicle which is linked to that vehicle's conversion to alternative fuels.
4. Member States may adopt exceptional measures for the purpose of charging vehicles of historical interest.
5. The variations referred to in this Article shall not be designed to generate additional revenues.

- (*) Commission Regulation (EU) 2017/1151 of 1 June 2017 supplementing Regulation (EC) No 715/2007 of the European Parliament and of the Council on type-approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information, amending Directive 2007/46/EC of the European Parliament and of the Council, Commission Regulation (EC) No 692/2008 and Commission Regulation (EU) No 1230/2012 and repealing Commission Regulation (EC) No 692/2008 (OJ L 175, 7.7.2017, p. 1).
- (**) Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO₂ emission performance standards for new passenger cars and new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (OJ L 111, 25.4.2019, p. 13).;

(12) Article 7h is amended as follows:

(a) paragraph 1 is amended as follows:

(i) the introductory wording is replaced by the following:

‘1. At least six months before the implementation of a new or substantially amended infrastructure charge tolling arrangement, Member States shall send to the Commission:’;

(ii) in point (a), the following indent is added:

‘– where applicable, clear information on the main characteristics of the electronic road toll system, including on interoperability;’;

(b) the following paragraph is inserted:

‘1a. When sending information to the Commission in accordance with paragraph 1, a Member State may include information on more than one amendment to an infrastructure charge tolling arrangement. Where the Commission has already been informed of an amendment, the Member State shall be deemed to have already fulfilled the information requirements of paragraph 1 and that amendment may be implemented without informing the Commission further.’;

(c) paragraph 3 is replaced by the following:

‘3. Before the implementation of a new or substantially amended external-cost charge or congestion charge tolling arrangement, Member States shall inform the Commission about the network concerned, the rates per vehicle category and emission class that are envisaged and, where applicable, shall notify the Commission in accordance with Annex IIIa, point 2, or Annex V, point 2.’;

(d) paragraph 4 is deleted;

(13) Article 7i is amended as follows:

(a) in paragraph 2, points (b) and (c) are replaced by the following:

‘(b) such discounts or reductions reflect actual savings in administrative costs of the treatment of frequent users compared to occasional users;

(c) reductions do not exceed 13 % of the infrastructure charge paid by equivalent vehicles not eligible for the discount or reduction.’;

(b) the following paragraph is inserted:

‘2a. Member States may provide for discounts or reductions in the infrastructure charge for passenger cars for frequent users, in particular in areas in which settlement is dispersed and on the outskirts of cities. Reduction in revenues due to discount granted to frequent users shall not be imposed on less frequent users.’;

(c) paragraph 3 is replaced by the following:

‘3. Subject to the conditions provided for in Article 7g(1), point (b), and in Article 7g(3) of this Directive, toll rates may, for major projects of the core trans-European transport network, the maps of which are identified in Annex I to Regulation (EU) No 1315/2013, be subject to other forms of variation in order to secure the commercial viability of such projects where they are exposed to direct competition with other modes of transport. The resulting charging structure shall be linear and proportionate. Its details shall be made public, and it shall be available to all users on equal terms. It shall not lead to additional costs being passed on to other users in the form of higher tolls.’;

(14) Article 7j is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. Tolls and user charges shall be applied and collected and their payment monitored in such a way as to cause as little hindrance as possible to the free flow of traffic and to avoid any mandatory controls or checks at the Union’s internal borders. To that end, Member States shall cooperate in establishing methods for enabling road users to pay tolls and user charges 24 hours a day at least electronically or, at the border or at major sales outlets, using common means of payment, inside and outside the Member States in which they are applied. Member States are not obliged to provide physical points of payment.’;

(b) the following paragraph is inserted:

‘2a. Where a driver or, if appropriate, the transport operator or the European Electronic Toll Service (EETS) provider, is unable to provide evidence of the emission class of the vehicle for the purposes of Article 7g(2), Article 7ga or Article 7gb, Member States may apply tolls or user charges up to the highest level chargeable.

Member States shall take the measures necessary to ensure that the road user can declare the emission class of the vehicle at least through electronic means before using the infrastructure. Member States may offer electronic and non-electronic means to enable the user to provide evidence in order to benefit from toll reductions or, where appropriate, in the event of a check. Member States may require that evidence supplied through electronic means is provided before the infrastructure is used.

Member States may take the measures necessary to ensure that the provision of evidence subsequent to the use of the infrastructure is accepted for 30 days or a longer period determined by the Member States after the use of the infrastructure and to ensure the reimbursement of any difference between the tolls or user charges applied and the toll or user charge corresponding to the emission class of the vehicle concerned that follows from evidence provided within the applicable time limit.’;

(c) paragraphs 3 and 4 are replaced by the following:

‘3. Where a Member State levies a toll on a vehicle, the total amount of the toll, the amount of the infrastructure charge, the amount of the external-cost charge, and the amount of the congestion charge, where applied, shall be indicated in a receipt provided to the road user, where possible by electronic means. The road user may agree not to be provided with the receipt.

4. Where economically feasible, Member States shall levy and collect infrastructure charges, external-cost charges and congestion charges by means of an electronic road toll system which complies with the provisions of Article 3(1) of Directive (EU) 2019/520 of the European Parliament and of the Council (*). The Commission shall promote cooperation between Member States that proves necessary to ensure the interoperability of electronic toll collection systems at European level.

(*) Directive (EU) 2019/520 of the European Parliament and of the Council of 19 March 2019 on the interoperability of electronic road toll systems and facilitating cross-border exchange of information on the failure to pay road fees in the Union (OJ L 91, 29.3.2019, p. 45).;

(15) Article 7k is replaced by the following:

‘Article 7k

Without prejudice to Articles 107 and 108 of the Treaty on the Functioning of the European Union, this Directive does not affect the freedom of Member States which introduce a system of tolls to provide for appropriate compensation.’;

(16) Article 8 is amended as follows:

(a) in paragraph 2, points (a) and (b) are replaced by the following:

‘(a) payment of the common user charge shall give access to the network as defined by the participating Member States in accordance with Article 7(1) and (2);

(b) the common user-charge rates shall be set by the participating Member States at levels that are not higher than the maximum rates referred to in Article 7a;’;

(b) the following paragraph is added:

‘3. In the case of a common system for user charges referred to in paragraph 1 of this Article, the final date of application of the variations referred to in the second and third subparagraphs of Article 7ga(1) is extended until 25 March 2025, or if the reference CO₂ emissions are published after 24 March 2022, three years following the publication of the reference CO₂ emissions.’;

(17) Article 9 is amended as follows:

(a) paragraph 1a is replaced by the following:

‘1a. This Directive shall not prevent Member States from applying:

(a) regulatory charges specifically designed to reduce traffic congestion or combat environmental impacts, including poor air quality, on any roads located in an urban area, including trans-European network roads crossing urban areas;

(b) charges specifically designed to finance the construction, operation, maintenance and development of installations, embedded in or deployed along or over roads, providing energy to low- and zero-emission vehicles in motion and levied on such vehicles.

Those charges shall be applied on a non-discriminatory basis.’;

(b) in paragraph 2, the second subparagraph is deleted;

(18) in Article 9c, the following paragraph is added:

‘3. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.’;

(19) Articles 9d and 9e are replaced by the following:

‘Article 9d

The Commission is empowered to adopt delegated acts in accordance with Article 9e to amend this Directive in respect of Annex 0, the formulas in points 4.1 and 4.2 of Annex IIIa, and the amounts indicated in the Tables of Annexes IIIb and IIIc in order to adapt them to scientific and technical progress.

Under the circumstances referred to in Article 7cb(4), the Commission shall adopt delegated acts in accordance with Article 9e, to amend this Directive in respect of the reference values of the external-cost charge for CO₂ emissions set out in Annex IIIc, taking into account the effective carbon price applied to road transport fuels in the Union. Such amendments shall be limited to ensuring that the level of external-cost charges for CO₂ emissions does not go beyond what is necessary to internalise those external costs.

Article 9e

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts referred to in Article 9d shall be conferred on the Commission for a period of five years from 24 March 2022. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.
3. The delegation of power referred to in Article 9d may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making (*).
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
6. A delegated act adopted pursuant to Article 9d shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

(*) OJ L 123, 12.5.2016, p. 1.;

(20) Articles 9f and 9g are deleted;

(21) Articles 10a and 11 are replaced by the following:

'Article 10a

1. The amounts in euros laid down in Annex II and the amounts in cents laid down in the Tables of Annexes IIIb and IIIc shall be adapted every two years in order to take account of changes in the EU-wide Harmonised Index of Consumer Prices (HICP) excluding energy and unprocessed food, as published by the Commission (Eurostat). The first adaptation shall take place by 31 March 2025.

The amounts shall be updated automatically, by adapting the base amount in euros or cents by the percentage change in that index. The resulting amounts shall be rounded up to the nearest euro with regard to Annex II, rounded up to the nearest tenth of a cent with regard to Annexes IIIb and IIIc.

2. The Commission shall publish in the *Official Journal of the European Union* the adapted amounts referred to in paragraph 1 by 31 March 2025. Those adapted amounts shall enter into force on the first day of the month following publication.

Article 11

1. By 25 March 2025, and every five years thereafter, Member States shall make public in aggregate form a report on tolls and user charges levied on their territory.

2. The report made public pursuant to paragraph 1 shall include information on:
- (a) the evolution of charging for the use of road infrastructure, namely the networks and vehicle categories covered, including any exemption pursuant to Article 7, 7c or 7gb;
 - (b) the variation of infrastructure charges or user charges according to the category of vehicle and the type of heavy-duty vehicle;
 - (c) the variation of infrastructure charges or user charges according to the environmental performance of vehicles, pursuant to Article 7g, 7ga or 7gb;
 - (d) where applicable, the variation of infrastructure charges according to the time of day, type of day, or season, pursuant to Article 7g(1);
 - (e) the external-cost charge levied for each combination of class of vehicle, type of road and period of time;
 - (f) the weighted average infrastructure charge and total revenue raised through the infrastructure charge;
 - (g) the total revenue raised through external-cost charges;
 - (h) the total revenue raised through congestion charges per category of vehicle;
 - (i) the total revenue raised through mark-ups and on which road sections they were levied;
 - (j) the total revenue raised through tolls or user charges, or, where applicable, both;
 - (k) the use of revenues generated by applying this Directive, and how this use has allowed the Member State to meet the goals referred to in Article 9(2), or, where such revenues are allocated to the general budget, information on the level of expenditure allocated to road transport infrastructure and sustainable transport projects; and
 - (l) the evolution of the share vehicles belonging to the various emission classes on tolled roads.

Member States making that information publicly available online may decide not to draw up the report.;

(22) The Annexes are amended as follows:

- (a) Annexes 0, II, III, IIIa, IIIb and IV are amended in accordance with points 1, 2, 3, 4, 5 and 7 of the Annex to this Directive;
- (b) The text set out in points 6 and 8 of the Annex to this Directive is added as Annexes IIIc, V, VI and VII to Directive 1999/62/EC.

Article 2

Amendments to Directive 1999/37/EC

Annex I to Directive 1999/37/EC is amended as follows:

- (1) point II.6(V.7) is replaced by the following:

‘(V.7) CO₂ (in g/km) or Specific CO₂ emissions where indicated at position 49.5 of the Certificate of Conformity of heavy-duty vehicles defined in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683 (*) or at position 49.5 of the individual vehicle approval certificate defined in Appendix 1 to Annex III to that Regulation,

(*) Commission Implementing Regulation (EU) 2020/683 of 15 April 2020 implementing Regulation (EU) 2018/858 of the European Parliament and of the Council with regards to the administrative requirements for the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (OJ L 163, 26.5.2020, p. 1).;

(2) the following point is added:

‘(V.10) CO₂ emission class of heavy-duty vehicles determined at the moment of first registration, in accordance with Article 7ga(2) of Directive 1999/62/EC of the European Parliament and of the Council (*).

(*) Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures (OJ L 187, 20.7.1999, p. 42).’

Article 3

Amendment to Directive (EU) 2019/520

In Annex I to Directive (EU) 2019/520, Section ‘Data elements provided as a result of the automated search conducted pursuant to Article 23(1)’, Part I ‘Data relating to vehicles’, the Table is replaced by the following:

‘Part I. Data relating to vehicles

Item	M/O ⁽¹⁾	Remarks
Registration number	M	
Chassis number/Vehicle identification number (VIN)	M	
Member State of registration	M	
Make	M	(D.1 ⁽²⁾) e.g. Ford, Opel, Renault
Commercial type of the vehicle	M	(D.3) e.g. Focus, Astra, Megane
EU Category Code	M	(J) e.g. mopeds, motorbikes, cars
Euro emissions class	M	e.g. Euro 4, Euro 6
CO ₂ emission class	O	applicable to heavy-duty vehicles
Date of reclassification	O	applicable to heavy-duty vehicles
CO ₂ in g/tkm	O	applicable to heavy-duty vehicles
Technically permissible maximum laden mass of the vehicle	M	

⁽¹⁾ M = mandatory when available in national register, O = optional.

⁽²⁾ Harmonised Union code, see Directive 1999/37/EC.’.

Article 4

Transposition

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 25 March 2024. They shall immediately inform the Commission thereof.

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

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

*Article 5***Entry into force**

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

*Article 6***Addressees**

This Directive is addressed to the Member States.

Done at Brussels, 24 February 2022.

For the European Parliament
The President
R. METSOLA

For the Council
The President
A. PANNIER-RUNACHER

ANNEX

- (1) In point 3 of Annex 0 to Directive 1999/62/EC, the following Table is added:

Euro VI Emission Limits

	Limit values							
	CO (mg/kWh)	THC (mg/kWh)	NMHC (mg/kWh)	CH ₄ (mg/kWh)	NO _x ⁽¹⁾ (mg/kWh)	NH ₃ (ppm)	PM mass (mg/kWh)	PM number (#/kWh)
WHSC (CI)	1 500	130			400	10	10	8,0 x 10 ¹¹
WHTC (CI)	4 000	160			460	10	10	6,0 x 10 ¹¹
WHTC (PI)	4 000		160	500	460	10	10	6,0 x 10 ¹¹

Note:

PI = Positive Ignition.

CI = Compression Ignition.

⁽¹⁾ The admissible level of NO₂ component in the NO_x limit value may be defined at a later stage.;

- (2) Annex II to Directive 1999/62/EC is replaced by the following:

‘ANNEX II

MAXIMUM AMOUNTS IN EURO OF USER CHARGES, INCLUDING ADMINISTRATIVE COSTS, REFERRED TO IN ARTICLE 7a(2)

Annual

	maximum three axles	minimum four axles
Euro 0	1 899	3 185
Euro I	1 651	2 757
Euro II	1 428	2 394
Euro III	1 242	2 073
Euro IV	1 081	1 803
Euro V	940	1 567
Euro VI	855	1 425

Monthly weekly and daily

Maximum monthly weekly and daily rates are in proportion to the duration of the use made of the infrastructure.;

(3) Annex III to Directive 1999/62/EC is amended as follows:

(a) in point 2.1., the sixth indent is replaced by the following:

- ‘– Costs shall be apportioned to heavy-duty vehicles on an objective and transparent basis taking account of the proportion of heavy-duty vehicle traffic to be carried on the network and the associated costs. The vehicle kilometres travelled by heavy-duty vehicles may for this purpose be adjusted by objectively justified “equivalence factors” such as those set out in point 4 ⁽¹⁾.’;

(b) in point 2.2., the second indent is replaced by the following:

- ‘– Such costs shall be apportioned between heavy-duty vehicles and other traffic on the basis of actual and forecast shares of vehicle kilometres and may be adjusted by objectively justified equivalence factors such as those set out in point 4.’;

(c) in point 4, the heading is replaced by the following:

‘4. Share of heavy-duty vehicle traffic, equivalence factors and correction mechanism’;

(d) in point 4, the first indent is replaced by the following:

- ‘– The calculation of tolls shall be based on actual or forecast shares of heavy-duty vehicle kilometres adjusted, if desired, by equivalence factors, to make due allowance for the increased costs of constructing and repairing infrastructure for use by heavy-duty vehicles.’;

(4) Annex IIIa to Directive 1999/62/EC is replaced by the following:

‘ANNEX IIIa

MINIMUM REQUIREMENTS FOR LEVYING AN EXTERNAL-COST CHARGE

This Annex sets out the minimum requirements for levying an external-cost charge and, where applicable, for calculating the maximum external-cost charge.

1. The parts of the road network concerned

The Member State shall specify precisely the part or parts of their road network which are to be subject to an external-cost charge.

Where a Member State intends to levy an external-cost charge on only a part or parts of the road network composed of its share in the trans-European road network and of its motorways, the part or parts shall be chosen after an assessment establishing that the imposition of an external-cost charge on other parts of the road network thus composed might have adverse effects on the environment, public health or road safety.

From 25 March 2026, a Member State that intends not to levy an external-cost charge for air pollution on specific sections of its tolled road network, shall also choose those specific sections on the basis of such an assessment.

2. The vehicles, roads and time period covered

Where a Member State intends to apply higher external-cost charges than the reference values specified in Annex IIIb or IIIc, it shall notify the Commission of the classification of vehicles according to which the external-cost charge shall vary. Where applicable, it shall notify the Commission of the location of roads subject to higher external-cost charges (“suburban roads (including motorways)”), and of roads subject to lower external-cost charges (“interurban roads (including motorways)”).

Where applicable, it shall also notify the Commission of the exact time periods corresponding to the night period during which a higher external noise-cost charge may be imposed to reflect greater noise nuisances.

⁽¹⁾ The application of equivalence factors by Member States may take account of road construction developed on a phased basis or using a long life cycle approach.

The classification of roads as suburban roads (including motorways) and interurban roads (including motorways), and the definition of time periods shall be based on objective criteria related to the level of exposure of the roads and their vicinities to pollution, such as: population density, the annual mean air pollution (in particular for PM₁₀ and NO₂) and the number of days (for PM₁₀) and hours (NO₂) on which limit values established under Directive 2008/50/EC are exceeded. The criteria used shall be included in the notification.

3. Amount of the charge

This section shall apply where a Member State intends to apply higher external-cost charges than the reference values specified in Annex IIIb or IIIc.

For each vehicle class, type of road and time period, as applicable, the Member State or, where appropriate, an independent authority shall determine a single specific amount. The resulting charging structure shall be transparent, made public and available to all users on equal terms. The publication should occur in a timely manner before implementation. All parameters, data and other information necessary to understand how the various external-cost elements are calculated shall be made public.

When setting the charges, the Member State or, where appropriate, an independent authority shall be guided by the principle of efficient pricing that is a price close to the social marginal cost of the usage of the vehicle charged.

The charge shall be set after having considered the risk of traffic diversion together with any adverse effects on road safety, the environment and congestion, and any solutions to mitigate these risks.

The Member State or, where appropriate, an independent authority, shall monitor the effectiveness of the charging scheme in reducing environmental damage arising from road transport. Every two years, it shall adjust, where appropriate, the charging structure and the specific amount of the charge set for a given class of vehicle, type of road and period of time to the changes in transport supply and demand.

4. External-cost elements

4.1. Cost of traffic-based air pollution

Where a Member State intends to apply higher external-cost charges than the reference values specified in Annex IIIb, that Member State, or, where appropriate, an independent authority, shall calculate the chargeable cost of traffic-based air pollution by applying the following formula:

$$PCV_{ij} = \sum_k EF_{ik} \times PC_{jk}$$

where:

- PCV_{ij} = air pollution cost of vehicle class i on road type j (euro/vehicle.kilometre)
- EF_{ik} = emission factor of pollutant k and vehicle class i (gram/vehicle.kilometre)
- PC_{jk} = monetary cost of pollutant k for type of road j (euro/gram)

The emission factors shall be the same as those used by the Member State to establish the national emissions inventories provided for in Directive (EU) 2016/2284 of the European Parliament and of the Council (*) (which requires use of the EMEP/EEA air pollutant emission inventory guidebook (**)). The monetary cost of pollutants shall be estimated by the Member State, or, where appropriate, the independent authority referred to in Article 7c(2) of this Directive, using scientifically proven methods.

The Member State, or, where appropriate, an independent authority, may apply scientifically proven alternative methods to calculate the value of air pollution costs using data from air pollutant measurement and the local value of the monetary cost of air pollutants.

4.2. Cost of traffic-based noise pollution

Where a Member State intends to apply higher external-cost charges than the reference values specified in Annex IIIb, the Member State, or, where appropriate, an independent authority, shall calculate the chargeable cost of traffic-based noise pollution by applying the following formulae:

$$NCV_j \text{ (daily)} = e \times \sum_k NC_{jk} \times POP_k / WADT$$

$$NCV_j \text{ (day)} = a \times NCV_j$$

$$NCV_j \text{ (night)} = b \times NCV_j$$

where:

- NCV_j = noise cost of one heavy goods vehicle on road type j (euro/vehicle.kilometre)
- NC_{jk} = noise cost per person exposed on road type j to noise level k (euro/person)
- POP_k = population exposed to daily noise level k per kilometre (person/kilometre)
- $WADT$ = weighted average daily traffic (passenger car equivalent)
- a and b = are weighting factors determined by the Member State in such a way that the resulting weighted average noise charge per vehicle kilometre corresponds to NCV_j (daily).

The traffic-based noise pollution relates to the impact of noise on health of citizens around the road.

The population exposed to noise level k shall be taken from the strategic noise maps drafted under Article 7 of Directive 2002/49/EC of the European Parliament and the Council (**), or other equivalent data source.

The cost per person exposed to noise level k shall be estimated by the Member State or, where appropriate, an independent authority, using scientifically proven methods.

The weighted average daily traffic shall assume an equivalence factor "e" between heavy goods vehicles and passenger cars derived on the basis of the noise emission levels of the average car and of the average heavy goods vehicle and considering the Regulation (EU) No 540/2014 of the European Parliament and of the Council (****).

The Member State, or, where appropriate, an independent authority, may establish differentiated noise charges to reward the use of quieter vehicles provided it does not result in discrimination against foreign vehicles.

4.3. Cost of traffic-based CO₂ emissions

Where a Member State intends to apply an external-cost charge for CO₂ emissions higher than the reference values set out in Annex IIIc, that Member State, or, where appropriate, an independent authority, shall calculate the chargeable cost based on scientific evidence using the avoidance cost approach, taking into account and explaining, in particular, the following aspects:

- (a) the choice of emission target level;
- (b) estimation of options for mitigation;
- (c) estimation of baseline scenario;
- (d) risk and loss aversion;
- (e) equity weighting.

At least six months before the implementation of such an external-cost charge for CO₂ emissions, the Member State shall notify the Commission.;

- (*) Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1).
- (**) Methodology of the European Environmental Agency: EMEP/EEA air pollutant emission inventory guidebook 2019 – Technical guidance to prepare national emission inventories (<http://www.eea.europa.eu/publications/emep-eea-guidebook-2019>).
- (***) Directive 2002/49/EC of the European Parliament and the Council of 25 June 2002 relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12).
- (****) Regulation (EU) No 540/2014 of the European Parliament and of the Council of 16 April 2014 on the sound level of motor vehicles and of replacement silencing systems, and amending Directive 2007/46/EC and repealing Directive 70/157/EEC (OJ L 158, 27.5.2014, p. 131).'

(5) Annex IIIb to Directive 1999/62/EC is replaced by the following:

'ANNEX IIIb

REFERENCE VALUES OF THE EXTERNAL-COST CHARGE

This Annex sets out reference values of the external-cost charge, including the cost of air pollution and noise.

Table 1

Reference values of the external-cost charge for heavy goods vehicles

Vehicle class	cent/vehicle-kilometre	Suburban ⁽¹⁾	Interurban ⁽²⁾
Heavy goods vehicle having a technically permissible maximum laden mass of less than 12 tonnes or having two axles	Euro 0	18,6	9,9
	Euro I	12,6	6,4
	Euro II	12,5	6,3
	Euro III	9,6	4,8
	Euro IV	7,3	3,4
	Euro V	4,4	1,8
	Euro VI	2,3	0,5
	Less polluting than Euro VI, including zero-emission vehicles	2,0	0,3
Heavy goods vehicle having a technically permissible maximum laden mass between 12 and 18 tonnes or having three axles	Euro 0	24,6	13,7
	Euro I	15,8	8,4
	Euro II	15,8	8,4
	Euro III	12,5	6,6
	Euro IV	9,2	4,5
	Euro V	5,6	2,7
	Euro VI	2,8	0,7
	Less polluting than Euro VI, including zero-emission vehicles	2,3	0,3

Vehicle class	cent/vehicle-kilometre	Suburban ⁽¹⁾	Interurban ⁽²⁾
Heavy goods vehicle having a technically permissible maximum laden mass between 18 and 32 tonnes or having four axles	Euro 0	27,8	15,8
	Euro I	20,4	11,3
	Euro II	20,4	11,2
	Euro III	16,3	8,9
	Euro IV	11,8	6,0
	Euro V	6,6	3,4
	Euro VI	3,1	0,8
	Less polluting than Euro VI, including zero-emission vehicles	2,5	0,3
Heavy goods vehicle having a technically permissible maximum laden mass above 32 tonnes or having 5 or more axles	Euro 0	33,5	19,4
	Euro I	25,0	14,1
	Euro II	24,9	13,9
	Euro III	20,1	11,1
	Euro IV	14,2	7,5
	Euro V	7,6	3,8
	Euro VI	3,4	0,8
	Less polluting than Euro VI, including zero-emission vehicles	2,8	0,3

⁽¹⁾ "Suburban" means areas with a population density between 150 and 900 inhabitants/km² (median population density of 300 inhabitants/km²).

⁽²⁾ "Interurban" means areas with a population density below 150 inhabitants/km².

The values of Table 1 may be multiplied by a factor of up to 2 in mountain areas and around agglomerations to the extent that it is justified by lower dispersion, the gradient of roads, altitude or temperature inversions. If there is scientific evidence for a higher mountain or agglomeration factor, this reference value can be increased based on a detailed justification.;

(6) the following Annex is added to Directive 1999/62/EC:

'ANNEX IIIc

REFERENCE VALUES OF THE EXTERNAL-COST CHARGE FOR CO₂ EMISSIONS

This Annex sets out reference values of the external-cost charge taking into account the cost of CO₂ emissions.

Table 1

Reference values of the external-cost charge for CO₂ emissions for heavy goods vehicles

Vehicle class		cent/vehicle-kilometre	Interurban roads (including motorways)
Heavy goods vehicle having a technically permissible maximum laden mass of less than 12 tonnes or having two axles	CO ₂ emission class 1	Euro 0	4,5
		Euro I Euro II Euro III Euro IV Euro V Euro VI	4,0
	CO ₂ emission class 2		3,8
	CO ₂ emission class 3		3,6
	Low-emission vehicle		2,0
	Zero-emission vehicle		0
Heavy goods vehicle having a technically permissible maximum laden mass between 12 and 18 tonnes or having three axles	CO ₂ emission class 1	Euro 0	6,0
		Euro I Euro II Euro III	5,2
		Euro IV Euro V Euro VI	5,0
	CO ₂ emission class 2		4,8
	CO ₂ emission class 3		4,5
	Low-emission vehicle		2,5
	Zero-emission vehicle		0
Heavy goods vehicle having technically permissible maximum laden mass between 18 and 32 tonnes or having four axles	CO ₂ emission class 1	Euro 0	7,9
		Euro I	6,9
		Euro II	
		Euro III	
		Euro IV	6,7
		Euro V	
		Euro VI	
	CO ₂ emission class 2		6,4
	CO ₂ emission class 3		6,0
	Low-emission vehicle		3,4
	Zero-emission vehicle		0

Vehicle class		cent/vehicle-kilometre	Interurban roads (including motorways)
Heavy goods vehicle having a technically permissible maximum laden mass above 32 tonnes or having 5 or more axles	CO ₂ emission class 1	Euro 0	9,1
		Euro I	8,1
		Euro II	
		Euro III	
		Euro IV	8,0
		Euro V	
		Euro VI	
	CO ₂ emission class 2		7,6
	CO ₂ emission class 3		7,2
	Low-emission vehicle		4,0
	Zero-emission vehicle		0'

- (7) in Annex IV to Directive 1999/62/EC, the Table 'Vehicle combinations (articulated vehicles and road trains)' is replaced by the following:

'Vehicle combinations (articulated vehicles and road trains)

Driving axles with air suspension or recognised as equivalent		Other driving axle suspension systems		Damage class
Number of axles and technically permissible maximum laden mass (in tonnes)		Number of axles and technically permissible maximum laden mass (in tonnes)		
Not less than	Less than	Not less than	Less than	
2 + 1 axles				
7,5	12	7,5	12	I
12	14	12	14	
14	16	14	16	
16	18	16	18	
18	20	18	20	
20	22	20	22	
22	23	22	23	
23	25	23	25	
25	28	25	28	
2 + 2 axles				
23	25	23	25	
25	26	25	26	
26	28	26	28	
28	29	28	29	
29	31	29	31	II
31	33	31	33	III
33	36	33	36	
36	38			
2 + 3 axles				II
36	38	36	38	III
38	40			
		38	40	
2 + 4 axles				II

Driving axles with air suspension or recognised as equivalent		Other driving axle suspension systems		Damage class
Number of axles and technically permissible maximum laden mass (in tonnes)		Number of axles and technically permissible maximum laden mass (in tonnes)		
Not less than	Less than	Not less than	Less than	
36	38	36	38	
38	40			
		38	40	III
3 + 1 axles				II
30	32	30	32	
32	35			
		32	35	III
3 + 2 axles				II
36	38	36	38	
38	40			
		38	40	III
		40	44	
40	44			
3 + 3 axles				
36	38	36	38	I
38	40			
		38	40	II
40	44	40	44	
7 axles				
40	50	40	50	II
50	60	50	60	III
60		60		
At least 8 axles				
40	50	40	50	I
50	60	50	60	II
60		60		III;

(8) the following Annexes are added to Directive 1999/62/EC:

‘ANNEX V

MINIMUM REQUIREMENTS FOR LEVYING A CONGESTION CHARGE

This Annex sets out the minimum requirements for levying a congestion charge.

1. The parts of the network subject to congestion charging, vehicles and time periods covered

Member States shall specify precisely:

- the part or parts of their network composed of their share in the trans-European road network and their motorways referred to in Article 7(1), which are to be subject to a congestion charge, in accordance with Article 7da(1) and (3).
- the classification of sections of the network which are subject to the congestion charge as “metropolitan” and “non-metropolitan”. Member States shall use the criteria set out in Table 1 for the purposes of determining the classification of each road segment.

Table 1

Criteria for classifying roads on the network referred to in points (a) as “metropolitan” and “non-metropolitan”

Road category	Classification criterion
“metropolitan”	Sections of the network running inside agglomerations with a population of 250 000 inhabitants or more
“non-metropolitan”	Sections of the network which are not qualified as “metropolitan”

- (c) the periods during which the charge applies, for each individual segment. Where different charge levels apply throughout the charging period, Member States shall clearly specify the beginning and the end of each period during which a specific charge is applied.

Member States shall use the equivalence factors provided in Table 2 for the purpose of establishing the proportion between charge levels for different vehicle categories:

Table 2

Equivalence factors for establishing the proportion between congestion charge levels for different vehicle categories

Vehicle category	Equivalence factor
Light-duty vehicles	1
Rigid heavy goods vehicles	1,9
Coaches and buses	2,5
Articulated heavy goods vehicles	2,9

2. Amount of the charge

For each vehicle category, road segment and time period, the Member State or, where appropriate, an independent authority shall determine a single specific amount, set in accordance with the provisions of Section 1 of this Annex, taking into account the corresponding reference value set out in the Table of Annex VI. The resulting charging structure shall be transparent, made public and available to all users on equal terms.

Before implementing a congestion charge, the Member State shall publish in a timely manner all of the following:

- (a) all parameters, data and other information necessary to understand how the classification of roads and vehicles and determination of periods of application of the charge are established;
- (b) the complete description of congestion charges applying to each vehicle category on each road segment and for each time period.

Member States shall make available to the Commission all information to be published pursuant to points (a) and (b).

The charge shall be set only after having considered the risk of traffic diversion together with any adverse effects on road safety, the environment and congestion, and any solutions to mitigate these risks.

Where a Member State intends to apply higher congestion charges than the reference values set out in the Table of Annex VI, it shall notify the Commission of the following:

- (i) the location of roads subject to congestions charges;
- (ii) the classification of roads as “metropolitan” and “non-metropolitan”, as specified under point (b) of Section 1;

- (iii) the periods during which the charge applies, as specified under point (c) of Section 1;
- (iv) any partial or full exemption applied to minibuses, buses and coaches.

3. Monitoring

The Member State or, where appropriate, an independent authority, shall monitor the effectiveness of the charging scheme in reducing congestion. It shall adjust every three years, where appropriate, the charging structure, charging period(s) and the specific amount of the charge set for each given category of vehicle, type of road and period to the changes in transport supply and demand.

ANNEX VI

REFERENCE VALUES OF CONGESTION CHARGE

This Annex sets out the reference values of congestion charge.

The reference values provided for in the Table below shall be applied to light-duty vehicles. Congestion charge for other vehicle categories shall be established by multiplying the charge applied to light-duty vehicles by the equivalence factors provided in the Table of Annex V.

Table

Reference values of congestion charge for light-duty vehicles

cent/vehicle-kilometre	Metropolitan	Non-metropolitan
Motorways	25,9	23,7
Main roads	61,0	41,5

ANNEX VII

EMISSION PERFORMANCE

This Annex specifies the emission performance for pollutants according to which tolls and user charges shall be differentiated in accordance with Article 7gb(1), point (b).

Table

Emission performance criteria for pollutants for light-duty vehicles

Toll and user charge	5-15 % below highest rate	15-25 % below highest rate	25-35 % below highest rate	Up to 75 % below highest rate
Emission performance	Euro-6d-temp-x [#]	Euro-6d-x [#]	Declared maximum RDE values for pollutant emissions ^{##} < 80 % of the applicable emission limits	Zero-emission vehicles

[#] where x may be empty or be one of the following (EVAP, EVAP-ISC, ISC or ISC-FCM)

^{##} for both NO_x and PN as reported in point 48.2 of the Certificate of Conformity, in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683. (*)

(*) Commission Implementing Regulation (EU) 2020/683 of 15 April 2020 implementing Regulation (EU) 2018/858 of the European Parliament and of the Council with regards to the administrative requirements for the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (OJ L 163, 26.5.2020, p. 1).'

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2022/363

of 24 January 2022

amending and correcting Annex IX to Implementing Regulation (EU) 2021/405 as regards the lists of third countries or regions thereof authorised for the entry into the Union of certain fishery products*(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 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety ⁽¹⁾, and in particular Article 53(1), point (b), thereof,

Having regard to Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) ⁽²⁾, and in particular Article 127(2),

Whereas:

- (1) Commission Delegated Regulation (EU) 2019/625 ⁽³⁾ sets out the requirements for the entry into the Union of consignments of certain animals and goods intended for human consumption from third countries or regions thereof, in order to ensure that they comply with the applicable requirements established in the rules on food safety referred to in Article 1(2)(a) of Regulation (EU) 2017/625 or with requirements recognised to be at least equivalent. In particular, entry into the Union of those goods and animals is subject to the requirement that they come from a third country or region thereof which is included in a list in accordance with Article 126(2), point (a), of Regulation (EU) 2017/625.

⁽¹⁾ OJ L 31, 1.2.2002, p. 1.

⁽²⁾ OJ L 95, 7.4.2017, p. 1.

⁽³⁾ Commission Delegated Regulation (EU) 2019/625 of 4 March 2019 supplementing Regulation (EU) 2017/625 of the European Parliament and of the Council with regard to requirements for the entry into the Union of consignments of certain animals and goods intended for human consumption (OJ L 131, 17.5.2019, p. 18).

- (2) Commission Implementing Regulation (EU) 2021/405 ⁽⁴⁾ lays down the lists of third countries and regions thereof authorised for the entry into the Union of certain animals and goods intended for human consumption in accordance with Article 126(2), point (a), of Regulation (EU) 2017/625. Annex IX to that Regulation set outs the list of third countries or regions thereof authorised for the entry into the Union of consignments of certain fishery products, among which products from aquaculture.
- (3) Commission Implementing Decision (EU) 2022/367 ⁽⁵⁾ has included Belarus, Israel ⁽⁶⁾, Moldova, Switzerland, Turkey, the United Arab Emirates, and Uruguay in the Annex to Commission Decision 2011/163/EU ⁽⁷⁾ for the sub-category 'caviar (product of finfish)' in the category 'aquaculture products'. It is therefore appropriate to include those third countries in Annex IX to Implementing Regulation (EU) 2021/405 with the remark 'Aquaculture: caviar (product of finfish)'.
- (4) Canada, China and the United States were previously listed for 'aquaculture' in the Annex to Decision 2011/163/EU and were exporting caviar of aquaculture origin on this basis. The residue monitoring plan for finfish they presented was in compliance with general Union requirements for aquaculture and covered as well caviar. Therefore, those third countries were left off the list for 'products of finfish (e.g. caviar)' in the Annex to Decision 2011/163/EU as amended by Implementing Decision (EU) 2021/2315. Implementing Decision (EU) 2022/367 has included Canada, China and the United States in the Annex to Decision 2011/163/EU for the sub-category 'caviar (product of finfish)' in the category 'aquaculture products'. It is therefore appropriate to include those third countries in Annex IX to Implementing Regulation (EU) 2021/405 for all fishery products in the category of aquaculture.
- (5) Oman was removed from the list of eligible countries for aquaculture products in the Annex to Decision 2011/163/EU by Commission Implementing Decision (EU) 2021/2315 ⁽⁸⁾, as Oman's approved residue monitoring plan was not satisfactory. Oman was removed from Annex IX to Implementing Regulation (EU) 2021/405 by Commission Implementing Regulation (EU) 2022/34 ⁽⁹⁾ for aquaculture products, but also, inadvertently, for wild caught fish, which does not require a residue monitoring plan. Therefore, the entry for Oman for wild caught fish in Annex IX to Implementing Regulation (EU) 2021/405 needs to be corrected.
- (6) Annex IX to Implementing Regulation (EU) 2021/405 should therefore be amended and corrected accordingly.
- (7) In order to minimise trade disruptions and ensure legal certainty and consistency with Decision 2011/163/EU, this Regulation should enter into force as a matter of urgency.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

⁽⁴⁾ Commission Implementing Regulation (EU) 2021/405 of 24 March 2021 laying down the lists of third countries or regions thereof authorised for the entry into the Union of certain animals and goods intended for human consumption in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council (OJ L 114, 31.3.2021, p. 118).

⁽⁵⁾ Commission Implementing Decision (EU) 2022/367 of 2 March 2022 amending Decision 2011/163/EU on the approval of plans submitted by third countries in accordance with Article 29 of Council Directive 96/23/EC (see page 107 of this Official Journal).

⁽⁶⁾ Hereafter understood as the State of Israel, excluding the territories under Israeli administration since June 1967, namely the Golan Heights, the Gaza Strip, East Jerusalem and the rest of the West Bank.

⁽⁷⁾ Commission Decision 2011/163/EU of 16 March 2011 on the approval of plans submitted by third countries in accordance with Article 29 of Council Directive 96/23/EC (OJ L 70, 17.3.2011, p. 40).

⁽⁸⁾ Commission Implementing Decision (EU) 2021/2315 of 17 December 2021 amending Decision 2011/163/EU on the approval of plans submitted by third countries in accordance with Article 29 of Council Directive 96/23/EC (OJ L 464, 28.12.2021, p. 17).

⁽⁹⁾ Commission Implementing Regulation (EU) 2022/34 of 22 December 2021 amending Annexes III, VIII, IX and XI to Implementing Regulation (EU) 2021/405 as regards the lists of third countries or regions thereof authorised for the entry into the Union of certain wild game birds intended for human consumption, of consignments of certain bivalve molluscs, echinoderms, tunicates and marine gastropods, of certain fishery products, and of frogs' legs and snails, and repealing Decision 2007/82/EC (OJ L 8, 13.1.2022, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Annex IX to Implementing Regulation (EU) 2021/405 is amended in accordance with the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 24 January 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Annex IX to Implementing Regulation (EU) 2021/405 is amended as follows:

a) the entry for United Arab Emirates is replaced by the following:

'AE	United Arab Emirates	Aquaculture: finfish and caviar (product of finfish) Only raw material either from Member States or from other third countries approved for imports of such raw material into the Union'
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b) the entry for Belarus is replaced by the following:

'BY	Belarus	Aquaculture: finfish and caviar (product of finfish)'
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c) the entry for Canada is replaced by the following:

'CA	Canada (*)	
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(*) These third countries or regions thereof can export all fishery products (finfish, caviar (product of finfish) and crustaceans).'

d) the entry for Switzerland is replaced by the following:

'CH	Switzerland (*)	Aquaculture: finfish and caviar (product of finfish)
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(*) In accordance with the Agreement of 21 June 1999 between the European Community and the Swiss Confederation on trade in agricultural products (OJ L 114, 30.4.2002, p. 132).'

e) the entry for China is replaced by the following:

'CN	China (*)	
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(*) These third countries or regions thereof can export all fishery products (finfish, caviar (product of finfish) and crustaceans).'

f) the entry for Israel is replaced by the following:

'IL	Israel (*)	Aquaculture: finfish and caviar (product of finfish)
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(*) Hereinafter understood as the State of Israel, excluding the territories under Israeli administration since June 1967, namely the Golan Heights, the Gaza Strip, East Jerusalem and the rest of the West Bank.'

g) the entry for Moldova is replaced by the following:

'MD	Moldova	Aquaculture: finfish and caviar (product of finfish)'
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h) the following entry is inserted between the entries for New Zealand and Panama:

'OM	Oman	Only wild catch'
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i) the entry for Turkey is replaced by the following:

'TR	Turkey	Aquaculture: finfish and caviar (product of finfish)'
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j) the entry for the United States is replaced by the following:

'US	United States (*)	
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(*) These third countries or regions thereof can export all fishery products (finfish, caviar (product of finfish) and crustaceans).'

k) the entry for Uruguay is replaced by the following:

'UY	Uruguay	Aquaculture: finfish and caviar (product of finfish)'
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COMMISSION IMPLEMENTING REGULATION (EU) 2022/364**of 3 March 2022****amending Annexes V and XIV to Implementing Regulation (EU) 2021/404 as regards the entries for Canada, the United Kingdom and the United States in the lists of third countries authorised for the entry into the Union of consignments of poultry, germinal products of poultry and fresh meat of poultry and game birds****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the area of animal health ('Animal Health Law') ⁽¹⁾, and in particular Articles 230(1) and 232(1) thereof.

Whereas:

- (1) Regulation (EU) 2016/429 requires that consignments of animals, germinal products and products of animal origin must come from a third country or territory, or zone or compartment thereof, listed in accordance with Article 230(1) of that Regulation in order to enter the Union.
- (2) Commission Delegated Regulation (EU) 2020/692 ⁽²⁾ lays down the animal health requirements with which consignments of certain species and categories of animals, germinal products and products of animal origin from third countries or territories, or zones thereof, or compartments thereof, in the case of aquaculture animals, must comply with in order to enter the Union.
- (3) Commission Implementing Regulation (EU) 2021/404 ⁽³⁾ establishes the lists of third countries, or territories, or zones or compartments thereof, from which the entry into the Union of the species and categories of animals, germinal products and products of animal origin falling within the scope of Delegated Regulation (EU) 2020/692 is permitted.
- (4) More particularly, Annexes V and XIV to Implementing Regulation (EU) 2021/404 set out the lists of third countries, or territories, or zones thereof authorised for the entry into the Union, respectively, of consignments of poultry, germinal products of poultry, and of fresh meat from poultry and game birds.
- (5) Canada notified the Commission of an outbreak of highly pathogenic avian influenza in poultry. The outbreak is located in a second establishment in the province of Nova Scotia and was confirmed on 8 February 2022 by laboratory analysis (RT-PCR).
- (6) In addition, the United Kingdom notified the Commission of outbreaks of highly pathogenic avian influenza in poultry. The outbreaks are located near Grimsby, North East Lincolnshire, Lincolnshire, England, near Newtown and near Welshpool, Montgomeryshire, Powys, Wales and were confirmed on 21 February 2022 by laboratory analysis (RT-PCR).

⁽¹⁾ OJ L 84, 31.3.2016, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) 2020/692 of 30 January 2020 supplementing Regulation (EU) 2016/429 of the European Parliament and of the Council as regards rules for entry into the Union, and the movement and handling after entry of consignments of certain animals, germinal products and products of animal origin (OJ L 174, 3.6.2020, p. 379).

⁽³⁾ Commission Implementing Regulation (EU) 2021/404 of 24 March 2021 laying down the lists of third countries, territories or zones thereof from which the entry into the Union of animals, germinal products and products of animal origin is permitted in accordance with Regulation (EU) 2016/429 of the European Parliament and of the Council (OJ L 114, 31.3.2021, p. 1).

- (7) Moreover, the United States notified the Commission of an outbreak of highly pathogenic avian influenza in poultry. The outbreak is located in New Castle county, state of Delaware, United States, and was confirmed on 22 February 2022 by laboratory analysis (RT-PCR).
- (8) Additionally, the United States notified the Commission of two outbreaks of highly pathogenic avian influenza in poultry. Those outbreaks are located in Greene county, state of Indiana, United States, and were confirmed on 23 February 2022 by laboratory analysis (RT-PCR).
- (9) In addition, the United States notified the Commission of an outbreak of highly pathogenic avian influenza in poultry. The outbreak is located in a third establishment in the already affected Dubois county, state of Indiana, United States, and was confirmed on 24 February 2022 by laboratory analysis (RT-PCR).
- (10) The veterinary authorities of Canada, the United Kingdom and the United States established a 10 km control zones around the affected establishments and implemented a stamping-out policy in order to control the presence of highly pathogenic avian influenza and limit the spread of that disease.
- (11) Canada, the United Kingdom and the United States have submitted information to the Commission on the epidemiological situation on their territory and the measures they have taken to prevent the further spread of highly pathogenic avian influenza. That information has been evaluated by the Commission. On the basis of that evaluation and in order to protect the animal health status of the Union, the entry into the Union of consignments of poultry, germinal products of poultry, and fresh meat from poultry and game birds from the areas under restrictions established by the veterinary authorities of Canada, the United Kingdom and the United States due to the recent outbreaks of highly pathogenic avian influenza should no longer be authorised.
- (12) Moreover, the United Kingdom has submitted updated information on the epidemiological situation on its territory in relation to the outbreaks of HPAI confirmed in a poultry establishment on 2 November 2021 near Wrexham, Wales and on 12 November 2021 near Frinton-on-Sea, Tendring, Essex, England and the measures it has taken to prevent the further spread of that disease. In particular, following this outbreak of HPAI, the United Kingdom has implemented a stamping out policy in order to control and limit the spread of that disease. In addition, the United Kingdom completed the requisite cleaning and disinfection measures following the implementation of the stamping out policy on the infected poultry establishment on its territory.
- (13) The Commission has evaluated the information submitted by the United Kingdom and concluded that the HPAI outbreaks in the poultry establishments near Wrexham, Wales and near Frinton-on-Sea, Tendring, Essex, England have been cleared and that there is no longer any risk associated with the entry into the Union of poultry commodities from the zones of the United Kingdom from which the entry into the Union of poultry commodities has been suspended due to those outbreaks.
- (14) Annexes V and XIV to Implementing Regulation (EU) 2021/404 should be therefore amended accordingly.
- (15) Taking into account the current epidemiological situation in Canada, the United Kingdom and the United States as regards highly pathogenic avian influenza and the serious risk of its introduction into the Union, the amendments to be made to Implementing Regulation (EU) 2021/404 by this Regulation should take effect as a matter of urgency.
- (16) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes V and XIV to Implementing Regulation (EU) 2021/404 are amended in accordance with the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 3 March 2022.

For the Commission
The President
Ursula VON DER LEYEN

Annexes V and XIV to Implementing Regulation (EU) 2021/404 are amended as follows:

(1) Annex V is amended as follows:

(a) Part 1 is amended as follows:

(i) in the entry for Canada, the following row for the zone CA-2.2 is added after the row for the zone CA-2.1:

‘CA Canada	CA-2.2	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		8.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		8.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		8.2.2022	
		Ratites intended for slaughter	SR	N, P1		8.2.2022	
		Day-old chicks other than ratites	DOC	N, P1		8.2.2022	
		Day-old chicks of ratites	DOR	N, P1		8.2.2022	
		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		8.2.2022	
		Hatching eggs of poultry other than ratites	HEP	N, P1		8.2.2022	
		Hatching eggs of ratites	HER	N, P1		8.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		8.2.2022’	

(ii) in the entry for the United Kingdom, the row for the zone GB-2.17 is replaced by the following:

‘GB United Kingdom	GB-2.17	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		2.11.2021	19.2.2022
		Breeding ratites and productive ratites	BPR	N, P1		2.11.2021	19.2.2022
		Poultry intended for slaughter other than ratites	SP	N, P1		2.11.2021	19.2.2022
		Ratites intended for slaughter	SR	N, P1		2.11.2021	19.2.2022
		Day-old chicks other than ratites	DOC	N, P1		2.11.2021	19.2.2022
		Day-old chicks of ratites	DOR	N, P1		2.11.2021	19.2.2022

		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		2.11.2021	19.2.2022
		Hatching eggs of poultry other than ratites	HEP	N, P1		2.11.2021	19.2.2022
		Hatching eggs of ratites	HER	N, P1		2.11.2021	19.2.2022
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		2.11.2021	19.2.2022'

(iii) in the entry for the United Kingdom, the row for the zone GB-2.20 is replaced by the following:

'GB United Kingdom	GB-2.20	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		12.11.2021	20.2.2022
		Breeding ratites and productive ratites	BPR	N, P1		12.11.2021	20.2.2022
		Poultry intended for slaughter other than ratites	SP	N, P1		12.11.2021	20.2.2022
		Ratites intended for slaughter	SR	N, P1		12.11.2021	20.2.2022
		Day-old chicks other than ratites	DOC	N, P1		12.11.2021	20.2.2022
		Day-old chicks of ratites	DOR	N, P1		12.11.2021	20.2.2022
		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		12.11.2021	20.2.2022
		Hatching eggs of poultry other than ratites	HEP	N, P1		12.11.2021	20.2.2022
		Hatching eggs of ratites	HER	N, P1		12.11.2021	20.2.2022
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		12.11.2021	20.2.2022'

(iv) in the entry for the United Kingdom, the following rows for the zones GB-2.98, GB-2.99 and GB-2.100 are added after the row for the zone GB-2.97:

'GB United Kingdom	GB-2.98	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		21.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		21.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		21.2.2022	
		Ratites intended for slaughter	SR	N, P1		21.2.2022	

	GB-2.99	Day-old chicks other than ratites	DOC	N, P1		21.2.2022	
		Day-old chicks of ratites	DOR	N, P1		21.2.2022	
		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		21.2.2022	
		Hatching eggs of poultry other than ratites	HEP	N, P1		21.2.2022	
		Hatching eggs of ratites	HER	N, P1		21.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		21.2.2022	
		Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		21.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		21.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		21.2.2022	
		Ratites intended for slaughter	SR	N, P1		21.2.2022	
		Day-old chicks other than ratites	DOC	N, P1		21.2.2022	
		Day-old chicks of ratites	DOR	N, P1		21.2.2022	
		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		21.2.2022	
		Hatching eggs of poultry other than ratites	HEP	N, P1		21.2.2022	
		Hatching eggs of ratites	HER	N, P1		21.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		21.2.2022	
	GB-2.100	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		21.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		21.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		21.2.2022	
		Ratites intended for slaughter	SR	N, P1		21.2.2022	
		Day-old chicks other than ratites	DOC	N, P1		21.2.2022	
		Day-old chicks of ratites	DOR	N, P1		21.2.2022	

		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		21.2.2022	
		Hatching eggs of poultry other than ratites	HEP	N, P1		21.2.2022	
		Hatching eggs of ratites	HER	N, P1		21.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		21.2.2022'	

(v) in the entry for the United States, the following rows for the zones US-2.8, US-2.9, US-2.10 and US-2.11 are added after the row for the zone US-2.7:

US United States	US.2.8	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		22.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		22.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		22.2.2022	
		Ratites intended for slaughter	SR	N, P1		22.2.2022	
		Day-old chicks other than ratites	DOC	N, P1		22.2.2022	
		Day-old chicks of ratites	DOR	N, P1		22.2.2022	
		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		22.2.2022	
		Hatching eggs of poultry other than ratites	HEP	N, P1		22.2.2022	
		Hatching eggs of ratites	HER	N, P1		22.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		22.2.2022	
	US.2.9	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		23.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		23.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		23.2.2022	
		Ratites intended for slaughter	SR	N, P1		23.2.2022	
		Day-old chicks other than ratites	DOC	N, P1		23.2.2022	
		Day-old chicks of ratites	DOR	N, P1		23.2.2022	

	US.2.10	Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		23.2.2022	
		Hatching eggs of poultry other than ratites	HEP	N, P1		23.2.2022	
		Hatching eggs of ratites	HER	N, P1		23.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		23.2.2022	
		Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		23.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		23.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		23.2.2022	
		Ratites intended for slaughter	SR	N, P1		23.2.2022	
		Day-old chicks other than ratites	DOC	N, P1		23.2.2022	
		Day-old chicks of ratites	DOR	N, P1		23.2.2022	
		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		23.2.2022	
		Hatching eggs of poultry other than ratites	HEP	N, P1		23.2.2022	
		Hatching eggs of ratites	HER	N, P1		23.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		23.2.2022	
	US.2.11	Breeding poultry other than ratites and productive poultry other than ratites	BPP	N, P1		24.2.2022	
		Breeding ratites and productive ratites	BPR	N, P1		24.2.2022	
		Poultry intended for slaughter other than ratites	SP	N, P1		24.2.2022	
		Ratites intended for slaughter	SR	N, P1		24.2.2022	
		Day-old chicks other than ratites	DOC	N, P1		24.2.2022	
		Day-old chicks of ratites	DOR	N, P1		24.2.2022	
		Less than 20 heads of poultry other than ratites	POU-LT20	N, P1		24.2.2022	

		Hatching eggs of poultry other than ratites	HEP	N, P1		24.2.2022	
		Hatching eggs of ratites	HER	N, P1		24.2.2022	
		Less than 20 hatching eggs of poultry other than ratites	HE-LT20	N, P1		24.2.2022'	

(b) Part 2 is amended as follows:

(i) in the entry for Canada, the following description of the zone CA-2.2 is added after the description for the zone CA-2.1:

'Canada	CA-2.2	Province of Nova Scotia: Municipalities of Newport Landing, Poplar Grove, Miller Creek, Centre Burlington, Mount Denson, Hantsport, Upper Falmouth, Windsor Forks, Five Mile Plains, Falmouth, Three Mile Plains, Newport Station, Saint Croix, Gypsum Mines, Sweets Corner, Mantua, Hartville, Belmont and Union Corner'
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(ii) in the entry for the United Kingdom, the following descriptions of the zones GB-2.98, GB-2.99 and GB-2.100 are added after the description for the zone GB-2.97:

'United Kingdom	GB-2.98	Near Grimsby, Northeast Lincolnshire, Lincolnshire, England: The area contained within a circle of a radius of 10 km, centred on WGS84 dec, coordinates N53.53 and W0.15.
	GB-2.99	Near Newtown, Montgomeryshire, Powys, Wales: The area contained within a circle of a radius of 10 km, centred on WGS84 dec, coordinates N52.54 and W3.37.
	GB-2.100	Near Welshpool, Montgomeryshire, Powys, Wales: The area contained within a circle of a radius of 10 km, centred on WGS84 dec, N52.69 and W3.12.'

(iii) in the entry for the United States, the following descriptions of the zones US-2.8, US-2.9, US-2.10 and US-2.11 are added after the description of the zone US-2.7:

'United States	US-2.8	State of Delaware: New Castle County: A zone of a 10 km radius starting with North point (GPS coordinates: 75.7420940°W 39.5302267°N) and extending in a circular clockwise fashion: (a) North: 0.3km north from intersection of Bethel Church Road and Dillon Circle. (b) Northeast: 0.8km west from the intersection of Bakersfield Drive and Old Stagecoach Road.
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		(c) East: 0.3km northeast from the intersection of Dupont Parkway and Old State Road. (d) Southeast: 1.3km west from the intersection of Blackbird Station Road and Gears Corner Road. (e) South: 1.5km east-southeast from the intersection of Massey Road and Bradford Johnson Road. (f) Southwest: 1.3km south-southeast from the intersection of S Bohemia Avenue and E. Main Street. (g) West: 0.9km west from intersection of Augustine Herman Highway and Glebe Road. (h) Northwest: 0.6km northwest from intersection of Augustine Herman Highway and Randalia Road.
	US-2.9	State of Indiana: Greene County (Greene 01): A zone of a 10 km radius starting with North point (GPS coordinates: 87.0249854°W 39.0522695°N) and extending in a circular clockwise fashion: (a) North: 2.5km north-northwest from intersection of IN-57 and W State Road 54. (b) Northeast: 3.5km east from the intersection of S 250W and W Base Road. (c) East: 1.4km southeast from intersection of S Baseline Road and W Harvest Church Road. (d) Southeast: 0.4km southwest from intersection of N County Road 1100 E and E County Road 1650 N. (e) South: 1.3km southwest from intersection of N County Road 700 E and E County Road 1550 N. (f) Southwest: 1.5km southwest from intersection of S County Road 900 W and W County Road 750 S. (g) West: 1.9km southeast from intersection of S County Road 1200 W and W County Road 300 S. (h) Northwest: 0.7km south of intersection of N County Road 900 W and W State Road 54.
	US-2.10	State of Indiana: Greene County (Greene 02): A zone of a 10 km radius starting with North point (GPS coordinates: 86.9268450°W 39.0433847°N) and extending in a circular clockwise fashion: (a) North: 1.3km northeast from intersection of N Washington Street and Sand Road. (b) Northeast: 0.6km southeast from intersection of S Haslers Road and E Sylvania Road. (c) East: 1.8km southeast from intersection of S Fowler Road and E Smith Drive. (d) Southeast: 0.6km northeast from intersection of Highway 5 and Highway 486.

		(e) South: 1.2km southeast from intersection of N County Road 1100 E and E County Road 1475 N. (f) Southwest: 0.8km east from intersection of S County Road 700 E and W County Road 1650 N. (g) West: 1.5km south from intersection of S County Road 600 W and W County Road 300 S. (h) Northwest: 0.2km east of intersection of S State Road 57 and W Base Road.
	US-2.11	State of Indiana: Dubois County (Dubois 03): A zone of a 10 km radius starting with North point (GPS coordinates: 86.9082905°W 38.3575910°N) and extending in a circular clockwise fashion: (a) North: 1.7km south-southeast from intersection of S Meridian Road and E 3rd Avenue. (b) Northeast: 1.3km north-northwest from the intersection of S St Anthony RDW and E 450S. (c) East: 0.4km northwest intersection of E State Road 264 and E 850S. (d) Southeast: 1.9km southeast from intersection of Highway 64 and N State Road 162. (e) South: 2.5km south-southwest from intersection of Highway 64 and N 700 E. (f) Southwest: 2.5km east from intersection of S State Road 161 and W 1150S. (g) West: 0.9km south-southeast from intersection of S State Road 161 and W 650S. (h) Northwest: 1.7km southeast of intersection of S 550W and W Kessner Bridge Road.'

(2) Annex XIV is amended as follows:

(a) Part 1 is amended as follows:

(i) in the entry for Canada, the following row for the zone CA-2.2 is added after the row for the zone CA-2.1:

'CA Canada	CA-2.2	Fresh meat of poultry other than ratites	POU	N, P1		8.2.2022	
		Fresh meat of ratites	RAT	N, P1		8.2.2022	
		Fresh meat of game birds	GBM	P1		8.2.2022'	

(ii) in the entry for the United Kingdom, the row for the zone GB-2.17 is replaced by the following:

'GB United Kingdom	GB-2.17	Fresh meat of poultry other than ratites	POU	N, P1		2.11.2021	19.2.2022
		Fresh meat of ratites	RAT	N, P1		2.11.2021	19.2.2022
		Fresh meat of game birds	GBM	P1		2.11.2021	19.2.2022'

(iii) in the entry for the United Kingdom, the row for the zone GB-2.20 is replaced by the following:

'GB United Kingdom	GB-2.20	Fresh meat of poultry other than ratites	POU	N, P1		12.11.2021	20.2.2022
		Fresh meat of ratites	RAT	N, P1		12.11.2021	20.2.2022
		Fresh meat of game birds	GBM	P1		12.11.2021	20.2.2022'

(iv) in the entry for the United Kingdom, the following rows for the zones GB-2.98, GB-2.99 and GB-2.100 are added after the row for the zone GB-2.97:

'GB United Kingdom	GB-2.98	Fresh meat of poultry other than ratites	POU	N, P1		21.2.2022	
		Fresh meat of ratites	RAT	N, P1		21.2.2022	
		Fresh meat of game birds	GBM	P1		21.2.2022	
	GB-2.99	Fresh meat of poultry other than ratites	POU	N, P1		21.2.2022	
		Fresh meat of ratites	RAT	N, P1		21.2.2022	
		Fresh meat of game birds	GBM	P1		21.2.2022	
	GB-2.100	Fresh meat of poultry other than ratites	POU	N, P1		21.2.2022	
		Fresh meat of ratites	RAT	N, P1		21.2.2022	
		Fresh meat of game birds	GBM	P1		21.2.2022'	

(v) in the entry for the United States, the following rows for the zones US-2.8, US-2.9, US-2.10 and US-2.11 are added after the row for the zone US-2.7:

'US United States	US-2.8	Fresh meat of poultry other than ratites	POU	N, P1		22.2.2022	
		Fresh meat of ratites	RAT	N, P1		22.2.2022	
		Fresh meat of game birds	GBM	P1		22.2.2022	
	US-2.9	Fresh meat of poultry other than ratites	POU	N, P1		23.2.2022	
		Fresh meat of ratites	RAT	N, P1		23.2.2022	
		Fresh meat of game birds	GBM	P1		23.2.2022	
	US-2.10	Fresh meat of poultry other than ratites	POU	N, P1		23.2.2022	
		Fresh meat of ratites	RAT	N, P1		23.2.2022	

	US-2.11	Fresh meat of game birds	GBM	P1		23.2.2022	
		Fresh meat of poultry other than ratites	POU	N, P1		24.2.2022	
		Fresh meat of ratites	RAT	N, P1		24.2.2022	
		Fresh meat of game birds	GBM	P1		24.2.2022'	

(b) Part 2 is amended as follows:

(i) in the entry for Canada, the following description of the zone CA-2.2 is added after the description for the zone CA-2.1:

'Canada	CA-2.2	Province of Nova Scotia: Municipalities of Newport Landing, Poplar Grove, Miller Creek, Centre Burlington, Mount Denson, Hantsport, Upper Falmouth, Windsor Forks, Five Mile Plains, Falmouth, Three Mile Plains, Newport Station, Saint Croix, Gypsum Mines, Sweets Corner, Mantua, Hartville, Belmont and Union Corner'
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(ii) in the entry for the United States, the following descriptions of the zones US-2.8, US-2.9, US-2.10 and US-2.11 are added after the description of the zone US-2.7:

'United States	US-2.8	State of Delaware: New Castle County: A zone of a 10 km radius starting with North point (GPS coordinates: 75.7420940°W 39.5302267°N) and extending in a circular clockwise fashion: (a) North: 0.3km north from intersection of Bethel Church Road and Dillon Circle. (b) Northeast: 0.8km west from the intersection of Bakersfield Drive and Old Stagecoach Road. (c) East: 0.3km northeast from the intersection of Dupont Parkway and Old State Road. (d) Southeast: 1.3km west from the intersection of Blackbird Station Road and Gears Corner Road. (e) South: 1.5km east-southeast from the intersection of Massey Road and Bradford Johnson Road. (f) Southwest: 1.3km south-southeast from the intersection of S Bohemia Avenue and E. Main Street. (g) West: 0.9km west from intersection of Augustine Herman Highway and Glebe Road. (h) Northwest: 0.6km northwest from intersection of Augustine Herman Highway and Randalia Road.
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	US-2.9	State of Indiana: Greene County (Greene 01): A zone of a 10 km radius starting with North point (GPS coordinates: 87.0249854°W 39.0522695°N) and extending in a circular clockwise fashion: (a) North: 2.5km north-northwest from intersection of IN-57 and W State Road 54. (b) Northeast: 3.5km east from the intersection of S 250W and W Base Road. (c) East: 1.4km southeast from intersection of S Baseline Road and W Harvest Church Road. (d) Southeast: 0.4km southwest from intersection of N County Road 1100 E and E County Road 1650 N. (e) South: 1.3km southwest from intersection of N County Road 700 E and E County Road 1550 N. (f) Southwest: 1.5km southwest from intersection of S County Road 900 W and W County Road 750 S. (g) West: 1.9km southeast from intersection of S County Road 1200 W and W County Road 300 S. (h) Northwest: 0.7km south of intersection of N County Road 900 W and W State Road 54.
	US-2.10	State of Indiana: Greene County (Greene 02): A zone of a 10 km radius starting with North point (GPS coordinates: 86.9268450°W 39.0433847°N) and extending in a circular clockwise fashion: (a) North: 1.3km northeast from intersection of N Washington Street and Sand Road. (b) Northeast: 0.6km southeast from intersection of S Haslers Road and E Sylvania Road. (c) East: 1.8km southeast from intersection of S Fowler Road and E Smith Drive. (d) Southeast: 0.6km northeast from intersection of Highway 5 and Highway 486. (e) South: 1.2km southeast from intersection of N County Road 1100 E and E County Road 1475 N. (f) Southwest: 0.8km east from intersection of S County Road 700 E and W County Road 1650 N. (g) West: 1.5km south from intersection of S County Road 600 W and W County Road 300 S. (h) Northwest: 0.2km east of intersection of S State Road 57 and W Base Road.

	US-2.11	State of Indiana: Dubois County (Dubois 03): A zone of a 10 km radius starting with North point (GPS coordinates: 86.9082905°W 38.3575910°N) and extending in a circular clockwise fashion: (a) North: 1.7km south-southeast from intersection of S Meridian Road and E 3rd Avenue. (b) Northeast: 1.3km north-northwest from the intersection of S St Anthony RDW and E 450S. (c) East: 0.4km northwest intersection of E State Road 264 and E 850S. (d) Southeast: 1.9km southeast from intersection of Highway 64 and N State Road 162. (e) South: 2.5km south-southwest from intersection of Highway 64 and N 700 E. (f) Southwest: 2.5km east from intersection of S State Road 161 and W 1150S. (g) West: 0.9km south-southeast from intersection of S State Road 161 and W 650S. (h) Northwest: 1.7km southeast of intersection of S 550W and W Kessner Bridge Road.'
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COMMISSION IMPLEMENTING REGULATION (EU) 2022/365**of 3 March 2022****amending Implementing Regulation (EU) 2018/1624 laying down implementing technical standards with regard to procedures and standard forms and templates for the provision of information for the purposes of resolution plans for credit institutions and investment firms pursuant to Directive 2014/59/EU of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2014/59/EU of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council ⁽¹⁾, and in particular Article 11(3) thereof,

Whereas:

- (1) Directive (EU) 2019/879 of the European Parliament and of the Council ⁽²⁾ introduced certain amendments to the minimum requirement for own funds and eligible liabilities laid down in Directive 2014/59/EU. Information on institutions' capacity to meet this requirement is, to a limited extent, also considered in the context of resolution planning.
- (2) Commission Implementing Regulation (EU) 2018/1624 ⁽³⁾ should therefore be amended accordingly.
- (3) This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Banking Authority (EBA).
- (4) The EBA has not conducted open public consultations on the draft implementing technical standards on which this Regulation is based, nor has it analysed the potential related costs and benefits, as it considered that this would have been highly disproportionate in relation to the very limited scope, small number and low impact of the amendments, taking into account the fact that those amendments only include updates of references to Directive 2014/59/EU, two new items to be reported and minor amendments to remove technical obstacles to the reporting. The EBA has requested the advice of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽⁴⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2018/1624 is amended as follows:

- (1) Annex I is amended as follows:
 - (a) template Z 02.00 is replaced by template Z 02.00 of Annex I to this Regulation;
 - (b) template Z 03.00 is replaced by template Z 03.00 of Annex I to this Regulation;
- (2) Annex II is replaced by the text in Annex II to this Regulation.

⁽¹⁾ OJ L 173, 12.6.2014, p. 190.

⁽²⁾ Directive (EU) 2019/879 of the European Parliament and of the Council of 20 May 2019 amending Directive 2014/59/EU as regards the loss-absorbing and recapitalisation capacity of credit institutions and investment firms and Directive 98/26/EC (OJ L 150, 7.6.2019, p. 296).

⁽³⁾ Commission Implementing Regulation (EU) 2018/1624 of 23 October 2018 laying down implementing technical standards with regard to procedures and standard forms and templates for the provision of information for the purposes of resolution plans for credit institutions and investment firms pursuant to Directive 2014/59/EU of the European Parliament and of the Council, and repealing Commission Implementing Regulation (EU) 2016/1066 (OJ L 277, 7.11.2018, p. 1).

⁽⁴⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12).

Article 2

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, 3 March 2022.

For the Commission
The President
Ursula VON DER LEYEN

Z 02.00 - Liability Structure (LIAB)

		Counterparty								TOTAL		
		House-holds	Non-financial corporations (SMEs)	Non-financial corporations (non-SMEs)	Credit institutions	Other financial corporations	General governments & Central banks	Non identified, listed on a trading venue	Non identified, not listed on a trading venue		of which: intragroup	of which: liabilities governed by the law of a third-country, excluding intragroup
Row	Item	0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110
0100	LIABILITIES EXCLUDED FROM BAIL-IN											
0110	Covered deposits											
0120	Secured liabilities - collateralised part											
0130	Client liabilities, if protected in insolvency											
0140	Fiduciary liabilities, if protected in insolvency											
0150	Institution liabilities < 7 days											
0161	System (operator) and CCP liabilities < 7 days											
0170	Employee liabilities											
0180	Liabilities critical to operational daily functioning											
0190	Tax and social security authorities liabilities, if preferred											
0200	DGS liabilities											
0210	Liabilities towards other entities of the resolution group											
0300	LIABILITIES NOT EXCLUDED FROM BAIL-IN											
0310	Deposits, not covered but preferential											

[illegible]

0342	<i>of which: residual maturity > 1 month < 1 year</i>											
0343	<i>of which: residual maturity >= 1 year and < 2 years</i>											
0344	<i>of which: residual maturity >= 2 years</i>											
0350	Structured notes											
0351	<i>of which: residual maturity <= 1 month</i>											
0352	<i>of which: residual maturity > 1 month < 1 year</i>											
0353	<i>of which: residual maturity >= 1 year and < 2 years</i>											
0354	<i>of which: residual maturity >= 2 years</i>											
0360	Senior unsecured liabilities											
0361	<i>of which: residual maturity <= 1 month</i>											
0362	<i>of which: residual maturity > 1 month < 1 year</i>											
0363	<i>of which: residual maturity >= 1 year and < 2 years</i>											
0364	<i>of which: residual maturity >= 2 years</i>											
0365	Senior non-preferred liabilities											
0366	<i>of which: residual maturity <= 1 month</i>											
0367	<i>of which: residual maturity > 1 month < 1 year</i>											
0368	<i>of which: residual maturity >= 1 year and < 2 years</i>											
0369	<i>of which: residual maturity >= 2 years</i>											
0370	Subordinated liabilities (not recognised as own funds)											
0371	<i>of which: residual maturity <= 1 month</i>											
0372	<i>of which: residual maturity > 1 month < 1 year</i>											

0373	<i>of which: residual maturity >= 1 year and < 2 years</i>											
0374	<i>of which: residual maturity >= 2 years</i>											
0380	Other MREL eligible liabilities											
0381	<i>of which: residual maturity >= 1 year and < 2 years</i>											
0382	<i>of which: residual maturity >= 2 years</i>											
0390	Non-financial liabilities											
0400	Residual liabilities											
0500	OWN FUNDS											
0510	Common Equity Tier 1 Capital											
0511	<i>of which: capital instruments/share capital</i>											
0512	<i>of which: instruments ranking pari passu with ordinary shares</i>											
0520	Additional Tier 1 capital											
0521	<i>of which: (part of) subordinated liabilities recognised as own funds</i>											
0530	Tier 2 Capital											
0531	<i>of which: (part of) subordinated liabilities recognised as own funds</i>											
0600	TOTAL LIABILITIES & OWN FUNDS INCLUDING DERIVATIVE LIABILITIES											

Z 03.00 - Own funds requirements (OWN)

		Amount or Percentage
		0010
0100	TOTAL RISK EXPOSURE AMOUNT	
0110	Contribution to total consolidated risk exposure amount	
0120	Total Exposure Measure	
	INITIAL CAPITAL AND LEVERAGE RATIO REQUIREMENT	
0210	Initial capital	
0220	Leverage Ratio Requirement	
0300	TOTAL SREP CAPITAL REQUIREMENT (TSCR) RATIO	
0310	TSCR: to be made up of CET1 capital	
0320	TSCR: to be made up of Tier 1 capital	
0400	COMBINED BUFFER REQUIREMENTS	
0410	Capital Conservation Buffer	
0420	Conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State	
0430	Institution-Specific Countercyclical Capital Buffer	
0440	Systemic Risk Buffer	
0450	Global Systemically Important Institution Buffer	
0460	Other Systemically Important Institution Buffer	
0500	Overall capital requirement (OCR) ratio	
0510	OCR: to be made up of CET1 capital	
0520	OCR: to be made up of Tier 1 capital	
0600	OCR and Pillar 2 Guidance (P2G)	
0610	OCR and P2G: to be made up of CET1 capital	
0620	OCR and P2G: to be made up of Tier 1 capital	

ANNEX II

"ANNEX II

Instructions

I. General instructions

I.1 Structure

1. The framework consists of 15 templates, organised in 3 blocks:

- (1) 'General information', which provides an overview of the organisational structure of a group and its entities, the distribution of assets and risk exposure amounts. This block consists of template 'Z 01.00 – Organisational structure (ORG)'.
- (2) 'Information on on-balance sheet items and off-balance sheet items' which provides financial information on liabilities, own funds, financial connections between group entities, liabilities towards major counterparties and off-balance sheet items received from major counterparties, and deposit insurance. This block consists of 6 templates:
 - (a) 'Z 02.00 – Liability Structure (LIAB)';
 - (b) 'Z 03.00 – Own funds requirements (OWN)';
 - (c) 'Z 04.00 – Intragroup financial interconnections (IFC)';
 - (d) Two templates on major counterparties, 'Z 05.01 – Major Liability Counterparties (Z-MCP 1)' and 'Z 05.02 – Major off-balance sheet counterparties (Z-MCP 2)'.
 - (e) 'Z 06.00 – Deposit insurance (Z-DIS)'.
- (3) 'Critical functions' which provides an overview of critical functions and maps them to legal entities, core business lines, critical services, financial market infrastructures and information systems. This block consists of 7 templates:
 - (a) 4 templates on the identification of critical functions and their mapping to core business lines and group entities, 'Z 07.01 – Criticality assessment of economic functions (Z-FUNC 1)', 'Z 07.02 – Mapping of critical functions by legal entity (Z-FUNC 2)', 'Z 07.03 – Mapping of core business lines to legal entities (Z-FUNC 3)' and 'Z 07.04 – Mapping of critical functions to core business lines (Z-FUNC 4)';
 - (b) 'Z 08.00 – Critical services (Z-SERV)';
 - (c) 'Z 09.00 – FMI Services – Providers and Users – Mapping to Critical Functions (FMI)';
 - (d) 2 templates on critical information systems, 'Z 10.01 – Critical Information systems (General information) (Z-CIS 1)' and 'Z 10.02 – Mapping of information systems (Z-CIS 2)'.

I.2 References

2. For the purposes of this Annex, the following abbreviations shall apply:

- a) 'BCBS' means the Basel Committee on Banking Supervision of the Bank for International Settlements;
- b) 'CPMI' means the Committee on Payments and Market Infrastructures of the Bank for International Settlements;
- c) 'FINREP' means financial information templates included in Annexes III and IV of Commission Implementing Regulation (EU) 2021/451⁽¹⁾, and complementary instructions included in Annex V of that Implementing Regulation;
- d) 'COREP (OF)' means Annexes I (templates) and II (instructions) of Commission Implementing Regulation (EU) 2021/451;

⁽¹⁾ Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 laying down implementing technical standards for the Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Implementing Regulation (EU) No 680/2014(OJ L 97, 19.3.2021, p. 1–1955).

- e) 'COREP (LR)' means Annexes X (templates) and XI (instructions) of Commission Implementing Regulation (EU) 2021/451;
- f) 'FSB' means Financial Stability Board;
- g) 'IAS' means International Accounting Standards as referred to in Article 2 of Regulation (EC) No 1606/2002 of the European Parliament and of the Council ⁽²⁾;
- h) 'IFRS' means International Financial Reporting Standards referred to in Article 2 of Regulation (EC) No 1606/2002;
- i) 'LEI code' means the Legal Entity Identifier code ⁽³⁾. Where a Legal Entity Identifier (LEI code) exists for a given counterparty, it shall be used to identify that counterparty;
- j) 'nGAAP' or 'National Generally Accepted Accounting Principles' means national accounting frameworks developed under Council Directive 86/635/EEC ⁽⁴⁾.

I.3 Accounting standards

- 3. Unless otherwise specified in this Annex, institutions shall report all amounts based on the accounting framework they use for the reporting of financial information in accordance with Articles 9 to 11 of Implementing Regulation (EU) 2021/451. Institutions that are not required to report financial information in accordance with that Regulation shall apply the rules of their respective accounting framework.
- 4. For institutions that report under IFRS, references have been inserted to the relevant IFRS.

I.4 Scope of consolidation

- 5. This framework refers, depending on the template, to:
 - a) consolidation on the basis of accounting consolidation (entities included in the consolidated financial statements in accordance with the applicable accounting framework);
 - b) prudential consolidation (entities within the scope of consolidation according to Part One, Title II, Chapter 2, of Regulation (EU) No 575/2013 of the European Parliament and of the Council ⁽⁵⁾) at the level of the Union parent undertaking;
 - c) consolidation at the level of the resolution entity for the resolution group.
- 6. For each template, institutions shall follow the consolidation basis or bases applicable pursuant to Article 4 of this Regulation.

I.5 Numbering and other conventions

- 7. The instructions in this Annex follow the labelling convention laid out below, that uses numerical codes when referring to the columns, rows and cells of the templates. These numerical codes are extensively used in the validation rules.

The following general notations are used:

- (a) {Template;Row;Column} to refer to columns, rows and cells of a template;
- (b) {Row;Column} in the case of validations inside a template, in which only data points of that template are used, without referring to a template;

⁽²⁾ Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

⁽³⁾ Detailed information may be found at the following website: www.lei.org.

⁽⁴⁾ Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (OJ L 372, 31.12.1986, p. 1).

⁽⁵⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

- (c) {Template;Row} in the case of templates with only one column, only rows are referred to;
- (d) an asterisk sign is used to express that the validation is done for the rows or columns specified before.

8. Where an information item is not applicable to the entities for which the report is submitted, the corresponding field shall be left blank.
9. Where the instructions in this Annex refer to a primary key, this shall mean a column or combination of columns designated to uniquely identify all the rows of the template. A primary key shall contain a unique value for each row of the template. It shall not contain null value.

II. Template-related instructions

II.1 Z 01.00 – Organisational structure (ORG)

II.1.1 General remarks

10. This template provides an overview of the group's legal and ownership structure. A single template shall be submitted in relation to all group entities meeting the minimum threshold set out in Article 4(2), point (a), of this Regulation. Only legal entities shall be identified in this template.

II.1.2 Instructions concerning specific positions

Columns	Instructions
0010-0160	Entity
0010	Name Name of the entity. Official name as it appears in corporate acts, including the indication of the legal form.
0020	Code Code of the entity. For institutions, the code shall be the 20-digit, alphanumeric LEI code. For other entities the code shall be the 20-digit, alphanumeric LEI code or, if not available, a code under a uniform codification applicable in the Union or, if not available, a national code. The code shall be unique and used consistently across the templates. The code shall always have a value.
0030	LEI code 20-digit, alphanumeric LEI code of the entity, where available.
0040	Entity Type The entity type, by sequential order of priority, shall be one of the following: a) 'Credit institution' This category shall cover credit institutions as defined in Article 4(1), point (1), of Regulation (EU) No 575/2013, not including the entities referred to in Article 2(5) of Directive 2013/36/EU of the European Parliament and of the Council⁽¹⁾; b) 'Investment firm subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU' This category shall cover investment firms as defined in Article 4(1), point (2), of Regulation (EU) No 575/2013 that are subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU. c) 'Investment firm not subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU' d) 'Financial institution'

	This category shall cover financial institutions as defined in Article 4(1), point (26), of Regulation (EU) No 575/2013, other than those classified as 'holding company' as described in point (e). e) 'Holding company' This category shall cover any of the following: — Financial holding company as defined in Article 4(1), point (20), of Regulation (EU) No 575/2013; — Mixed financial holding company as defined in Article 4(1), point (21), of Regulation (EU) No 575/2013; — Mixed activity holding company as defined in Article 4(1), point (22), of Regulation (EU) No 575/2013; — Parent financial holding company in a Member State as defined in Article 4(1), point (30), of Regulation (EU) No 575/2013; — EU parent financial holding company as defined in Article 4(1), point (31), of Regulation (EU) No 575/2013; — Parent mixed financial holding company in a Member State as defined in Article 4(1), point (32), of Regulation (EU) No 575/2013; — EU parent mixed financial holding companies as defined in Article 4(1) point (33), of Regulation (EU) No 575/2013. f) 'Insurance undertaking' This category shall cover insurance undertakings as defined in Article 13 of Directive 2009/138/EC of the European Parliament and of the Council (?). g) 'Other entity type', where the entity is not captured by any of the above mentioned categories.
0050	Country The ISO 3166-1-alpha-2 code of the country of incorporation of the entity, which may be a Member State or a third country.
0060	Included in the Prudential Perimeter Report the following abbreviations: Y – Yes; N – No.
0070	Article 7 CRR Waiver Report the following abbreviations: Y – if the competent authority has waived the application of Article 6(1) of Regulation (EU) No 575/2013 in accordance with Article 7 of Regulation (EU) No 575/2013; N – otherwise.
0080	Article 10 CRR Waiver Report the following abbreviations: Y – if the competent authority has applied a waiver pursuant to Article 10 of Regulation (EU) No 575/2013. N – otherwise.
0090	Total assets Total assets as defined for FINREP: {F 01.01;380,010}
0100	Total Risk Exposure amount Total risk exposure amount as defined for COREP (OF): {C 02.00;0010;0010}

	This item shall not be reported for entities that are not institutions and entities benefitting from a waiver in accordance with Article 7 or Article 10 of Regulation (EU) No 575/2013.
0110	Leverage ratio exposure Total leverage ratio exposure as defined for COREP (LR): {C 47.00;0290;0010} This item shall not be reported for entities that are not institutions and entities benefitting from a waiver in accordance with Article 7 or Article 10 of Regulation (EU) No 575/2013.
0120	Accounting standard Accounting standards applied by the entity. Report the following abbreviations: — IFRS — nGAAP
0130	Contribution to total consolidated assets The amount that the entity contributes to the total consolidated assets of the group the report refers to.
0140	Contribution to total consolidated risk exposure amount The amount that the entity contributes to the total consolidated risk exposure amount of the group the report refers to.
0150	Contribution to consolidated leverage ratio exposure The amount that the entity contributes to the total consolidated leverage ratio exposure of the group the report refers to.
0160	Relevant legal entity Whether the entity constitutes a relevant legal entity pursuant to the definition in Article 2 of this Regulation.
0170-0210	Direct parent Direct parent of the entity. Only a direct parent that has more than 5 % of voting rights in the entity shall be reported. If an entity has more than one direct parent, only the direct parent with the highest capital share – or voting share, if relevant – shall be reported.
0170	Name Name of the direct parent of the entity.
0180	Code The code of the direct parent. For institutions the code shall be the 20-digit, alphanumeric LEI code. For other entities the code shall be the 20-digit, alphanumeric LEI code or, if not available, a code under a uniform codification applicable in the Union or, if not available, a national code. The code shall be unique and used consistently across the templates. The code shall always have a value.
0190	LEI code 20-digit, alphanumeric LEI code of the entity, where available.
0200	Share capital Amount of share capital held by the direct parent in the entity, excluding reserves.

0210	Voting rights in the Entity Percentage of voting rights held by the direct parent in the entity. This information is only required if one share is not equal to one vote (hence voting rights are not equal to share capital).
(f) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338). (g) Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).	

II.2 Z 02.00 – Liability Structure (LIAB)

II.2.1 General remarks

11. This template requires granular information on the liability structure of the entity or group. Liabilities are broken down by liabilities excluded from bail-in and liabilities not excluded from bail-in. Further breakdowns by liability classes, counterparty classes and maturity are provided.
12. Where a maturity breakdown is set out in this template, the residual maturity shall be the time until the contractual maturity. By derogation from that:
 - a) where a liabilities instrument includes a holder redemption option exercisable prior to the original stated maturity of the instrument, the maturity of the instrument shall be the earliest possible date on which the holder can exercise the redemption option and request redemption or repayment of the instrument;
 - b) where a liabilities instrument includes an incentive for the issuer to call, redeem, repay or repurchase the instrument prior to the original stated maturity of the instrument, the maturity of the instrument shall be the earliest possible date on which the issuer can exercise that option and request redemption or repayment of the instrument;
 - c) where the instrument includes such a call option for the issuer with an unspecified exercise date or where the exercise of the option is triggered by specific events, the conservatively estimated likely exercise date shall be reported; regulatory or tax call options shall not be considered for this purpose.

In case of interim payments of principal, the principal shall be split and allocated into the corresponding maturity buckets. Where applicable, the maturity shall be considered separately for both the principal amount and accrued interest.
13. Amounts reported in this template shall be outstanding amounts. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument. The outstanding amount due is equal to the value of the claim which the creditor could file under insolvency proceedings.
14. However, balance sheet liabilities arising from derivatives (reported in row 0330) shall be reported in the form of carrying amounts. The carrying amount shall be the carrying amount as defined for FINREP purposes, either under IFRS or nGAAP, as applicable. Otherwise, figures under nGAAP reporting schemes shall be used.

II.2.2 Instructions concerning specific positions

Columns	Instructions
0010	Households FINREP, Annex V, Part 1, paragraph 42, point (f) Individuals or groups of individuals as consumers and producers of goods and non-financial services exclusively for their own final consumption, and as producers of market goods and non-financial and financial services provided that their activities are not those of quasi-corporations. Non-profit institutions which serve households and which are principally engaged in the production of non-market goods and services intended for particular groups of households shall be included.

0020	Non-financial corporations (SMEs) Annex, Title I, Article 2.1, of Commission Recommendation of 6 May 2003 ⁽¹⁾ ; FINREP, Annex V, Part 1, paragraph 5, point (i) Enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.
0030	Non-financial corporations (non-SMEs) FINREP, Annex V, Part 1, paragraph 42, point (e) Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services under Regulation (EU) 2021/379 of the European Central Bank ⁽²⁾ . Excludes 'SMEs' reported in column 0020.
0040	Credit institutions FINREP, Annex V, Part 1, paragraph 42, point (c) Credit institutions within the meaning of Article 4(1), point (1), of Regulation (EU) No 575/2013 and multilateral development banks.
0050	Other financial corporations FINREP, Annex V, Part 1, paragraph 42, point (d) All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries, financial auxiliaries and captive financial institutions and money lenders.
0060	General governments & Central banks FINREP, Annex V, Part 1, paragraph 42, points (a) and (b) Central banks and central governments, state or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public and private companies that are held by those administrations and carry out a commercial activity (which shall be reported under "credit institutions", "other financial corporations" or "non-financial corporations" depending on their activity); social security funds; and international organisations, such as the European Union, the International Monetary Fund and the Bank for International Settlements.
0070	Non-identified, listed on a trading venue Where the identity of the holder of a security is not known due to the instruments being listed on a trading venue, as defined under Directive 2014/65/EU of the European Parliament and of the Council ⁽³⁾ , the amounts shall be attributed to this column.
0080	Non-identified, not listed on a trading venue Where the identity of the holder of a security is not known, without the instruments being listed on a trading venue, the amounts shall be attributed to this column and no further counterparty breakdown is required. Entities shall dedicate their best efforts to identify counterparties and limit the use of this column to a minimum.
0090	Total
0100	Of which: intragroup Liabilities towards entities included in the consolidated financial statements of the ultimate parent entity (as opposed to the regulatory scope of consolidation).

0110	Of which: liabilities governed by the law of a third country, excluding intragroup These shall include the gross amounts of liabilities governed by the law of a third-country and/or issued by group entities established in third-countries. Intragroup liabilities shall be excluded. Where the resolution authority has confirmed that it is satisfied, pursuant to Article 55(1), third subparagraph, of Directive 2014/59/EU of the European Parliament and of the Council ⁽⁴⁾, that any decision of a resolution authority to write down or convert a liability would be effective under the law of that third country, that liability shall not be reported in this column.
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- (¹) Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).
- (²) Regulation (EU) 2021/379 of the European Central Bank concerning the balance sheet items of credit institutions and of the monetary financial institutions sector (recast) (OJ L 73, 3.3.2021, p. 16-85).
- (³) Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).
- (⁴) Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).

Rows	Instructions
0100	Liabilities excluded from bail-in Article 44(2) of Directive 2014/59/EU states that resolution authorities shall not exercise the write down or conversion powers in relation to liabilities excluded from bail-in, whether they are governed by the law of a Member State or of a third country.
0110	Covered deposits The amount of covered deposits as defined in Article 2(1), point (5), of Directive 2014/49/EU of the European Parliament and of the Council ⁽¹⁾, with the exclusion of temporary high balances as defined in Article 6(2) of that Directive.
0120	Secured liabilities – collateralised part Article 44(2), point (b), of Directive 2014/59/EU Secured liabilities including repurchase agreements (repos), covered bonds and liabilities in the form of financial instruments which form an integral part of the cover pool and which according to national law are secured in a way similar to covered bonds. Neither the requirement to ensure that all secured assets relating to a covered bond cover pool remain unaffected, segregated and with enough funding, nor the exclusion provided for in Article 44(2), point (b), of Directive 2014/59/EU shall prevent resolution authorities, where appropriate, from exercising those powers in relation to any part of a secured liability or a liability for which collateral has been pledged that exceeds the value of the assets, pledge, lien or collateral against which it is secured. Such an uncovered amount of these secured liabilities shall not be reported in this row, but reported in row 0340, subject to additional breakdown. Central Bank liabilities which are covered by a collateral pool (for example main refinancing operations, long term refinancing operation, target longer-term refinancing operations, etc.) shall be regarded as secured liabilities. A specific type of liabilities are collateral positions received and recorded on the balance sheet. Where such collateral positions are legally bound with an asset position, these shall be treated as secured liabilities for the purpose of this report.

0130	Client liabilities, if protected in insolvency Article 44(2), point (c), of Directive 2014/59/EU Any liability that arises by virtue of the holding by the institution or entity, referred to in Article 1(1), point (b), (c) or (d), of Directive 2014/59/EU, of client assets or client money including client assets or client money held on behalf of UCITS as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council ⁽²⁾, or of AIFs as defined in Article 4(1), point (a), of Directive 2011/61/EU of the European Parliament and of the Council ⁽³⁾, provided that such a client is protected under the applicable insolvency law.
0140	Fiduciary liabilities, if protected in insolvency Article 44(2), point (d), of Directive 2014/59/EU Any liability that arises by virtue of a fiduciary relationship between the institution or entity referred to in Article 1(1), point (b), (c) or (d), of Directive 2014/59/EU (as fiduciary) and another person (as beneficiary), provided that such a beneficiary is protected under the applicable insolvency or civil law.
0150	Institution liabilities < 7 days Article 44(2), point (e), of Directive 2014/59/EU Liabilities to institutions, excluding entities that are part of the same accounting group, with an original maturity of less than seven days.
0161	System (operator) and CCP liabilities < 7 days Article 44(2), point (f), of Directive 2014/59/EU Liabilities with a remaining maturity of less than seven days, owed to systems or operators of systems designated in accordance with Directive 98/26/EC of the European Parliament and of the Council ⁽⁴⁾, or to their participants and arising from the participation in such a system, or to CCPs authorised in the Union pursuant to Article 14 of Regulation (EU) No 648/2012 of the European Parliament and of the Council ⁽⁵⁾ and third-country CCPs recognised by ESMA pursuant to Article 25 of that Regulation.
0170	Employee liabilities Article 44(2), point (g)(i), of Directive 2014/59/EU Liabilities to an employee, in relation to accrued salary, pension benefits or other fixed remuneration, except for the variable component of remuneration that is not regulated by a collective bargaining agreement. This shall however not apply to the variable component of the remuneration of material risk takers as identified in Article 92(2) of Directive 2013/36/EU.
0180	Liabilities critical to operational daily functioning Article 44(2), point (g)(ii), of Directive 2014/59/EU Liabilities to a commercial or trade creditor arising from the provision to the institution or entity referred to in Article 1(1), point (b), (c) or (d), of Directive 2014/59/EU of goods or services that are critical to the daily functioning of its operations, including IT services, utilities and the rental, servicing and upkeep of premises.
0190	Tax and social security authorities liabilities, if preferred Article 44(2), point (g)(iii), of Directive 2014/59/EU Liabilities to tax and social security authorities provided that those liabilities are preferred under the applicable law.
0200	DGS liabilities Article 44(2), point (g)(iv), of Directive 2014/59/EU Liabilities to deposit guarantee schemes arising from contributions due in accordance with Directive 2014/49/EU.

0210	Liabilities towards other entities of the resolution group Article 44(2), point (h), of Directive 2014/59/EU Liabilities to institutions or entities referred to in Article 1(1), point (b), (c) or (d), of Directive 2014/59/EU that are part of the same resolution group without being themselves resolution entities, regardless of their maturities, except where those liabilities rank below ordinary unsecured liabilities under the relevant national law governing normal insolvency proceedings applicable on the date of transposition of Directive 2014/59/EU. Where the excluded liability is a derivatives liability, the net liability positions taking into account the prudential netting rules laid down in Article 429c of Regulation (EU) No 575/2013 shall be reported.
0300	Liabilities not excluded from bail-in
0310 – 0314	Deposits, not covered but preferential Article 108 of Directive 2014/59/EU Deposits as defined in Article 2(1), point (3), of Directive 2014/49/EU that do not qualify for exclusion from bail-in (Article 44(2), point (a), of Directive 2014/59/EU), yet for which a preferential treatment is provided for in accordance with Article 108 of Directive 2014/59/EU.
0320 – 0324	Deposits, not covered and not preferential Deposits as defined in Article 2(1), point (3), of Directive 2014/49/EU that do not qualify for exclusion from bail-in or preferential treatment under Article 44(2), point (a), or Article 108 of Directive 2014/59/EU.
0330	Balance sheet liabilities arising from derivatives Accounting value of liabilities arising from derivatives.
0331	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, prior to collateral offset By default, the sum of all net market values of derivative liabilities per contractual netting set. Only where the net market value of a netting set is a liability, the netting set shall be reported. Derivatives which are not subject to netting arrangements shall be treated as a single contract, i.e. as if it were a netting set with only one derivative.
0332	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset The valuation in row 0331 is subject to an adjustment for collateral posted to secure this exposure, which results in the sum of these net market values after offsetting collateral at its market value.
0333	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset, incorporating estimated close-out amounts In accordance with Commission Delegated Regulation 2016/1401 ⁽⁶⁾, an additional close-out amount covering the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts. The estimations required to determine a close-out amount in accordance with that Delegated Regulation can prove quite difficult on an individual basis. Therefore, proxy values, which may be based on available data, such as the prudential requirements for market risk, can be used instead. If it proves impossible to calculate the close-out amount for the derivative liabilities, the amount reported shall be equal to the amount reported in row 0332.
0334	Sum of net liability positions taking into account prudential netting rules The net liability positions for derivatives taking into account the prudential netting rules laid down in Article 429c of Regulation (EU) No 575/2013 (related to the calculation of the leverage ratio total exposure measure) shall be reported.

0340 – 0344	Uncollateralised secured liabilities The amount of secured liabilities or liabilities for which collateral has been pledged that exceeds the value of the assets, pledge, lien or collateral against which it is secured. This shall capture the ‘undercollateralised’ part of any collateralised liability, for example the undercollateralised part of covered bonds or repurchase operations.
0350 – 0354	Structured notes Structured notes are specified for this purpose as debt obligations that contain an embedded derivative component, with returns linked to an underlying security or index (public or bespoke, such as equities or bonds, fixed income rates or credit, FX, commodities, etc.). Structured notes do not include debt instruments that include call or put options only, i.e. the value of the instrument does not depend on any embedded derivative component.
0360 – 0364	Senior unsecured liabilities This includes all senior unsecured instruments that are not included in the structured notes category.
0365 – 0369	Senior non-preferred liabilities Amount of any of the following liabilities: — unsecured claims resulting from debt instruments that meet the conditions laid down in Article 108(2), points (a), (b) and (c), and in Article 108(3) of Directive 2014/59/EU; — unsecured claims resulting from debt instruments referred to in Article 108(5), first subparagraph, point (b), of Directive 2014/59/EU; — debt instruments with the lowest priority ranking among the ordinary unsecured claims resulting from debt instruments referred to in Article 108(7) of Directive 2014/59/EU, for which a Member State has provided, in accordance with that paragraph, that they have the same ranking as that of claims that meet the conditions laid down in Article 108(2), points (a), (b) and (c), and in Article 108(3) of Directive 2014/59/EU.
0370 – 0374	Subordinated liabilities Liabilities which will only be repaid under national insolvency law after all classes of ordinary creditors and senior non-preferred creditors have been repaid in full. This includes both contractually and statutorily subordinated liabilities. In the case of holding companies, unsubordinated debt securities may also be reported in this category (i.e. structural subordination). Only subordinated instruments that are not recognized as own funds shall be included in this category. This row shall also include the part of subordinated liabilities that qualifies in principle as own funds, but is not included in own funds due to phase-out provisions such as Article 64 of Regulation (EU) No 575/2013 (remaining maturity) or Part Ten of Regulation (EU) No 575/2013 (grandfathering impact).
0380 – 0382	Other MREL eligible liabilities Any instrument that is eligible for the purposes of meeting the requirement set out in Article 45 of Directive 2014/59/EU but is not captured in rows 0320 and 0340 to 0370.
0390	Non-financial liabilities This row captures non-financial liabilities that do not relate to debt instruments of which the holders can be bailed in due to practical reasons, such as provisions related to litigations to which the entity is subject.
0400	Residual liabilities Any liability not reported in rows 0100 to 0390.

0500	Own funds Article 4(1), point (118), and Article 72 of Regulation (EU) No 575/2013 Same definition as COREP (OF): {C 01.00;010;010}
0510	Common Equity Tier 1 Capital Article 50 of Regulation (EU) No 575/2013 Same definition as COREP (OF): {C 01.00;020;010}
0511	Of which: capital instruments/share capital Legal instruments that constitute (part of) CET1 capital in the form of capital instruments/share capital
0512	Of which: instruments ranking pari passu with ordinary shares Legal instruments that constitute (part of) CET1 own funds in the form of instruments other than capital instruments/share capital, but ranking pari passu with this category
0520	Additional Tier 1 capital Article 61 of Regulation (EU) No 575/2013 Same definition as COREP (OF): {C 01.00;530;010}
0521	Of which: (part of) subordinated liabilities recognised as own funds Legal instruments that constitute (part of) Additional Tier 1.
0530	Tier 2 Capital Article 71 of Regulation (EU) No 575/2013 Same definition as COREP (OF): {C 01.00;750;010}
0531	Of which: (part of) subordinated liabilities recognised as own funds This breakdown identifies the legal instruments that constitute (part of) Tier 2 own funds.
0600	Total liabilities and own funds including derivative liabilities Sum of all the liabilities reported in this template and the amount of regulatory own funds. To this end, all the amounts from the above lines shall be added. With respect to derivatives, the value to be used shall be row 0334 'Sum of net liability positions taking into account prudential netting rules'.

(¹) Directive 2014/49/EU of the European Parliament and of the Council of 16 April 2014 on deposit guarantee schemes (OJ L 173, 12.6.2014, p. 149).

(²) Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).

(³) Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).

(⁴) Directive 98/26/EC of the European Parliament and of the Council of 19 May 1998 on settlement finality in payment and securities settlement systems (OJ L 166, 11.6.1998, p. 45).

(⁵) Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1).

(⁶) Commission Delegated Regulation (EU) 2016/1401 of 23 May 2016 supplementing Directive 2014/59/EU of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms with regard to regulatory technical standards for methodologies and principles on the valuation of liabilities arising from derivatives (OJ L 228, 23.8.2016, p. 7).

II.3 Z 03.00 – Own funds requirements (OWN)

II.3.1 General remarks

15. This template gathers information on the own funds requirements for an entity or a group.

16. All information reported shall reflect the own funds requirements applicable at the reporting reference date.

17. The information on Pillar 2 requirements reported in this template shall be based on the latest available official SREP letter communicated by the competent authority.
18. Where the entity the report refers to is not subject to capital requirements on an individual basis, it shall only report row 0110.

II.3.2 Instructions concerning specific positions

Rows	Instructions
0100	Total Risk Exposure Amount Article 92(3) of Regulation (EU) No 575/2013 See Z 01.00, column 0100 Total risk exposure amount as defined for COREP (OF): {C 02.00;010;010}
0110	Contribution to total consolidated risk exposure amount See Z 01.00, column 0140 This item shall only be reported for entities that are not subject to capital requirements on an individual basis.
0120	Total exposure measure Article 429(4) of Regulation (EU) No 575/2013.
0210 – 0250	Initial capital and Leverage Ratio requirements
0210	Initial capital Articles 12 and 28 to 31 of Directive 2013/36/EU and Article 93 of Regulation (EU) No 575/2013 The amount of initial capital required as a precondition for the authorization to commence the activity of an institution.
0220	Leverage Ratio Requirement Leverage ratio requirement in accordance with Article 92(1), point (d), of Regulation (EU) No 575/2013 as applicable to the entity or group, expressed as a percentage of the total exposure measure. Reporting entities that exclude exposures to the institution's central bank as referred to in Article 429a(1), point (n), of Regulation (EU) No 575/2013 shall report the adjusted leverage ratio requirement in accordance with Article 429a(7) of that Regulation. If no formal requirement is in place, entities shall leave this cell empty.
0300	Total SREP capital requirement (TSCR) ratio COREP (OF): {C 03.00;0130;0010} The sum of (i) and (ii) as follows: (i) the total capital ratio (8 %) as specified in Article 92(1), point (c), of Regulation (EU) No 575/2013; (ii) the additional own funds requirements (Pillar 2 Requirements – P2R) ratio determined in accordance with Article 104a of Directive 2013/36/EU and the EBA Guidelines on common procedures and methodologies for the supervisory review and evaluation process and supervisory stress testing – consolidated version (EBA/GL/2014/13). This item shall reflect the total SREP capital requirement (TSCR) ratio as communicated to the institution by the competent authority. The TSCR is defined in Section 1.2 of the EBA SREP GL. If no additional own funds requirements were communicated by the competent authority, then only point (i) shall be reported.

0310	TSCR: to be made up of CET1 capital COREP (OF): {C 03.00;0140;0010} The sum of (i) and (ii) as follows: (i) the CET1 capital ratio (4,5 %) as laid down in Article 92(1), point (a), of Regulation (EU) No 575/2013; (ii) the part of the P2R ratio, referred to in point (ii) of row 0300, which is required by the competent authority to be held in the form of CET1 capital. If no additional own funds requirements, to be held in the form of CET1 capital, were communicated by the competent authority, then only point (i) shall be reported.
0320	(iii) TSCR: to be made up of Tier 1 capital COREP (OF): {C 03.00;0150;0010} The sum of (i) and (ii) as follows: (i) the Tier 1 capital ratio (6 %) as laid down in Article 92(1), point (b), of Regulation (EU) No 575/2013; (ii) the part of P2R ratio, referred to in point (ii) of row 0300, which is required by the competent authority to be held in the form of Tier 1 capital. If no additional own funds requirements, to be held in the form of Tier 1 capital, were communicated by the competent authority, then only point (i) shall be reported.
0400	Combined Buffer Requirements Article 128, point (6), of Directive 2013/36/EU COREP (OF): {C 04.00;0740;0010}
0410	Capital Conservation Buffer Article 128, point (1), and Article 129 of Directive 2013/36/EU COREP (OF): {C 04.00;750;010}). In accordance with Article 129(1) of that Directive, the capital conservation buffer is an additional amount of Common Equity Tier 1 capital. Due to the fact that the capital conservation buffer rate of 2,5 % is stable, an amount shall be reported in this cell.
0420	Conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State Article 458(2), point (d)(iv), of Regulation (EU) No 575/2013 COREP (OF): {C 04.00;760;010}). In this cell the amount of the conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State, which can be requested according to Article 458 of Regulation (EU) No 575/2013 in addition to the capital conservation buffer shall be reported. The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.
0430	Institution-Specific Countercyclical Capital Buffer Article 128, point (2), and Articles 130 and 135 to 140 of Directive 2013/36/EU (see COREP (OF): {C 04.00;770;010}). The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.
0440	Systemic Risk Buffer Article 128, point (5), and Articles 133 and 134 of Directive 2013/36/EU (see COREP (OF): {C 04.00;780;010}). The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.

0450	Global Systemically Important Institution Buffer Article 128, point (3), and Article 131 of Directive 2013/36/EU COREP (OF): {C 04.00;800;010} The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.
0460	Other Systemically Important Institution Buffer Article 128, point (4), and Article 131 of Directive 2013/36/EU COREP (OF): {C 04.00;810;010} The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.
0500	Overall capital requirement (OCR) ratio COREP (OF): {C 03.00;160;010} The sum of (i) and (ii) as follows: (i) the TSCR ratio referred to in row 0300; (ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in Article 128, point (6), of Directive 2013/36/EU. This item shall reflect the Overall capital requirement (OCR) ratio as defined in Section 1.2 of the EBA SREP Guidelines. If no buffer requirement is applicable, only point (i) shall be reported.
0510	OCR: to be made up of CET1 capital COREP (OF): {C 03.00;170;010} The sum of (i) and (ii) as follows: (i) the TSCR ratio to be made up of CET1 capital referred to in row 0310; (ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in Article 128, point (6), of Directive 2013/36/EU. If no buffer requirement is applicable, only point (i) shall be reported.
0520	OCR: to be made up of Tier 1 capital COREP (OF): {C 03.00;180;010} The sum of (i) and (ii) as follows: (i) the TSCR ratio to be made up of Tier 1 capital referred to in row 0320; (ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in Article 128, point (6), of Directive 2013/36/EU. If no buffer requirement is applicable, only point (i) shall be reported.
0600	OCR and Pillar 2 Guidance (P2G) COREP (OF): {C 03.00;190;010} The sum of (i) and (ii) as follows: (i) the OCR ratio referred to in row 0500; (ii) where applicable, the Pillar 2 Guidance (P2G) as defined in the EBA SREP GL. P2G shall be included only if communicated to the institution by the competent authority. If no P2G is communicated by the competent authority, then only point (i) shall be reported.
0610	OCR: to be made up of CET1 capital COREP (OF): {C 03.00;200;010} The sum of (i) and (ii) as follows: (i) the OCR ratio to be made up of CET1 capital referred to in row 0510; (ii) where applicable, the part of P2G, referred to in point (ii) in row 0600, which is required by the competent authority to be held in the form of CET1 capital. P2G shall be included only if communicated to the institution by the competent authority. If no P2G is communicated by the competent authority, then only point (i) shall be reported.

0620	OCR and P2G: to be made up of Tier 1 capital COREP (OF): {C 03.00;210;010} The sum of (i) and (ii) as follows: (i) the OCR ratio to be made up of Tier 1 capital referred to in row 0520; (ii) where applicable, the part of P2G, referred to in point (ii) in row 600, which is required by the competent authority to be held in the form of Tier 1 capital. P2G shall be included only if communicated to the institution by the competent authority. If no P2G is communicated by the competent authority, then only point (i) shall be reported.
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II.4 Z 04.00 – Intragroup financial interconnections (IFC)

II.4.1 General remarks

19. This template requires information on intragroup liabilities not excluded from bail-in, capital instruments and guarantees.
20. All financial interconnections between relevant legal entities that are included in the consolidated financial statements shall be reported. Reported amounts shall be aggregated where they pertain to the same counterparties (both issuer or guaranteed entity, and creditor, holder or guarantee provider) and the same type of liabilities, capital instruments or guarantees.
21. The combination of values reported in columns 0020, 0040 and 0050 of this template forms a primary key which has to be unique for each row of the template.

II.4.2 Instructions concerning specific positions

Columns	Instructions
0010-0020	Issuer or guaranteed entity Legal entity that issues the liabilities or capital instrument, or is the guaranteed entity.
0010	Entity name Must be different from the entity name listed in column 0030.
0020	Code The code of the issuer or guarantee recipient. For institutions the code shall be the 20-digit, alphanumeric LEI code. For other entities the code shall be the 20-digit, alphanumeric LEI code or, if not available, a code under a uniform codification applicable in the Union or, if not available, a national code. The code shall be unique and used consistently across the templates. The code must be different from the code listed in column 0040.
0030-0040	Creditor, holder or guarantee provider Legal entity that is the creditor to the liability, holds the capital instrument or provides the guarantee.
0030	Entity name Must be different from the entity name listed in column 0010.
0040	Code The code of the creditor, holder or guarantee provider. For institutions the code shall be the 20-digit, alphanumeric LEI code. For other entities the code shall be the 20-digit, alphanumeric LEI code or, if not available, a code under a uniform codification applicable in the Union or, if not available, a national code. The code shall be unique and used consistently across the templates. Must be different from the code listed in column 0020.

0050- 0080	Financial interconnection This field describes the financial interconnection between the relevant legal entities.
0050	Type To be chosen from the following list: <i>Intragroup Liabilities</i> L.1. Deposits, not covered but preferential Same definition as in Z 02.00 (LIAB), row 0310 L.2. Deposits, not covered and not preferential Same definition as in Z 02.00 (LIAB), row 0320 L.3. Liabilities arising from derivatives (Close-Out Amounts) Same definition as in Z 02.00 (LIAB), row 0330 L.4. Uncollateralised secured liabilities Same definition as in Z 02.00 (LIAB), row 0340 L.5. Structured notes Same definition as in Z 02.00 (LIAB), row 0350 L.6. Senior unsecured liabilities Same definition as in Z 02.00 (LIAB), row 0360 L.7. Senior non-preferred liabilities Same definition as in Z 02.00 (LIAB), row 0365 L.8. Subordinated liabilities Same definition as in Z 02.00 (LIAB), row 0370 L.9. Other MREL eligible liabilities Same definition as in Z 02.00 (LIAB), row 0380 L.10. Non-financial liabilities Same definition as in Z 02.00 (LIAB), row 0390 L.11. Residual liabilities Same definition as in Z 02.00 (LIAB), row 0400. Any liability not captured by any of the preceding items. L.12. Tier 2 Capital Same definition as in Z 02.00 (LIAB), row 0530 L.13. Additional Tier 1 Capital Same definition as in Z 02.00 (LIAB), row 0520 L.14. Common Equity Tier 1 Capital Same definition as in Z 02.00 (LIAB), row 0510 <i>Intragroup Guarantees</i> G.1. Issuance Guarantees on specific instruments/liabilities that have been issued G.2. Counterparty Guarantees granted to a specific counterparty of the institution G.3. Unlimited General guarantees not limited to a fixed amount G.4. Other Any type of guarantee not covered by the previous types.
0060	Outstanding amount For liabilities (column 0050, types L.1, L.2 and L.4 – L.14), the outstanding amount of the intragroup liabilities; for liabilities arising from derivatives (type L.3), the close-out amounts as defined for the purposes of template Z 02.00 (LIAB), row 0333. For guarantees (column 0050, values G.1 – G.4), the maximum potential amount of future payments under the guarantee
0070	Of which issued under third country law The share, in monetary amount, of the outstanding amount that is governed by the law of a third country.
0080	Of which: MREL eligible The amount of own funds and liabilities eligible to meet the requirement set out in Article 45 of Directive 2014/59/EU.

II.5 Z 05.01 and Z 05.02 – Major Counterparties (MCP)

II.5.1 General remarks

22. These templates collect information on liabilities towards major counterparties (Z 05.01) and off-balance sheet items received from major counterparties (Z 05.02). Reported amounts shall be aggregated where they belong to the same counterparty and the same type of liabilities or off-balance sheet items.
23. Liabilities and off-balance sheet items for which the counterparty cannot be identified shall not be reported in these templates. Liabilities and off balance sheet items for which the counterparty is an entity included in the consolidated financial statements shall not be reported.

II.5.2 Z 05.01 – Major liabilities counterparties – Instructions concerning specific positions

24. The combination of values reported in columns 0020 and 0060 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
0010-0050	Counterparty Information on the major counterparties in relation to which the liabilities arise. Major counterparties shall be identified by summing up the outstanding amounts of all liabilities of the entity or group for which the template is reported, towards each counterparty or group of connected clients, excluding liabilities towards entities included in the consolidated financial statements. The counterparties and groups of connected counterparties are then ranked by aggregate outstanding amount in order to identify the top 10 major counterparties, on which information shall be provided in this template. The definition of 'group of connected counterparties' shall follow the definition of 'group of connected clients' laid down in Article 4(1), point (39), of Regulation (EU) No 575/2013. For the purpose of this template, a counterparty shall not be an entity included in the consolidated financial statements.
0010	Entity name Name of the major counterparty or, where applicable, name of a group of connected clients. The name of a group of connected clients shall be the name of the parent company or, when the group of connected clients does not have a parent, the group's commercial name.
0020	Code The code of the major counterparty or group of connected clients. For institutions the code shall be the 20-digit, alphanumeric LEI code. For other entities the code shall be the 20-digit, alphanumeric LEI code or, if not available, a code under a uniform codification applicable in the Union or, if not available, a national code. The code shall be unique and used consistently across the templates.
0030	Group or individual The institution shall report '1' for individual major counterparties and '2' for groups of connected clients.
0040	Country The ISO 3166-1-alpha-2 code of the country of incorporation of the counterparty. This includes pseudo-ISO codes for international organisations, available in the last edition of the Eurostat's "Balance of Payments Vademecum". The country is determined by reference to the counterparty's registered office. For groups of connected clients, the country of incorporation of the parent company.

0050	Sector One sector shall be allocated to every counterparty on the basis of the following FINREP economic sector classes (FINREP, Annex V, Part 1, chapter 6): — Central Banks — General Governments — Credit institutions — Other financial corporations — Non-financial corporations — Households For groups of connected clients, no sector shall be reported.
0060	Type The liability type shall be one of the liability types listed in template Z 02.00 – Liability Structure (LIAB), namely: L.0 Liabilities excluded from bail-in; L.1 Deposits, not covered but preferential; L.2 Deposits, not covered and not preferential; L.3 Liabilities arising from derivatives L.4 Uncollateralised secured liabilities L.5 Structured notes L.6 Senior unsecured liabilities L.7 Senior non-preferred liabilities L.8 Subordinated liabilities (not recognised as own funds) L.9 Other MREL eligible liabilities L.10 Non-financial liabilities L.11 Residual liabilities If the liabilities towards a major counterparty consist of more than one of those types, each liability type shall be reported in a separate row.
0070	Amount The amount shall be equivalent to the definition of an ‘outstanding amount’ as provided for in template Z 02.00 – Liability Structure. In case of liabilities arising from derivatives (type L.3), the close-out amounts as defined for the purposes of row 0333 template Z 02.00 shall be reported.

II.5.3 Z 05.02 – Major off-balance sheet counterparties: Instructions concerning specific positions

25. The combination of values reported in columns 0020 and 0060 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
0010-0050	Counterparty Information on the major off-balance sheet counterparties. Major off-balance sheet counterparties shall be identified by summing up the total nominal amount of commitments and financial guarantees received (as defined for the purposes of FINREP, template F 09) by the entity or group entities for which the template is reported from counterparties or group of connected clients. Major off-balance sheet counterparties shall exclude entities included in the consolidated financial statements of the group. The counterparties and groups of connected clients are then ranked by aggregate amount in order to identify the top 10 major off-balance sheet counterparties, on which information shall be provided in this template. For the purpose of this template, only counterparties that are not included in the consolidated financial statements shall be reported.
0010	Entity name See instructions on column 0010 of Z 05.01
0020	Code See instructions on column 0020 of Z 05.01

0030	Group or individual See instructions on column 0030 of Z 05.01
0040	Country See instructions on column 0040 of Z 05.01
0050	Sector See instructions on column 0050 of Z 05.01
0060	Type The type of off-balance sheet item shall be one of the following as defined in FINREP, template F 09.02: OBS.1 Loan commitments received OBS.2 Financial guarantees received OBS.3 Other commitments received If the off-balance sheet items received from a major counterparty consist of more than one of those types, each type of off-balance sheet item shall be reported in a separate row.
0070	Amount

II.6 Z 06.00 – Deposit insurance (DIS)

II.6.1 General remarks

26. This template provides an overview of deposit insurance within a group. A deposit guarantee scheme (DGS) shall be reported in this template, if a relevant legal entity of the group is a member of it.
27. Every credit institution belonging to the group shall be reported in a separate row.

II.6.2 Instructions concerning specific positions

Columns	Instructions
0010-0020	Entity
0010	Entity Name The name of the entity as reported in Z 01.00 – Organisational structure (ORG).
0020	Code Code of the entity, as reported in Z 01.00 – Organisational structure (ORG). This is a row identifier and has to be unique for each row in the template.
0030	DGS Article 4(3) of Directive 2014/49/EU The name of the officially recognised DGS of which the entity is a member under Directive 2014/49/EU. This shall be the DGS in the Member State of incorporation of the entity, at the exclusion of other DGSs which, in other Member States, might provide additional protection ('top up') to customers of the entity at a branch in that Member State. Where an institution is a member of an IPS which is also officially recognised as a DGS pursuant to Article 4(2) of Directive 2014/49/EU, the name of the DGS shall be identical as the name of the IPS in row 050. For each country of incorporation of the entity, the DGS shall be chosen among the following: For Austria — Einlagensicherung AUSTRIA Ges.m.b.H. — 'Sparkassen-Haftungs GmbH' Belgium — 'Garantiefonds voor financiële diensten/Fonds de garantie pour les services financiers' Bulgaria — 'Фондът за гарантиране на влоговете в банките'

Croatia

— 'Državna agencija za osiguranje štednih uloga i sanaciju banaka'

Cyprus

— 'Σύστημα Εγγύησης των Καταθέσεων και Εξυγίανσης Πιστωτικών και Άλλων Ιδρυμάτων'

Czech

— 'Garanční systém finančního trhu'

Denmark

— 'Garantiformuen'

Estonia

— 'Tagatisfond'

Finland

— 'Talletussuojarahasto'

France

— 'Fonds de Garantie des Dépôts et de Résolution'

Germany

— 'Entschädigungseinrichtung deutscher Banken GmbH'

— 'Entschädigungseinrichtung des Bundesverbandes Öffentlicher Banken Deutschlands GmbH'

— 'Sicherungseinrichtung des Deutschen Sparkassen- und Giroverbandes (DSGV-Haftungsbund)'

— 'BVR Institutssicherung GmbH'

Gibraltar

— 'Gibraltar Deposit Guarantee Scheme'

Greece

— 'Ταμείο Εγγύησης Καταθέσεων και Επενδύσεων'

Hungary

— 'Országos Betétbiztosítási Alap'

Iceland

— 'Tryggingarsjóður innstæðueigenda og fjárfesta'

Ireland

— 'Irish Deposit Protection Scheme'

Italy

— 'Fondo Interbancario di Tutela dei Depositi'

— 'Fondo di Garanzia dei Depositanti del Credito Cooperativo'

Latvia

— 'Latvijas Noguldījumu garantiju fonds'

Liechtenstein

— 'Einlagensicherungs- und Anlegerentschädigungs-Stiftung SV'

Lithuania

— 'Indėlių ir investicijų draudimas'

Luxembourg

— 'Fond de garantie des Dépôts Luxembourg'

Malta

— 'Depositor Compensation Scheme'

Netherlands

— 'De Nederlandsche Bank, Depositogarantiestelsel'

Norway

— 'Bankenes sikringsfond'

Poland

— 'Bankowy Fundusz Gwarancyjny'

Portugal

— 'Fundo de Garantia de Depósitos'

Romania

— 'Fondul de Garantare a Depozitelor Bancare'

Slovakia

— 'Fond ochrany vkladov'

Slovenia

— 'Banka Slovenije'

Spain

— 'Fondo de Garantía de Depósitos de Entidades de Crédito'

	Sweden — 'Riksgälden' If the officially recognised DGS of which the entity is member is not listed above, 'other' shall be reported.
0040	Amount of covered deposits Article 2(1), point (5), and Article 6(2) of Directive 2014/49/EU The amount of covered deposits as defined in Article 2(1), point (5), in conjunction with Article 6 of Directive 2014/49/EU, as covered by the DGS in row 00030, with the exclusion of temporary high balances as defined in Article 6(2) of Directive 2014/49/EU.
0050	Institutional Protection Scheme Article 113(7) of Regulation (EU) No 575/2013 Name of the institutional protection scheme (IPS), as referred to in Article 113(7) of Regulation (EU) No 575/2013, of which the entity is a member. Do not report anything if the entity is not a member of an IPS. If the entity is member of an IPS which is also officially recognised as a DGS pursuant to Article 4(2) of Directive 2014/49/EU, the name of the IPS shall be identical to the name of the DGS in row 030.
0060	Additional protection under contractual scheme Article 1(3), point (a), of Directive 2014/49/EU Amount of deposits covered by a contractual scheme at the entity.

II.7 Critical functions and core business lines

II.7.1 General remarks

28. The four templates of this section provide key data and qualitative assessments of the impact, substitutability and criticality of economic functions the group is providing, supplemented by a mapping of those critical functions to core business lines and legal entities.
29. More specifically, the templates are dedicated to the following topics:
30. Template Z 07.01 – Criticality assessment of economic functions (FUNC 1) identifies, based on quantitative and qualitative indicators, the non-critical and critical functions performed by the group for each Member State in which the group is active;
31. Template Z 07.02 – Mapping of critical functions by legal entity (FUNC 2) maps the identified critical functions to legal entities and assesses whether each legal entity is considered material to the performance of the critical function or not;
32. Template Z 07.03 – Mapping of core business lines by legal entity (FUNC 3) provides a full list of core business lines and maps them to legal entities;
33. Template Z 07.04 – Mapping of critical functions by core business lines (FUNC 4) maps the identified critical functions to business lines.
34. Pursuant to Article 2(1), point (35), of Directive 2014/59/EU, 'critical functions' means activities, services or operations the discontinuance of which is likely in one or more Member States, to lead to the disruption of services that are essential to the real economy or to disrupt financial stability due to the size, market share, external and internal interconnectedness, complexity or cross-border activities of an institution or group, with particular regard to the substitutability of those activities, services or operations.
35. Pursuant to Article 6(1) of Commission Delegated Regulation (EU) 2016/778 ⁽⁶⁾, a function shall be considered critical, when it meets both of the following:
 - a) the function is provided by an institution to third parties not affiliated to the institution or group; and

⁽⁶⁾ Commission Delegated Regulation (EU) 2016/778 of 2 February 2016 supplementing Directive 2014/59/EU of the European Parliament and of the Council with regard to the circumstances and conditions under which the payment of extraordinary *ex post* contributions may be partially or entirely deferred, and on the criteria for the determination of the activities, services and operations with regard to critical functions, and for the determination of the business lines and associated services with regard to core business lines (OJ L 31, 20.5.2016, p. 41).

- b) the sudden disruption of that function would likely have a material negative impact on the third parties, give rise to contagion or undermine the general confidence of market participants due to the systemic relevance of the function for the third parties and the systemic relevance of the institution or group in providing the function.
36. Pursuant to Article 2(1), point (36), of Directive 2014/59/EU, 'core business lines' means business lines and associated services which represent material sources of revenue, profit or franchise value for an institution or for a group of which an institution forms part.
37. For the purposes of this template, economic functions shall refer to the functions listed in the table below.
38. For each category of economic functions, an economic function 'other' may be chosen if the function is not captured by the other predefined functions.
39. Counterparties referred to in rows 0010 to 0070 and in rows 0080 to 0150 are defined identically to counterparty sectors as provided for in FINREP, Annex V, Part 1, chapter 6. 'SMEs' means SMEs as defined in FINREP, Annex V, Part 1, paragraph 5, point (i).

ID	Economic function
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Deposits

Deposit taking shall refer to the acceptance of deposits from non-financial intermediaries. It does not include borrowing from other financial intermediaries, which is dealt with separately under 'wholesale funding'. Deposits include: i) current accounts/overnight deposits, ii) deposits with agreed maturity, and iii) deposits redeemable at notice, and exclude repurchase agreements.

References: FSB Guidance on Identification of Critical Functions and Critical Shared Services (2013), p. 14; Annex II, Part 2, items 9.1, 9.2 and 9.3, of Regulation (EU) No 1071/2013.

1.1	Households
1.2	Non-financial corporations (SMEs)
1.3	Non-financial corporations (non-SMEs)
1.4	General governments
1.5, 1.6, 1.7	Other sectors/counterparties (1), (2) and (3)

Lending

Lending shall refer to the provision of funds to non-financial counterparties, such as corporate or retail clients. Lending to financial counterparties is a distinct activity and is assessed under 'wholesale funding'. Loans include debt instruments held by the institutions but exclude debt instruments that are securities, irrespective of their accounting classification.

References: FSB Guidance on Identification of Critical Functions and Critical Shared Services (2013), p. 17; Annex II, Part 2, item 2, of Regulation (EU) No 1071/2013.

2.1	Households – Lending for house purchase Lending for house purchase means loans extended to households for the purpose of investing in houses for own use and rental, including building and refurbishments.
2.2	Households – other lending
2.3	Non-financial corporations – SMEs
2.4	Non-financial corporations – non-SMEs
2.5	General Governments
2.6, 2.7, 2.8	Other sectors/counterparties (1), (2) and (3)

Payments, Cash, Settlement, Clearing, Custody services

Reference: FSB Guidance on Identification of Critical Functions and Critical Shared Services (2013), p. 20.

The economic functions included under this caption shall consist of the provision of payments, cash, settlement, clearing and custody services by a credit institution, as an intermediary between own clients or as an intermediary between a client and one or several relevant Financial Market Infrastructures (FMIs), or the provision of (indirect) access to FMIs to other banks. In accordance with the FSB Guidance on Identification of Critical Functions and Critical Shared Services, the payments, clearing and settlement function is limited to services provided by banks to their clients. This category does not cover services provided by (pure) FMI providers. For the purpose of this template, FMIs include payment systems, securities settlement systems, central securities depositories and central counterparties (and do not include trade repositories).

Payment service', 'payment transaction' and 'payment system' have the same meaning as defined in Article 4(3), (5) and (7), respectively, of Directive (EU) 2015/2366 of the European Parliament and of the Council ⁽¹⁾.

3.1	Payment services to MFIs This row shall include payment services offered to Monetary Financial Institutions (MFIs), with or without use of external payment systems. This shall also include (payments related to) correspondent banking services. MFIs shall consist of all institutional units included in the sub-sectors: i) central bank; ii) deposit-taking corporations except the central bank; and iii) money market funds.
3.2	Payment services to non-MFIs Payment services offered to clients, with or without use of external payment systems. This shall only include natural or legal person who do not belong to the MFIs sector. Payment services providers are also excluded from the 'non-MFIs' sector.
3.3	Cash services Provision of cash services to clients (both individuals and corporates, only non-MFIs). Those services refer to withdrawals at ATMs and at branches counters and do not include other cash services (including cash-in-transit services for mass retailers). Cash withdrawal with cheques and at branches counters using bank forms (where cards may be used as identification means) are included.
3.4	Securities settlement services Services offered to clients for confirmation, clearing and settlement of securities transactions, with or without use of securities settlement systems. 'Settlement' means the completion of a securities transaction where it is concluded with the aim of discharging the obligations of the parties to that transaction through the transfer of cash and/or securities.
3.5	CCP clearing services Securities and derivatives clearing services provided to clients. This also includes the provision of indirect access to a Central Counterparty (CCP).
3.6	Custody services Safekeeping and administration of financial instruments for clients and services related to custodianship such as cash and collateral management.
3.7, 3.8, 3.9	Other services/activities/functions (1), (2) and (3)

Capital Markets

Capital markets activities shall refer to the issuance and trading of securities, related advisory services and related services such as prime brokerage and market making.

4.1	Derivatives held for trading (OTC) Article 2(5) and (7) of Regulation (EU) No 648/2012. A derivative or derivative contract means a financial instrument as set out in points (4) to (10) of Section C of Annex I to Directive 2014/65/EU as implemented by Articles 38 and 39 of Commission Regulation (EC) No 1287/2006 ⁽²⁾. An OTC derivative or OTC derivative contract means a derivative contract the execution of which does not take place on a regulated market within the meaning of Article 4(1), point (21), of Directive 2014/65/EU or on a third-country market considered to be equivalent to a regulated market in accordance with Article 2a of Regulation (EU) No 648/2012. The amount to be reported shall only include derivatives traded in the OTC market.
4.2	Derivatives held for trading (non-OTC) All derivatives held for trading, excluding OTC derivatives held for trading.
4.3	Secondary markets/Trading: The secondary market is where investors buy and sell securities. This function applies to the total trading portfolio (i.e. equity, corporate credit, sovereign credit). The amount to be reported shall include value of securities measured as the total amount of securities in the held-for-trading. Securities shall be reported at fair value at the reporting date. The amount shall not include loans, derivatives and non-tradable assets (e.g. receivables).
4.4	Primary markets/underwriting Primary markets are where new securities are issued on exchanges by companies, governments and other groups in order to obtain financing through debt-based or equity-based securities (such as common and preferred stock, corporate bonds, notes, bills, government bonds). Primary markets are facilitated by underwriting groups.
4.5, 4.6, 4.7	Other services/activities/functions (1), (2) and (3)

Wholesale Funding

Lending and borrowing activities in wholesale markets to and from financial counterparties (credit institutions and other financial corporations).

5.1	Borrowing Borrowing in wholesale markets from financial counterparties (including by way of repurchase agreements, interbank borrowing, commercial paper, certificate of deposits, money market funds, lines of credit, asset-backed commercial paper and fiduciary deposits).
5.2	Derivatives (assets) All derivatives with financial counterparties held on the asset side of the balance sheet. In contrast to 'Capital markets', in 'Wholesale Funding', derivatives include all derivatives contracts with financial counterparties (not limited to HFT).
5.3	Lending Lending in wholesale markets to financial counterparties (including by way of reverse repurchase loans, commercial paper, certificate of deposits, money market funds, lines of credit, asset backed commercial paper, fiduciary deposits).

5.4	Derivatives (liabilities) All derivatives with financial counterparties held on the liability side of the balance sheet.
5.5, 5.6, 5.7	Other product types (1), (2) and (3) Any function of the economic function 'Wholesale funding' which is not included in points 5.1 to 5.4.

(¹) Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35).

(²) Commission Regulation (EC) No 1287/2006 of 10 August 2006 implementing Directive 2004/39/EC of the European Parliament and of the Council as regards record-keeping obligations for investment firms, transaction reporting, market transparency, admission of financial instruments to trading, and defined terms for the purposes of that Directive (OJ L 241, 2.9.2006, p. 1).

II.7.2 Z 07.01 – Criticality assessment of economic functions (FUNC 1): Instructions concerning specific positions

40. This template shall be reported once for each Member State (identified as 'country') in which the group is active.

41. It covers all economic functions performed in that Member State by any group entity, whether that function represents a critical function or not.

Rows	Instructions
0010 – 0380	Economic functions Economic functions as defined above

Columns	Instructions
0010	Description of economic function Where the economic function is of the type 'Other' (functions 1.5 – 1.7, 2.6 – 2.8, 3.7 – 3.9, 4.5 – 4.7, 5.5 – 5.7), a description of that function shall be provided.
0020	Market share Estimate of the market share of the institution or group for the economic function in the respective country. As a percentage of the total market in terms of the monetary amount.
0030	Monetary Amount The content of this column depends on the economic function provided: 1. Deposits Carrying amount (including accrued interest) of deposits accepted. References: FINREP, Annexes III and IV, template F 08.01, and Annex V, Part 2, paragraph 97. 2. Lending Gross carrying amount of unimpaired and impaired loans and advances (including accrued interest). Lending stock is taken as a proxy for expected future lending. References: FINREP, Annexes III and IV, template F 04.04.01, and Annex V, Part 1, paragraph 34, point (b). 3. Payments, Cash, Settlement, Clearing, Custody services As a general rule, the average of daily transactions over the year shall be reported. If not available, an average over a shorter period (e.g. a few months) may be reported.

	Specifically with regard to the different functions, the following measures shall be considered: — Payment services (3.1 and 3.2): Value of transactions sent. — (References: Article 4(5) of Directive (EU) 2015/2366; ECB/2013/43 ⁽¹⁾) — Cash services (3.3): Value of ATM transactions, as defined in ECB/2013/43, Table 7, as well as over-the-counter cash withdrawals, as defined in ECB/2014/15 ⁽²⁾, Table 4. — Securities settlement services (3.4): Value of securities transfers processed on behalf of clients. This includes transactions settled with a securities settlement system or settled internally by the reporting institutions, and 'free-of-payment' transactions. — CCP clearing services (3.5): The positions (exposure) that the CCPs of which the institution is a member take on with the institution on behalf of its clients. Please report the average daily value of open positions related to client activity at CCPs. If not available, you may report averages over a shorter period (e.g. a few months). — Custody services (3.6): The amount of assets under custody, using fair value. Other measurement bases including nominal value may be used if fair value is not available. In those cases where the institution provides services to entities such as collective investment undertakings or pension funds, the assets concerned may be shown at the value at which these entities report the assets in their own balance sheet. Reported amounts shall include accrued interest, if appropriate. (Reference: FINREP, Annexes III and IV, template F 22.02, column 010) 4. Capital Markets Notional amount – Only report for derivatives (4.1-4.2): gross nominal amount of all deals concluded and not yet settled at the reference date. References: FINREP, Annex V, Part 2, paragraph 133, for the definition; FINREP, Annexes III, IV and V for the data. — Derivatives total (4.1-4.2): Template F 10.00, column 030, row 290. — Derivatives OTC (4.1): Template F 10.00, column 030, rows 300 + 310 + 320. — Secondary market activities (4.3): Carrying amount assets – the carrying amount to be reported on the asset side of the balance sheet, including accrued interest [FINREP: Annex V, Part 1, paragraph 27] for equity instruments and debt securities [FINREP: Annex V, Part 1, paragraph 31], classified as 'Held for Trading' [FINREP: Annex V, Part 1, paragraph 15, point (a), and paragraph 16, point (a)]. — Reference: FINREP: Annex III, template F 04.01, column 010, rows 010 + 060 + 120. — Primary markets (4.4): Fee income – Fees and commissions received for involvement in the origination or issuance of securities not originated or issued by the institution. — Reference: FINREP: Annexes III and IV, template F 22.01, column 010, rows 030 + 180. 5. Wholesale funding Use gross carrying amount as defined in FINREP. References: FINREP: Annex V, Part 1, paragraph 34, FINREP: Annexes III and IV, templates: — Borrowing (5.1): Template F 20.06, column 010, rows 100 + 110, all countries. — Derivatives (assets) (5.2): Template F 20.04, column 010, row 010, all countries. — Lending (5.3): Template F 20.04, column 010, rows 170 + 180, all countries. — Derivatives (liabilities) (5.4): Template F 20.06, column 010, row 010, all countries.
0040	Numeric indicator The content of this column depends on the economic function provided. 1. Deposits Total number of clients which deposited the values reported in monetary amount. If a client uses more than one deposit product/account, the client shall be counted only once.

	2. Lending Total number of clients. If a client uses multiple loan products/accounts, the client shall be counted only once. 3. Payments, Cash, Settlement, Clearing, Custody services As a general rule, the averages of daily transactions over the year shall be reported. If not available, averages over a shorter period (e.g. a few months) may be provided. Specifically with regard to the different functions, the following measures shall be considered: — Payment services (3.1-3.2): Number of transactions made. — References: Article 4(5) of Directive (EU) 2015/2366; ECB/2013/43. — Cash services (3.3): Number of ATM transactions, as defined in ECB/2013/43, Table 7, as well as over-the-counter cash withdrawals, as defined in ECB/2014/15, Table 4. — Securities settlement services (3.4): Number of securities transfer transactions processed on behalf of clients. This includes transactions settled with a securities settlement system or settled internally by the reporting institution or group, and 'free-of-payment' transactions. 4. Capital Markets Number of counterparties or transactions. For derivatives (4.1-4.2) and secondary market instruments (4.3), total number of counterparties. For primary markets (4.4), total number of underwritten transactions. 5. Wholesale funding Total number of counterparties. If a counterparty has more than one account and/or more than one transaction, the counterparty shall be counted only once.
0050	Impact on market Estimated impact of a sudden discontinuation of the function on third parties, financial markets and the real economy, taking into account the size, market share in the country, external and internal interconnectedness, complexity, and cross-border activities of the institution. This assessment shall be expressed qualitatively as 'High (H)', 'Medium-High (MH)', 'Medium-Low (ML)' or Low (L)'. 'H' shall be selected if the discontinuation has a major impact on the national market; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.
0060	Substitutability Article 6(3) of Delegated Regulation (EU) 2016/778. A function is considered substitutable where it can be replaced in an acceptable manner and within a reasonable timeframe thereby avoiding systemic problems for the real economy and the financial markets. The following shall be taken into account: (a) the structure of the market for that function and the availability of substitute providers; (b) the ability of other providers in terms of capacity, the requirements for performing the function, and potential barriers to entry or expansion; (c) the incentive of other providers to take on these activities; (d) the time required by users of the service to move to the new service provider and costs of that move, the time required for other competitors to take over the functions and whether that time is sufficient to prevent significant disruption depending on the type of service. This assessment shall be expressed qualitatively as 'High (H)', 'Medium-High (MH)', 'Medium-Low (ML)' or Low (L)'. H' shall be selected if a function can easily be provided by another bank under comparable conditions within a reasonable timeframe; 'L' if a function cannot be easily or rapidly substituted; 'MH' and 'ML' for intermediate cases taking into account different dimensions (e.g. market share, market concentration, time to substitution, as well as legal barriers to and operational requirements for entry or expansion).

0070	Critical Function In this column it shall be reported whether, taking into account the quantitative data and criticality indicators in this template, the economic function is considered to be critical in the market for the relevant country. Report 'Yes' or 'No'
(ⁱ) Regulation (EU) No 1409/2013 of the European Central Bank of 28 November 2013 on payment statistics (OJ L 352, 24.12.2013, p. 18–44). (ⁱⁱ) Guideline of the European Central Bank of 4 April 2014 on monetary and financial statistics (ECB/2014/15) (OJ L 340, 26.11.2014, p. 1–209).	

II.7.3 Z 07.02 – Mapping of critical functions by legal entity (FUNC 2): Instructions concerning specific positions

42. This template shall be reported for the entire group. Only critical functions identified as such in {Z 07.01;070} (per Member State) shall be reported in this template.
43. The combination of values reported in columns 0010, 0020 and 0040 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
0010	Country The country for which the function is critical, as reported in Z 07.01 (FUNC 1).
0020	ID ID of the critical functions as defined in chapter II.7.1 above and referred to in template Z 07.01 (FUNC 1).
0030	Entity Name Name of the entity performing the critical function, as reported in Z 01.00 (ORG). If there are several entities performing the same critical functions in the same country, each entity shall be reported in a separate row.
0040	Code Code of the entity performing the critical function, as reported in Z 01.00 – Organisational structure (ORG).
0050	Monetary amount Contribution, in monetary amount, of the legal entity to the monetary amount as described in column 0030 of template Z 07.01 (FUNC 1).

II.7.4 Z 07.03 – Mapping of core business lines to legal entities (FUNC 3): Instructions concerning specific positions

44. The combination of values reported in columns 0020 and 0040 of this template forms a primary key which has to be unique for each row of the template.
45. Only relevant legal entities shall be reported in this template.

Columns	Instructions
0010	Core business line Core business line pursuant to Article 2(1), point (36) of Directive 2014/59/EU and Article 7 of Commission Delegated Regulation (EU) 2016/778.

0020	Business Line ID Unique ID of the business line to be provided by the institution.
0030	Description Description of core business line.
0040	Entity Name Name of the entity as reported in Z 01.00 (ORG) having or being part of the core business line. If there are several entities having or being part of the same core business line, each entity shall be reported in a separate row.
0050	Code Code of the entity having or being part of the core business line, as reported in Z 01.00 (ORG).

II.7.5 Z 07.04 – Mapping of critical functions to core business lines (FUNC 4): Instructions concerning specific positions

46. The combination of values reported in columns 0010, 0020 and 0040 of this template forms a primary key which has to be unique for each row of the template.
47. Only critical functions, as identified in {Z 07.01;0070}, shall be reported in this template.

Columns	Instructions
0010	Country Country for which the function is critical, as reported in Z 07.01 (FUNC 1).
0020	Function ID ID of the critical functions as defined in chapter II.7.1 above and referred to in template Z 07.01 (FUNC 1).
0030	Core business line Core business line pursuant to Article 2(1), point (36) of Directive 2014/59/EU and Article 7 of Commission Delegated Regulation (EU) 2016/778 of 2 February 2016, as reported in template Z 07.03 (FUNC 3).
0040	Business Line ID Unique ID of the business line to be provided by the institution; same ID as reported in template Z 07.03 (FUNC 3).

II.8 Z 08.00 – Critical services (SERV)

II.8.1 General instructions

48. The information to be included in this template shall be reported once for the entire group, list critical services received by any entity in the group and link them to the critical functions provided by the group.
49. Critical services shall be the underlying operations, activities and services performed for one (dedicated services) or more business units or legal entities (shared services) within the group which are needed to provide one or more critical functions. Critical services may be performed by entities within the group (internal service) or be outsourced to an external provider (external service). A service shall be considered critical where its disruption can present a serious impediment to, or completely prevent, the performance of critical functions as they are intrinsically linked to the critical functions that an institution performs for third parties.
50. Services that are performed entirely internally to a legal entity shall not be reported in this template.

51. Services that do not have a material impact on critical functions shall not be reported in this template.
52. The combination of values reported in columns 0005, 0010, 0030, 0050, 0070 and 0080 of this template forms a primary key which has to be unique for each row of the template.

II.8.2 Instructions concerning specific positions

Columns	Instructions
0005	Identifier
0010	Service type The service type shall be one of the service types listed below. Where possible, the sub-category shall be reported (two digit identification). Where no sub-category exists or no sub-category properly describes the service provided by the institution, the main category (one digit identification) shall be reported. 1. Human resources support 1.1. staff administration, including administration of contracts and remuneration 1.2. internal communication 2. Information technology 2.1. IT and communication hardware 2.2. data storage and processing 2.3. other IT infrastructure, workstations, telecommunications, servers, data centres and related services 2.4. administration of software licenses and application software 2.5. access to external providers, in particular data and infrastructure providers 2.6. application maintenance, including software application maintenance and related data flows 2.7. report generation, internal information flows and data bases 2.8. user support 2.9. emergency and disaster recovery 3. Transaction processing, including legal transactional issues, in particular anti-money laundering. 4. Real estate and facility provision or management and associated facilities 4.1. office premises and storage 4.2. internal facilities management 4.3. security and access control 4.4. real estate portfolio management 4.5. other, please specify 5. Legal services and compliance functions: 5.1. corporate legal support 5.2. business and transactional legal services 5.3. compliance support 6. Treasury-related services 6.1. coordination, administration and management of the treasury activity 6.2. coordination, administration and management of entities' refinancing, including collateral management 6.3. reporting function, in particular with respect to regulatory liquidity ratios 6.4. coordination, administration and management of medium and long-term funding programs, and refinancing of group entities 6.5. coordination, administration and management of refinancing, in particular short-term issues 7. Trading/asset management 7.1. operations processing: trade capture, design, realisation, servicing of trading products 7.2. confirmation, settlement, payment 7.3. position and counterparty management, with respect to data reporting and counterparty relationships

	7.4. position management (risk and reconciliation) 8. Risk management and valuation 8.1. central or business line or risk type-related risk management 8.2. risk report generation 9. Accounting 9.1. statutory and regulatory reporting 9.2. valuation, in particular of market positions 9.3. management reporting 10. Cash handling
0020-0030	Service recipient The entity of the group which receives the critical service reported in column 0010 from another group entity or the external provider reported in columns 0040-0050.
0020	Entity name Must be different from the name listed in column 0040.
0030	Code Unique identifier of the legal entity in column 0020 as reported in template Z 01.00 (ORG) Must be different from the identifier reported in column 0050.
0040-0050	Service provider The legal entity (internal or external) which provides the critical service reported in column 0010 to a group entity.
0040	Entity name Must be different from the name listed in column 0020.
0050	Code Unique identifier of the legal entity in column 0040. Must be different from the identifier listed in column 0030. Where the service provider is a group entity, the code shall be the same as reported in n template Z 01.00 (ORG). Where the service provider is not a group entity, the code of that entity shall be: — for institutions the 20-digit, alphanumeric LEI code; — for other entities the code shall be the 20-digit, alphanumeric LEI code or, if not available, a code under a uniform codification applicable in the Union or, if not available, a national code. The code shall be unique and used consistently across the templates.
0060	Part of the group 'Yes' – if the service is provided by an entity of the group ("internal") 'No' – if the service is provided by an entity outside of the group ("external")
0070-0080	Critical function The critical function the performance of which would suffer a serious impediment or be completely prevented in case of disruption of the critical service. It is one of the functions assessed as critical in template Z 07.01 (FUNC 1).
0070	Country Member State for which the function is critical, as reported in Z 07.01 (FUNC 1).

0080	ID ID of the critical functions as defined in chapter II.7.1 above and referred to in template Z 07.01 (FUNC 1).
0090	Estimated time for substitutability Estimated time necessary to substitute a provider with another one to a comparable extent as regards object, quality and cost of the service received. Report one of the following values: — '1 day – 1 week', where the substitution time is no longer than a week; — '1 week – 1 month', where the substitution time is longer than a week but no longer than a month; — '1 – 6 months', where the substitution time is longer than a month but no longer than 6 months; — '6 – 12 months', where the substitution time is longer than 6 months but no longer than a year; — 'more than 1 year', where the substitution time is longer than a year.
0100	Estimated time for access to contracts Estimated time necessary to retrieve the following information on the contract regulating the service following a request by the resolution authority: — duration of the contract — parties to the contract (authoring party and supplier, contact persons) and their jurisdiction — nature of the service (i.e. short description of the nature of the transaction between the parties, including prices) — whether the same service can be offered by any other internal/external provider (and identify potential candidates) — jurisdiction of the contract — department responsible for dealing with the main operations covered by the contract — main penalties included in the contract in case of suspension or delay on the payments — trigger for early termination and timing allowed for termination — operational support following termination — relevance for which critical functions and business lines Report one of the following values: — 1 day — 1 day – 1 week — more than 1 week — no contract regulating the service
0110	Governing law ISO code of the country the law of which governs the contract.
0120	Resolution-proof contract Reflects the assessment of whether the contract could be continued and transferred in resolution. The assessment shall take into account, among other factors: — any clause that would entitle a counterparty to terminate the contract solely as a result of resolution, early intervention measures or cross-default scenarios in spite of substantive obligations continuing to be performed; — any clause that would entitle a counterparty to alter the terms of service or pricing solely as a result of resolution, early intervention or cross-default scenarios in spite of substantive obligations continuing to be performed; — the recognition, in the contract, of the suspension rights of resolution authorities.

	Report one of the following values: — 'Yes' – if the contract is assessed as resolution-proof — 'No' – if the contract is not assessed as resolution-proof — 'Not assessed' – if no assessment has been made
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II.9 Z 09.00 – FMI Services – Providers and users – Mapping to critical functions

II.9.1 General remarks

53. This template identifies clearing, payments, securities settlement and custody activities, functions or services, the discontinuation of which can present a serious impediment to, or completely prevent, the performance of one or more critical functions.
54. This template shall be reported once for the entire institution or group.
55. Only the financial market infrastructures the disruption of which would present a serious impediment to, or prevent, the performance of a critical function shall be identified.
56. The combination of values reported in columns 0020, 0030, 0040, 0070 and 0100 of this template forms a primary key which has to be unique for each row of the template.

II.9.2 Instructions concerning specific positions

Columns	Instructions
0010-0020	User Group entity using payments, custody, settlement, clearing or trade repository services, as reported in Z 01.00 – Organisational structure (ORG).
0010	Entity Name Name of the entity using payments, custody, settlement, clearing or trade repository services, as reported in Z 01.00 – Organisational structure (ORG). Only entities which are identified as providing critical functions in Z 07.02 shall be reported.
0020	Code Code of the entity using payments, custody, settlement, clearing or trade repository services, as reported in Z 01.00 – Organisational structure (ORG).
0030-0040	Critical Function Critical function performed by the entity, the performance of which would be impeded or prevented by the disruption of access to the payments, custody, settlement, clearing or trade repository service.
0030	Country Country for which the function is critical, as reported in Z 07.01 (FUNC 1).
0040	ID ID of the critical functions as defined in chapter II.7.1 above and referred to in template Z 07.01 (FUNC 1).
0050-0070	Financial Market Infrastructure (FMI) Reference: CPMI, Principles for financial market infrastructures A multilateral system among participating financial institutions, including the operator of the system, used for the purposes of recording, clearing or settling payments, securities, derivatives or other financial transactions.

0050	System Type Report one of the following values: 'PS' Payment System '(I) CSD' – (International) Central Securities Depository, including (I) CSD that provide settlement services (internally or outsourced) 'SSS' Securities Settlement System without custody 'CCP-Securities' Central Counterparty for Securities Clearing 'CCP-Derivatives' Central Counterparty for Derivatives Clearing 'TR' Trade Repository 'Other' when the system type of the FMI does not match any of the pre-defined types mentioned above 'NA' when critical payments, clearing, settlement or custody services are provided by an entity that is not a financial market infrastructure mentioned above, for example custodian banks.
0060	Name Commercial name of the financial market infrastructure When 'NA' is reported in column 0050, this column shall be left empty.
0070	FMI Code The code of the FMI. Where available, the code shall be the 20-digit, alphanumeric LEI code. Where the LEI is not available, a code under a uniform codification applicable in the Union or, if not available, a national code. When 'NA' is reported in column 0050, this column shall be left empty.
0080	Participation Mode Report one of the following values: 'Direct' in case of direct membership or direct participation 'Indirect' in case of indirect membership or indirect participation 'NA' when 'NA' is reported in column 0050.
0090	Name Commercial name of the intermediary when 'Indirect' or 'NA' is reported in column 0080. When 'Direct' is reported in column 0080, 'NA' (for Not Applicable) shall be reported. The intermediary may be either part of the group to which the reporting entity belongs or another credit institution not related to that group. An intermediary can be a firm that provides clearing, payments, securities settlement and/or custody services to other firms (especially when 'NA' is reported in column 0050); it can be a direct member of one or several FMIs and provide indirect access to the services offered by such FMIs (especially when 'Indirect' is reported in column 0080).
0100	Code The code of the intermediary. Where available, the code shall be the 20-digit, alphanumeric LEI code. Where the LEI is not available, a code under a uniform codification applicable in the Union or, if not available, a national code.

	When 'Direct' is reported in column 0090, 'NA' (for Not Applicable) shall be reported.
0110	Service description Description of the service if the system type reported in column 050 is 'Other' or 'NA'.
0120	Governing Law ISO 3166-1 alpha-2 identification of the country whose law governs the access to the FMI. In case of direct membership or direct participation, it is the governing law of the contract between the financial market infrastructure and the user which has to be reported. In case of indirect membership or indirect participation, it is the governing law of the contract between the representative institution and the user which has to be reported.

II.10 Critical information systems

II.10.1 General remarks

57. This section consists of the following templates:

- a) Z 10.01 – Critical information systems (General information) (CIS 1), which lists all critical information systems in the group;
- b) Z 10.02 – Mapping of critical information systems (CIS 2), which maps the critical information systems onto user entities in the group and critical functions.

58. A Critical Information System ('CIS') shall be understood as an IT application or software which supports a critical service the disruption of which would present a serious impediment to, or prevent, the performance of a critical function.

59. These templates shall be reported for the entire group.

II.10.2 Z 10.01 – Critical information systems (General information) (CIS 1): Instructions concerning specific positions

60. The value reported in column 0010 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
0010 – 0040	Critical Information System
0010	System Identification Code The system identification code is an acronym set by the institution that identifies unequivocally the critical information system. This is a row identifier and shall be unique for each row in the template.
0020	System name Commercial or internal name of the system.
0030	System Type Report one of the following values: — 'Custom-Built Software For Business Support' Applications that have been developed in accordance with detailed business specifications. It may have been developed internally or by external contractors, but always with the purpose of business support. — 'Software Purchased As-Is' Applications purchased in the market, typically sold or licensed by a vendor, that were not modified in terms of specific customizations to the organisation's business. Applications that were subjected to normal configuration mechanisms are included in this category.

	— ‘Software Purchased With Custom Modifications’ Applications purchased in the market but where the vendor (or its representative) has created a specific version for the context of that installation. This particular version is characterised by changes in the application behaviour, by new features or by inclusion of non-standard plug-ins developed according to the organisation’s business. — ‘Application/External Portal’ External portals or applications provided by third parties, typically by partners, to access the services they offer. Normally they are outside the scope of the information systems management of the organisation, and are installed, maintained and managed by the partner itself. Such applications often take the form of portals (accessible via the internet or private networks), and despite being outside the scope of the information systems management services of the organisation, they are important (or critical) to some business functions.
0040	Description Description of the main purpose of the information system in the business context.
0050 – 0060	Group Entity Responsible for the System
0050	Entity name Name of the legal entity responsible for the system within the group. This is the entity responsible for the overall procurement, development, integration, modification, operation, maintenance and retirement of an information system and is a key contributor in developing system design specifications to ensure that the security and user operational needs are documented, tested and implemented.
0060	Code Code of the legal entity responsible for the system within the group, as reported in Z 01.00 – Organisational structure (ORG).

II.10.3 Z 10-02 – Mapping of information systems (CIS 2): Instructions concerning specific positions

61. The combination of values reported in columns 0010, 0030, 0040, 0050 and 0060 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
0010	System Identification Code The information system identification code as reported in column 010 of template Z 10.01 (CIS 1).
0020-0030	Group Entity user of the System The entity that uses the system within the group (‘user’). In case of several users, a separate row for each user of the same information system shall be reported.
0020	Entity name Name of the user entity, as reported in Z 01.00 (ORG)
0030	Code Code of the user entity, as reported in Z 01.00 (ORG)
0040	Critical service The identifier of the critical service, as reported in Z 08.00 (column 0005), which the system supports. The critical service may in itself be an IT service or another type of service which the information system supports (for example transaction processing).

0050-0060	Critical function The critical function that would be seriously hindered or completely prevented by a disruption of services supported by the information system. There might be several critical functions, in which case several rows for the same information system shall be reported.
0050	Country Country for which the function is critical, as reported in Z 07.01 (FUNC 1).
0060	ID ID of the critical functions as defined in chapter II.7.1 above and referred to in template Z 07.01 (FUNC 1).“

DECISIONS

COUNCIL DECISION (EU) 2022/366

of 3 March 2022

on the partial suspension of the application of the Agreement between the European Union and the Republic of Vanuatu on the short-stay visa waiver

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 77(2), point (a), in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Agreement between the European Union and the Republic of Vanuatu on the short-stay visa waiver ⁽¹⁾ ('the Agreement') was signed on 28 May 2015 and was concluded on 12 February 2016 by means of Council Decision (EU) 2016/272 ⁽²⁾. The Agreement facilitates travel to the Union for citizens of Vanuatu and travel to Vanuatu for citizens of the Union.
- (2) The Agreement is based on the Contracting Parties' common desire to encourage people-to-people contacts, boost tourism and invigorate business between the Union and Vanuatu.
- (3) Under Article 8(4) of the Agreement, each Contracting Party is able to suspend in whole or in part the application of the Agreement, in particular for reasons of public policy and the protection of national security. The decision on suspension is to be notified to the other Contracting Party not later than 2 months before its planned entry into force. Should the reasons for the suspension cease to exist, the Contracting Party that has suspended the application of the Agreement is to inform the other Contracting Party immediately and is to lift the suspension.
- (4) Vanuatu operates investor citizenship schemes whereby it has granted Vanuatu nationality to nationals of other countries with no previous connection to Vanuatu, issuing positive decisions on the vast majority of applications. On the basis of the information provided by Vanuatu's Passport Office on 14 June 2021, by March 2021 Vanuatu had issued over 10 500 passports under such schemes, with an extremely low rejection rate. This raises doubts as to the reliability of the security screening and due diligence carried out by the Vanuatu authorities.
- (5) In exchanges in October 2017, November 2019, June 2020 and March 2021, the Commission expressed serious concerns and warned the government of Vanuatu of the possibility of the visa requirement being reintroduced. The explanations provided by Vanuatu were not sufficient to mitigate those concerns.
- (6) The granting of citizenship to applicants listed in INTERPOL databases contradicts previous assurances by the Vanuatu authorities regarding security screening and raises further concerns as to the reliability of the schemes' security screening procedures.

⁽¹⁾ OJ L 173, 3.7.2015, p. 48.

⁽²⁾ Council Decision (EU) 2016/272 of 12 February 2016 on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the Republic of Vanuatu on the short-stay visa waiver (OJ L 52, 27.2.2016, p. 11).

- (7) Among the successful applicants for Vanuatu nationality are nationals of several countries whose nationals are required to possess visas when crossing the external borders of the Union. Furthermore, the Commission has raised concerns regarding the absence of physical presence or residence requirements, the schemes' short processing periods and the lack of systematic exchange of information with applicants' countries of origin or countries of main past residence. The Commission has come to the conclusion that the screening of applications for the investor citizenship schemes in Vanuatu does not guarantee a high level of security.
- (8) The suspension of the application of the Agreement should be limited to ordinary passports issued as of 25 May 2015, when the number of successful applicants under Vanuatu's investor citizenship schemes started to increase significantly.
- (9) The application of the Agreement as regards citizens of Vanuatu holding an ordinary passport issued by Vanuatu as of 25 May 2015 should therefore be suspended.
- (10) This Decision constitutes a development of the provisions of the Schengen *acquis* in which Ireland does not take part, in accordance with Council Decision 2002/192/EC ⁽³⁾; Ireland is therefore not taking part in the adoption of this Decision and is not bound by it or subject to its application,

HAS ADOPTED THIS DECISION:

Article 1

The application of the Agreement between the European Union and the Republic of Vanuatu on the short-stay visa waiver is hereby suspended as from 4 May 2022 as regards citizens of Vanuatu holding an ordinary passport issued by Vanuatu as of 25 May 2015.

Article 2

The President of the Council shall, on behalf of the Union, give the notification provided for in Article 8(4) of the Agreement.

Article 3

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

Done at Brussels, 3 March 2022.

For the Council
The President
G. DARMANIN

⁽³⁾ Council Decision 2002/192/EC of 28 February 2002 concerning Ireland's request to take part in some of the provisions of the Schengen *acquis* (OJ L 64, 7.3.2002, p. 20).

COMMISSION IMPLEMENTING DECISION (EU) 2022/367**of 2 March 2022****amending Decision 2011/163/EU on the approval of plans submitted by third countries in accordance with Article 29 of Council Directive 96/23/EC***(notified under document C(2022) 1200)***(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 96/23/EC of 29 April 1996 on measures to monitor certain substances and residues thereof in live animals and animal products and repealing Directives 85/358/EEC and 86/469/EEC and Decisions 89/187/EEC and 91/664/EEC ⁽¹⁾, and in particular Article 29(1), fourth subparagraph, and Article 29(2) thereof,

Whereas:

- (1) Article 29(1) of Directive 96/23/EC requires that third countries from which Member States are authorised to import animals and animal products covered by that Directive submit residue monitoring plans providing required guarantees ('the plans'). The plans should cover at least the groups of residues and substances listed in Annex I to Directive 96/23/EC.
- (2) Commission Decision 2011/163/EU ⁽²⁾ approves the plans submitted by certain third countries concerning animals and animal products, which are listed in the Annex to that Decision.
- (3) Commission Implementing Decision (EU) 2021/2315 last amended the Annex to Decision 2011/163/EU ⁽³⁾. Implementing Decision (EU) 2021/2315 divided the category 'aquaculture products' into four sub-categories, namely 'Finfish', 'Product of finfish (e.g., caviar)', 'Crustaceans' and 'Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)', to be better aligned with the categories used for the certificates laid down in Commission Implementing Regulation (EU) 2020/2235 ⁽⁴⁾, and with the lists of countries authorised for the entry into the Union of certain products laid down in Annexes VIII and IX to Commission Implementing Regulation (EU) 2021/405 ⁽⁵⁾.
- (4) Belarus, Canada, China, Israel ⁽⁶⁾, Moldova, Switzerland, Turkey, United States, and Uruguay were previously listed for 'aquaculture' in the Annex to Decision 2011/163/EU and were exporting caviar of aquaculture origin on this basis. The residue monitoring plan for finfish they presented was in compliance with general Union requirements for aquaculture and covered as well caviar. Therefore, those third countries were left off the list for 'products of finfish (e.g. caviar)' in the Annex to 2011/163/EU as amended by Implementing Decision (EU) 2021/2315. To avoid

⁽¹⁾ OJ L 125, 23.5.1996, p. 10.

⁽²⁾ Commission Decision 2011/163/EU of 16 March 2011 on the approval of plans submitted by third countries in accordance with Article 29 of Council Directive 96/23/EC (OJ L 70, 17.3.2011, p. 40).

⁽³⁾ Commission Implementing Decision (EU) 2021/2315 of 17 December 2021 amending Decision 2011/163/EU on the approval of plans submitted by third countries in accordance with Article 29 of Council Directive 96/23/EC (OJ L 464, 28.12.2021, p. 17).

⁽⁴⁾ Commission Implementing Regulation (EU) 2020/2235 of 16 December 2020 laying down rules for the application of Regulations (EU) 2016/429 and (EU) 2017/625 of the European Parliament and of the Council as regards model animal health certificates, model official certificates and model animal health/official certificates, for the entry into the Union and movements within the Union of consignments of certain categories of animals and goods, official certification regarding such certificates and repealing Regulation (EC) No 599/2004, Implementing Regulations (EU) No 636/2014 and (EU) 2019/628, Directive 98/68/EC and Decisions 2000/572/EC, 2003/779/EC and 2007/240/EC (OJ L 442, 30.12.2020, p. 1).

⁽⁵⁾ Commission Implementing Regulation (EU) 2021/405 of 24 March 2021 laying down the lists of third countries or regions thereof authorised for the entry into the Union of certain animals and goods intended for human consumption in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council (OJ L 114, 31.3.2021, p. 118).

⁽⁶⁾ Hereafter understood as the State of Israel, excluding the territories under Israeli administration since June 1967, namely the Golan Heights, the Gaza Strip, East Jerusalem and the rest of the West Bank.

any unclarity regarding the eligibility to export caviar to the Union, those third countries should as well be listed under the column 'products of finfish (e.g. caviar). For reasons of clarity, the column 'products of finfish (e.g. caviar)' should be retitled 'caviar ⁽⁷⁾ (product of finfish)'.

- (5) The United Arab Emirates have not submitted to the Commission a residue monitoring plan for products of finfish. However, the United Arab Emirates have provided guarantees, in respect of products of finfish originating either from Member States or from third countries, which are approved to export such products to the Union. An entry for the United Arab Emirates in the sub-column for 'caviar (product of finfish)' with the appropriate footnote should therefore be included in the Annex to Decision 2011/163/EU.
- (6) Decision 2011/163/EU should therefore be amended accordingly.
- (7) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of this Decision, the definitions laid down in Article 2 of Commission Delegated Regulation (EU) 2020/692 ⁽⁸⁾ apply.

Article 2

The Annex to Decision 2011/163/EU is replaced by the text in the Annex to this Decision.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 2 March 2022.

For the Commission
Stella KYRIAKIDES
Member of the Commission

⁽⁷⁾ Caviar or caviar substitutes prepared from fish eggs.

⁽⁸⁾ Commission Delegated Regulation (EU) 2020/692 of 30 January 2020 supplementing Regulation (EU) 2016/429 of the European Parliament and of the Council as regards rules for entry into the Union, and the movement and handling after entry of consignments of certain animals, germinal products and products of animal origin (OJ L 174, 3.6.2020, p. 379).

ANNEX

ANNEX

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
AD	Andorra	X	X	X ⁽²⁾	X											X	
AE	United Arab Emirates						X ⁽²⁾	X ⁽²⁾			X ⁽³⁾						
AL	Albania		X				X				X ^(2a)	X					X
AM	Armenia						X									X	
AR	Argentina	X	X		X	X	X				X	X	X	X	X	X	X
AU	Australia	X	X		X		X	X	X	X	X	X		X	X	X	X
BA	Bosnia and Herzego- vina	X	X	X		X	X				X	X				X	
BD	Bangladesh						X		X								
BF	Burkina Faso															X	
BJ	Benin															X	
BN	Brunei								X								
BR	Brazil	X			X	X	X		X							X	X

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
BW	Botswana	X															
BY	Belarus				X (?)		X	X			X	X				X	X
BZ	Belize								X								
CA	Canada	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
CH	Switzerland	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X
CL	Chile	X	X	X		X	X			X	X			X		X	X
CM	Cameroon															X	
CN	China					X	X	X	X			X	X			X	X
CO	Colombia						X		X		X	X ⁽²⁾					X
CR	Costa Rica						X		X								
CU	Cuba								X							X	
DO	Dominican Republic															X	
EC	Ecuador						X		X								
EG	Egypt										X ^(2a)						X

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
ET	Ethiopia															X	
FK	Falkland Islands	X	X ⁽⁵⁾				X										
FO	Faroes Islands						X										
GB	United Kingdom	X	X	X	X	X	X			X	X	X	X	X	X	X	X
GE	Georgia															X	
GG	Guernsey	X									X						
GL	Greenland		X												X		
GT	Guatemala								X							X	
HN	Honduras						X		X								
ID	Indonesia						X		X		X ^(2a)	X ^(2a)					
IL	Israel ⁽⁴⁾					X	X	X			X	X				X	
IM	Isle of Man	X	X	X			X			X	X					X	
IN	India					X ^(2a)	X		X		X ^(2a)	X				X	X

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
IR	Iran							X	X								X
JE	Jersey	X									X						
JM	Jamaica															X	
JP	Japan	X		X		X	X			X	X	X				X ^(2a)	X
KE	Kenya						X										
KR	South Korea					X	X		X	X	X ^(2a)	X ^(2a)				X ^(2a)	
LB	Lebanon																X
LK	Sri Lanka						X		X								
MA	Morocco					X	X		X ^(2a)	X	X ^(2a)	X ^(2a)					X
MD	Moldova					X	X	X			X	X				X	
ME	Montene- gro	X	X ⁽⁵⁾	X		X	X				X	X				X	
MG	Madagascar						X	X	X							X	
MK	North Macedonia	X	X	X		X	X				X	X		X		X	
MM	Myanmar						X		X							X	

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
MN	Mongolia																X
MU	Mauritius						X									X ⁽²⁾	
MX	Mexico			X ⁽²⁾			X		X		X ^(2a)	X				X	
MY	Malaysia					X ⁽²⁾	X		X								
MZ	Mozambi- que								X								
NA	Namibia	X	X ⁽⁵⁾											X			
NC	New Caledonia								X						X	X	
NG	Nigeria								X								
NI	Nicaragua								X							X	
NZ	New Zealand	X	X	X ^(2a)	X	X ^(2a)	X			X	X	X ^(2a)	X ^(2a)	X	X	X	X
OM	Oman										X ^(2a)	X ^(2a)				X ^(2a)	
PA	Panama						X		X								
PE	Peru						X		X	X							
PH	Philippines						X		X		X ^(2a)	X ^(2a)					

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
PK	Pakistan																X
PM	Saint Pierre and Miquelon					X											
PN	Pitcairn Islands															X	
PY	Paraguay	X															X
RS	Serbia ⁽⁶⁾	X	X	X	X ⁽⁷⁾	X	X				X	X		X		X	X
RU	Russia	X	X	X		X					X	X			X ⁽⁸⁾	X	X
RW	Rwanda															X	
SA	Saudi Arabia						X		X								
SG	Singapore	X ⁽²⁾	X ⁽²⁾	X ⁽²⁾	X ⁽⁹⁾	X ⁽²⁾	X				X ⁽²⁾	X ^(2a)		X ⁽⁹⁾	X ⁽⁹⁾		
SL	Sierra Leone															X	
SM	San Marino	X		X ⁽²⁾							X					X	
SV	El Salvador															X	
SY	Syria																X

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
SZ	Eswatini	X															
TG	Togo															X	
TH	Thailand	X ^(2a)		X ^(2a)		X	X		X	X	X ^(2a)	X ^(2a)				X	
TN	Tunisia						X			X							X
TR	Turkey					X	X	X		X	X	X				X	X
TW	Taiwan						X		X		X ^(2a)	X				X	
TZ	Tanzania								X							X	
UA	Ukraine	X		X		X	X			X	X	X	X			X	X
UG	Uganda						X									X	
US	United States	X	X ⁽¹⁰⁾	X		X	X	X	X	X	X	X	X	X	X	X	
UY	Uruguay	X	X		X		X	X		X	X			X		X	X
UZ	Uzbekistan																X

Code ISO2	Country ⁽¹⁾	Bovine	Ovine/ caprine	Porcine	Equine	Poultry	Aquaculture products				Milk	Eggs	Rabbit	Wild game	Farmed game	Honey	Casings
							Fishery products			Molluscs (bivalve molluscs, echinoderms, tunicates and marine gastropods)							
							Finfish	Caviar ⁽¹³⁾ (product of finfish)	Crusta- ceans								
VE	Venezuela								X								
VN	Vietnam						X		X	X ^(2a)	X ^(2a)					X	
WF	Wallis et Futuna															X	
XK	Kosovo ⁽¹¹⁾					X ⁽²⁾											
ZA	South Africa													X	X ⁽¹²⁾		
ZM	Zambia															X	

⁽¹⁾ The table contains a list of countries and territories. It is not limited to countries recognised by the Union.

⁽²⁾ Third countries using only raw material either from Member States or from other third countries approved for imports of such raw material to the Union, in accordance with Article 2.

^(2a) Third countries using product of animal origin either from Member States or from other third countries approved for imports of such processed products to the Union, in accordance with Article 2, with the purpose to be used only for the preparation of composite products to be exported to the Union.

⁽³⁾ Camel milk only.

⁽⁴⁾ Hereafter understood as the State of Israel, excluding the territories under Israeli administration since June 1967, namely the Golan Heights, the Gaza Strip, East Jerusalem and the rest of the West Bank.

⁽⁵⁾ Ovine species only.

⁽⁶⁾ Not including Kosovo.

⁽⁷⁾ Export to the Union of live equidae for slaughter (food producing animals only).

⁽⁸⁾ Reindeer only.

⁽⁹⁾ Only for commodities of fresh meat originating from New Zealand, destined to the Union and being unloaded, reloaded and transited with or without storage through Singapore.

⁽¹⁰⁾ Caprine species only.

⁽¹¹⁾ This designation is without prejudice to positions on status, and is in line with UNSC 1244 and the ICJ Opinion on the Kosovo Declaration of Independence.

⁽¹²⁾ Ratites only.

⁽¹³⁾ Caviar or caviar substitutes prepared from fish eggs.'

DECISION (EU) 2022/368 OF THE EUROPEAN CENTRAL BANK**of 18 February 2022****amending Decision (EU) 2015/2218 on the procedure to exclude staff members from the presumption of having a material impact on a supervised credit institution's risk profile (ECB/2022/6)**

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 127(6) and Article 132 thereof,

Having regard to Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions ⁽¹⁾, and in particular Article 4(3) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) No 604/2014 ⁽²⁾ established qualitative and quantitative criteria to identify categories of staff whose professional activities have a material impact on an institution's risk profile. It also established a procedure whereby an institution may determine that although a staff member meets the quantitative criteria, their professional activities are not considered to have a material impact on the institution's risk profile, and based on such determination may notify, or request authorisation from, the competent authority to exclude the relevant staff member from the presumption that their professional activities have a material impact on the institution's risk profile. The ECB, responsible for ensuring that the entities under its direct supervision apply the rules on the identification of staff in a coherent manner that safeguards the soundness of any such identification, adopted Decision (EU) 2015/2218 of the European Central Bank (ECB/2015/38) ⁽³⁾ in order to provide clarity on the procedure for the exclusion of staff members as set out in Article 4 of Delegated Regulation (EU) No 604/2014.
- (2) Following amendments to Directive 2013/36/EU of the European Parliament and of the Council ⁽⁴⁾, Delegated Regulation (EU) No 604/2014 has been repealed for credit institutions and replaced on 14 June 2021 by Commission Delegated Regulation (EU) 2021/923 ⁽⁵⁾, which reflects new draft regulatory technical standards to define the concepts of managerial responsibility, control functions, material business units and significant impact on a material business unit's risk profile, and to identify the staff members or categories of staff referred to under point (c) of paragraph 2 of Article 94 of Directive 2013/36/EU. Delegated Regulation (EU) 2021/923 also eliminates the notification procedure and sets out criteria for the assessment of the exceptional circumstances pursuant to Article 6(4) of Delegated Regulation (EU) 2021/923.
- (3) To ensure legal certainty for credit institutions which submitted notifications and applications pursuant to Delegated Regulation (EU) No 604/2014 or requests for prior approval pursuant to Delegated Regulation (EU) 2021/923 before this Decision enters into force, it is necessary to establish transitional measures.

⁽¹⁾ OJ L 287, 29.10.2013, p. 63.

⁽²⁾ Commission Delegated Regulation (EU) No 604/2014 of 4 March 2014 supplementing Directive 2013/36/EU of the European Parliament and of the Council with regard to regulatory technical standards with respect to qualitative and appropriate quantitative criteria to identify categories of staff whose professional activities have a material impact on an institution's risk profile (OJ L 167, 6.6.2014, p. 30).

⁽³⁾ Decision (EU) 2015/2218 of the European Central Bank of 20 November 2015 on the procedure to exclude staff members from the presumption of having a material impact on a supervised credit institution's risk profile (ECB/2015/38) (OJ L 314, 1.12.2015, p. 66).

⁽⁴⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).

⁽⁵⁾ Commission Delegated Regulation (EU) 2021/923 of 25 March 2021 supplementing Directive 2013/36/EU of the European Parliament and of the Council with regard to regulatory technical standards setting out the criteria to define managerial responsibility, control functions, material business units and a significant impact on a material business unit's risk profile, and setting out criteria for identifying staff members or categories of staff whose professional activities have an impact on the institution's risk profile that is comparably as material as that of staff members or categories of staff referred to in Article 92(3) of that Directive (OJ L 203, 9.6.2021, p. 1).

- (4) Therefore, Decision (EU) 2015/2218 (ECB/2015/38) should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Amendments

Decision (EU) 2015/2218 (ECB/2015/38) is amended as follows:

- (1) Article 1 is replaced by the following:

'Article 1

Scope

This Decision lays down the procedural requirements for the request for prior approval that supervised credit institutions shall submit to the ECB in order to exclude staff members or categories of staff from the presumption of being identified staff based on the quantitative criteria established in Article 6 of Commission Delegated Regulation (EU) 2021/923 (*).

(*) Commission Delegated Regulation (EU) 2021/923 of 25 March 2021 supplementing Directive 2013/36/EU of the European Parliament and of the Council with regard to regulatory technical standards setting out the criteria to define managerial responsibility, control functions, material business units and a significant impact on a material business unit's risk profile, and setting out criteria for identifying staff members or categories of staff whose professional activities have an impact on the institution's risk profile that is comparably as material as that of staff members or categories of staff referred to in Article 92(3) of that Directive (OJ L 203, 9.6.2021, p. 1).;

- (2) in Article 2, point (3) is replaced by the following:

'(3) "identified staff" means: (a) all staff members and categories of staff of a supervised credit institution whose professional activities have a material impact on the credit institution's risk profile and who are specified in points (a) to (c) of Article 92(3) of Directive 2013/36/EU; and (b) all other staff members and categories of staff who are not expressly specified in points (a) to (c) of Article 92(3) of Directive 2013/36/EU and whose professional activities have an impact on a supervised credit institution's risk profile that is comparably as material as that of the staff members or categories of staff identified in accordance with Article 4 of Delegated Regulation (EU) 2021/923.;

- (3) Article 3 is amended as follows:

- (a) in paragraph 1, the introductory wording is replaced by the following:

'1. A request for prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923 shall contain the following information for the end of the preceding financial year and for the current financial year.;

- (b) points (e) and (f) of paragraph 1 are replaced by the following:

'(e) the number of identified staff based on the qualitative criteria established in points (a) and (b) of Article 92(3) of Directive 2013/36/EU and in Article 5 of Delegated Regulation (EU) 2021/923.;

'(f) the number of identified staff based exclusively on the quantitative criteria established in Article 92(3)(c) of Directive 2013/36/EU and in Article 6 of Delegated Regulation (EU) 2021/923, together with an indication of which of the categories specified in Article 92(3)(c) of Directive 2013/36/EU or in Article 6(1)(a) or (b) of Delegated Regulation (EU) 2021/923 each identified staff member belongs to.;

- (c) in paragraph 2, the introductory wording is replaced by the following:

'2. A request for prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923 shall contain the following information for each staff member for whom the application of Article 6(2) of Delegated Regulation (EU) 2021/923 is requested.;

(d) point (d) of paragraph 2 is replaced by the following:

‘(d) the total amount of remuneration in euro and the variable to fixed remuneration ratio awarded to the staff member in the reference year;’;

(e) point (f) of paragraph 2 is replaced by the following:

‘(f) the quantitative criteria on the basis of which the staff member was assessed as being identified staff (Article 6(1)(a) or (b) of Delegated Regulation (EU) 2021/923);’;

(f) point (g) of paragraph 2 is replaced by the following:

‘(g) the criteria on the basis of which the prior approval under Article 6(3) of Delegated Regulation (EU) 2021/923 is requested with respect to the staff member (Article 6(2)(a) or (b) of Delegated Regulation (EU) 2021/923).’;

(g) paragraph 3 is replaced by the following:

‘3. A request for prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923 shall contain the annual internal or external audit assessment report on the identification process of identified staff and its results in respect of each staff member for whom a prior approval under Article 6(3) of Delegated Regulation (EU) 2021/923 is requested.’;

(4) Article 4 is amended as follows:

(a) the heading is replaced by the following:

‘Documentation required to substantiate that the staff member or category of staff only carries out professional activities in and only has authorities in a business unit that is not a material business unit’;

(b) in paragraph 1, the introductory wording is replaced by the following:

‘1. When requesting prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923, supervised credit institutions shall submit to the ECB the following documentation in order to substantiate that a staff member, or the category of staff to which the staff member belongs, only carries out professional activities and has authorities in a business unit which is not a material business unit, as referred to in Article 6(2)(a) of Delegated Regulation (EU) 2021/923.’;

(c) in paragraph 1, the following point (da) is inserted:

‘(da) a statement justifying why the business unit is not otherwise considered to have a material impact on the supervised credit institution’s internal capital.’;

(d) point (e) of paragraph 1 is replaced by the following:

‘(e) a statement explaining why the supervised credit institution awarded the staff member, or category of staff to which the staff member belongs, a remuneration that meets the criteria established in Article 6(1) of Delegated Regulation (EU) 2021/923 even though the staff member, or the category of staff to which the staff member belongs, carries out professional activities in a non-material business unit.’;

(e) point (f) of paragraph 1 is replaced by the following:

‘(f) a reasoned statement explaining why the staff member, or category of staff to which the staff member belongs, does not meet the qualitative criteria established in points (a) and (b) of Article 92(3) of Directive 2013/36/EU and in Article 5 of Delegated Regulation (EU) 2021/923.’;

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

‘(g) a detailed and comprehensive statement explaining why the business unit is not a core business line as defined in point (36) of Article 2(1) of Directive 2014/59/EU of the European Parliament and of the Council (*) or as defined in any delegated act which the Commission is empowered to adopt pursuant to Article 2(2) of that Directive.

(*) Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).’;

(5) Article 5 is amended as follows:

(a) the heading is replaced by the following:

‘Documentation required to substantiate that the professional activities of the staff member or category of staff have no significant impact on the risk profile of a material business unit’;

(b) in paragraph 1, the introductory wording is replaced by the following:

‘1. When requesting prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923, supervised credit institutions shall submit the following documentation to the ECB in order to substantiate that the professional activities of a staff member, or the category of staff to which the staff member belongs, have no significant impact on the risk profile of a material business unit, as referred to in Article 6(2)(b) of Delegated Regulation (EU) 2021/923’;

(c) point (c) of paragraph 1 is replaced by the following:

‘(c) a detailed description of the criteria established in Article 3 of Delegated Regulation (EU) 2021/923 that have been used to assess that the professional activities of the relevant staff member, or the category of staff to which the staff member belongs, have no significant impact on the risk profile of a material business unit, specifying how these criteria have been applied and how all relevant risk and performance indicators used for internal risk measurement purposes have been taken into account’;

(d) point (d) of paragraph 1 is replaced by the following:

‘(d) a statement explaining why the supervised credit institution awarded the staff member, or category of staff to which the staff member belongs, a remuneration that meets the criteria established in Article 6(1) of Delegated Regulation (EU) 2021/923 even though the staff member has no significant impact on the risk profile of a material business unit’;

(e) point (e) of paragraph 1 is replaced by the following:

‘(e) a reasoned statement explaining why the relevant staff member, or category of staff to which the staff member belongs, does not meet the qualitative criteria established in points (a) and (b) of Article 92(3) of Directive 2013/36/EU and in Article 5 of Delegated Regulation (EU) 2021/923’;

(6) Article 6 is amended as follows:

(a) in paragraph 1, the introductory wording is replaced by the following:

‘1. When requesting prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923 in respect of a staff member who was awarded a total remuneration of EUR 1 000 000 or more in or for the preceding financial year, supervised credit institutions shall submit the following documentation to the ECB in order to substantiate the exceptional circumstances referred to in Article 6(4) of Delegated Regulation (EU) 2021/923’;

(b) point (b) of paragraph 1 is replaced by the following:

‘(b) a detailed description of any exceptional circumstances linked to the relevant staff member that explains why the supervised credit institution awarded the staff member remuneration of EUR 1 000 000 or more, even though the staff member reportedly does not have a material impact on the risk profile of the supervised credit institution.’;

(7) Article 7 is deleted;

(8) Article 8 is replaced by the following:

‘Article 8

Period for submitting requests for prior approval

Requests for prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923 shall be submitted without delay, and at the latest within 6 months from the end of the preceding financial year.’;

(9) Article 9 is amended as follows:

(a) in paragraph 1, the introductory wording is replaced by the following:

‘1. Based on the information contained in a request for prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923, the ECB shall assess:’;

(b) point (b) of paragraph 1 is replaced by the following:

‘(b) the basis on which the supervised credit institution has determined that the staff member concerned, or the category of staff to which the staff member belongs, meets one of the conditions laid down in Article 6(2) of Delegated Regulation (EU) 2021/923;’;

(c) points (i) and (ii) of paragraph 1(c) are replaced by the following:

‘(i) whether the supervised credit institution has duly taken into account the condition set out in Article 6(2)(a) of Delegated Regulation (EU) 2021/923 or set out in Article 6(2)(b) of Delegated Regulation (EU) 2021/923, as applicable; and

(ii) whether the supervised credit institution has demonstrated that the staff member concerned, or the category of staff to which the staff member belongs, for whom the request for prior approval as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923 is submitted, does not have an impact on the supervised credit institution’s risk profile comparably as material as that of those categories of staff specified in points (a), (b) or (c) of Article 92(3) of Directive 2013/36/EU;’;

(d) point (d) of paragraph 1 is replaced by the following:

‘(d) with regard to the requests for prior approval for staff members awarded a total remuneration of EUR 1 000 000 or more, whether exceptional circumstances apply. In such cases the ECB shall inform the European Banking Authority of the results of the initial assessment prior to taking any decision.’;

(e) paragraph 2 is replaced by the following:

‘2. The ECB shall issue a decision within 3 months of receipt of the complete documentation.’;

(f) paragraph 3 is deleted;

(10) in Article 10, paragraph 1 is replaced by the following:

‘1. A prior approval granted by the ECB, as referred to in Article 6(3) of Delegated Regulation (EU) 2021/923, shall be limited to the performance of the staff member during the financial year following the year in which the ECB supervisory decision containing the approval was notified to the supervised credit institution.’.

Article 2

Transitional provisions

1. Notifications filed pursuant to Article 4(4) of Delegated Regulation (EU) No 604/2014 and applications for prior approval filed pursuant to Article 4(5) of that Delegated Regulation submitted before 14 June 2021 shall continue to be subject to the procedures and requirements laid down in Decision (EU) 2015/2218 (ECB/2015/38) as they apply prior to the date on which this Decision enters into force.

2. Requests for prior approval filed pursuant to Article 6(3) of Delegated Regulation (EU) 2021/923 submitted prior to the entry into force of this Decision shall be subject to the procedures and requirements laid down in Decision (EU) 2015/2218 (ECB/2015/38) as they apply prior to the date on which this Decision enters into force.

Article 3

Entry into force

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

Done at Frankfurt am Main, 18 February 2022.

The President of the ECB
Christine LAGARDE

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

DECISION No 72/2020 OF THE JOINT COMMITTEE ESTABLISHED UNDER THE AGREEMENT ON MUTUAL RECOGNITION BETWEEN THE EUROPEAN COMMUNITY AND THE UNITED STATES OF AMERICA

of 8 February 2022

**related to the listing of Conformity Assessment Bodies under the Sectoral Annex for
Electromagnetic Compatibility [2022/369]**

THE JOINT COMMITTEE,

Having regard to the Agreement on Mutual Recognition between the European Community and the United States of America and in particular Article 7 and 14;

Whereas the Joint Committee is to take a decision to list a Conformity Assessment Body or Bodies under a Sectoral Annex;

HAS DECIDED AS FOLLOWS:

1. The Conformity Assessment Body in Attachment A is added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility.
2. The specific scope of listing, in terms of products and conformity assessment procedures, of the Conformity Assessment Body indicated in Attachment A has been agreed by the Parties and will be maintained by them.

This Decision, done in duplicate, shall be signed by representatives of the Joint Committee who are authorized to act on behalf of the Parties for purposes of amending the Agreement. This Decision shall be effective from the date of the later of these signatures.

On behalf of the United States of America

James C. SANFORD

Signed in Washington, on 2 February 2022

On behalf of the European Union

Lucian CERNAT

Signed in Brussels, on 8 February 2022

Attachment A

EC Conformity Assessment Body added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility

EKTOS Testing and Reliability Services A/S (IKTOS TRS A/S) Peter Bangs Vej 17 7600 Struer DENMARK
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**DECISION No 73/2021 OF THE JOINT COMMITTEE ESTABLISHED UNDER THE AGREEMENT ON
MUTUAL RECOGNITION BETWEEN THE EUROPEAN COMMUNITY AND THE UNITED STATES
OF AMERICA**

of 8 February 2022

**related to the listing of Conformity Assessment Bodies under the Sectoral Annex for
Electromagnetic Compatibility (2022/370)**

THE JOINT COMMITTEE,

Having regard to the Agreement on Mutual Recognition between the European Community and the United States of America and in particular Article 7 and 14;

Whereas the Joint Committee is to take a decision to list a Conformity Assessment Body or Bodies under a Sectoral Annex;

HAS DECIDED AS FOLLOWS:

1. The Conformity Assessment Bodies in Attachment A are added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility.
2. The specific scopes of listing, in terms of products and conformity assessment procedures, of the Conformity Assessment Bodies indicated in Attachment A have been agreed by the Parties and will be maintained by them.

This Decision, done in duplicate, shall be signed by representatives of the Joint Committee who are authorized to act on behalf of the Parties for purposes of amending the Agreement. This Decision shall be effective from the date of the later of these signatures.

On behalf of the United States of America

James C. SANFORD

Signed in Washington, on 2 February 2022

On behalf of the European Union

Lucian CERNAT

Signed in Brussels, on 8 February 2022

Attachment A

EC Conformity Assessment Bodies added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility

**IBL-Lab GmbH
Heinrich-Hertz-Allee 7
66386 St. Ingbert
GERMANY**

**C.R.E.I. Ven S.c.r.a.l. Centro Ricerca Elettronica Industriale del Veneto
Corso Spagna 12,
35127 Padova
ITALY**

**DECISION No 74/2021 OF THE JOINT COMMITTEE ESTABLISHED UNDER THE AGREEMENT ON
MUTUAL RECOGNITION BETWEEN THE EUROPEAN COMMUNITY AND THE UNITED STATES
OF AMERICA**

of 8 February 2022

**related to the listing of Conformity Assessment Bodies under the Sectoral Annex for
Telecommunication Equipment [2022/371]**

THE JOINT COMMITTEE,

Having regard to the Agreement on Mutual Recognition between the European Community and the United States of America and in particular Article 7 and 14;

Whereas the Joint Committee is to take a decision to list a Conformity Assessment Body or Bodies under a Sectoral Annex;

HAS DECIDED AS FOLLOWS:

1. The Conformity Assessment Body in Attachment A is added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Telecommunication Equipment.
2. The specific scope of listing, in terms of products and conformity assessment procedures, of the Conformity Assessment Body indicated in Attachment A has been agreed by the Parties and will be maintained by them.

This Decision, done in duplicate, shall be signed by representatives of the Joint Committee who are authorized to act on behalf of the Parties for purposes of amending the Agreement. This Decision shall be effective from the date of the later of these signatures.

On behalf of the United States of America

James C. SANFORD

Signed in Washington, on 2 February 2022

On behalf of the European Union

Lucian CERNAT

Signed in Brussels, on 8 February 2022

ATTACHMENT A

EC Conformity Assessment Bodies added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Telecommunication Equipment

KL-Certification GmbH Heinrich-Hertz-Allee 7 66386 St. Ingbert GERMANY

**DECISION No 75/2021 OF THE JOINT COMMITTEE ESTABLISHED UNDER THE AGREEMENT ON
MUTUAL RECOGNITION BETWEEN THE EUROPEAN COMMUNITY AND THE UNITED STATES
OF AMERICA**

of 8 February 2022

**related to the listing of Conformity Assessment Bodies under the Sectoral Annex for
Electromagnetic Compatibility [2022/372]**

THE JOINT COMMITTEE,

Having regard to the Agreement on Mutual Recognition between the European Community and the United States of America and in particular Article 7 and 14;

Whereas the Joint Committee is to take a decision to list a Conformity Assessment Body or Bodies under a Sectoral Annex;

HAS DECIDED AS FOLLOWS:

1. The Conformity Assessment Bodies in attachment A are added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility.
2. The specific scopes of listing, in terms of products and conformity assessment procedures, of the Conformity Assessment Bodies indicated in Attachment A have been agreed by the Parties and will be maintained by them.

This Decision, done in duplicate, shall be signed by representatives of the Joint Committee who are authorized to act on behalf of the Parties for purposes of amending the Agreement. This Decision shall be effective from the date of the later of these signatures.

On behalf of the United States of America

James C. SANFORD

Signed in Washington, on 2 February 2022

On behalf of the European Union

Lucian CERNAT

Signed in Brussels, on 8 February 2022

Attachment A

EC Conformity Assessment Bodies added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility

**Ademco CZ s.r.o.
Turanka 1236/96
Slatina
627 00 Brno
CZECH REPUBLIC**

**DECISION No 76/2021 OF THE JOINT COMMITTEE ESTABLISHED UNDER THE AGREEMENT ON
MUTUAL RECOGNITION BETWEEN THE EUROPEAN COMMUNITY AND THE UNITED STATES
OF AMERICA**

of 8 February 2022

**related to the listing of Conformity Assessment Bodies under the Sectoral Annex for
Electromagnetic Compatibility [2022/373]**

THE JOINT COMMITTEE,

Having regard to the Agreement on Mutual Recognition between the European Community and the United States of America and in particular Article 7 and 14;

Whereas the Joint Committee is to take a decision to list a Conformity Assessment Body or Bodies under a Sectoral Annex;

HAS DECIDED AS FOLLOWS:

1. The Conformity Assessment Body in attachment A is added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility.
2. The specific scope of listing, in terms of products and conformity assessment procedures, of the Conformity Assessment Body indicated in Attachment A has been agreed by the Parties and will be maintained by them.

This Decision, done in duplicate, shall be signed by representatives of the Joint Committee who are authorized to act on behalf of the Parties for purposes of amending the Agreement. This Decision shall be effective from the date of the later of these signatures.

On behalf of the United States of America

James C. SANFORD

Signed in Washington, on 2 February 2022

On behalf of the European Union

Lucian CERNAT

Signed in Brussels, on 8 February 2022

Attachment A

EC Conformity Assessment Body added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility

**TÜV Italia Srl
Gruppo TÜV SÜD
Via Bradizzo 123/125
10088 Volpiano (TO)
ITALY**

**DECISION No 77/2022 OF THE JOINT COMMITTEE ESTABLISHED UNDER THE AGREEMENT ON
MUTUAL RECOGNITION BETWEEN THE EUROPEAN COMMUNITY AND THE UNITED STATES
OF AMERICA**

of 8 February 2022

**related to the listing of Conformity Assessment Bodies under the Sectoral Annex for
Electromagnetic Compatibility [2022/374]**

THE JOINT COMMITTEE,

Having regard to the Agreement on Mutual Recognition between the European Community and the United States of America and in particular Article 7 and 14;

Whereas the Joint Committee is to take a decision to list a Conformity Assessment Body or Bodies under a Sectoral Annex;

HAS DECIDED AS FOLLOWS:

1. The Conformity Assessment Body in attachment A is added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility.
2. The specific scope of listing, in terms of products and conformity assessment procedures, of the Conformity Assessment Body indicated in Attachment A has been agreed by the Parties and will be maintained by them.

This Decision, done in duplicate, shall be signed by representatives of the Joint Committee who are authorized to act on behalf of the Parties for purposes of amending the Agreement. This Decision shall be effective from the date of the later of these signatures.

On behalf of the United States of America

James C. SANFORD

Signed in Washington, on 2 February 2022

On behalf of the European Union

Lucian CERNAT

Signed in Brussels, on 8 February 2022

Attachment A

EC Conformity Assessment Body added to the list of Conformity Assessment Bodies under column 'EC access to the US market' in Section V of the Sectoral Annex for Electromagnetic Compatibility

Kiwa Creiven Srl Corso Spagna 12 35127 Padova ITALY

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