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Contents

II Non-legislative acts

REGULATIONS

- ★ **Commission Implementing Regulation (EU) 2022/1659 of 27 September 2022 on equivalent requirements for the introduction into the Union of fruits of *Citrus sinensis* Pers., originating from Israel in view of the risks posed by *Thaumatotibia leucotreta* 1**

DECISIONS

- ★ **Council Decision (EU) 2022/1660 of 20 September 2022 on the position to be taken, on behalf of the European Union, within the Joint Committee established by the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems, as regards the amendment of Annexes III and IV to the Agreement ⁽¹⁾ 6**
- ★ **Council Implementing Decision (EU) 2022/1661 of 26 September 2022 amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax 14**
- ★ **Council Implementing Decision (EU) 2022/1662 of 26 September 2022 authorising Portugal to apply reduced rates of excise duty to gas oil and unleaded petrol used as motor fuels, in accordance with Article 19 of Directive 2003/96/EC 17**
- ★ **Council Decision (EU) 2022/1663 of 26 September 2022 on the position to be adopted on behalf of the European Union on the amendments to the Annexes to the Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) and to the Regulations annexed to the European Agreement concerning the International Carriage of Dangerous Goods by Inland Waterways (ADN) 19**

⁽¹⁾ Text with EEA relevance.

EN

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

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

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2022/1659

of 27 September 2022

on equivalent requirements for the introduction into the Union of fruits of *Citrus sinensis* Pers., originating from Israel in view of the risks posed by *Thaumatotibia leucotreta*

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2016/2031 of the European Parliament and of the Council of 26 October 2016 on protective measures against pests of plants, amending Regulations (EU) No 228/2013, (EU) No 652/2014 and (EU) No 1143/2014 of the European Parliament and of the Council and repealing Council Directives 69/464/EEC, 74/647/EEC, 93/85/EEC, 98/57/EC, 2000/29/EC, 2006/91/EC and 2007/33/EC ⁽¹⁾, and in particular Article 41(3), second subparagraph, and Article 44(1) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2019/2072 ⁽²⁾ lays down, in Part A of Annex II, the list of Union quarantine pests not known to occur in the Union territory. Implementing Regulation (EU) 2019/2072 aims at preventing the entry, establishment and spread of such quarantine pests in the Union territory by setting out special requirements, in Annex VII thereto, for the introduction into the Union territory of certain plants, plant products and other objects.
- (2) *Thaumatotibia leucotreta* (Meyrick) ('the specified pest') is listed in Part A of Annex II to Implementing Regulation (EU) 2019/2072 as a Union quarantine pest, which is not known to occur in the Union. It is also listed as a priority pest in the Annex to Commission Delegated Regulation (EU) 2019/1702 ⁽³⁾.
- (3) Special requirements exist for the introduction into the Union territory of several fruits to protect the Union territory from the specified pest. For fruits of *Citrus sinensis* Pers. ('the specified fruits') those special requirements are set out in point 62.1(d) of Annex VII to Implementing Regulation (EU) 2019/2072 and provide for the option of a systems approach with the application of specific regimes of a cold treatment.
- (4) Israel has requested the Commission to recognise its systems approach for the specified fruits as equivalent to the special requirements stipulated at point 62.1(d) of Annex VII to Implementing Regulation 2019/2072.

⁽¹⁾ OJ L 317, 23.11.2016, p. 4.

⁽²⁾ Commission Implementing Regulation (EU) 2019/2072 of 28 November 2019 establishing uniform conditions for the implementation of Regulation (EU) 2016/2031 of the European Parliament and the Council, as regards protective measures against pests of plants, and repealing Commission Regulation (EC) No 690/2008 and amending Commission Implementing Regulation (EU) 2018/2019 (OJ L 319, 10.12.2019, p. 1).

⁽³⁾ Commission Delegated Regulation (EU) 2019/1702 of 1 August 2019 supplementing Regulation (EU) 2016/2031 of the European Parliament and of the Council by establishing the list of priority pests (OJ L 260, 11.10.2019, p. 8).

- (5) That systems approach used in regard to the specified fruits includes the fulfilment of requirements taken in the sites of production for the monitoring and control of the specified pest, the inspection of the specified fruits in the site of production and in the packing facilities, traceability requirements and official inspection carried out prior to export. It includes critical points of the inspection procedure in the fields, in the packing facilities and prior to export, resulting in suspension or rejection of export of the specified fruits when the relevant thresholds are not achieved.
- (6) The European Food Safety Authority ('the Authority') has performed a commodity risk assessment for *Citrus* spp. fruits imported from Israel (*). That assessment concerned the likelihood of pest freedom as regards the specified pest. Furthermore, recommendations on how to improve Israel's systems approach were provided. Israel has adapted its systems approach taking those recommendations into account.
- (7) Based on the outcome of the risk assessment performed by the Authority, combined with the consistent compliance of the fruits concerned with Union law, it is justified to accept the adapted systems approach of Israel as equivalent to the special requirements set out in point 62.1(d) of Annex VII to Implementing Regulation (EU) 2019/2072.
- (8) In order to keep any disruption of trade to a minimum, this Regulation should enter into force on the third day following that of its publication.
- (9) This Regulation should apply until 31 May 2025 to allow for its review.
- (10) 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

Definitions

For the purposes of this Regulation, the following definitions apply:

- (1) 'specified pest' means *Thaumatotibia leucotreta* (Meyrick);
- (2) 'specified fruits' means fruits of *Citrus sinensis* Pers.

Article 2

Equivalent requirements

The requirements for the introduction into the Union territory of the specified fruits originating in Israel set out in the Annex to this Implementing Regulation shall be considered equivalent to the ones set out in point 62.1(d) of Annex VII to Implementing Regulation (EU) 2019/2072.

Article 3

Phytosanitary certificate

When the specified fruits originating in Israel are introduced into the Union territory based on the equivalent requirements as set out in Article 2, they shall be accompanied by a phytosanitary certificate indicating:

- (a) the production site codes; and
- (b) under the heading 'Additional Declaration' the statement 'The consignment complies with Commission Implementing Regulation (EU) 2022/1659'.

(*) Scientific Opinion on the commodity risk assessment of *Citrus* L. fruits from Israel for *Thaumatotibia leucotreta* under a systems approach. EFSA Journal 2021; 19(3):6427, 36 pp. <https://doi.org/10.2903/j.efsa.2021.6427>.

*Article 4***Entry into force and application**

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

It shall apply until 31 May 2025.

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

Done at Brussels, 27 September 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Requirements for the introduction into the Union territory of the specified fruits originating in Israel, as referred to in Article 2**A. Requirements related to the sites of production**

1. The sites of production have been registered and approved by the National Plant Protection Organisation of Israel ('the NPPO').
2. The list of the approved production site codes has been communicated, prior to the export of the specified fruits, in writing to the Commission by the NPPO.
3. Monitoring of the specified pest in the site of production has been carried out by means of pheromone traps, with a frequency of at least 1 trap per 2,5 hectares, with a minimum of 2 traps per production site, where sites of productions are not adjacent.
4. Mating disruption products against the presence of the specified pest have been applied at appropriate periods, at least at the sites of production, where the presence of the specified pest has been confirmed in the previous growing seasons. In case of failing of the mating disruption, curative treatments against the specified pest have been applied.
5. Sanitation practices aiming at the control of the specified pest have been followed. Those practices include at least the removal and immediate destruction of fallen and infested specified fruits from the trees, and the removal of wild host plants of the specified pest from the site of production and its surrounding areas. All remnant specified fruits have been removed from the sites of production at the end of the growing season.
6. Official inspections of the specified fruits in the sites of production have been performed by the NPPO or other authorised bodies of Israel at least twice a month in the period from August to October and afterwards weekly until the end of the harvest of the specified fruits. A representative sample of the specified fruits has been inspected, taking into account the size of the site of production. That inspection has included destructive sampling of all specified fruits showing symptoms.

In case more than three infested fruits have been found during an inspection, the export to the Union from the respective site of production has been suspended for five weeks followed by intensified control measures for the specified pest. However, starting from five weeks prior to harvest, when findings of one or more infested fruits have taken place during that inspection, all specified fruits from the respective site of production have been disqualified for export to the Union.
7. The NPPO has given permission to harvest the specified fruits from a site of production based on the inspection and monitoring information acquired during the growing season.

B. Requirements related to the packing facilities

1. The packing facilities have been registered and approved by the NPPO.
2. The specified fruits have been transported to the packing facilities appropriately packaged to avoid infestation by the specified pest, and free from soil, other debris and foliage.
3. Upon arrival of a lot of the specified fruits from a site of production in the packing facilities, the specified fruits have been inspected by the trained personnel of the packing facilities for the presence of the specified pest with an intensity to enable at least the detection of a 1 % level of infestation, with a level of confidence of 95 % in accordance with the International Standard for Phytosanitary Measures ISPM 31(*). In case one or more infested fruits have been found during that inspection, all specified fruits from the respective site of production have been disqualified for export to the Union.

4. At least 10 % of the specified fruits destined for export to the Union have been inspected by trained personnel from the packing facilities for the presence of the specified pest during the different steps of grading and packaging of the specified fruits. That inspection has included destructive sampling of all specified fruits showing symptoms of the specified pest.

C. Traceability and official inspections prior to export

1. Traceability to the site of production and the packing facilities has been ensured at all times.
 2. Prior to export, 2 % of the specified fruits of the consignment have been subjected to official inspections for the presence of the specified pest, including destructive sampling in case of symptoms, and have been found free of the specified pest.
-

DECISIONS

COUNCIL DECISION (EU) 2022/1660

of 20 September 2022

on the position to be taken, on behalf of the European Union, within the Joint Committee established by the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems, as regards the amendment of Annexes III and IV to the Agreement

(Text with EEA relevance)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1), 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 Swiss Confederation on the linking of their greenhouse gas emissions trading systems ⁽¹⁾ ('the Agreement') was signed on 23 November 2017 in accordance with Council Decision (EU) 2017/2240 ⁽²⁾.
- (2) The Agreement was concluded by Council Decision (EU) 2018/219 ⁽³⁾ and entered into force on 1 January 2020.
- (3) Pursuant to Article 12(3) of the Agreement, the Joint Committee may adopt decisions that are to, upon their entry into force, be binding on the Parties.
- (4) Article 13(2) of the Agreement provides that the Joint Committee may amend the Annexes to the Agreement.
- (5) It is appropriate to restore compatibility and consistency between legal rules and their practical application with a view to protecting sensitive information, in particular against unauthorised disclosure or integrity loss. To ensure consistent application of sensitivity markings as set out in Annex III and IV to the Agreement, those Annexes should be amended in accordance with Article 13(2) of the Agreement.
- (6) The Joint Committee, during its fifth meeting, or earlier by means of the written procedure pursuant to Article 8(4) of the Rules of Procedure of the Joint Committee ⁽⁴⁾, is to adopt a Decision as regards the amendment of Annexes III and IV to the Agreement.
- (7) It is appropriate to establish the position to be taken, on behalf of the Union, within the Joint Committee as regards the amendment of Annexes III and IV to the Agreement, as the amended Annexes will be binding on the Union.

⁽¹⁾ OJ L 322, 7.12.2017, p. 3.

⁽²⁾ Council Decision (EU) 2017/2240 of 10 November 2017 on the signing, on behalf of the Union, and provisional application of the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems (OJ L 322, 7.12.2017, p. 1).

⁽³⁾ Council Decision (EU) 2018/219 of 23 January 2018 on the conclusion of the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems (OJ L 43, 16.2.2018, p. 1).

⁽⁴⁾ Decision No 1/2019 of the Joint Committee established by the Agreement between the European Union and the Swiss Confederation on the Linking of their Greenhouse Gas Emissions Trading Systems of 25 January 2019 regarding the adoption of its Rules of Procedure and Council Decision (EU) 2018/1279 of 18 September 2018 on the position to be taken on behalf of the European Union within the Joint Committee established by the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems regarding the adoption of its Rules of Procedure (OJ L 239, 24.9.2018, p. 8).

(8) The position of the Union within the Joint Committee should therefore be based on the attached draft Decision,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken, on behalf of the Union, during the fifth meeting of the Joint Committee, or earlier by means of the written procedure pursuant to Article 8(4) of the Rules of Procedure of the Joint Committee, shall be based on the draft Decision of the Joint Committee attached to this Decision.

Article 2

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

Done at Brussels, 20 September 2022.

For the Council
The President
M. BEK

DRAFT**DECISION No 1/2022 OF THE JOINT COMMITTEE ESTABLISHED BY THE AGREEMENT BETWEEN THE EUROPEAN UNION AND THE SWISS CONFEDERATION ON THE LINKING OF THEIR GREENHOUSE GAS EMISSIONS TRADING SYSTEMS****of ...****amending Annexes III and IV to the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems ⁽¹⁾ (hereinafter 'the Agreement'), and in particular Article 9 and Article 13(2) thereof,

Whereas:

- (1) Pursuant to Article 9(2) of the Agreement, sensitive information is to be marked in accordance with its level of sensitivity.
- (2) Annex III to the Agreement sets out how sensitive information that is handled and exchanged within the Agreement is marked. It requires the Parties to make use of the sensitivity levels to identify such sensitive information.
- (3) Annex IV to the Agreement defines the emissions trading systems ('ETS') sensitivity levels and establishes the global sensitivity level of the information.
- (4) Marking and corresponding handling of information is important to ensure the necessary level of confidentiality of information to avoid damage accruing from unauthorised disclosure or integrity loss.
- (5) By means of Security Notice Marking and handling of sensitive non-classified information ⁽²⁾, the European Commission changed the security markings of sensitive non-classified information for internal European Commission use. The European Commission recommended drawing up an agreement with external partners setting out the handling instructions for all information exchanged between them.
- (6) To ensure consistent application of sensitivity markings as set out in Annex III and IV to the Agreement, the Joint Committee may amend those Annexes in accordance with Article 13(2) of the Agreement.
- (7) In its third meeting held on 26 November 2020, the Joint Committee approved the handling instructions in accordance with Annex III to the Agreement and as referred to in Article 8(2) of the Agreement.
- (8) The working group established by Decisions No 1/2020 ⁽³⁾ and No 2/2020 ⁽⁴⁾ of the Joint Committee recommended, in accordance with the mandate provided by those Decisions, to amend the handling instructions to ensure consistent application of sensitivity markings,

⁽¹⁾ OJ L 322, 7.12.2017, p. 3.

⁽²⁾ C(2019) 1904 final.

⁽³⁾ Decision No 1/2020 of the Joint Committee established by the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems of 5 November 2020 on the adoption of Common Operational Procedures (COP) [2021/1033] (OJ L 226, 25.6.2021, p. 2).

⁽⁴⁾ Decision No 2/2020 of the Joint Committee established by the Agreement between the European Union and the Swiss Confederation on the linking of their greenhouse gas emissions trading systems of 5 November 2020 on amending Annexes I and II to the Agreement and the adoption of Linking Technical Standards (LTS) (2021/1034) (OJ L 226, 25.6.2021, p. 16).

HAS ADOPTED THIS DECISION:

Article 1

Annex III and IV to the Agreement are replaced by the text appearing in Annexes III and IV in the Appendix to this Decision of the Joint Committee.

Article 2

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

Done at ...,

For the Joint Committee

Secretary for the European Union

The Chair

Secretary for Switzerland

APPENDIX

ANNEX III

SENSITIVITY LEVELS AND HANDLING INSTRUCTIONS

The Parties shall make use of the following sensitivity levels to identify sensitive information that is handled and exchanged within this Agreement.

To this end, the markings laid down in Article 9(2) of this Agreement shall be applied as follows:

- 'ETS Limited' shall be applied in the Union as – 'SENSITIVE: ETS Joint Procurement'; in Switzerland as – 'LIMITED: ETS'
- 'ETS Sensitive' shall be applied in the Union and in Switzerland as – 'SENSITIVE: ETS'
- 'ETS Critical' shall be applied in the Union and in Switzerland as – 'SPECIAL HANDLING: ETS Critical'

Information that is marked as 'SPECIAL HANDLING: ETS Critical' is more sensitive than information that is marked as 'SENSITIVE: ETS', which in turn is more sensitive than information that is marked as 'SENSITIVE: ETS Joint Procurement' in the Union or 'LIMITED: ETS' in Switzerland.

The Parties agree to develop handling instructions on the basis of the existing ETS information classification policy of the Union and on the basis of the Information Protection Ordinance and the Federal Act on Data Protection of Switzerland. The handling instructions shall be submitted to the Joint Committee for approval. Following approval, all information shall have to be handled according to its sensitivity level in compliance with the handling instructions.

In case of different level assessments by the Parties, the higher level shall be applied.

The legislation of each Party shall include equivalent essential security requirements for the following handling steps, taking into account the ETS sensitivity levels:

- Generation of document
 - Resources
 - Sensitivity Level
- Storage
 - Electronic document on network
 - Electronic document in a local environment
 - Physical document
- Electronic transmission
 - Phone and mobile
 - Fax
 - E-mail
 - Data transmission
- Physical Transmission
 - Oral
 - Personal handover
 - Postal system
- Use
 - Processing with IT applications
 - Printing
 - Copying
 - Removal from permanent location

- Information management
 - Regular evaluation of classification and recipients
 - Archiving
 - Deletion and destruction

ANNEX IV

DEFINITION OF ETS SENSITIVITY LEVELS

A.1 – Confidentiality and Integrity rating

'Confidentiality' means the reserved nature of information or of all or part of an information system (such as algorithms, programmes and documentation) to which access is limited to authorised persons, bodies and procedures.

'Integrity' means the guarantee that the information system and the processed information can be altered only by deliberate and legitimate action and that the system will produce the expected result accurately and in full.

For each piece of ETS information that is considered to be sensitive, the confidentiality aspect has to be considered from the potential impact at business level where this information is disclosed and the integrity aspect has to be considered from the potential impact at business level where this information is unwillingly modified, partially or totally destroyed.

The level of confidentiality of information and the level of integrity of an information system shall be rated following an assessment based on the criteria contained in section A.2. Those ratings allow the global sensitivity level of the information to be evaluated by means of the mapping table provided in section A.3.

A.2 – Confidentiality and Integrity rating

A.2.1 – 'Low rating'

A low rating shall be given to any information relating to the ETS the disclosure to unauthorised persons, and/or loss of integrity of which would cause moderate damage to the Parties or other institutions which, in turn, would be likely to:

- moderately affect political or diplomatic relations;
- cause local negative publicity to the image or reputation of the Parties or other institutions;
- cause embarrassment to individuals;
- affect staff morale/productivity;
- cause limited financial loss or, moderately facilitate improper gain or advantage for individuals or companies;
- moderately affect the effective development or operation of the Parties' policies;
- moderately affect the proper management of the Parties and their operations.

A.2.2 – 'Medium rating'

A medium rating shall be given to any information relating to the ETS the disclosure to unauthorised persons, and/or loss of integrity of which would cause damage to the Parties or other institutions which, in turn, would be likely to:

- cause embarrassment to political or diplomatic relations;
- cause damage to the image or reputation of the Parties or other institutions;
- cause distress to individuals;
- cause consequential reduction in staff morale/productivity;
- embarrass the Parties or other institutions in commercial or policy negotiations with others;
- cause financial loss or facilitate improper gain or advantage for individuals or companies;
- affect the investigation of crime;
- breach legal or contractual obligations on confidentiality of information;
- affect the development or operation of the Parties' policies;
- affect the proper management of the Parties and their operations.

A.2.3 – ‘High rating’

A high rating shall be given to any information relating to the ETS the disclosure to unauthorised persons, and/or loss of integrity of which would cause catastrophic and/or unacceptable damage to the Parties or other institutions which, in turn, would be likely to:

- adversely affect diplomatic relations;
- cause substantial distress to individuals;
- make it more difficult to maintain the operational effectiveness or security of Parties or other contributors' forces;
- cause financial loss or facilitate improper gain or advantage for individuals or companies;
- breach proper undertakings to maintain the confidentiality of information provided by third parties;
- breach statutory restrictions on disclosure of information;
- prejudice the investigation or facilitate the commission of crime;
- disadvantage the Parties in commercial or policy negotiations with others;
- impede the effective development or operation of the Parties' policies;
- undermine the proper management of the Parties and their operations.

A.3 – ETS Sensitive information level assessment

Based on the ratings for Confidentiality and for Integrity pursuant to section A.2 and in accordance with the sensitivity levels pursuant to Annex III to this Agreement, the global information sensitivity level is established using the following mapping table:

Confidentiality rating Integrity rating	Low	Medium	High
Low	Marking EU: SENSITIVE: ETS Joint Procurement Marking CH : LIMITED : ETS	Marking EU/CH: SENSITIVE: ETS (or (*)) Marking EU: SENSITIVE: ETS Joint Procurement Marking CH: LIMITED: ETS)	Marking EU/CH: SPECIAL HANDLING: ETS Critical
Medium	Marking EU/CH: SENSITIVE: ETS (or (*)) Marking EU: SENSITIVE: ETS Joint Procurement Marking CH: LIMITED: ETS)	Marking EU/CH: SENSITIVE: ETS (or (*)) Marking EU/CH: SPECIAL HANDLING: ETS Critical)	Marking EU/CH: SPECIAL HANDLING: ETS Critical
High	Marking EU/CH: SPECIAL HANDLING: ETS Critical	Marking EU/CH: SPECIAL HANDLING: ETS Critical	Marking EU/CH: SPECIAL HANDLING: ETS Critical

(*) Possible variation to be assessed on a case-by-case basis.

COUNCIL IMPLEMENTING DECISION (EU) 2022/1661**of 26 September 2022****amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Under Article 285 of Directive 2006/112/EC, Member States which have not exercised the option under Article 14 of Second Council Directive 67/228/EEC ⁽²⁾ are able to exempt from value added tax ("VAT") taxable persons whose annual turnover is no higher than EUR 5 000 or the equivalent in national currency.
- (2) By Council Implementing Decision 2013/677/EU ⁽³⁾, Luxembourg was authorised to introduce a special measure derogating from Article 285 of Directive 2006/112/EC to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000 until 31 December 2016 ('special measure').
- (3) Implementing Decision 2013/677/EU was initially amended by Council Implementing Decision (EU) 2017/319 ⁽⁴⁾, which authorised Luxembourg to exempt from VAT taxable persons whose annual turnover was no higher than EUR 30 000 until 31 December 2019. It was subsequently amended by Council Implementing Decision (EU) 2019/2210 ⁽⁵⁾, authorising Luxembourg to increase the threshold to EUR 35 000 and extend the application of the special measure until 31 December 2022.
- (4) By letter registered with the Commission on 11 March 2022, Luxembourg requested an authorisation to continue to apply the special measure until 31 December 2024, the date by which Member States are to transpose Council Directive (EU) 2020/285 ⁽⁶⁾ which lays down simpler VAT rules for small enterprises. It follows from that Directive that, from 1 January 2025, Member States will be allowed to exempt from VAT the supply of goods and services made by taxable persons whose annual turnover in a given Member State does not exceed a threshold of EUR 85 000 or the equivalent in national currency.
- (5) Pursuant to Article 395(2), second subparagraph, of Directive 2006/112/EC, the Commission transmitted the request made by Luxembourg to the other Member States, by letter dated 7 April 2022. By letter dated 8 April 2022, the Commission notified Luxembourg that it had all the information necessary for the appraisal of the request.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes – Structure and procedures for application of the common system of value added tax (OJ 71, 14.4.1967, p. 1303).

⁽³⁾ Council Implementing Decision 2013/677/EU of 15 November 2013 authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax (OJ L 316, 27.11.2013, p. 33).

⁽⁴⁾ Council Implementing Decision (EU) 2017/319 of 21 February 2017 amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax (OJ L 47, 24.2.2017, p. 7).

⁽⁵⁾ Council Implementing Decision (EU) 2019/2210 of 19 December 2019 amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax (OJ L 332, 23.12.2019, p. 155).

⁽⁶⁾ Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (OJ L 62, 2.3.2020, p. 13).

- (6) The special measure is in line with Directive (EU) 2020/285, which seeks to reduce the compliance burden of small enterprises and avoid distortions of competition in the internal market. It also seeks to facilitate compliance by small enterprises as well as monitoring by tax authorities. The threshold of EUR 35 000 is consistent with the new threshold for exemption as laid down by Directive (EU) 2020/285.
- (7) The special measure will remain optional for taxable persons. Taxable persons may still opt for the normal VAT arrangements pursuant to Article 290 of Directive 2006/112/EC.
- (8) According to information provided by Luxembourg, the special measure will only have a negligible effect on the overall amount of the tax revenue Luxembourg collects at the stage of final consumption.
- (9) Following the entry into force of Council Regulation (EU, Euratom) 2021/769 ⁽⁷⁾, there is to be no compensation calculation carried out by Luxembourg with regard to the VAT own resource statement for the financial year 2022 onwards.
- (10) Given that the special measure has had a positive impact on the simplification of VAT-related obligations, as it has reduced the administrative burden and compliance costs for both small enterprises and tax authorities, and given that it lacks any major impact on the total VAT revenue generated, Luxembourg should be authorised to continue to apply the special measure.
- (11) The application of the special measure should be limited in time. The time limit should be sufficient to allow the Commission to evaluate the effectiveness and appropriateness of the current threshold. Moreover, pursuant to Article 3(1) of Directive (EU) 2020/285, Member States are to adopt and publish, by 31 December 2024, the laws, regulations and administrative provisions necessary to comply with Article 1 of that Directive, and are to apply those provisions from 1 January 2025. It is therefore appropriate to authorise Luxembourg to apply the special measure until 31 December 2024.
- (12) Implementing Decision 2013/677/EU should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Article 2 of Implementing Decision 2013/677/EU is replaced by the following:

‘Article 2

This Decision shall apply from 1 January 2013 until 31 December 2024.’.

Article 2

This Decision shall take effect on the date of its notification.

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.

⁽⁷⁾ Council Regulation (EU, Euratom) 2021/769 of 30 April 2021 amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 165, 11.5.2021, p. 9).

Done at Brussels, 26 September 2022.

For the Council
The President
Z. NEKULA

COUNCIL IMPLEMENTING DECISION (EU) 2022/1662**of 26 September 2022****authorising Portugal to apply reduced rates of excise duty to gas oil and unleaded petrol used as motor fuels, in accordance with Article 19 of Directive 2003/96/EC**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity ⁽¹⁾, and in particular Article 19 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letter dated 2 May 2022, Portugal requested authorisation to apply reduced rates of excise duty to gas oil and unleaded petrol used as motor fuels, pursuant to Article 19 of Directive 2003/96/EC, which can fall below the minimum levels of taxation referred to in Article 7 of that Directive. Additional information and clarifications in support of the request were provided by the Portuguese authorities on 11 and 23 May 2022, as well as on 8 June 2022. It was requested that the authorisation apply until 31 December 2022.
- (2) According to the Portuguese authorities, the application of a reduced tax rate aims at mitigating the social and economic impacts of high retail prices of fuels resulting from the geopolitical situation, and directly affecting both households and companies. That measure aims to meet the daily needs associated with the consumption of motor fuels by contributing to reduce the impact of the increase in retail prices.
- (3) The requested authorisation is not likely to distort competition or hinder the proper functioning of the internal market. Given its short duration and the exceptional circumstances linked to the geopolitical situation, coupled with exceptionally high market prices of crude oil, the requested authorisation is considered to be adequate and proportionate. The authorisation strikes a balance between the specific policy objectives referred to in Article 19(1), third paragraph, of Directive 2003/96/EC, in particular the Union's environmental policy, and the imperative emergency to ensure energy affordability for businesses and households. The tax reduction would partially offset the increased energy costs and is not cumulative with any other type of tax reductions.
- (4) Portugal should therefore be authorised to apply reduced rates of excise duty to gas oil and unleaded petrol used as motor fuels, as requested.
- (5) Pursuant to Article 19(2) of Directive 2003/96/EC, each authorisation granted under that provision is to be strictly limited in time. However, in order not to undermine future general developments of the existing legal framework, it is appropriate to provide that, in the event that the Council, acting on the basis of Article 113 or any other relevant provision of the Treaty on the Functioning of the European Union, introduces a modified general system for the taxation of energy products and electricity to which this authorisation would not be adapted, this authorisation should cease to apply on the day on which that modified general system becomes applicable.
- (6) This Decision is without prejudice to the application of Union rules regarding State aid,

⁽¹⁾ OJ L 283, 31.10.2003, p. 51.

HAS ADOPTED THIS DECISION:

Article 1

Portugal is authorised to apply reduced rates of excise duty to gas oil and unleaded petrol used as motor fuels, below the relevant minimum levels of taxation referred to in Article 7 of Directive 2003/96/EC.

Article 2

This Decision shall apply until 31 December 2022.

However, in the event that the Council, acting on the basis of Article 113 or any other relevant provision of the Treaty on the Functioning of the European Union, introduces a modified general system for the taxation of energy products and electricity to which the authorisation granted in Article 1 of this Decision would not be adapted, this Decision shall cease to apply on the day on which that modified general system becomes applicable.

Article 3

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 26 September 2022.

For the Council
The President
Z. NEKULA

COUNCIL DECISION (EU) 2022/1663**of 26 September 2022**

on the position to be adopted on behalf of the European Union on the amendments to the Annexes to the Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) and to the Regulations annexed to the European Agreement concerning the International Carriage of Dangerous Goods by Inland Waterways (ADN)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 91, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) entered into force on 29 January 1968. The European Agreement Concerning the International Carriage of Dangerous Goods by Inland Waterways (ADN) entered into force on 28 February 2008.
- (2) Pursuant to Article 14 of the ADR, any Contracting Party may propose one or more amendments to the Annexes to the ADR. The Working Party on Transport of Dangerous Goods (WP.15) is the body competent to decide on the adoption of any such amendments. Pursuant to Article 20 of the ADN, any Contracting Party may propose one or more amendments to the Regulations annexed to the ADN. The Administrative Committee established under the ADN is the body competent to decide on the adoption of any such amendments. During the two-year period between 2020 and 2022, the Working Party on Transport of Dangerous Goods (WP.15) and the ADN Administrative Committee adopted amendments to the Annexes to the ADR and to the Regulations annexed to the ADN, respectively, which were notified to the ADR Contracting Parties on 6 July 2022 and to the ADN Contracting Parties on 1 July 2022.
- (3) Pursuant to Article 14 of the ADR, proposed amendments to the Annexes are deemed to be accepted unless at least one third of the Contracting Parties, or five of them if one third exceeds that figure, objects to those amendments within three months from the date on which the Secretary-General circulated the proposed amendments. Pursuant to Article 20 of the ADN, any draft amendment to the Regulations annexed to the ADN is deemed to be accepted unless at least one third of the Contracting Parties, or five of them if one third exceeds that figure, objects to those amendments within three months from the date on which the Secretary-General circulated them.
- (4) It is appropriate to establish the position to be adopted on the Union's behalf with regard to those amendments to the ADR and the ADN, as they will be binding under international law and are capable of decisively influencing the content of Union law, namely Directive 2008/68/EC of the European Parliament and of the Council ⁽¹⁾. That Directive lays down requirements for the transport of dangerous goods by road, rail or inland waterways, which are to apply within or between Member States, by referring to the ADR and the ADN. Additionally, that Directive states that the transport of dangerous goods between Member States and third countries is to be authorised in so far as it complies with the requirements of the ADR, the Regulations concerning the International Carriage of Dangerous Goods by Rail (RID) and the ADN. Moreover, in accordance with Article 8 of Directive 2008/68/EC, the Commission is empowered to adapt Annex I, Section I.1 and Annex III, Section III.1 to Directive 2008/68/EC to scientific and technical progress, in particular to take account of amendments to the ADR, RID or the ADN.

⁽¹⁾ Directive 2008/68/EC of the European Parliament and of the Council of 24 September 2008 on the inland transport of dangerous goods (OJ L 260, 30.9.2008, p. 13.)

- (5) The Union is not a Contracting Party to the ADR or to the ADN. However, this does not prevent it from exercising its competence by establishing, through its institutions, a position to be adopted on its behalf in the body set up by either Agreement, in particular through the Member States who are Contracting Parties to either Agreement acting jointly in the interest of the Union.
- (6) All Member States are Contracting Parties to the ADR and apply it, and 13 Member States are Contracting Parties to the ADN and apply it.
- (7) The envisaged amendments aim to ensure the safe and efficient transport of dangerous goods, while taking into account scientific and technical progress in the sector and the development of new substances and articles that could be dangerous while being transported. The development of the transport of dangerous goods by road and inland waterways, both within the Union and between the Union and its neighbouring countries, is a key component of the common transport policy and ensures proper functioning of all industrial branches producing or making use of goods classified as dangerous under the ADR or the ADN.
- (8) The envisaged amendments are considered to be appropriate for the safe transport of dangerous goods in a cost-effective manner, are justified and beneficial and should therefore be supported by the Union.
- (9) The Union's position as regards the amendments to the Annexes to the ADR and the amendments to the Regulations annexed to the ADN is to be expressed by its Member States which are Contracting Parties to the ADR and to the ADN, respectively, acting jointly in the interest of the Union,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on the Union's behalf on the amendments adopted by the Working Party on Transport of Dangerous Goods (WP.15) to the Annexes to the ADR and on the amendments adopted by the ADN Administrative Committee to the Regulations annexed to the ADN is set out in the Annex to this Decision.

Minor changes to the amendments referred to in the first paragraph may be agreed without further decision of the Council, in accordance with Article 2.

Article 2

The position referred to in Article 1 shall be expressed by the Member States which are contracting parties to the ADR and to the ADN, respectively, as regards the amendments to the Annexes to the ADR and the amendments to the Regulations annexed to the ADN, acting jointly in the interest of the Union.

Article 3

A reference to the accepted amendments to the Annexes to the ADR and to the Regulations annexed to the ADN shall be published in the *Official Journal of the European Union*, indicating the date of their entry into force.

Article 4

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

Done at Brussels, 26 September 2022.

For the Council
The President
Z. NEKULA

ANNEX

Proposal	Reference Document	Notification	Issue	Comments	EU Position
1.	ECE/TRANS/WP.15/256	C.N.171.2022. TREATIES-XI. B.14	Draft amendments to annexes A and B of ADR	Technical consensus at the Working Party on the Transport of Dangerous Goods – WP.15	Agree with the amendments
2.	ECE/TRANS/WP.15/256/Add.1	C.N.171.2022. TREATIES-XI. B.14	Draft amendments to annexes A and B of ADR - Addendum	Technical consensus at the Working Party on the Transport of Dangerous Goods – WP.15	Agree with the amendments
3.	ECE/TRANS/WP.15/256/Corr.1	C.N.171.2022. TREATIES-XI. B.14	Draft amendments to annexes A and B of ADR – Corrigendum 1	Technical consensus at the Working Party on the Transport of Dangerous Goods – WP.15	Agree with the amendments
4.	ECE/TRANS/WP.15/256/Corr.2	C.N.171.2022. TREATIES-XI. B.14	Draft amendments to annexes A and B of ADR – Corrigendum 2	Technical consensus at the Working Party on the Transport of Dangerous Goods – WP.15	Agree with the amendments
5.	ECE/ADN/61	C.N.158.2022. TREATIES-XI. D.6	Draft amendments to the Regulations annexed to ADN	Technical consensus at the ADN Administrative Committee	Agree with the amendments

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