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8. Stresses that the evaluation of third-country GAAPs should not only be of a technical nature but that the economic and regulatory context should also be considered;
9. Asks the Commission to establish a definition of equivalence including a consistent application of reconciliation requirements applied in the third countries with regard to European issuers under IFRS, and the requirements considered necessary by a detailed and objective analysis of the differences between third countries' accounting standards and the IFRS, so as to safeguard the protection of investors.
10. Considers that, in the absence of agreement on equivalence between the IFRS and the United States GAAPs on 1 January 2009, this equivalence being defined as stated in paragraph 9, American businesses established in Europe should use the IFRS standards in full; calls on the Union's other competent authorities to state their position along these lines;
11. Expresses dissatisfaction at the inclusion of new measures to further exempt professional securities for a period of two years at such a late stage in the process and considers it inappropriate;
12. Accepts the implementing measures, provided that the above-mentioned points are taken into account by the Commission;
13. Instructs its President to forward this resolution to the Council, the Commission and the Committee of European Securities Regulators.

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Women's immigration

European Parliament resolution on women's immigration: the role and place of immigrant women in the European Union (2006/2010(INI))

The European Parliament,

- having regard to the ILO Convention concerning Migration for Employment (1949), the ILO Convention concerning Migration in Abusive Conditions and the Promotion of Equality of Opportunity and the Treatment of Migrant Workers (1975) and the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families (1990),
- having regard to the Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children (2000) and the Protocol against the Smuggling of Migrants by Land, Sea and Air (2000), both of which supplement the United Nations Convention against Transnational Crime,
- having regard to the Convention relating to the Status of Refugees (1951) and the Protocol thereto relating to the Status of Refugees (1967),
- having regard to the Report of the United Nations Population Fund entitled 'A Passage to Hope: Women and International Migration — state of world population 2006',
- having regard to Council Directive 2004/81/EC of 29 April 2004 on the residence permit issued to third-country nationals who are victims of trafficking in human beings or who have been the subject of an action to facilitate illegal immigration, who cooperate with the competent authorities⁽¹⁾,
- having regard to Article 13 of the EC Treaty on combating discrimination,
- having regard to Article 63 of the EC Treaty, which confers on the Community powers and competences in the fields of immigration and asylum,

⁽¹⁾ OJ L 261, 6.8.2004, p. 19.

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- having regard to the conclusions of the Presidency of the European Council held in Tampere on 15 and 16 October 1999, the European Council held in Laeken on 14 and 15 December 2001, the European Council held in Seville on 21 and 22 June 2002 and the European Council held in Thessaloniki on 19 and 20 June 2003, which stressed the importance of developing cooperation and the exchange of information in the context of the recently established group of national integration contact points, in particular with a view to stepping up coordination of the relevant policies at national and European Union level,
- having regard to the Commission's Green Paper entitled 'On an EU approach to managing economic migration' (COM(2004)0811),
- having regard to the Commission's Green Paper entitled 'On the future of the European migration network' (COM(2005)0606),
- having regard to the Commission Communication entitled 'On immigration, integration and employment' (COM(2003)0336),
- having regard to the Commission Communication establishing a framework programme on Solidarity and the management of migration flows for the period 2007-2013, to the amended proposals for decisions of the European Parliament and of the Council establishing the European Refugee Fund for the period 2008-2013, the External Borders Fund for the period 2007-2013 and the European Return Fund for the period 2008-2013, as part of the General programme 'Solidarity and management of migration flows', and to the proposal for a Council decision establishing the European Fund for the Integration of third-country nationals for the period 2007-2013 as part of the General programme 'Solidarity and management of migration flows' (COM(2005)0123),
- having regard to the Commission Communication entitled 'Migration and development: some concrete orientations' (COM(2005)0390),
- having regard to the Commission Communication entitled 'A common agenda for integration — framework for the integration of third-country nationals in the European Union' (COM(2005)0389),
- having regard to the Commission Communication entitled 'Policy plan on legal migration' (COM(2005)0669),
- having regard to the Commission Communication entitled 'Priority actions for responding to the challenges of migration: first follow-up to Hampton Court' (COM(2005)0621),
- having regard to the Commission Communication entitled 'Thematic programme for cooperation with third countries in the areas of migration and asylum' (COM(2006)0026),
- having regard to Council Directive 2000/43/EC of 29 June 2000 implementing the principle of equal treatment between persons irrespective of racial or ethnic origin ⁽¹⁾,
- having regard to Council Directive 2003/9/EC of 27 January 2003 laying down minimum standards for the reception of asylum seekers ⁽²⁾,
- having regard to Council Directive 2003/86/EC of 22 September 2003 on the right to family reunification ⁽³⁾,
- having regard to Council Directive 2003/109/EC of 25 November 2003 concerning the status of third-country nationals who are long-term residents ⁽⁴⁾,
- having regard to Council Directive 2004/83/EC of 29 April 2004 on minimum standards for the qualification and status of third country nationals or stateless persons as refugees or as persons who otherwise need international protection and the content of the protection granted ⁽⁵⁾,

⁽¹⁾ OJ L 180, 19.7.2000, p. 22.

⁽²⁾ OJ L 31, 6.2.2003, p. 18.

⁽³⁾ OJ L 251, 3.10.2003, p. 12.

⁽⁴⁾ OJ L 16, 23.1.2004, p. 44.

⁽⁵⁾ OJ L 304, 30.9.2004, p. 12.

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- having regard to the proposal for a regulation of the European Parliament and of the Council on Community statistics on migration and international protection (COM(2005)0375),
 - having regard to its resolution of 13 October 2005 on integrating immigrants in Europe through schools and multilingual education ⁽¹⁾,
 - having regard to its resolution of 9 June 2005 on the links between legal and illegal migration and integration of migrants ⁽²⁾,
 - having regard to its resolution of 15 January 2004 on the Communication from the Commission on immigration, integration and employment ⁽³⁾,
 - having regard to its resolution of 9 March 2004 on the situation of women from minority groups in the European Union ⁽⁴⁾,
 - having regard to the Hague programme adopted by the European Council on 4 November 2004, which set the objectives to be implemented in the area of freedom, security and justice in the period 2005-2010,
 - having regard to the informal ministerial meeting in Groningen on 9 November 2004 at which ministers responsible for integration policy met for the first time,
 - having regard to the common basic principles on integration adopted by the Council of the European Union on 19 November 2004, which represent a coherent set of recommendations that should constitute the foundations of the European Union's integration policy,
 - having regard to the European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR) and the Charter of Fundamental Rights of the European Union, and in particular Articles 18, 20, 21 and 22 thereof,
 - having regard to Rule 45 of its Rules of Procedure,
 - having regard to the report of the Committee on Women's Rights and Gender Equality (A6-0307/2006),
- A. whereas the number of women immigrants is constantly increasing in the EU, accounting for approximately 54% of the total number of immigrants and covering an increasingly broader range of categories (economic migration, immigration because of disasters, family reunification, political refugees or those fleeing armed conflicts, illegal immigration, asylum),
- B. whereas there is no proper organised and coordinated European immigration policy, and the Union and its Member States need to devise a policy for regulating immigration in collaboration with third countries,
- C. whereas women immigrants, as a general rule, encounter significant problems in integrating, primarily in terms of difficulty in accessing the labour market, low employment rates and high rates of unemployment, employment in temporary or low-paid jobs, often without social and economic protection or in sectors of the 'grey' economy and undeclared employment, limited linguistic skills, a low rate of participation in basic and, above all, tertiary education, limited participation in social, political, trade union and cultural life of the host country, poverty and social exclusion; whereas, nonetheless, a by no means negligible number of young woman graduates from the higher education systems of their countries come to take relatively unskilled jobs in the European Union, for example as domestic staff, as a consequence of the high rate of female unemployment in their countries and the low pay for the professions and jobs of their skills and qualifications,
- D. whereas women immigrants often encounter severe discrimination as individuals dependent on their spouse's legal status, on the basis of Directive 2003/86/EC (non-autonomous status, restricted access to the labour market, insecure residential status in the event of widowhood, divorce, etc.) and because of the mentality, negative stereotypes and practices brought with them from their countries of origin and prevalent in the host society as well; notes, moreover, that in some immigrant communities, they face critical problems such as marginalisation, forced marriages, female genital mutilation and so-called crimes of honour,

⁽¹⁾ OJ C 233 E, 28.9.2006, p. 121.

⁽²⁾ OJ C 124 E, 25.5.2006, p. 535.

⁽³⁾ OJ C 92 E, 16.4.2004, p. 390.

⁽⁴⁾ OJ C 102 E, 28.4.2004, p. 497.

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- E. stressing that in very many cases the integration of immigrant women into society determines the integration of members of the second and third generations of citizens descended from immigrants,
- F. whereas women immigrants are more exposed to abuse, both psychological and physical, either because of their financial and legal dependence or because women immigrants with no legal status are more susceptible to abuse and sexual exploitation in the workplace and to human traffickers; whereas, in the case of immigrant women whose status is irregular, this lack of legal status within the territory of the State where they reside particularly exposes them to the risk that their fundamental rights may be denied, and for the same reason they are more frequently victims of discrimination and violence in everyday life,
- G. whereas integration is a two-way process which presupposes both a willingness on the part of immigrant women to take responsibility for integration into their host society and a willingness among EU citizens to accept and integrate immigrant women; whereas in this connection integrated measures to influence patterns of behaviour both of immigrants and of the host societies at all relevant levels and to mobilise resources on both sides must be planned and implemented; whereas this two-way process requires mutual commitment, consisting of rights and obligations for the host society and for immigrants,
- H. whereas it would seem, according to the latest reports evaluating national policies for the integration of immigrants, that the gender dimension has not been systematically taken into account either at the level of harmonised policies or at the level of data collection,
- I. whereas human rights violations against immigrant women and girls in the form of so-called honour crimes, forced marriages, female genital mutilation, or other violations cannot be justified on any cultural or religious grounds and should in no circumstances be tolerated,
- J. whereas the new Financial Framework for 2007-2013 provides not only for the strengthening of existing programmes and Funds for the integration of immigrants but also for new initiatives such as the Framework Programme on solidarity and the management of migration flows (which includes the Integration Fund for third-country nationals, the External Borders Fund and the Refugee Fund), which must incorporate the gender dimension and the best possible integration of women immigrants,
- K. whereas it has been observed that there are numerous links between trafficking in women and economic migration,
1. Believes that European Union policy on development and social cohesion should implement effective reception and integration policies for immigrants, in particular women immigrants, who now represent the majority of those migrating to the EU for an increasing variety of reasons (economic, refugee, asylum, family reunification); welcomes the Commission's initiative to publish guidelines on the 'common framework programme for the integration of third-country nationals in the EU', stressing that all measures should take account of the particular nature of gender and the situation of women;
 2. Recognises the difficulties faced by newly-arrived immigrants, particularly women, who are the most vulnerable category because they suffer two-fold discrimination based on ethnic origin and on sex; calls on the Member States to strengthen the structures and social services which enable immigrants to settle in smoothly and to provide them with information about their rights and obligations in accordance with the principles and legislation of the Member States;
 3. Calls on the Member States to support information campaigns, including campaigns at local and regional level, aimed at migrant women with a view to preventing and averting forced or arranged marriages, female genital mutilation, and other forms of mental or physical coercion; believes that such campaigns should be multilingual, using simple language that everyone can understand;

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4. Calls on the Member States and the Commission to make provision for the funding of programmes specifically for women providing information on the preconditions for immigrants to enter and reside in the European Union; also calls for the strengthening of consular and diplomatic structures to tackle the needs of immigration more effectively;
5. Calls on immigrant organisations to encourage women members in particular, but also their families, to work actively to integrate and to take advantage of the opportunities for integration which the host countries provide, in order to support the integration efforts of the host societies;
6. Stresses that Directive 2003/86/EC has not yet been satisfactorily implemented by all Member States, leaving substantial scope for discriminatory treatment of women immigrants;
7. Calls on Member States, on the basis of their national legislation and international conventions, to guarantee respect for the fundamental rights of immigrant women, whether or not their status is regular, particularly protection from enslavement and violence, access to emergency medical care, legal aid, education for children and migrant workers, equal treatment with regard to working conditions and the right to join trade unions (UN Convention for the Protection of the Rights of All Migrant Workers and Members of Their Families — 1990);
8. Calls on Member States, in compliance with their national legislation and international conventions (UN Convention for Protection of the Rights of All Migrant Workers and Members of Their Families — 1990), to ensure access to education for the children of immigrant women whose status is irregular;
9. Calls on the Member States to ensure, through bilateral labour agreements relating to the entry of third-country nationals or via other methods, that women immigrants enjoy secure legal and labour status in the host countries and that they do not suffer discrimination on the basis of either gender or origin, in accordance with the Community acquis;
10. Calls on the Member States to take effective action to combat all forms of violence against women immigrants by providing adequate medical, legal and social support to the victims of violence, implementing social rehabilitation programmes for them, offering victims of the sex trade access to refuges, taking due account of their need for safety and protection, and by providing preventive information to women immigrants concerning their rights in the host country;
11. Calls on the Member States, in compliance with Directive 2004/81/EC, when considering applications for autonomous legal status, to take due account of the circumstances of women immigrants who are victims of violence, in particular victims of physical and psychological violence including the continuing practice of forced or arranged marriage and to ensure that all administrative measures are taken to protect such women, including effective access to assistance and protection mechanisms; calls on the Member States to simplify the procedures for granting a temporary or permanent residence permit to victims of the sex trade on the basis of the provisions of the abovementioned Protocol to prevent, suppress and punish trafficking in persons, especially women and children, and to adopt measures to approve special residence permits in exceptional circumstances in order to enable foreign victims without legal status to escape from violence;
12. Calls on the Member States to ensure that bilateral agreements with third countries are negotiated and concluded on the basis of respect for the Charter of Fundamental Rights of the European Union and the European Convention for the Protection of Human Rights and Fundamental Freedoms, in particular with regard to the status of persons in the event of marriage, divorce, child custody, repudiation or polygamy;
13. Calls on the Council, the Commission and the Member States, due to the fact that the explosion in the entertainment and sex industries is providing additional migration channels for immigrant women, to enhance the legal framework guaranteeing them the right to hold their own passport and residence permit and making it possible to hold a person criminally responsible for taking these documents away, in accordance with Council Decision 2006/619/EC of 24 July 2006 on the conclusion, on behalf of the European Community, of the UN Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children⁽¹⁾ (2000);

⁽¹⁾ OJ L 262, 22.9.2006, p. 51.

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14. Calls on the Member States to incorporate, in their national action plans on employment and social integration, measures to promote the participation of women immigrants in the labour market, fight undeclared work, ensure respect for women's social rights (equal pay, social security, pension rights, etc.), provide support for entrepreneurship, ensure that elderly women immigrants do not suffer poverty and exclusion and promote the role of the social partners and trade unions, in the process of women's social and economic integration;
15. Calls on the Member States to ensure that women immigrants receive adequate and essential education in the form of language lessons and information concerning fundamental human, political and social rights and democratic principles in the host country, which will facilitate their smooth social integration into the host country and protect them from discrimination in the family and society;
16. Stresses, in particular, the importance of unconditional and even priority access for immigrant women to education and language training, which are essential prerequisites for true integration into society and working life; invites Member States to introduce compulsory language training for immigrant women and girls, as a way of facilitating their integration, and to protect them from discrimination in the family and society;
17. Calls on the Member States to promote the access of young women immigrants to education and training systems in the host countries, and to promote their participation in the integrated action programme in the field of lifelong learning 2007-2013, which includes the Erasmus, Leonardo Da Vinci, Comenius and Grundtvig programmes, and in the Socrates, Culture 2007-2013 and Youth in action 2007-2013 programmes; considers that it is particularly important to recognise the professional qualifications and skills of women (particularly scientific diplomas) and to ensure that they have access to language training, which will enable them to integrate better;
18. Calls on the Member States to promote immigrant women's access to employment and to ensure adequate vocational training, adopting positive measures to fight the two-fold discrimination suffered by immigrant women on the labour market and creating favourable conditions for them to gain access the labour market and to balance their professional and private life, especially by putting into place accessible child-care facilities;
19. Calls on the Member States to show particular sensitivity in encouraging the participation of women immigrants in social and political life in accordance with national legislation and the opportunities deriving therefrom;
20. Points out that parents' preventing immigrant girls from taking part in sports, swimming and school classes must not be tolerated and cannot be excused on cultural or religious grounds; calls on schools and authorities to ensure that immigrant girls take part in school education and enforce the compulsory school attendance in accordance with national rules;
21. Stresses that national, local and regional authorities are called upon to play an ever-expanding role in the process of integrating women immigrants with pro-active policies and to conduct a more intensive open dialogue so as to communicate and cooperate with immigrant communities and networks, and calls on the Member States and the European Union to support these efforts financially and by means of exchanges of information so that, in particular, problems such as housing, 'ghettoisation', crime, access to public and social services, health services, childcare, etc. can be tackled, and stresses also the role of organised immigrant communities and of the NGOs, which provide advice, information and support for immigrant women;
22. Calls on the Council, the Commission and the Member States to take all necessary action to protect the rights of immigrant women and immigrant girls and to fight the discrimination they face in their community of origin, by refusing all forms of cultural and religious relativism which could violate women's fundamental rights;
23. Calls on Member States to adopt and to implement specific legal provisions on female genital mutilation, and to introduce compulsory recording by healthcare workers of all cases of female genital mutilation, including the recording of actual cases and cases in which there is a suspicion that female genital mutilation may take place;

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24. Calls on Member States to speak out against tradition-based violence against women, to condemn family-induced violations of the human rights of immigrant women and girls, and to check which laws are applicable to hold family members responsible, especially in the case of so-called honour crimes;

25. Calls on the Commission, the Member States and the countries of origin to provide their populations with systematic and responsible information about the EU's immigration policies and challenges, the opportunities and obligations of immigrants, both men and women, in the host countries, with the aim of preventing the negative impact of illegal immigration, and the marginalisation and economic and sexual exploitation of women immigrants in the host countries;

26. Calls on the Commission, in the context of the proposed regulation on Community statistics on migration and international protection, to include reliable indicators and comparable data on immigrant women so as to give a specific idea of their situation and the problems they face;

27. Calls on the Commission to carry out a qualitative and quantitative assessment of the harmonised policies and measures implemented on behalf of women immigrants via the existing financial instruments and programmes (European Social Fund, the European Regional Development Fund, the European Refugee Fund, the EQUAL initiative, the Daphne programme to combat violence against children, young people and women, European programmes in the fields of education, employment, combating social exclusion and discrimination);

28. Welcomes the Commission's initiative under the common framework programme for the integration of third-country nationals into the EU to issue guidelines on the integration policies which the Member States should pursue, and notes that it specifies expressly that the actions to be taken should take account of the particular factors relating to gender and the situation of women, young people and the children of immigrants;

29. Calls on the Commission to collect gender-related data on immigration into the EU and to arrange for the analysis of that data by the European Institute for Gender Equality in order to highlight further the particular needs and problems of women immigrants and the most appropriate methods of integrating them into the societies of the host countries;

30. Welcomes the fact that one of the main specific goals of the European Integration Fund is the obligation on Member State bodies that provide services to improve the way in which they meet the needs of various groups of third-country nationals, including women and children; in this framework for action, requests that free advisory services be provided for immigrant women on the subjects of women's rights, health, sexual and reproductive rights, employment and other related issues;

31. Welcomes the reference to the afore-mentioned common basic principles on integration adopted by the Council of the European Union which represent a coherent set of recommendations that should constitute the foundations of the European Union's integration policy, and calls on the Finnish Presidency to give the principles priority on its agenda;

32. Welcomes the decision to designate 2007 as the European year of equal opportunities for all and 2008 as the year of intercultural dialogue, which are to be used to raise awareness of discrimination (violations of fundamental rights) against women and girls and provide society with a wider range of information on the position and role of women immigrants, their culture and their aspirations in the host countries; notes that there should be a two-way process of promoting information and the participation of women immigrants in European social events;

33. Condemns forced marriages and calls on the Member States to introduce in their national legislation measures aiming at prosecuting any of their citizens who may seek to contract or help to organise one, including when the forced marriage is contracted outside their territory;

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34. Urges the Council and the Commission, in the framework of a European common immigration and asylum policy, to include the risk of being subjected to female genital mutilation among the reasons for requesting the right of asylum, in accordance with the international guidelines issued by the United Nations High Commissioner for Refugees affirming that the international definition of refugees 'covers gender-related claims';

35. Urges the Member States which have not done so to ensure that effective and deterrent penalties apply under their criminal codes to all forms of violence against women and children, particularly forced marriage, polygamy, so-called crimes of honour and female genital mutilation, and to increase the awareness of police and judicial authorities of those issues;

36. Notes with concern that polygamous marriages have been recognised as legal in Member States, even though polygamy is prohibited; calls on the Member States to ensure that the illegality of polygamy is upheld; urges the Commission to consider including a ban on polygamous marriages in its current proposal for introducing rules concerning applicable law in matrimonial matters;

37. Calls on the Member States to enforce policies that ensure the equality of all people, such as that of the 1951 Convention relating to the status of refugees, so that measures taken against illegal migration by the Member States are fully compatible with the principles of non-discrimination;

38. Instructs its President to forward this resolution to the Council, the Commission and the governments and parliaments of the Member States.

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Recovery of Community funds

European Parliament resolution on the recovery of Community funds (2005/2163(INI))

The European Parliament,

- having regard to the Commission's white paper on its reform (COM(2000)0200) and, in particular, the part thereof relating to action 96 concerning the more effective management of recovery of unduly paid funds,
- having regard to the Commission communication entitled 'Improving the recovery of Community entitlements arising from direct and shared management of Community expenditure' (COM(2002)0671),
- having regard to the report from the Commission to the Council and the European Parliament on the use of the provisions on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (COM(2006)0043),
- having regard to its resolution of 8 April 2003 on the discharge for 2001⁽¹⁾, especially paragraphs 39 to 43 thereof,
- having regard to its resolution of 29 January 2004 on the follow-up to the discharge for 2001⁽²⁾, especially paragraphs 7 to 9 thereof,
- having regard to its resolution of 21 April 2004 on the discharge for 2002⁽³⁾, especially paragraph 7 thereof,
- having regard to its resolution of 12 April 2005 on the discharge for 2003⁽⁴⁾, especially paragraphs 83 to 85 thereof,

⁽¹⁾ OJ C 64 E, 12.3.2004, p. 199.

⁽²⁾ OJ C 96 E, 21.4.2004, p. 112.

⁽³⁾ OJ C 104 E, 30.4.2004, p. 640.

⁽⁴⁾ OJ C 33 E, 9.2.2006, p. 169.