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Sittings of 4 to 7 July 2016

The Minutes of this session have been published in OJ C 289, 31.8.2017.

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* Consultation procedure

*** Consent procedure

***I Ordinary legislative procedure: first reading

***II Ordinary legislative procedure: second reading

***III Ordinary legislative procedure: third reading

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EUROPEAN PARLIAMENT

2016-2017 SESSION

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TEXTS ADOPTED
RESOLUTIONS

EUROPEAN PARLIAMENT

P8_TA(2016)0297

Refugees: social inclusion and integration into the labour market

European Parliament resolution of 5 July 2016 on refugees: social inclusion and integration into the labour market

(2015/2321(INI))

(2018/C 101/01)

The European Parliament,

— having regard to the Charter of Fundamental Rights of the European Union,
— having regard to Article 78 of the Treaty on the Functioning of the European Union (TFEU),
— having regard to the European Convention for the Protection of Human Rights and Fundamental Freedoms,
— having regard to the Universal Declaration of Human Rights of 1948,
— having regard to the Geneva Convention of 1951 and the additional protocol thereto,
— having regard to its resolution of 29 April 2015 on the latest tragedies in the Mediterranean and EU migration and asylum policies (1),
— having regard to its resolution of 10 September 2015 on migration and refugees in Europe (2),
— having regard to the Commission Ten Point Action Plan on Migration, presented at the Joint Foreign and Home Affairs Council held in Luxembourg on 20 April 2015,
— having regard to the Commission communication entitled ‘A European Agenda on Migration’ (COM(2015)0240),
— having regard to the Commission communication of 7 June 2016 entitled ‘Action Plan on the integration of third country nationals’ (COM(2016)0377),
— having regard to the Commission proposal for a directive of the European Parliament and of the Council on the conditions of entry and residence of third-country nationals for the purposes of highly skilled employment (COM(2016)0378),
— having regard to the Commission communication of 10 June 2016 entitled ‘A new skills agenda for Europe’ (COM(2016)0381),


— having regard to the Commission communication entitled ‘EU Action Plan on Return’ (COM(2015)0453),

— having regard to the Commission recommendation establishing a common ‘Return Handbook’ to be used by Member States’ competent authorities when carrying out return-related tasks (C(2015)6250),

— having regard to the Commission communication on public procurement rules in connection with the current asylum crisis (COM(2015)0454),

— having regard to the joint communication by the Commission and the High Representative of the Union for Foreign Affairs and Security Policy on addressing the refugee crisis in Europe: the role of EU external action (JOIN(2015)0040),

— having regard to the Commission Decision on the establishment of a European Union Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa (C(2015)7293),

— having regard to the Commission communication on managing the refugee crisis: immediate operational, budgetary and legal measures under the European Agenda on Migration (COM(2015)0490),


— having regard to the Commission communication to the European Parliament, the Council, the European Economic and Social Committee, and the Committee of Regions on the European Agenda for the Integration of Third-Country Nationals,

— having regard to the Commission communication on managing the refugee crisis: state of play of the implementation of the priority actions under the European Agenda on Migration (COM(2015)0510),

— having regard to the conclusions adopted by the European Council at its meeting in June 2014, at its special meeting of 23 April 2015, at its meeting of 25 and 26 June 2015, at the informal meeting of EU heads of state or government on migration of 23 September 2015, at its meeting of 15 October 2015, and at its meetings of 17 and 18 December 2015, and of 18 and 19 February 2016,

— having regard to the conclusions adopted by the Council on safe countries of origin at its meeting of 20 July 2015, on migration at its meeting of 20 July 2015, on the future of the return policy at its meeting of 8 October 2015, on migration at its meeting of 12 October 2015, on measures to handle the refugee and migration crisis at its meeting on 9 November 2015, and on statelessness at its meeting of 4 December 2015,

— having regard to the conclusions adopted by the Representatives of the Governments of the Member States meeting within the Council on resettling through multilateral and national schemes 20 000 persons in clear need of international protection at their meeting on 20 July 2015,

— having regard to the EU-Turkey Joint Action Plan of 15 October 2015,
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— having regard to the Declaration of the High-level Conference on the Eastern Mediterranean — Western Balkans Route adopted on 8 October 2015, and to the leaders’ statement adopted at the meeting on refugee flows along the Western Balkan route on 25 October 2015,

— having regard to the action plan and political declaration adopted at the EU-Africa summit on migration, held in Valletta on 11 and 12 November 2015,


— having regard to the Joint Employment Report from the Commission and the Council accompanying the communication on the Annual Growth Survey 2016,

— having regard to resolution 1994 (2014) of the Parliamentary Assembly of the Council of Europe,

— having regard to the work and reports of the European Asylum Support Office (EASO), and in particular to their Annual Report on the Situation of Asylum in the European Union 2014,

— having regard to Article 33(1) and (2) of the 1984 UN Convention against torture and other cruel, inhuman or degrading treatment or punishment,

— having regard to the work, annual reports and studies of the Fundamental Rights Agency (FRA), and in particular to their studies on severe forms of labour exploitation,

— having regard to the Policy Department A study on the Integration of Migrants and its Effects on the Labour Market, to the Policy Department C studies on the implementation of Article 80 TEU, on new approaches, alternative avenues and means of access to asylum procedures for persons seeking international protection, on exploring new avenues for legislation for labour migration to the EU, on enhancing the common European asylum system and alternatives to Dublin, and on EU cooperation with third countries in the field of migration, to the Policy Departments A and D notes and papers on EU funds for migration policies and refugee integration: analysis of efficiency and best practice for the future, and to the Policy Department EXPO study on migrants in the Mediterranean: protecting human rights,

— having regard to the studies by the European Migration Network (EMN), and in particular to their study on policies, practices and data on unaccompanied minors,

— having regard to the work and reports of the UN High Commissioner for Refugees,

— having regard to the work and reports of the UN Special Rapporteur on the human rights of migrants,

— having regard to the work and reports of the International Organisation for Migration,

— having regard to the work and reports of the European Council of Refugees and Exiles,

— having regard to the Opinion of the European Committee of the Regions — European Agenda on Migration, adopted at its 115th plenary session of 3-4 December 2015,

— having regard to the Opinions of 10 December 2015 of the European Economic and Social Committee on the European Agenda on Migration and on the EU Action Plan against migrant smuggling,

— having regard to the Opinion of the European Economic and Social Committee of 27 April 2016 on integration of refugees in the EU,
— having regard to its resolution of 17 December 2014 on the situation in the Mediterranean and the need for a holistic EU approach to migration (1),

— having regard to the experience gained via the EQUAL programme and the lessons learned,

— having regard to the Common Basic Principles for Immigrant Integration Policy in the EU, adopted by the Justice and Home Affairs Council in November 2004, particularly principles 3, 5 and 7,

— having regard to its resolution of 14 March 2013 on the integration of migrants, its effects on the labour market and the external dimension of social security coordination (2),

— having regard to the relevant Organisation for Economic Cooperation and Development (OECD) publications, in particular ‘Indicators of Immigrant Integration 2015: Settling In’, ‘Making Integration Work: Refugees and others in need of protection’, and ‘A New Profile of Migrants in the Aftermath of the Recent Economic Crisis’,

— having regard to the relevant Eurofound publications, in particular ‘Challenges of policy coordination for third-country nationals’ and ‘Approaches towards the labour market integration of refugees in the EU’,

— having regard to the International Monetary Fund staff discussion note ‘The Refugee Surge in Europe: Economic Challenges’,


— having regard to the UNHCR’s International Protection Considerations with regard to people fleeing the Syrian Arab Republic, update II of 22 October 2013,

— having regard to its resolution of 19 January 2016 on skills policies for fighting youth unemployment (3),

— having regard to its resolution of 10 September 2015 on social entrepreneurship and social innovation in combating unemployment (4),

— having regard to its resolution of 8 March 2016 on the situation of women refugees and asylum seekers in the EU (5),

— having regard to the study drawn up by Parliament’s Policy Department C in February 2016 on ‘Female refugees and asylum seekers: the issue of integration’,

— having regard to the European Tripartite Social Summit conclusions of 16 March 2016, in particular the Statement of the European Economic and Social Partners on the refugee crisis,

— having regard to the international obligations found in the 1951 Convention relating to the Status of Refugees and to the UN Convention on the Rights of the Child, bearing in mind the fundamental right of all children to have access to free primary education, irrespective of their gender, race, or ethnic or social origin,

— having regard to its resolution of 26 November 2015 on education for children in emergency situations and protracted crises (6).

(2) OJ C 36, 29.1.2016, p. 91.
— having regard to Rule 52 of its Rules of Procedure,

— having regard to the report of the Committee on Employment and Social Affairs and the opinion of the Committee on Culture and Education (A8-0204/2016),

A. whereas the refugee crisis is first and foremost a humanitarian crisis, brought about, inter alia, by the destabilisation of states in the neighbourhood of the EU, having, as well, long-term impacts on its labour markets and civil society, requiring long-term and considered responses that serve to guarantee social cohesion at local level and the successful integration of newcomers in our societies;

B. whereas the Geneva Convention came into being to protect European refugees after the Second World War, and whereas it defines who is a refugee and lays down a series of refugee rights, along with the obligations of states;

C. whereas there are three types of legal status benefiting or potentially benefiting from international protection, i.e. people with refugee status, people seeking asylum and people benefiting from subsidiary protection; whereas social inclusion and labour market integration policies should be tailored to their specific needs;

D. whereas there is a need to analyse the causes of the refugee crisis in order that effective and immediate action may be taken; whereas, furthermore, the main causes of the refugee crisis are conflicts, and whereas resolving them could drastically reduce the number of refugees, and make it possible for the remaining to return to their own countries;

E. whereas the number of asylum seekers and refugees recorded in Europe in 2014 and 2015 is unprecedented, and is the result of the difficult humanitarian situation in certain countries neighbouring the EU; whereas better access to information through new technologies could help prevent traffickers and smugglers from flourishing;

F. whereas the action plan and political declaration adopted at the EU-Africa summit on migration, held in Valletta on 11 and 12 November 2015, did not result in practical, decisive action;

G. whereas refugees’ integration into both society and the labour market can only be achieved if there is solidarity among, and united commitment of, all Member States and their societies;

H. whereas the working-age population in the EU is projected to decline by 7.5 million by 2020; whereas projections on the development of labour market needs in the EU point to emerging and future shortages in specific fields;

I. whereas professional integration is a stepping stone to social inclusion;

J. whereas the social inclusion and integration of refugees in the host societies, and in particular in their labour markets, is a dynamic, two-way process, as well as a two-dimensional one (involving rights and duties), representing a challenge and an opportunity whereby the inclusion of refugees requires concerted but distinct responsibilities and efforts on the part of the refugees themselves as well as of the Member States, their local and, where applicable, regional administrations and host communities, and requiring as well as the involvement and support of social partners, civil society and volunteer organisations;

K. whereas successful integration requires not only inclusion in the labour market, but also access to language courses upon arrival, and to housing, education and training, social protection and healthcare, including mental health support;

L. whereas labour market conditions within host countries are a determining factor for the successful integration of refugees; whereas unemployment in the EU, in particular youth and long-term unemployment, is still at alarming levels, and matching supply and demand on the labour market is a persistent challenge;
M. whereas each refugee is an individual with his or her own personal background, knowledge, skills, qualifications, working and living experience, and needs that all deserve recognition; whereas refugees can undertake and generate economic activity that could bring positive return to the host communities;

N. whereas, furthermore, 24.4% of the total population in the EU live in risk of poverty and social exclusion, and almost 10% are facing severe material deprivation;

O. whereas third-country nationals face many difficulties in obtaining recognition of their skills and qualifications; whereas the recognition of qualifications from a third country goes hand in hand with screening of skills;

P. whereas recognition of the training and qualifications of adult refugees and specific provisions for them to obtain academic qualifications and specific skills are essential for their entry into the labour market;

Q. whereas granting refugees and asylum seekers effective access to the labour market is important to restoring their human dignity and self-worth, and is cost-efficient, and it also provides a responsible approach towards public finances, easing the cost borne by Member States and local authorities while also enabling them to become active fiscal contributors;

R. whereas women and minors, both refugees and asylum seekers, have specific protection needs; whereas all social inclusion and labour market integration policies need to include a gender and child protection perspective;

S. whereas, according to figures supplied by Europol in 2015, at least 10,000 unaccompanied children have disappeared after arriving in Europe;

T. whereas forced displacements, conflicts, human rights violations and wars can have a severe impact on the physical and mental health of the people affected; whereas, in addition to this, female refugees and asylum seekers experience very high rates of gender-based violence;

U. whereas a large proportion of asylum seekers who have arrived in Europe are facing subhuman and precarious conditions, and are living in camps without access to resources and services of sufficient quality to meet their basic needs;

V. whereas Article 33(1) of the 1951 United Nations Convention relating to the Status of Refugees stipulates that ‘No Contracting State shall expel or return (“��ouler”) a refugee in any manner whatsoever to the frontiers of territories where his life or freedom would be threatened on account of his race, religion, nationality, membership of a particular social group or political opinion’;

W. whereas Article 3(1) and (2) of the Convention against torture and other cruel, inhuman or degrading treatment or punishment (1984) stipulate that ‘No State Party shall expel, return (“��ouler”) or extradite a person to another State where there are substantial grounds for believing that he would be in danger of being subjected to torture’ ‘the competent authorities shall take into account all relevant considerations including, where applicable, the existence in the State concerned of a consistent pattern of gross, flagrant or mass violations of human rights’;

X. whereas discrimination, along with linguistic, educational and institutional factors, is one of the most significant barriers preventing migrants in general from fully participating in the labour market and in society (1):

Y. whereas, among the asylum seekers and refugees that arrived in the EU in 2015, half are between 18 and 34 years old, and one in four are children; whereas these children have come from conflict areas where their school attendance has been interrupted or restricted, sometimes for long periods, or from refugee camps where only a minority of them have been able to obtain any form of education or attend local schools;

Z. whereas Directive 2003/86/EC stipulates, with regard to family reunification for refugees, that EU countries may not impose conditions relating to a minimum period of residence in the territory before refugees can be joined by their family members;

1. Stresses the need for the EU to base its immediate response to the situation on solidarity and fair sharing of responsibility, as stated in Article 80 of the Treaty on the Functioning of the European Union (TFEU), and on a holistic approach that takes into account the need to improve safe and legal migration channels, and that ensures full respect for existing laws and for fundamental European rights and values; highlights that for managing the inflow of refugees and asylum seekers it is necessary to put in place immediately a permanent relocation mechanism for all Member States;

2. Takes note of the high degree of heterogeneity and lack of clarity in the use of the term refugee in the public and political discourse; stresses the importance of clearly identifying refugees in accordance with the legal definition enshrined in the Geneva Convention of 28 July 1951, as amended by the New York Protocol of 31 January 1967, and in EU legislation, in particular the Qualifications Directive (2011/95/EU) \(^1\) as defined by Article 2 (c), (d), (e), (f), (g), and the Reception Directive as defined by Article 2 (a), (b) and (c); stresses the importance of making a clear differentiation between refugee and economic migrant for the purposes of implementing the various European and international policies;

3. Points out that a person eligible for subsidiary protection is a third country national or a stateless person who does not qualify as a refugee, but who likewise faces a real risk of suffering, torture or inhuman or degrading treatment or punishment, or a civilian facing a serious and individual threat to his or her life by reason of indiscriminate violence in situations of international or armed conflict (see Qualifications Directive);

4. Stresses that significant differences exist in the times and modalities of processing requests for international protection within Member States; highlights that slow and excessively bureaucratic procedures may hinder refugees and asylum seekers’ access to education and training, employment guidance and the labour market, the activation of EU and Member States’ programmes, and the effective and coordinated use of funds in this field, as well as increase the refugees and asylum seekers’ vulnerability to undeclared work and precarious working conditions; points to the urgent need to establish a common asylum system to improve recognition procedures while, at the same time, ensuring the highest level of safety for refugees and European citizens; recommends that the necessary measures be taken to support those Member States which, for geographical reasons, are involved more intensively in initial reception; recognises that the length of residence permit granted (especially to those with subsidiary protection) acts as a barrier to labour market integration if it is only of relatively short duration;

5. Calls as well for effective steps to be taken outside EU territory, both to ensure that those who are entitled can reach host countries safely and with a view to managing applications for international protection and containing undefined migration flows;

6. Highlights the fact that in order to facilitate the social inclusion and integration of refugees into the labour market, it is necessary to develop an approach, which prescribes appropriate adaptation and presupposes cooperation, and to address a range of serious and multi-faceted issues, such as: all forms of discrimination; linguistic barriers, being the first obstacles to integration; the validation of skills; diverse socio-economic, education and cultural backgrounds; housing; health needs, including psychosocial and post-trauma support; family reunification; and the significant share of vulnerable groups among refugees, in particular worrying numbers of children, including unaccompanied children, people with disabilities, elderly persons and women \(^2\), all of whom require responses tailored to their specific needs;

7. Rejects the idea of creating special labour markets for refugees;

8. Advocates that the respective national minimum wage should also remain valid for refugees;

9. Recalls the extremely worrying situation of women in the refugee camps in Europe, and in particular their living and hygienic conditions, which are such as to warrant emergency sanitary measures; underlines that women have different healthcare needs than men because they have more exposure to multiple risks, including gender-based violence, complications in reproductive health and cultural barriers in access to health care; considers, therefore, that policies in this area cannot be gender-neutral;

10. Points to the importance of differentiating between emergency measures and measures to be taken in the medium to long term in order to cope effectively with disparate needs;

11. Reiterates the importance of recognising the gender dimension right from the start when processing applications for refugee status, and of acknowledging the needs of women who apply for international protection, and the specific social inclusion and labour market integration challenges that women face; calls for equal opportunities for men and women in all policies and procedures relating to social inclusion and labour market integration, and asylum and migration, bearing in mind that women take more often than men the responsibility for the care of children and of elderly, ill or otherwise dependent family members; recalls that provision of quality and accessible childcare and care for other dependants, as well as flexible working arrangements, are crucial examples of how to improve access to labour markets for all parents and enable their economic and social empowerment;

12. Emphasises the benefits of education on social inclusion and integration into the labour market; stresses the importance of guaranteeing all refugees, in particular girls and women, access to formal, informal and non-formal education and long-life training, combined with work experience (1); calls, furthermore, for robust and transparent procedures for recognising qualifications obtained abroad, outside the European Union;

13. Calls on the Member States to establish a language training system, closely linking general and vocational language training;

14. Stresses the importance of a tailor-made integration approach based on equal opportunities, with the necessary attention given to the needs and specific challenges of different target groups; emphasises, in this regard, the great demand for literacy programmes;

**Challenges and opportunities**

15. Believes that facilitating effective access for refugees and asylum seekers to housing, health care, education, social protection and the labour market, while guaranteeing respect for their fundamental rights and making labour markets more inclusive at local and national level, could play an important role in restoring their human dignity and self-worth, and stresses that this is also cost-efficient, as it would allow them to be self-sufficient, to gain economic independence and to contribute in a positive way to society, which is an essential step for their successful inclusion into that society, and a responsible approach towards public finances, easing the cost borne by Member States and local authorities, as it involves integrating refugees while at the same time enabling them to become active fiscal contributors, which could be considered beneficial for their individual growth, development, self-esteem, recognition in society, as well as for the society and community as a whole; points out that not all refugees arriving in the EU are able to work for reasons of health, age or other issues; recalls that the Qualifications Directive and the Reception Conditions Directive provides for the right of access to the labour market and to vocational training, both for asylum seekers and beneficiaries of international protection;

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16. Asks the Member States to work on the implementation of the country-specific recommendations set out in the framework of the European Semester;

17. Points out that early and continuous intervention is crucial to efforts to guarantee the social inclusion and integration of refugees into the labour market, and into local communities, as effectively as possible, which serves to diminish the risk of them later experiencing feelings of isolation, inadequacy and of not fitting in; recalls that early intervention measures could include early participation through volunteering, internships, mentoring and community engagement;

18. Acknowledges the importance of the work of civil society and volunteer organisations providing support for the empowerment, integration and self-resilience of all asylum seekers and refugees, before and during their participation in the labour market; stresses that necessary measures should be taken to properly train those who are voluntarily engaging in the integration and education of refugees; notes the importance of establishing and building social and community networks among, and with, refugee and migrant communities in order to facilitate their access to the labour market;

19. Highlights the fact that labour market conditions within host countries is one of the determining factors when it comes to ensuring sustainable and successful integration of refugees; is aware of the fact that refugees are heterogenic in terms of age, skills and knowledge; stresses that unemployment in the EU, in particular youth and long-term unemployment, is still at alarming levels in some countries and regions, and that the Commission and the Member States should continue to prioritise policies and investments aimed at providing quality employment for the whole of society, with a particular focus on the most vulnerable people, and on economic growth; recalls that actions to create quality employment, promote active labour markets and tackle unemployment must make sense in the local context, otherwise they will not be effective;

20. Further points to the major disparities in social and economic circumstances within the EU; stresses the importance of taking these into account when refugees are relocated, in order to maximise their labour-market integration prospects, as they too often are first relocated to places where they cannot be integrated into the labour market;

21. Calls on the Member States to ensure that welcoming refugees goes hand-in-hand with a solid integration policy, such as language and orientation courses, that provide comprehensive insights into fundamental EU rights and values and social inclusiveness; emphasises that language skill acquisition plays an essential role in the successful integration of refugees, in particular into the labour market; calls on the Member States to require and provide refugees, who are likely to be granted a permit and find a job in the host country, with both general and work-related comprehensive language courses; takes the view that language learning should already be provided in hot spots and reception centres;

22. Stresses the need for an early, fair, transparent and free-of-charge assessment of refugees’ and asylum seekers’ formal and non-formal skills, as well as recognition and validation of their qualifications, with a view to facilitating their access to active labour market policies, in particular through training and employment guidance, including measures guaranteeing their access to the labour market and to non-discriminatory working conditions, and tailored measures allowing them to make full use of their potential, and to match labour supply and demand in the host countries; stresses, in this regard, the importance of strengthening the role of the European Qualifications Framework, and of promptly introducing more effective arrangements for recognising and validating qualifications, experience and skills; points out that the EU citizenry as a whole would benefit from such effective arrangements; stresses, however, that this assessment should on no account amount to a process of discrimination in relation to asylum seekers’ qualifications, and skills and potential employability should not be a criterion for decisions on asylum applications; stresses that the limited resources available should be spent carefully on the timely handling of asylum procedures and on the speedy and effective integration of refugees;

23. Highlights the fact that public spending, covering extraordinary investments in social inclusion and labour-market integration measures and programmes, are likely to have a positive effect on national GDPs in the short term, while medium- or long-term impacts on public finances will depend on the effectiveness of these measures;
24. Welcomes, in this context, the Commission's decision to take into account the budgetary impact of the exceptional inflow of refugees related to extraordinary expenditures for Member States under the preventive and corrective arm of the Stability and Growth Pact when assessing possible temporary deviations from the SGP requirements (1);

25. Highlights the fact that the main EU funds available for social inclusion and integration into the labour market, in particular the European Social Fund (ESF), the Asylum, Migration and Integration Fund (AMIF), the European Regional Development Fund (ERDF) and the European Fund for Aid to the Most Deprived (FEAD), have different focuses, target groups and management modes at Member State level; stresses that these funds support targeted initiatives to improve language and professional skills, to promote access to services and to the labour market, and to support awareness campaigns targeting both host communities and migrants; recalls the importance of using integration funds for real integration measures, and reminds the Member States of the importance of the partnership principle in order to ensure effective and more coordinated use of these funds; points out, however, that the objective of labour-market integration of refugees must be reflected in greater importance being given to the European Social Fund;

26. Stresses, as these funds are insufficient, that increased public investment and additional resources are required in order to provide, as a matter of priority, local authorities, social partners, social and economic actors, civil society and volunteer organisations with direct financial support for measures aimed at facilitating swift integration of refugees and asylum seekers into society and the labour market, not least in order to forestall social tensions, in particular in those areas where unemployment is highest;

27. Acknowledges the Commission's efforts to simplify and increase synergies among the available funding instruments; stresses, however, the need to further develop accessibility, complementary and transparency of these funds with a view to strengthening Member States' reception and integration capacities of refugees and asylum seekers;

28. Emphasises, in that connection, that the AMIF has used up all its resources; urges, therefore, that the fund be retained when the MFF is revised;

29. Highlights the fact that the principles of equal treatment, non-discrimination, equal opportunities and gender equality should always be ensured when designing and implementing social inclusion and integration policies and measures;

30. Further highlights that integration and inclusion measures aimed at refugees and asylum seekers should not draw on financial resources destined for programmes targeting other disadvantaged groups, but necessarily require additional social investments reflecting the need for additional measures; stresses, moreover, that the EU funds available should be spent in a more efficient and effective manner; calls on the Commission to take into account labour market and social situation data when designing such integration policies in order to ensure that the integration process does not worsen the social and economic situation in host regions;

31. Calls, therefore, on the Commission to consider introducing a minimum share of 25 % of the cohesion policy budget for the ESF Fund in the revision of the Multiannual Financial Framework (MFF), in order to ensure adequate resources for labour market integration in the long term; calls on the Council, in the context of the forthcoming revision of the MFF, to adjust the ceilings for total allocations and for the individual headings to take account of the internal and external challenges which have arisen in connection with the refugee crisis, and to bring them into line with the needs of the Member States facing greatest integration challenge (2);

32. Points out that in order to ensure an expedient allocation within the scope of the ESF, Member States should, where needed, adjust related national rules in order to ensure that asylum seekers are treated equally with EU and third-country nationals having access to the labour market;

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Making integration work

33. Stresses the need for strict correlation between all the legislative acts forming the EU Agenda on Migration (1) in order to ensure good management of refugees and migrants;

34. Notes that the participation of all actors involved in society is crucial, and suggests, therefore that, while respecting the competences of Member States on integration measures, the exchange of best practice in this field should be strengthened; underlines that integration measures for all legally-residing third-country nationals should promote inclusion rather than isolation; notes that local and regional authorities, including cities, have a key role to play in integration processes;

35. Is firmly convinced that integrating refugees into the labour market will be difficult without active, large-scale support from microenterprises and small and medium-sized enterprises in the EU; takes the view that appropriate authorities in the Member States should provide SMEs with comprehensive, tailored support and advice in the context of the integration of refugees into the labour market;

36. Supports the Commission’s efforts in updating the European Agenda on Migration, in particular by revising the Dublin III Regulation in order to improve solidarity, responsibility-sharing and the harmonisation of protection standards among Member States; underlines the positive impact that mobility of refugees would have on addressing labour needs and shortages, as well as on refugees’ inclusion into the labour market, including aspects such as encouraging Member States to allow for family reunification; stresses that further efforts are necessary to create a truly uniform Common European Asylum System, and a comprehensive and sustainable legal migration policy in the EU that meets labour market demands in terms of skills, in which social inclusion and active integration policies play a central role;

37. Deplores the fact that the Commission had to adopt 40 infringement decisions against many Member States for having failed to implement key policies of the Common European Asylum System, including letters of formal notice to 19 Member States for not having communicated measures for the transposition of the Reception Conditions Directive, which lays down essential standards on matters such as access to employment, vocational training, schooling and education of minors, food, housing, healthcare, medical and psychological care and provisions for disadvantaged persons; firmly believes that the Commission should do more to ensure that existing rules are fully and effectively implemented; urges the Member States to rectify this situation, in compliance with human rights norms and with the European principles of solidarity, fair share of responsibility and sincere cooperation, as enshrined in the Treaties;

38. Notes President Juncker’s statement (2) in the State of the Union 2015 address affirming his support for granting asylum seekers access to the labour market while their applications are being processed; regrets, however, the lack of resolve shown by the Commission in implementing the decisions taken; is concerned at the decision taken by some Member States to close their internal borders or introduce temporary border controls, jeopardising freedom of movement within the Schengen area;

39. Regrets the fact that the September 2015 agreement on sharing refugees among the Member States is not being implemented satisfactorily; stresses that the quotas for receiving refugees are not being met in the majority of the Member States; urges the Commission and Member States to implement the agreements as swiftly as possible, and to speed up the processes of receiving and resettling refugees;

40. Points out that a lengthy processing of international protection applications, and a failed registration of asylum seekers at their arrival, not only impedes timely and legal access of refugees and asylum seekers to the labour market, but also generates conditions for the development of undeclared work practices and all forms of exploitation; stresses the need to support those Member States, which are in the front line in managing registrations of asylum seekers;

(2) http://ec.europa.eu/avservices/video/player.cfm?ref=1107934
41. Stresses that access to justice and protection should be ensured to all victims of exploitation and discrimination; highlights the crucial work done by social partners, civil society, local authorities, economic and social actors and volunteer organisations in reaching out to these workers, and in providing them with information, in particular about their rights and duties and the protection to which they are entitled, and with the support they need, also taking into account the possible temporary nature of the refugees’ stay;

42. Highlights the importance of avoiding the formation of ghettos in order to secure the effective integration of refugees into society;

43. Welcomes the establishment of a ‘Skills Profile Tool’ for third-country nationals in the framework of the Commission’s ‘New skills agenda for Europe’, aimed at strengthening early identification and documentation of the skills and qualifications of third-country nationals, introducing a guide on best practices to support labour market integration in Member States and improving online language learning for newly arrived refugees and asylum seekers through the Erasmus + online language courses;

44. Welcomes the Commission’s ‘Action Plan on the integration of third country nationals’, addressing pre-departure and pre-arrival measures, education, employment and vocational training, access to basic services, active participation and social inclusion;

Recommendations and best practices

45. Calls on the Member States to ensure swift and full labour-market integration and social inclusion of refugees, in accordance with the principle of equal treatment, the national labour market situation and EU and national legislation, and to inform them about, and grant them access to, public services, in particular access to housing, healthcare and social protection, integration courses, language-learning modules and other educational and training measures;

46. Calls on the Commission to consider a targeted revision of the Reception Conditions Directive in order to ensure that applicants of international protection have access to the labour market as soon as possible after their applications were lodged; urges the Commission to promote upward convergence of social protection standards and a swift delivery of work permits in the Member States;

47. Calls on the Commission to intensify its efforts to ensure that refugees and asylum seekers are granted effective access to the labour market, in particular by verifying that Member States do not impose too restrictive conditions for access to employment, which would render the access to employment unduly difficult; calls, furthermore, on the Member States to cut red tape in order to make it easier for employable persons to enter the labour market; points out that such actions would be both conducive to the integration of refugees and, more generally, to the benefit of EU citizens;

48. Encourages the Member States to shorten the processing time of applications for international protection, with due regard for the rights of the individuals concerned and without compromising the quality of the decision making, to assess levels of education and qualifications at initial reception facilities and, thus, to extend, on a more targeted basis, early intervention measures such as language training, skills assessment and civic integration courses, including courses on European fundamental rights, values and culture, in particular to those asylum seekers who have good prospects of being granted international protection, and urges that there be equal access to these measures; urges the Commission to support Member States with specific and effective measures that help streamline the processing of applications;

49. Calls on the Member States to ensure early, easy and equal access for refugees and asylum seekers to training, including internships and apprenticeships, in order to ensure rapid, effective and full integration into our societies and the labour market, including by equipping them with the necessary skills to build a new future on their return; stresses that this should be done in the form of initiatives taken jointly with the private sector, trade unions and civil society; calls, furthermore, on the Member States to recognise and validate refugees’ existing skills, and formal and non-formal competences, talents and know-how, on an individual basis; recalls that the first barrier that refugees have to overcome is language; recommends, therefore, effective measures that enable them not only to learn and understand the language of the host country, but also to promote a process of mutual familiarisation between different cultures in order to avoid the spread of xenophobic and racist sentiments;
50. Calls for a DG EMPL task force to be set up at the Commission in order to devise, as quickly as possible, pan-European standards for soft skills, as well as methods for cataloguing them;

51. Welcomes solutions providing multilingual information on opportunities involving formal and non-formal education, vocational training, work placement and volunteering for migrants, refugees and asylum seekers; calls, therefore, for such services to be extended;

52. Highlights that innovative instruments based on new media, such as social media and apps, could play a pivotal role in facilitating access to services, as well as exchanges of information, regarding refugees’ registration, skills assessment, job-searches and language training, as well as in providing direct assistance to people in need; further encourages Member States to set up dedicated platforms and multilingual internet portals aimed at providing concise and easily accessible information about recognition possibilities, existing integration programmes and lists of the institutions responsible, recalling that every EU and EEA Member State has a designated National Academic Recognition Information Centre, which provides a way to compare academic qualifications; encourages the Member States, in this context, to promote this service;

53. Draws attention to the range of training possibilities and models available in the Member States and, in particular, to the combined vocational education and training model, which is unknown or virtually unknown in some Member States and to refugees and asylum seekers, but which can make a major contribution to the integration of refugees into the labour market and society by smoothing the transition from education and training to employment, as a result of which workers can also be trained in skilled professions in which there is a shortage of new entrants;

54. Calls on the Commission to propose guidelines on how refugees’ existing qualifications and skills can be recognised; points out, in this connection, that, in many instances, training, and the process of acquiring qualifications in refugees’ countries of origin, are not up to European standards; suggests that the Commission draw up recommendations enabling Member States to identify refugees’ skills, competences, talents and know-how more easily, more quickly and more effectively; points, in this connection, to the differences between labour markets in the Member States, and to their differing needs, and hopes that, by taking this into account, manpower requirements in some areas can be met more speedily, more easily and more efficiently and that, at the same time, refugees are integrated faster into the labour market;

55. Calls on the Commission to consider a revision of the Blue Card Directive;

56. Stresses the need for the Commission and the Member States to step up their efforts to combat all forms of discrimination, xenophobia and racism, including by raising awareness of anti-discrimination laws, by supporting local authorities, civil society organisations, social partners and National Equality Bodies in their work, and by stepping up their communication efforts vis-à-vis the media and citizens in the EU to combat any disinformation or xenophobia, which are contrary to fundamental European values, all of which efforts will greatly assist refugees’ social acceptance and inclusion; encourages Member States to use funding from the Rights, Equality and Citizenship Programme to provide training on diversity, and to educate and inform refugees and migrants entering the labour market of their legal rights as workers, helping them avoid falling victim to exploitative practices or employers; stresses that multiple discrimination should be taken into account throughout all migration and integration policies;

57. Welcomes the joint statement of 16 March 2016 on the refugee crisis issued by the social partners participating in the Tripartite Social Summit, in which they underline their commitment and willingness to work with governments and other stakeholders to design and develop policies to support inclusion; is of the opinion that the social partners and civil society organisation are irreplaceable intermediaries that have a major role to play in the inclusion of refugees in the labour market and in society as a whole; encourages the Commission to enhance the dialogue with social partners, based on a balanced representation of interests, with a view to identifying labour market and employment opportunities for refugees;
58. Calls on the Member States to learn from and facilitate the sharing of the experience and practices accumulated at city level to promote inclusive labour markets for all residents, including beneficiaries of international protection, and to involve cities and local authorities in the design and implementation of social and economic inclusion policies; takes the view that a more effective partnership is needed between the different levels of government, and that EU and national initiatives must complement and strengthen city actions, targeting the real needs of our citizens; believes that Member State good practices — in effective coordination with, and involving, cities — should be acknowledged and given visibility;

59. Considers it necessary that adequate training on employment legislation and non-discrimination is provided to refugees as well as to authorities, in order to ensure that refugees are not exploited by means of undeclared work practices and other forms of severe labour exploitation, or that they suffer discrimination in the workplace;

60. Calls on the Commission to provide financial support to transnational schemes ensuring the transferability and adaptability of good practices — such as the peer-to-peer mentoring and coaching projects involving all levels of governance and multiple stakeholders, designed and implemented by different stakeholders at EU level — and to ensure their effective implementation on the ground;

61. Calls on Member States to implement the Framework Decision on Combatting Racism and Xenophobia and the new Victims of Crime Directive, as well as to ensure the timely investigation and prosecution of any incitement to violence, including gender-based violence, against migrants and asylum seekers, irrespective of their residence status;

62. Highlights increasing levels of hate speech, anti-migrant sentiments and xenophobic violence on the part of both institutions and individuals;

63. Calls on the Commission and the Member States to intensify diplomatic relations, and to take all necessary economic and social measures, to allow the stabilisation of the countries of origin of refugees so that they can remain in their own countries or return to them;

64. Calls for monies to be redeployed as quickly as possible within the ESF, the AMIF, the ERDF and the Fund for European Aid to the Most Deprived (FEAD) so that those Member States bearing the brunt of the refugee crisis are given more effective support;

Culture, education and sport

65. Stresses the urgent need to ensure that unaccompanied minors receive particular protection from exploitation at work, violence and trafficking; underlines the need for mentors and specific measures for girls in particular, who are often more vulnerable and exposed to various forms of exploitation, trafficking and sexual abuse, and are more likely to be deprived of educational opportunities;

66. Calls on the Commission to increase the profile of culture, education and training in those operational measures undertaken as part of the European Agenda on Migration; invites the Commission to adopt a specific policy on intercultural dialogue;

67. Calls for the EU and the Member States to give priority to integration through early targeted measures on education, training, culture and sport, as well as to the challenges faced by host societies in guaranteeing, in particular, children’s right to education, regardless of their refugee status, as set out in Article 22 of the UN Convention of the Rights of the Child, thus giving priority to the best interests of the child;

68. Insists on the need for an exhaustive analysis, through studies, research and statistics, on the basis of which the best suggestions for policy initiatives and action can be made with a view to ascertaining what the education strategy should be for refugees, specifically as regards adult learning, in light of their current qualifications;
69. Stresses the crucial role of free public education, culture, intercultural and interreligious dialogue, non-formal and informal education, lifelong learning, and youth and sports policy in fostering the integration and social inclusion of refugees and asylum seekers in Europe, as well as the understanding and solidarity of the host countries in combating racism, xenophobia and extremism, and in contributing to building more cohesive and inclusive societies based on cultural diversity, the promotion of common European values and the protection of fundamental rights; underlines the need to ensure cultural and linguistic mediation while refugees and asylum seekers are developing knowledge of the host country's language and cultural and social values;

70. Underlines the important role of sport as an instrument for fostering social and intercultural dialogue by promoting the establishment of positive links between the local population and refugees and asylum seekers, and calls on the European institutions and the Member States to implement programmes aimed at the social integration of refugees through joint cultural or sporting activities; supports, therefore, the existing initiatives of sports organisations, and encourages the exchange of best practices between different entities engaged in sports activities aimed at the social integration of refugees;

71. Deeply regrets the current disappearance of cultural networks owing to the new orientation of Creative Europe;

72. Emphasises the need for effective procedures to enable a smooth transition between the educational facilities available in refugee camps and the educational systems of the Member States in which they are located;

73. Insists on the need for Member States to facilitate the enrolment of refugee students at all educational levels, and calls for greater efforts to be made to distribute pupils and place them effectively in national school systems;

74. Calls on the EU and the Member States to establish ‘education corridors’ by promoting agreements with European universities and the Mediterranean Universities Union (UNIMED) to host refugee students coming from conflict areas, in order to facilitate their access and to promote peer support and volunteering; welcomes the initiatives adopted in this regard by a number of European universities and their partnerships;

75. Welcomes the European and national programmes, and the private initiatives launched by non-profit institutions, providing assistance to migrant academics in science and other professional areas, and advocates their development and support;

76. Calls on the Member States, in order to ensure that integration begins immediately, to guarantee solutions for practice-oriented, understandable preparatory educational information in several languages;

77. Calls on the Member States to provide targeted support to refugee and asylum-seeking children and young people as they enter the school system, such as through intensive language courses and general induction programmes, including pedagogical support, to allow them to participate in mainstream classes as soon as possible; stresses the need to respond to the distinct needs and vulnerabilities of specific groups, in particular unaccompanied minors and adults without basic education;

78. Reminds the EU and the Member States of their duty to ensure special protection for minors, including refugee children, in emergency situations, in line with international provisions, and, in particular, to guarantee their access to schools and educational facilities; welcomes the target of 4% funding for education of the EU's overall humanitarian aid budget for 2016, and calls on the Commission and the Member States to continue to advocate, at international level, an increase in funding for education in emergencies within existing aid programmes, in view of the World Humanitarian Summit in Istanbul in May 2016;

79. Recommends that supplementary language classes be provided to refugee children in their home-country languages;
80. Stresses the importance of launching educational support actions, in particular with a view to providing suitable facilities in EU hotspots and hubs, that underpin the efforts of humanitarian organisations and NGOs that have already begun to organise educational and other activities in the camps, and of providing incentives and support for the development of formal educational structures in refugee camps, including those located in third countries;

81. Welcomes the new calls for proposals dedicated to cultural, educational, sports and youth mobility programmes and projects aimed at intercultural dialogue, cultural and social inclusion and integration under Creative Europe and Erasmus+; stresses the need to break down obstacles and existing barriers to the application of projects aimed at the integration of refugees and to facilitate access to the programmes for all;

82. Asks the Member States to promote initiatives to ensure greater cooperation, policy coherence and dialogue among public authorities, appropriate NGOs, social partners, civil society organisations and refugee communities in order to enhance mutual knowledge and understanding and to evaluate further potential initiatives to ensure equal access to high-quality education, thus integrating migrants and refugees into a positive learning environment;

83. Stresses the essential role of teachers in integrating refugee and migrant children and young people into the education system, and emphasises the need for specialised teaching staff and advanced training for teachers to qualify them; calls, in this context, for the EU and the Member States to consider establishing cooperation channels for teachers so that they can share their experiences, exchange best practices and receive peer support;

84. Calls on the Member States to help migrant teachers and professors find teaching jobs, with a view both to improve their situation and to put their language and teaching skills and experience to good use in the school systems;

85. Supports the idea of setting up helpdesks for teachers that offer timely support in handling various types of diversity in the classroom, and in promoting intercultural dialogue and guidance when they are confronted with conflicts or students at risk of being radicalised; calls, moreover, on the Member States to extend opportunities of political education, and to provide appropriate further training opportunities and educational materials, as a means of clarifying why people flee and of combating extremism;

86. Stresses the importance of schools in providing counselling, and linguistic and cultural mediation, including as regards democratic values through civic education and active citizenship programmes, and playing a key role in accelerating and ensuring the social and cultural inclusion and integration not only of the students, but also of their families;

87. Welcomes the Council’s decision to dedicate specific actions in the 2015-2018 Work Plan for Culture on the role of culture, the arts and intercultural dialogue in the integration of migrants, and to take stock of existing good practices in the Member States;

88. Stresses that the use of the arts as an integration tool should be promoted in a better way, and that the participation of refugees in arts activities should be facilitated and enhanced;

89. Welcomes the new Expert Working Group on intercultural dialogue and integration of migrants and refugees through arts and dialogue (1) established by the Commission, which is expected to publish a handbook of good practices by the end of 2017;

90. Emphasises the importance of promoting and further developing educational apps, videos and exercises, as well as learning platforms for refugees, in order to facilitate and complement their education and training:

91. Instructs its President to forward this resolution to the Council and the Commission.
Social and environmental standards, human rights and corporate responsibility

European Parliament resolution of 5 July 2016 on implementation of the 2010 recommendations of Parliament on social and environmental standards, human rights and corporate responsibility (2015/2038(INI))

(2018/C 101/02)

The European Parliament,

— having regard to Articles 2, 3, 6 and 21 of the Treaty on European Union,

— having regard to Articles 11, 153, 191, 207 and 218 of the Treaty on the Functioning of the European Union,

— having regard to Articles 12, 21, 28, 29, 31 and 32 of the Charter of Fundamental Rights of the European Union,

— having regard to the Commission Communication: Trade for all: Towards a more responsible trade and investment policy (COM(2015)0497),

— having regard to the conclusions of the 10th WTO Ministerial Conference (MC10) (1),

— having regard to the Paris Agreement (30 November to 11 December 2015) (2),

— having regard to the EU annual report on human rights and democracy in the world (2014) (3),

— having regard to the EU Action Plan on Human Rights and Democracy (2015-2019) – Keeping human rights at the heart of the EU agenda,

— having regard to the Guidelines on the analysis of human rights impacts in impact assessments for trade-related policy initiatives (4),

— having regard to the study on 'Human rights and democracy clauses in international agreements' published in 2015 by the European Parliament Policy Department,

— having regard to the resolution adopted by the UN General Assembly on 25 September 2015: Transforming our World: the 2030 agenda for sustainable development (5),

— having regard to Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community (6),


— having regard to the OECD guidelines for Multinational Enterprises (8),

(1) https://www.wto.org/english/news_e/news15_e/minf10_19dec15_e.htm
(2) http://unfccc.int/resource/docs/2015/cop21/eng/l09r01.pdf
(8) http://mneguidelines.oecd.org/text/
— having regard to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (1),


— having regard to the Commission’s 2011 Communication on ‘A renewed EU strategy 2011-14 for Corporate Social Responsibility’ (COM(2011)0681),

— having regard to the UNCTAD Investment Policy Framework for Sustainable Development (2015) (2),

— having regard to the study ‘The EU’s Trade Policy: from gender-blind to gender-sensitive?’ from the European Parliament Policy Department,

— having regard to the Fourth Report of the Independent Expert on ‘The promotion of a democratic and equitable international order’ — note by the UN Secretary-General to the General Assembly of 5 August 2015 (A/70/285),

— having regard to its resolution of 25 November 2010 on corporate social responsibility in international agreements (3),

— having regard to UN resolution 64/292, in which water and sanitation are explicitly acknowledged as human rights by the United Nations General Assembly and it is stated that clean drinking water and sanitation are essential to the realisation of all human rights,

— having regard to its resolution of 8 September 2015 on the follow-up to the European Citizens’ Initiative Right2Water (4),

— having regard to its resolution of 25 November 2010 on human rights and social and environmental standards in international trade agreements (5),

— having regard to its resolution of 25 November 2010 on international trade policy in the context of climate change imperatives (6),

— having regard to the study on ‘Gender Mainstreaming in Committees and Delegations of the European Parliament’, published in 2014 by European Parliament Policy Department C,

— having regard to Human Rights Council resolution 26/9 (7), whereby it decided ‘to establish an open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights, whose mandate shall be to elaborate an international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises’,

— having regard to the EU’s reformed Generalised Scheme of Preferences (GSP) set out by Regulation (EU) No 978/2012,


(6) OJ C 99 E, 3.4.2012, p. 94.
— having regard to the United Nations Guiding Principles on Business and Human Rights, the revised OECD Guidelines for Multinational Enterprises, the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, the framework of the International Integrated Reporting Council, the ten principles of the United Nations Global Compact, and the ISO 26000 Guidance Standard on Social Responsibility,

— having regard to France’s draft law on ‘due diligence’ advancing the UN Guiding Principles on Business and Human Rights, and the statement made by President Juncker at the 2015 G7 summit,

— having regard to the project ‘Realising Long-term Value for Companies and Investors’, being undertaken in the framework of the UN Principles of Responsible Investment and the UN Global Compact,

— having regard to Rule 52 of its Rules of Procedure,

— having regard to the report of the Committee on International Trade and the opinions of the Committee on Foreign Affairs, the Committee on Development, the Committee on Employment and Social Affairs and the Committee on Women’s Rights and Gender Equality (A8-0217/2016),

A. whereas Parliament issued recommendations to the Commission relating to social and environmental standards, human rights and corporate responsibility in 2010; whereas a number of these recommendations have been implemented, while others have not;

B. whereas Parliament acts as a co-legislator with respect to measures defining the framework for implementing the Union’s CCP; whereas Parliament’s consent is required for the ratification of every trade agreement negotiated by the Union; whereas the implementation of Parliament’s recommendations is therefore necessary to ensure the success of any initiative undertaken by the Commission in the field of the CCP;

C. whereas trade plays a powerful role in promoting business opportunities, creating prosperity and increasing employment, as well as in driving economic development, social progress, living standards, quality of life and the long-term improvement of human rights standards;

D. whereas the EU underlines its firm commitment to promote sustainable development as reaffirmed in its ‘Trade for All’ strategy, as well as human rights and good governance, through incentive-based means such as GSP+ and preferential market access provisions in countries committed to implementing core international conventions in those areas;

E. whereas the EU has the ability to contribute positively to greater respect for human rights (HR) and sustainable development globally through its trade policy; whereas the Commission has to pursue its actions with this objective in mind; whereas trade and investment agreements have an effect on human rights and sustainable development, and should therefore be designed in such a way as to support social and environmental progress, guaranteeing that European standards cannot be compromised, safeguarding human rights and ensuring compliance with social and environmental rules;

F. whereas trade and foreign investment by international undertakings contribute to an increased commitment to human rights, social rights and workers’ rights in the countries where the undertakings operate;

G. whereas Parliament’s contribution can be measured in terms of the effective implementation of its recommendations; whereas the implementation of the agreements must be monitored periodically to ensure compliance with the objectives and commitments enshrined in trade agreements, particularly those on protecting human rights;

H. whereas, according to Article 208 of the TFEU, the EU and its Member States actually have a legal obligation to make their policies coherent with development objectives;
I. whereas the Commission's proposal for a new trade and investment strategy — ‘Trade for All’ — recognises the link between trade, human rights and social and environmental standards, and insists on the need to make those rights and standards an integral part of the Union's economic and commercial relations;

J. whereas transnational global retailers and enterprises have a responsibility in improving labour conditions and wages in producer countries;

K. whereas women's rights are a constitutive part of HR; whereas gender equality falls within the scope of the chapters of trade agreements on sustainable development; whereas the specific impact of trade and investment agreements affects women and men differently owing to structural gender inequalities, and whereas sustainable and inclusive development, growth and trade agreements must include HR, including from a gender perspective;

L. whereas the 2030 Sustainable Development agenda recognises the crucial impact of trade policies in implementing its goals by covering a number of policy areas such as rules of origin, food regulations, commodity markets and gender equality;

M. whereas the potential of the GSP and GSP+ system to ensure the ratification and implementation of human and labour rights conventions in developing countries can be improved by linking economic incentives to the effective adoption and constant monitoring of the implementation of core human and labour rights conventions;

N. whereas, following the Rana Plaza disaster, the EU, in cooperation with the Government of Bangladesh and the ILO, launched a Global Compact for Improvements in Labour Rights and Factory Safety in Bangladesh that seeks to improve labour, health and safety conditions for workers; whereas these efforts have led to greater public awareness as well as innovative solutions to tackle issues related to TSD, such as the Accord on Fire and Building Safety in Bangladesh;

O. whereas the private sector must contribute, alongside the public sector, to sustainable development; whereas companies must act in a socially and environmentally responsible manner; whereas the EU's new generation of trade and investment agreements comprise chapters on sustainable development that call on the parties to undertake to protect human rights, comply with social and environmental standards and ensure corporate social responsibility; whereas such chapters have displayed differences in their level of ambition in successive EU trade agreements; whereas the Commission is encouraged to pursue the highest level of ambition;

P. whereas the Commission’s 2015 ‘Trade for All’ strategy makes TSD a priority for the EU; whereas in order for this strategy to give proper impetus to the TSD agenda, the Commission must now turn its much welcomed ambition into resolute and concrete action;

Q. whereas the ‘Realising Long-term Value for Companies and Investors’ project being undertaken by the UN Principles for Responsible Investment and the UN Global Compact demonstrate that economic recovery in Europe and the world is compatible with, and mutually reinforcing to, principles of social justice, environmental sustainability and respect for human rights;

R. whereas Article 207 of the Treaty on the Functioning of the European Union (TFEU) states that the EU's common commercial policy will be conducted in the context of the principles and objectives of the Union's external action;

S. whereas Article 21 of the Treaty on European Union (TEU) reafirms that the EU’s external actions will be guided by the principles of democracy, the rule of law, the universality and indivisibility of human rights and fundamental freedoms, respect for human dignity, the principles of equality and solidarity, and compliance with the UN Charter and international law;
T. whereas the link between trade and human rights on the one hand and social and environmental standards on the other has become an integral part of the EU's economic and commercial relations; whereas the EU's human rights and democracy policy in third countries should continue to be mainstreamed through other EU policies having an external dimension, including trade policy; whereas the EU should use trade policy to further the aim of setting high global standards in the areas of human and social rights, consumer protection and environmental issues;

U. whereas trade policy and ambitious trade agreements are promoting and strengthening the global rules-based trading system; whereas human rights issues should also be taken into account prior to concluding trade negotiations in a sound and transparent manner; whereas the UN Guiding Principles on Business and Human Rights, together with all other relevant instruments including the promotion of corporate social responsibility, aim at fostering human rights provisions in relation to trade policy;

V. whereas on 26 June 2014 the UN Human Rights Council adopted a resolution on the establishment of an intergovernmental working group with the task of launching a process leading to the introduction of an international legally binding instrument to regulate the activities of transnational corporations and other business enterprises in the framework of international law;

W. whereas trade and human rights may reinforce each other, and the business community, while obliged to respect human rights, may also have an important role to play in offering positive incentives in terms of promoting human rights, democracy, environmental standards and corporate responsibility; whereas the EU has played a leading role in negotiating and implementing a number of initiatives for global responsibility which go hand in hand with the promotion and respect of international standards, among others social justice, environmental sustainability and respect for human rights; whereas the long-term positive impact on human rights of European businesses operating globally and leading by example through a non-discriminatory corporate culture is acknowledged; whereas strengthening trade relations based on the protection and enforcement of human rights enhances mutual understanding and common values such as the rule of law, good governance and respect for human rights;

**General principles**

1. Calls on the Commission and Member States to incorporate a gender-mainstreaming approach into all their policies, including trade policy, and to guarantee inter alia effective compliance with the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW); calls on the Commission to take aspects related to gender equality into account in its impact assessment of the EU trade strategy, in respect of women's rights, and calls on the Commission to assess existing trade and investment agreements systematically in order to identify their consequences on gender equality;

2. Calls on the Commission to ensure greater coherence with respect to development, to ensure effective policy assessment and coordination between development aid and trade policy, and to strive to ensure that all stakeholders comply with international standards on human rights, gender equality, labour law and respect for the environment;

3. Calls on the EU to play an active role in achieving the 17 Sustainable Development Goals (SDGs) contained in the 2030 Agenda for Sustainable Development, adopted by the United Nations General Assembly at its 70th session;

4. Calls on the EU and the Member States to promote binding measures to ensure that companies pay taxes where economic activities take place and value is created, to promote compulsory country-by-country reporting by the private sector as recommended by the OECD, and to promote good governance notably in tax matters and effective tax collection; calls furthermore on the Commission and Member States to ensure that this issue is given priority on the agenda in its policy dialogue (at political level on development and on trade) and to support the role of civil society in ensuring public scrutiny of tax governance and monitoring of cases concerning tax fraud; believes that a business's tax policy should be
considered part and parcel of CSR and consequently that socially responsible behaviour leaves no room for strategies aimed at evading tax or exploiting tax havens;

5. Recognises that access to common goods such as water, healthcare and education is an important reflection of a country's capacity to guarantee human and social rights;

6. Stresses that the EU's long-term record in accounting for social and environmental issues within the context of its trade diplomacy is already ahead of other major global trade players; underlines that the human rights engagements of our trading partners provide a solid basis for ongoing dialogue, cooperative processes and progressive improvements in the long-term;

7. Stresses the importance of trade and foreign investment as important tools to achieve economic growth, sustainable development, good governance and the protection of human rights;

8. Recalls that trade and foreign direct investment increase prosperity in poorer countries; recalls that there is a by no means negligible connection between increased prosperity and better protection of human rights, social rights and workers' rights and strong environmental protection;

9. Recalls that the EU is committed to the coherent promotion of and respect for human rights and democracy in its relations with third countries in all its policies, including trade policy, and in all its relevant external financing instruments;

10. Recommends, therefore, that the EU's trade strategy be a tool for the promotion of democratic values in third countries; welcomes, therefore, the enhancement of trade agreements and trade preference programmes as levers to promote human rights, eliminate forced and child labour, and ensure food security and the rights to health, sustainable development and high safety and environmental standards, as well as economic opportunities for all;

**Human rights, environmental and social standards at multilateral level**

11. Stresses how important it is for the EU to build cooperation at multilateral level and therefore reiterates its call to the Commission to take a leading role in the reform of WTO governance, in particular with respect to achieving the following objectives:

(a) to strengthen effective cooperation and regular dialogue between the WTO and the relevant UN agencies, notably the High Commissioner for Human Rights, the UN Conference for Trade and Development and the International Labour Organisation, in particular by granting the ILO observer status in the WTO and by involving it in trade disputes related to breaches of international human rights and labour conventions; considers that the ILO should continue to be involved in bilateral, multilateral and plurilateral trade agreements,

(b) to reform WTO trade policy review mechanisms to include the social, environmental and HR dimensions based on the ILO, UN human rights and Multilateral Environmental Agreements (MEAs) guidelines, and to promote sustainable development, in particular through the setting up of a Committee on Trade and Decent Work at the WTO alongside the existing Committee on Trade and Environment, as requested in its recommendations of 2010,

(c) to assess the extent to which the WTO's Committee on Trade and Environment has fulfilled its remit as set out in the WTO Ministerial Decision on Trade and Environment taken at Marrakesh on 15 April 1994 and its conclusions as to what more needs to be done, particularly in the context of the global dialogue on climate change mitigation and adaptation and the WTO, as originally requested by Parliament,

(d) to engage constructively in the UN Working Group for a treaty process on business and human rights following the study on dealing with gross corporate violations of human rights through judicial remedy which was conducted by the Office of the High Commissioner for Human Rights;
12. Calls on the Commission to actively promote further reforms of the WTO in order to define multilateral rules for the sustainable management of global supply chains in a responsible way, which should in particular include:

(a) effective and enforceable supply chain due diligence and transparency requirements, building from the UN Guiding Principles for Business and Human Rights,

(b) health and safety standards, recognising in particular the right of workers to safety committees,

(c) a social protection floor,

(d) respect for ILO core labour standards;

13. Reiterates its request to ensure that any measure adopted by a Party in the framework of the Paris Agreement or relating to any of the principles or commitments contained in Articles 3 and 4 of the UNFCCC will be secured also by providing legally sounder protection of the right to regulate in trade agreements;

14. Urges the Commission to speed up progress towards the development of schemes differentiating among products according to their process and production methods (PPMs) and sustainability criteria within the framework of trade agreements;

15. Calls on Member States to step up their efforts to honour their commitment to phase out subsidies for fossil fuels in line with the G20 commitment;

16. Believes that trade policy could make a greater contribution towards energy transition and that EU trade instruments should foster the emergence and development of renewable energies and the development of green goods and technologies in Europe; acknowledges the Commission’s efforts to negotiate a plurilateral agreement on green goods (the Environmental Goods Agreement — EGA) and calls for these negotiations to produce an ambitious and balanced agreement; asks the Commission, in the framework of the EGA negotiations, to develop quantitative or qualitative criteria to identify ‘green goods’ and to promote a credible and transparent methodology in the EGA negotiations; further calls on the Commission to take due account of factors influencing trade in green goods, such as anti-dumping policies in the renewable energy sector, intellectual property regimes, tight financing programmes and national environmental policies that create the demand for such goods;

**Human rights, environmental and social standards at bilateral level**

17. Welcomes the Commission’s decision to carry out ex ante and ex post sustainability impact assessments (SIAs) for all trade agreements in accordance with the ‘Guidelines on the analysis of human rights impact assessments for trade-related policy initiatives’; calls, in this regard, on the Commission:

(a) to apply the guidelines in developing SIAs for all current and future negotiations,

(b) to also reflect in these SIAs the guiding principles developed by the UN Special Rapporteur on the right to food,

(c) to take into account the impact of trade and investment agreements on particularly vulnerable people such as those who belong to a minority group, or are geographically isolated, poor or socially excluded; draws attention also, in this connection, to the commitment given by the Commission to assess the impact of free-trade agreements on the EU’s outermost regions,

(d) to ensure proper involvement of SCOs and social partners in the development of SIAs and to involve Parliament at every stage in this process,

(e) to take the findings of such assessments fully into account during negotiations,

(f) to ensure the timely publication of SIAs in order to inform negotiating positions before they are formulated, to inform the public and to enable elected representatives to properly assess any proposed agreement;
18. Acknowledges the conclusions of the European Ombudsman concerning the Commission decision to finalise the agreement with Vietnam before the conclusion of the human rights impact assessment and urges the Commission to conduct that assessment at the earliest opportunity on the basis of the new methodology in order to allow Parliament to take an informed decision;

19. Reiterates its support for human rights conditionality in trade agreements and recalls the importance of respecting and implementing human rights clauses; welcomes the Commission and Council's efforts to insert such legally binding HR clauses into all trade and investment agreements in accordance with the common approach and requests the publication of the Council's common approach; notes that HR clauses have not been included in all EU agreements and calls for the ongoing trade negotiations with the EU’s other partners, particularly those on TTIP, to ensure the inclusion of a legally binding human rights clause;

20. Considers however that current clauses have had a limited impact on the fulfilment of HR obligations and commitments; calls therefore on the Commission and the Council to implement the following adjustments:

(a) the inclusion of trade safeguard provisions to preserve each agreement party's capacity to meet its HR obligations in the areas in which it is primarily responsible in cases of proven breaches of the provisions of the human rights clauses,

(b) regular in-depth monitoring of the implementation of human rights clauses in trade and association agreements, in particular through the publication of regular joint reports from the Commission and the EEAS to Parliament on partner countries' respect for human rights and through the establishment of an inter-institutional committee,

(c) to consider the inclusion of a committee for human rights in all EU trade agreements in order to ensure serious and systematic follow-up on human rights issues in relation to the agreement; recalls in this connection the importance of involving the public in negotiations to ensure transparency,

(d) to ensure that the EU has a domestic legal remedies system which permits complaints in cases of non-respect of trade agreements and human rights clauses;

21. Recalls the request made in its recommendations of 2010 that each EU trade agreement, whether bilateral or plurilateral, should include comprehensive, enforceable and ambitious Trade and Sustainable Development (TSD) chapters; highlights the discrepancies displayed by TSD chapters in the various EU trade agreements; calls therefore on the Commission to uphold the highest level of consistency in all trade negotiations and to introduce TSD chapters with the following features:

(a) a commitment by each of the parties to ratify and to effectively implement the eight core and four priority ILO Conventions as well as the international multilateral environmental agreements,

(b) coverage of human rights clauses and TSD chapters by the general dispute settlement on an equal footing with the other parts of the agreement as requested in the 2010 recommendations to ensure compliance with human rights and social and environmental standards,

(c) the possibility to appeal and seek redress through a complaints procedure for social partners and civil society,

(d) effective deterrent measures, including in the form of monetary remedies, in the event of serious, proven breaches of the provisions of the agreement's chapter on sustainable development; such measures could be implemented through a temporary slowing down, reduction or even suspension of certain trade benefits provided under the agreement in the event of an aggravated, continuous breach of these standards as a measure of last resort, and the introduction of action plans with our partners could help remedy non-compliance with certain commitments made in trade and investment agreements;

22. Reiterates its request for sustainable development forums or advisory groups to be set up at the various stages of drafting, negotiating and implementing an agreement; recalls the need for all Domestic Advisory Groups (DAGs) to be fully independent and to have access to adequate resources; takes notes of the criticisms often voiced by some participants in DAGs set up by the EU under existing trade agreements that their deliberations have no practical impact and proposes that the Commission implement the following measures:
(a) to set up a reporting system that enables Parliament to assess the work of the advisory groups,

(b) to respond systematically in a concrete manner to concerns raised by EU DAGs and to follow up on initiatives proposed by EU SCOs and social partners in this framework,

(c) to lay out basic logistical provisions in TSD chapters to enable effective implementation, as these aspects have in some cases proven to be serious hurdles, as well as related accompanying measures such as technical assistance and cooperation programmes;

23. Calls for increased transparency and accountability for grassroots organisations in the formulation of international trade rules and national trade policies, while ensuring consistency with regard to respect for workers’ rights and human rights, including women’s rights;

24. Calls on the Commission to involve Parliament more closely in the process of monitoring the implementation of trade and investment agreements with regard to compliance with human rights and social and environmental standards and calls on the Council to consult Parliament on any decisions to revise or even suspend the application of an agreement if this is necessary;

**Human rights, environmental and social standards at unilateral level**

25. Welcomes the entry into force of the new Generalised Scheme of Preferences (GSP) (Regulation (EU) No 978/2012) on 1 January 2014 and the publication of the first GSP monitoring report for the period 2014-2015; takes the view that trade policy must be a way to encourage the EU’s partner countries to adopt higher social and environmental standards and therefore calls on the Commission to implement the following corrective measures:

(a) to clarify, either through a delegated act or through the forthcoming revision of Regulation (EU) No 978/2012, the definitions of a ‘serious failure to effectively implement’ an international convention and ‘serious and systematic violation of principles’ contained in an international convention,

(b) to seek the views of all relevant monitoring bodies in order to better assess compliance with the international conventions referred to in the GSP Regulation; in particular to focus its assessment on the views expressed by the ILO’s Committee of Experts on the Application of Conventions, with respect to both granting and suspending trade preferences in accordance with the GSP Regulation,

(c) to enhance, in the forthcoming revision of Regulation (EU) No 978/2012, the monitoring of commitments undertaken by beneficiary countries; social partners and CSOs should be given a formal role in GSP and GSP+ monitoring, in particular through a procedure to hear and respond to concerns addressed to the Commission,

(d) to also include in the revision, as requested in 2010, CSR in the GSP Regulation in order to ensure compliance by transnational corporations with national and international legal obligations in the areas of human rights, labour standards and environmental rules,

(e) to monitor and assess developments related to the implementation and effectiveness of the Everything But Arms (EBA) and standard GSP arrangements and to report back to the European Parliament;

26. Supports the commitment made by the Commission to work towards the elimination of child labour; welcomes the adoption of a Staff Working Document and reiterates its request from 2010 for a balanced and realistic proposal for legislation, including measures such as labelling child-labour-free products, trade preferences given to countries that meet certain labour standards and horizontal import prohibitions for products made using child labour; stresses the importance of including the objective of combating forced labour and child labour in TSD chapters of EU trade agreements alongside the other 6 fundamental ILO conventions, as well as the EU’s engagement in international discussions at the WTO, OECD and ILO level to advance its multilateral dimension;
27. Confirms its opposition to any direct or indirect provision affecting trade in energy-related services that would allow for technological neutrality of subsidies; calls on the Commission and Member States to take serious account of the fact that the rising CO₂ emissions from international trade undermine the European Climate Strategy, and emphasises that shifting to local production and consumption patterns can contribute to achieving the Paris Agreement's objectives;

28. Recalls the intrinsic link between climate change and deforestation caused by unsustainable and illegal commodities extraction; calls on the Commission to guarantee the effective implementation and enforcement of FLEGT and EUTR, including the obligation to legality in timber supply chains;

29. Welcomes the Commission's decision to initiate a feasibility study for a European Action Plan on Deforestation and Forest Degradation;

Corporate social responsibility (CSR)

30. Recalls Parliament's request from 2010 to include CSR in all EU trade agreements and provisions for greater enforcement, notably the possibility for the Commission to carry out investigations into alleged breaches of CSR commitments and the development of EU contact points building on and strengthening the OECD contact points; asks the Commission to step up its efforts towards achieving compliance by companies, throughout their supply chains, and full respect for ILO core labour standards and internationally recognised CSR standards, in particular the recently updated OECD Guidelines for Multinational Enterprises, the ten principles of the United Nations Global Compact, the ISO 26000 Guidance Standard on Social Responsibility, the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, and the United Nations Guiding Principles on Business and Human Rights, in particular in the clothing and extractive industries, in which the risks of human rights and social standards infringements are more common; draws attention to the Sustainability Compact launched by the Commission together with Bangladesh, the ILO and the United States following the Rana Plaza disaster in 2013; stresses the importance of continuing to pursue the pact's sustainability objectives in order to improve workers' rights, as well as the need for more responsible management of supply chains at international level; calls on the Commission to pursue similar programmes and measures with other EU trade partners;

31. Believes it is crucial to continue efforts to adhere to the OECD Declaration on International Investment and Multinational Enterprises, ensuring that the Guidelines are specifically cited in all new agreements between the EU and third countries and moving from a 'passive' to an ‘active’ approach as regards their implementation; calls on the Commission to ensure transparency with regard to access to information on the conduct of enterprises and to introduce an effective and enforceable reporting system which provides information on product value chains; recalls its position from 2010 to request companies to publish their CSR balance sheets and all undertakings to show due diligence; urges the Commission to update its strategy on CSR to establish stronger reporting and compliance requirements and ensure more effective implementation of the UN Guiding Principles on Business and Human Rights, and urges the Member States to endorse the promotion of CSR in trade agreements;

32. Calls for the EU to set up CSR dialogue platforms bringing together civil society, businesses, international organisations and other stakeholders;

33. Invites the Commission to apply the emerging results of the ‘Realising Long-term Value for Companies and Investors’ project being undertaken by the UN Principles for Responsible Investment and the UN Global Compact to its own European Fund for Strategic Investments and to its dialogue with investors when negotiating trade agreements, and to support the concept of a ‘Sustainable Capital Markets Union’ through supporting sustainable trade;

34. Recalls that the ILO Tripartite Declaration of Principles concerning multinational enterprises and social policy, the ILO Decent Work Agenda and the labour elements of the OECD Guidelines for Multinational Enterprises are core texts in relation to corporate social responsibility; requests the Commission to follow up on OECD and UN initiatives by incorporating recently and newly developed international standards into EU legislation and to promote balanced and comprehensive policy recommendations, including a strong sustainable development dimension on global value chains, at the July 2016 meeting of G20 Trade Ministers in Shanghai;
35. Recalls that the EU is the world’s leading actor in terms of National Action Plans for CSR; calls on the Commission to actively promote responsible business conduct amongst EU companies operating abroad, with a special focus on ensuring strict compliance with all their legal obligations stemming from either domestic laws or any bilateral or international legal obligations that their business operations are subject to therein — not least compliance with international standards and rules in the areas of human rights, labour and the environment; further suggests, to achieve this aim, that the Commission actively engages with its partner countries in the exchange of best practices and know-how on ways and means to improve the business environment and awareness concerning responsible business conduct;

36. Notes that the CSR agenda must be adapted to the specific needs of regions and countries in order to contribute to improving sustainable economic and social development;

37. Calls on the Commission to take trade and investment measures involving the award of labels, the granting of preferential access to EU public contracts and the implementation of SME support programmes that will encourage and reward companies introducing CSR strategies;

38. Strongly welcomes the inclusion of human rights reporting by large businesses in the EU Non-financial Reporting Directive; calls on the EU Member States to transpose the Directive swiftly and effectively; draws attention to the UN Guiding Principles Reporting Framework, the Corporate Human Rights Benchmark and the objective of ‘integrated reporting’, and calls on all EU listed companies and their stakeholders to comply with the spirit of the Directive within the EU and when trading outside the EU;

39. Calls for the EU and the Member States to engage actively in the work of the UN’s Human Rights Council and of the UN Environment Programme (UNEP) on an international treaty to hold transnational corporations accountable for HR abuses and violations of environmental standards;

40. Stresses that the effective implementation of these recommendations constitutes a crucial element in Parliament’s assessment of trade agreements negotiated by the Commission; requests a detailed and timely response from the Commission to all the items raised in this resolution;

41. Instructs its President to forward this resolution to the Council and the Commission, and to the governments and parliaments of the Member States.
A forward-looking and innovative future strategy for trade and investment

European Parliament resolution of 5 July 2016 on a new forward-looking and innovative future strategy for trade and investment (2015/2105(INI))

(2018/C 101/03)

The European Parliament,

— having regard to its resolution of 26 November 2015 on the state of play of the Doha Development Agenda in advance of the 10th WTO Ministerial Conference (1),

— having regard to its recommendations to the Commission for the negotiations for the Transatlantic Trade and Investment Partnership and the Trade in Services Agreement of 8 July 2015 (2) and 3 February 2016 (3), respectively,

— having regard to the Commission communication entitled 'Trade for all — Towards a more responsible trade and investment policy' (COM(2015)0497),

— having regard to the 2030 Agenda for Sustainable Development, adopted at the UN Sustainable Development Summit in New York in 2015,

— having regard to its resolution of 7 July 2015 on the external impact of EU trade and investment policy on public-private initiatives in countries outside the EU (4),

— having regard to its resolution of 9 June 2015 on Strategy for the protection and enforcement of intellectual property rights in third countries (5),

— having regard to its resolution of 29 April 2015 on the second anniversary of the Rana Plaza building collapse and progress of the Bangladesh Sustainability Compact (6),

— having regard to the European Court of Auditors Special Report No 2/2014 entitled ‘Are preferential trade arrangements appropriately managed?’,


— having regard to the EU Regulation on illegally harvested timber, EU Non-Financial Reporting Directive, the EC Proposal for a Conflict Minerals Regulation, the UK Modern Slavery Act Transparency in Supply Chains Clause and the French Bill on duty of care,

— having regard to its resolution of 27 September 2011 on a new trade policy for Europe under the Europe 2020 strategy (7),

— having regard to its resolution of 17 February 2011 on Europe 2020 (8),

(7) OJ C 56 E, 26.2.2013, p. 87.
— having regard to its resolution of 25 November 2010 on international trade policy in the context of climate change imperatives (1),

— having regard to its resolution of 25 November 2010 on human rights and social and environmental standards in international trade agreements (2),

— having regard to its resolution of 25 November 2010 on corporate social responsibility in international trade agreements (3),

— having regard to the EU Guidelines to promote and protect the enjoyment of all human rights by lesbian, gay, bisexual, transgender and intersex persons adopted by the Foreign Affairs Council of 24 June 2013,

— having regard to the European Council Conclusions of 7-8 February 2013, its Conclusions on Trade of 21 November 2014 and the Conclusions of the Foreign Affairs Council of 27 November 2015,

— having regard to the opinion of the Committee on International Trade to the report on transparency, accountability and integrity in the EU institutions,

— having regard to the Marrakesh Agreement establishing the World Trade Organisation,

— having regard to Article 21 of the Treaty on European Union (TEU),

— having regard to Articles 207, 208 and 218 of the Treaty on the Functioning of the European Union (TFEU),


— having regard to the principle of policy coherence for development as stated in the TFEU,

— having regard to Rule 52 of its Rules of Procedure,

— having regard to the report of the Committee on International Trade and the opinions of the Committee on Foreign Affairs, the Committee on Development, the Committee on Employment and Social Affairs, the Committee on Industry, Research and Energy, the Committee on Internal Market and Consumer Protection and the Committee on Agriculture and Rural Development (A8-0220/2016).

A. whereas trade is not an end in itself, but a means to achieve prosperity and equality, promote business opportunities, sustainable economic development, social progress and cultural understanding, increase employment and raise standards of living without increasing public spending;

B. whereas the common commercial policy (CCP) has undergone a profound change since the entry into force of the Lisbon Treaty in December 2009; whereas trade does not operate in isolation, but rather is linked to and dependent on many other policies; whereas negotiations on trade and investment agreements must go beyond simply cutting tariffs, as complex challenges lie today in regulatory matters and convergence on international standards;

C. whereas there has not been a serious debate in the European Union about the costs of free trade policies (such as industry adjustments: industrial closures, manufacturing job losses, delocalisation of entire industries to third countries, and increased imports) and the overall cost/benefit analysis of free trade policies; whereas the lack of such honest debate leads various stakeholders to question the logic and direction of EU trade policy and EU policies in general, and whereas an honest debate would prevent this unfortunate result;

D. whereas global overcapacity in key industries and the resulting trade imbalance have begun eroding the trust that EU companies and industries have in the soundness of EU trade policy;

(1) OJ C 99 E, 3.4.2012, p. 94.
(2) OJ C 99 E, 3.4.2012, p. 31.
E. whereas, in times of low economic growth, the contribution of foreign trade to the recovery of the European economy is of key importance in delivering concrete and measurable results and contributing to decent jobs and sustainable economic growth and equality in Europe and beyond;

F. whereas the new-generation trade policy needs to respond to people’s concerns about transparency and participation, welfare and jobs, to businesses’ expectations of a global and interconnected economy, to the fight against poverty, and to the need to guarantee a more equitable distribution of the earnings from trade and to address new issues, such as digital trade and the key role of SMEs;

G. whereas on-going trade negotiations have brought the EU’s trade policy to the public’s attention, and whereas more and more citizens are interested in trade policy and worried that European and national regulations and standards could be undermined by the CCP;

H. whereas the Commission has made a clear pledge that no trade agreement will ever lower levels of regulatory protection, that any change to levels of protection can only be upward and that the right to regulate will always be protected;

I. whereas regulatory cooperation in trade agreements has to secure the highest level of protection of health and safety in line with the precautionary principle laid down in Article 191 TFEU;

J. whereas doubts are being raised by EU citizens, companies and SMEs on whether large industry associations truly represent the interests of EU citizens, EU companies and generally, the European Union;

K. whereas transparency requires that EU institutions verify that positions submitted on behalf of EU industries actually reflect EU industry views;

L. whereas the EU’s trade and investment policy must be bolstered not only by ensuring beneficial outcomes in terms of employment and wealth creation for citizens and businesses, but also by strengthening environmental and social rights and guaranteeing the highest level of transparency, engagement and accountability, by maintaining constant dialogue with businesses, consumers, social partners, all other relevant stakeholders and local and regional authorities, and by setting clear guidelines in the negotiations;

M. whereas rules of origin determine the true extent of trade liberalisation, as they determine which goods actually benefit from free trade agreements, but are often missed in public trade policy debates and have not, until now, been subject to an analysis by Parliament;

N. whereas, in its trade policy and the trade negotiations it conducts, the European Union must take into account the sensitivity of certain sectors in terms of market opening, particularly the agricultural sector;

O. whereas by 2050 the EU-28 was projected to account for only 15% of the world’s GDP, down from 23.7% in 2013, and whereas since 2015, 90% of world economic growth is generated outside the EU whereas emerging economies’ growth rate is slowing down considerably;

P. whereas the EU is currently the largest trading bloc in the world, controlling a third of world trade, and whereas by 2020 this is projected to decrease to about 26%;

Q. whereas other variables such as demographic changes will also have a negative impact on the EU’s position on the world trade scene; whereas the EU’s share of the world’s population is expected to decrease from 7.1% in 2013 to 5.3% in 2060;
R. whereas the future trade agreements and negotiations should take into account and be consistent with the positions set out in Parliament’s resolutions on the Transatlantic Trade and Investment Partnership (TTIP) and on the Trade in Services Agreement (TiSA);

S. whereas the centre of wealth generation is clearly shifting eastwards, towards the Asia-Pacific Region with China, which has already surpassed Japan and will probably overtake the US to become the world’s largest economy in 2025; whereas this is indicates that emerging economies and developing countries are catching up with the group of industrialised countries and reaching the stage of mature economies;

T. whereas it has been estimated that cross-border flows of capital, goods, services and data added an extra USD 7,8 trillion to the global economy in 2014, with the added value of data flows alone covering USD 2,8 trillion of that total, more than the USD 2,7 trillion estimated for trade in goods;

Adapting faster to quickly changing trends in global trade

1. Welcomes the Commission’s new strategy ‘Trade for all — Towards a more responsible trade and investment policy’ and, in particular, the new focus on such elements as responsible management of supply chains, the global digital market, trade in digital goods and services, fair and ethical trade, and the social costs of trade liberalisation; believes firmly that any future trade policy must fight forms of protectionism, including the reduction of unnecessary non-tariff barriers to trade, and ensure new market access, especially for SMEs; recalls that trade liberalisation must be properly conducted to ensure sustainable development; regrets the Commission’s delay in presenting a new strategy, given that Parliament requested that a revised mid- and long-term trade strategy be presented by summer 2012;

2. Believes strongly that, while services account for over 70% of GDP in the EU, and will provide 90% of future jobs, the EU manufacturing sector is a vital component for the reindustrialisation of Europe and, therefore, that the strategy should focus more on the role of the manufacturing sector in the CCP; urges the Commission to work with trade partners to ensure that their markets are more open to EU companies, in particular in transport, telecommunications and public procurement, whereas their foreign companies still benefit from a large access to the EU’s internal market;

3. Recognises that EU’s trade policy is of utmost geopolitical and economic importance for Europe to shape globalisation, to strengthen international standards and to increase access to foreign markets; notes that international rules will be set by others, if we don’t act now; Emphasises that, given the EU’s status as the largest economy in the world, sustainable and responsible trade is its strongest policy tool for both supporting European interests, investment and business, and promoting European values abroad, while fostering economic growth and investment, and creating jobs at home; supports the Commission’s aim to enhance synergies between trade and internal market policies, and recommends that these policies award priority to measures aimed at creating jobs;

4. Welcomes the Commission’s pledge that no trade agreement will lower the achievements of European consumer protection standards, including in the context of the digital revolution; stresses that Parliament will continue to closely check that the ongoing negotiations respect this pledge;

5. Stresses the link between the single market and EU trade policy, which should be fully compatible with each other and with the wider policies and values of the Union; believes that open, responsible and free global trade, based on effective, transparent and strong global rules, is essential to making the single market realise its full potential by functioning, growing and working for the mutual benefit of citizens, consumers and businesses, in particular small and medium-sized enterprises; recalls that the opening-up of trade leads to higher productivity, encourages increased external competitiveness and already supports almost one in seven jobs in the single market, as well as brings significant consumer benefits;
6. Calls on the Commission to regularly update its trade and investment strategy and to publicly present every two years a detailed implementation report to Parliament, starting in 2017, to ensure that it delivers on its promises; calls on the Commission to include in these reports the progress of the ongoing trade negotiations and the implementation of the current trade agreements;

7. Urges the Commission to expedite its procedures so that negotiated trade agreements can be referred to Parliament within a shorter period of time, thereby allowing them to be applied provisionally or entered into force more swiftly;

**Transparent trade policy and giving a greater voice to citizens**

8. Welcomes the Commission’s increased transparency and openness at all stages of trade negotiations, and supports the Commission’s TTIP transparency initiative; acknowledges that, after a number of requests from Parliament, the Commission has enhanced the transparency of negotiations by providing all Members of the European Parliament and of the national parliaments access to classified negotiating documents, and by providing more information to stakeholders; recalls that enlarged access to classified information by Members of Parliament in the TTIP negotiations has strengthened parliamentary scrutiny, thereby allowing Parliament to assume its responsibility under the CCP even better; calls, therefore, for a widening of the Commission’s transparency initiative to extend full transparency, and the possibility for public scrutiny, to all ongoing and future trade negotiations, and to consult with partner countries with a view to encouraging the highest standards of transparency, to make sure that this is a reciprocal process in which the EU’s negotiating position is not compromised and that agreement is reached on the aspired level of transparency of the negotiations in the scoping exercises; stresses that meaningful transparency can strengthen global support for rules-based trade;

9. Calls on the Council to publish all previously adopted and future negotiating mandates without delay;

10. Calls on the Commission to ensure a strong and balanced involvement of civil society and social partners, including through appropriate, public, online consultations and communication campaigns, in order to improve the content of the EU’s trade policy and orient it to the defence of citizen’s rights, thereby strengthening its legitimacy;

11. Stresses that, in the context of the present debate on the scope of trade negotiations, regulatory cooperation must preserve the primary function of regulations to pursue the public interest; stresses that enhanced cooperation between regulators should facilitate trade and investment through the identification of unnecessary technical barriers to trade and duplicated or redundant administrative burdens and formalities, which disproportionately affect SMEs, while not compromising the technical procedures linked to fundamental standards and regulations, preserving European standards on health, safety, consumer, labour, social and environmental legislation and cultural diversity, and fully protecting the precautionary principle and the regulatory autonomy of national, regional and local authorities; recalls that corresponding mechanisms must be based on enhanced information exchange and improved adoption of international technical standards, and lead to increased convergence, whilst under no circumstances undermining or delaying the democratically legitimised decision-making procedures of any trading partner; encourages the use and creation of further international technical standards based on impact assessments, and all efforts aimed at ensuring the full engagement of our trading partners in international standardisation bodies; does not believe, however, that the lack of a common international standard should prevent mutual recognition of equivalence, where appropriate, or efforts towards common transatlantic technical standards;

12. In order to ensure transparency and preserve EU trade interests, calls on the Commission, when conducting industry consultations on trade initiatives, to ensure that EU associations actually represent EU trade interests by reflecting the genuine interests of the national industries; stresses that, where possible, documents of the EU institutions should be published, as transparency is crucial to gaining public support for the CCP; calls on the Commission to implement the recommendations of the European Ombudsman of July 2015, with particular regard to access to documents for all negotiations;
Greater coherence between the EU’s commercial objectives and other aspects of its external policy on trade for development

13. Recalls that the CCP is to be conducted in the context of the principles and objectives of the Union’s external action, as set out in Articles 21 TEU and 208 TFEU, and should promote the values upheld by the EU, as defined in Article 2 TEU; recalls that consistency between external policies and internal ones having an external dimension must be ensured; stresses that the EU has a legal obligation to respect human rights, and should foster the sustainable economic, social and environmental development of trading countries; is of the opinion that the EU has a responsibility to make all necessary efforts to foresee, prevent and tackle any potential negative impact caused by its CCP by regularly conducting ex-ante and ex-post human rights and sustainability impact assessments, and consequently reviewing trade agreements as necessary; recalls that only fair and properly regulated trade, if aligned with the Sustainable Development Goals (SDGs), could reduce inequality and foster development; recalls that the SDGs include several trade-related targets across a number of policy areas, one of the most concrete targets being to increase exports from developing countries with a view to doubling the LDCs’ share of global exports by 2020;

14. Welcomes the large decrease, since 1990, in the number of people living in absolute poverty, as defined by the World Bank; notes however, that more needs to be done to catalyse both private and public investment in LDCs in order to provide the institutional and infrastructural frameworks that will allow them to take better advantage of the benefits offered by trade, and to help them diversify their economies and integrate into global value chains, permitting them to specialise in higher-value-added products;

15. Takes note of the Commission’s announcements to strengthen sustainable development and promote human rights, labour and social standards and environmental sustainability worldwide through its trade and investment agreements, but calls for determined efforts to fully implement and enforce the corresponding chapters in practice; shares the Commission’s view that the EU has a special responsibility as regards the impact of its trade policies on developing countries and in particular on LDC;

16. Considers migration to be one of the main challenges the EU is facing in the 21st century; emphasises that ensuring policy coherence of the EU’s trade and investment is fundamental in order to tackle the causes of migration; regrets that this has not been sufficiently reflected in the ‘Trade for All’ strategy;

17. Considers that the objective of the Deep and Comprehensive Free Trade Areas (DCFTA) — in particular for partner countries undergoing an economic crisis — must be, above all, tangible and sustainable improvements to the living conditions of ordinary people;

18. Stresses that provisions on human rights, social and environmental standards, commitments on labour rights based on the ILO’s core conventions and principles of corporate social responsibility (CSR), including the OECD principles for multinational companies and the UN Principles on Business and Human rights, should be binding and must form a substantial part of EU trade agreements through enforceable commitments; calls on the Commission to include sustainable development chapters in all EU trade and investment agreements; considers that, in order to make these sustainable development provisions binding, a ‘three-step approach’ needs to be implemented, with government consultations, domestic advisory groups and expert panels involving the ILO, and with, as a last resort, the general dispute settlement provision of the agreement used to address disputes with the possibility of financial sanctions; points out that labour and environmental standards are not limited to Trade and Sustainable Development Chapters, but must be effective throughout all areas of trade agreements;

19. Underlines the importance of effective safeguard mechanisms in trade agreements; calls, at the same time, for the inclusion of an effective enforcement mechanism for labour and environmental rights to which the human rights clause does not apply; calls on the Commission to establish a structured and depoliticised process whereby consultations with a partner on suspected violations of obligations under trade and sustainable development chapters must be launched according to clear criteria;
20. Highlights the involvement of civil society in free trade agreements (FTAs) and the possibility of using more advanced media in order to facilitate civil society participation;

21. Reiterates the importance of respecting European and international rules on the arms trade, notably the United Nations Arms Trade Treaty and the EU Code of Conduct on Arms Exports; stresses that EU trade policy is an instrument of economic diplomacy that could also make a contribution to tackling the root causes of terrorism; underlines that effective export control legislation is also a key aspect of EU trade policy; calls, in this regard, on the Commission to update EU dual-use export control legislation with a view to pursuing the EU’s strategic goals and universal values;

22. Recalls that the ILO estimates that 865 million women around the world, if better supported, could contribute more robustly to economic growth; notes that women-owned businesses represent an underutilised lever to boost competitiveness, accelerate business and sustain growth; states that trade policy can have differing gender impacts across the various sectors of the economy and that more data on gender and trade is needed; takes note that the Commission does not address the gender dimension of trade agreements in its ‘Trade for All’ communication; calls on the Commission to step up its efforts to use trade negotiations as a tool for promoting gender equality worldwide, as well as to ensure that both women and men can take advantage of the benefits of trade liberalisation and be protected from its negative effects; believes that, to this aim, the Commission should make sure that the gender perspective is included, horizontally, in all future trade agreements, and that it should monitor the gender impact of the trade agreements in force;

23. Welcomes the Commission’s announcement that it intends to conduct a mid-term review of the General System of Preferences (GSP), assessing, in particular, the possibility of extending preferences to services within the system; stresses, at the same time, that the GSP, including the EBA and the GSP+ schemes, are tools that enable fundamental values to be upheld and that need to be implemented and monitored effectively;

24. Acknowledges that the internationalisation of the world’s production system has contributed to new openings for economic development and an employment-based path out of poverty for hundreds of millions of people; recalls that, according to the ILO, around 780 million active women and men are not earning enough to be lifted out of poverty; underlines that the expansion of global value chains (GVCs) has created job opportunities, but that the weak enforcement of existing labour laws and occupational safety standards — introduced to protect workers from exhaustive working hours and unacceptable conditions — in sourcing countries remains a pressing issue; notes that GVCs have also propelled some supplier firms to ignore labour laws, reallocate their economic activities outside the EU, engage workers in unsafe and unacceptable conditions, demand exhaustive working hours and deny workers their fundamental rights; recalls that these practices create unfair competition for suppliers that are compliant with labour laws and international labour and environmental standards, and for governments that want to improve wages and living standards; calls on the Commission to study the impact of the rise of GVCs and to present concrete proposals to improve conditions in them in close cooperation with the ILO and the OECD; emphasises that the EU’s further integration into GVCs must be driven by the dual principles of safeguarding the European social and regulatory model, and securing and creating sustainable and equitable growth, and decent jobs, in the EU and for its partners; acknowledges that the globalisation of value chains increases the import content of both domestic output and exports, thereby substantially increasing the cost of protectionist measures;

25. Believes that trade policy must contribute to ensure a transparent production process throughout the value chain, as well as compliance with fundamental environment, social and safety standards; invites the Commission to promote initiatives on due diligence standards for supply chains; welcomes the Commission’s desire to work closely with the ILO and the OECD to develop a global approach to improving working conditions, especially in the garment sector; underlines the importance of identifying and assessing new sectorial or geographic opportunities for additional responsible supply chain initiatives; looks forward to the Commission’s upcoming communication on CSR;
26. Urges the Commission to advance the UNCTAD comprehensive Investment Policy Framework for Sustainable Development;

27. Demands that Aid for Trade and technical assistance is focussed on the empowerment of poor producers, micro and small enterprises, cooperatives and women, and on gender equality, in order to boost their benefits from trading in local and regional markets;

28. Calls on the Commission to develop legislation with the aim of prohibiting imports of goods produced with any form of forced labour or modern slavery and, in the meantime, to strengthen import and supply chain controls on ethical grounds;

29. Stresses that better protection of the entire spectrum of intellectual property rights (IPR) and more effective enforcement is of fundamental importance for further integration into GVCs;

30. Calls on the Commission to support all developing countries in making full and effective use of the flexibilities built into the TRIPS Agreement, recognised and affirmed by the Doha Declaration on the TRIPS agreement and Public Health adopted on 14 November 2001, with a view to ensuring that they are able to provide access to affordable essential medicines under their domestic public health programmes; reminds the Council, in this regard, to meet its commitments to the Doha Declaration by ensuring that the Commission explicitly guarantees access to medicine when negotiating pharmaceutical-related provisions within the framework of future bilateral and regional trade agreements with developing countries, or when developing countries engage in accession to the WTO; welcomes the Commission’s support of the extension request for pharmaceutical intellectual property by LDCs, but regrets the final WTO TRIPS Council decision to grant it only for 17 years;

31. Welcomes the attention given by the Commission to fair trade in its ‘Trade for all’ communication, and calls upon the it to deliver, with priority, on its commitments to use the existing structure for implementation of FTAs to promote fair trade, to promote fair trade schemes to small producers in third countries through the EU delegations and to develop awareness-raising activities in the EU, such as an ‘EU City for Fair and Ethical Trade’ award;

32. Believes that new technologies and the internet provides new tools for traceability of products along the supply chain;

33. Points to the role of banking services in the development of trade and investment; calls on the EU to support action to foster access to banking services in developing countries;

34. Welcomes the Commission’s announcement that it intends to modernise origin rules, as those rules constitute an ever increasing barrier to trade where trade patterns are dominated by global value chains; stresses that the modernisation of origin rules must be a priority in all FTAs that the Union negotiates; calls on the Commission, in particular, to work for flexible origin rules, including undemanding requirements relating to added value and changing Harmonised System subcodes;

35. Welcomes the Commission proposal for an enhanced partnership with Parliament and stakeholders for the implementation of trade agreements; emphasises that Parliament needs to be involved and fully informed, in a timely manner, at all stages of the procedure, including by means of a systematic consultation with the Parliament prior to the drafting of negotiating mandates; points out that the Commission is under an obligation to inform Parliament about its activities concerning the implementation, monitoring and follow-up of trade and investment agreements;

36. Calls on the Commission not to request provisional application of trade agreements, including trade chapters of association agreements, before Parliament gives its consent; recalls that it would seriously undermine Parliament’s rights and create potential legal uncertainty vis-à-vis the agreement’s other signatory and the economic operators concerned; recalls and welcomes the Trade Commissioner’s commitments in this regard, but strongly counsels this arrangement to be formalised in the new inter-institutional agreement;
37. Considers that, in the case of mixed agreements, the already tested practice, whereby an agreement is only applied provisionally after Parliament has granted consent while awaiting national parliaments’ ratification, is the best balance of democratic oversight and efficiency:

38. Insists that the monitoring, evaluation and follow-up of existing agreements become a key priority of the CCP; calls on the Commission to re-allocate adequate resources in order to enable DG Trade to better monitor trade agreements that need to be implemented considering the growing negotiating agenda; asks the Commission to establish specific indicators, in order to ensure the monitoring of the implementation of trade agreements and, to publicly and regularly present a substantial and detailed implementation report to Parliament indicating, for instance, the performance of EU industries and the impact of the agreements on different sectors and their respective market shares;

39. Calls on the Commission to improve the quality and the accuracy of both ex-ante and ex-post assessments based on the reviewed methodology; stresses the need always to submit a deep and comprehensive sustainability impact assessment for trade policy initiatives, in particular in light of the Ombudsman’s recent recommendation with regard to complaint 1409/2011/JN on the EU-Vietnam FTA; stresses that the assessments should encompass at least: sensitive economic sectors; human, social and environmental rights; and agriculture and local productions in outermost regions (OR); expresses its concern over the lack of interim and ex-post assessments, and over the poor quality of those that are carried out, as demonstrated in the European Court of Auditors Special Report 02/2014; insists that higher-quality interim and ex-post evaluations be carried out in respect of all trade agreements in order to allow policymakers, stakeholders and European taxpayers to assess whether trade agreements have achieved the intended results; asks the Commission to provide data on the impact of the trade agreements that have been concluded with special regard to SMEs, the creation of decent jobs, human rights and the environment, including in partner countries, and to put forward additional measures to ensure that LDCs benefit from our trade policies;

40. Calls on the Commission to present a report to Parliament on dual-pricing and other price-distorting practices of major EU trading partners, with special focus on energy resources, indicating the economic impact of such practices on the EU economy and the steps that the Commission has taken — at bilateral, multilateral and WTO level — to eradicate such practices; calls on the Commission to do its utmost to abolish the practice of dual-pricing and other price-distorting practices in its trade relations with all its trading partners;

Furthering global trade via a multilateral approach within the WTO

41. Stresses that the multilateral trading system embodied in the WTO remains the best option for guaranteeing an open, fair and rules-based system that takes account of, and balances, the many varying interests of its members; reiterates that Parliament is a strong advocate of the multilateral agenda; welcomes the conclusion of the negotiations on the Trade Facilitation Agreement, which will contribute to simplifying and modernising customs procedures in many countries, making it easier, in turn, for developing countries to integrate into the global trading system; calls for the swift and correct implementation of the agreement by all parties;

42. Notes that limited improvements were achieved at the 10th WTO Ministerial Conference in Nairobi in 2015; recognises the differences among WTO members on how to proceed as regards the Doha Round, including the need to consider new approaches to solve outstanding issues in the respect of the different interests within developing countries and among LDCs, while acknowledging increased responsibility for emerging economies with a view to the conclusion of the Doha round; welcomes the EU commitment to the EUR 400 million target in funding over five years to support developing countries, especially LDCs, in their efforts to implement the Trade Facilitation Agreement; notes the interest of some WTO members in starting to address new negotiating areas, such as — but not limited to — investment, state-owned enterprises, competition and digital trade; believes that the outcome of the Nairobi Ministerial Conference provides an opportunity to give new life to the WTO’s negotiating function; urges the Commission to take the initiative in reforming and strengthening the WTO, also by strengthening coordination with the ILO and other environment- and human rights-
related UN agencies in order to ensure greater inclusiveness, effectiveness, transparency and accountability; recalls the crucial role of Aid for Trade (AfT) in trade-related capacity building and technical assistance to developing countries and LDCs; calls, in this regard, on the EU and its Member States to commit to increase AfT, enabling developing countries to benefit from a larger share of the value added in GVCs; calls on the Commission to address the issue of fair and ethical trade in the upcoming revision of the AfT strategy;

43. Considers plurilateral negotiations, preferably within the WTO (such as the Information Technology Agreement (ITA), the Environmental Goods Agreements (EGA) and the Trade in Services Agreement (TiSA)), offer an opportunity to revive progress at WTO level, but only by maintaining an open door so that interested WTO members can join; believes firmly that, where possible, such agreements must be of sufficient ambition to be applied on a most favoured nation basis among all WTO Members, and should act as building blocks for future multilateral agreements; emphasises that trade policy should also be used as a tool for increasing the competitiveness of environmentally beneficial products, both as regards their use and their production methods; stresses the importance of multilateralising the 'green goods' initiative and of considering whether trade agreements could provide premium preferences for genuine environmental goods; underlines that TiSA could be an opportunity to revive progress on trade in services at WTO level;

44. Calls for a strong and effective parliamentary dimension of the WTO in order to enhance the transparency of the organisation, and to strengthen and guarantee the democratic legitimacy of global trade; urges the WTO to make full use of the Parliamentary Conference on the WTO, ensuring that parliamentarians have access to all the information they need to carry out their oversight role effectively and contribute meaningfully to trade policies;

A tailor-made approach in the choice of future FTA negotiations

45. Calls on the Commission to focus, in a balanced way and with due respect for reciprocity and mutual benefits, on the conclusion of the on-going trade negotiations, and calls on the it to assess the possible cumulated impact, in particular for those sensitive products affected by quotas or liberalisation under ongoing negotiations or trade agreements already concluded; asks that the actual and potential impacts of concluded trade agreements are assessed and communicated in a better way, with a view to finding an appropriate balance between protecting sensitive agricultural sectors and promoting the offensive interests of the Union inherent to it as one of the largest agri-food exporters, i.a. by envisaging appropriate transitional periods and quotas for, and in a few cases the exclusion of, the most sensitive products; reminds the Commission to carry out scoping exercises and impartial and unprejudiced ex-ante sustainable impact assessments, taking into account Union interests before drafting negotiating mandates;

46. Believes that it is essential, first and foremost, to ensure that trade negotiations that have successfully been concluded are ratified as swiftly as possible; calls, in particular, for the conclusion of deals with Canada and Singapore to ensure the opening up of two large markets that will be vital for the future interests of EU businesses; calls for an informed debate across the EU during political discussions;

47. Underlines the high importance of pursuing in all EU trade negotiations sensitive and offensive interests such as promoting investment, removing unnecessary non-tariff barriers to trade, recognising and protecting geographical indications (GIs) and labour rights, improving access to public procurements (particularly in the context of the current talks on the Transatlantic Trade and Investment Partnership (TTIP) and the EU-Japan FTA), ensuring decent and quality jobs, integrating SMEs in global value chains, excluding public and audio-visual services, and legally securing the right to regulate when negotiating FTAs as part of ambitious balanced and comprehensive packages;

48. Insists that trade negotiations follow a tailor-made regional trade strategy and that full consistency with regional integration is ensured, in particular within Asia, Africa and Latin America, which have been identified by the Commission as regions that, without undermining the key role played by the EU-US as strategic partnership, are crucial to EU economic interests; calls on the Commission immediately to start negotiations on an investment agreement with Taiwan; recalls that
the EU and Latin America are natural allies, with a combined population of one billion people generating a quarter of global GNP; points out that the potential of this partnership has been insufficiently exploited; welcomes the fact that the Commission's new trade and investment strategy puts a key focus on Latin America; calls on the Commission to take advantage of the current momentum in the Mercosur trade negotiations to reach a comprehensive, balanced and ambitious agreement; supports the modernisation of the agreements with Mexico and Chile; asks for further impetus to be given to negotiating FTAs with both Australia and New Zealand, and recalls the importance of developing EU trade relations with India, given the huge potential of this market; urges the Commission to re-energise negotiations with Malaysia, and to start negotiations with Indonesia as soon as possible following the conclusion of preparatory discussions for a Comprehensive Economic Partnership;

49. Underlines that, in the context of current challenges, special focus should be put on the post-Cotonou framework, stressing its link with the human rights clauses in the EPAs, on the support for the creation of a Continental Free Trade Area in Africa, as booster of stability, regional integration, local growth, employment and innovation; recalls the need for the EU to ensure stability in its Eastern and Southern neighbourhoods, and calls for greater trade and economic integration, achieving, in this regard, a full, swift and appropriate implementation of the DCFTAs with Ukraine, Georgia and the Republic of Moldova, and concrete progress with Tunisia, Morocco and Jordan;

50. Calls on the Commission to fully involve national businesses in all stages of trade negotiations, also by engaging in consultations with national associations, in parallel to consultations with EU umbrella associations, and to accompany the text of a negotiated trade agreement with a list clearly indicating the outcome of the negotiations for the different sectors and the reasons of the choices made by the Commission;

**Opposition to the granting of Market Economic Status (MES) to China and the need for effective trade defence instruments (TDIs)**

51. Stresses that further trade liberalisation measures — which could lead to unfair trading practices and competition between countries on all sort of non-tariff barriers (NTBs), labour rights and environmental and public health standards — require the EU to be able to respond even more effectively to unfair trading practices and to ensure a level playing field; underlines that trade defence instruments (TDIs) must remain an indispensable component of the EU's trade strategy and enable greater competitiveness by re-establishing, where necessary, the conditions for fair competition; recalls that the current EU trade defence legislation dates back to 1995; stresses that the Union’s trade defence system needs to be modernised urgently without being weakened; points out that EU trade defence law must be more effective, more accessible for SMEs and adapted to today’s challenges and trade patterns, that investigations must be shorter and that transparency and predictability must be increased; regrets that the TDI modernisation proposal is blocked in the Council, which has been unable to deliver on this essential piece of legislation; regrets that the Commission does not refer at all to the need for TDI modernisation in its ‘Trade for All’ communication; urgently calls on the Council to break the stalemate over TDI modernisation on the basis of Parliament’s position, especially given that China is now firmly requesting recognition of MES;

52. Reiterates the importance of the EU’s partnership with China, in which free and fair trade and investment play an important role; is convinced that, until China meets all five criteria required to qualify as a market economy, the EU should use a non-standard methodology in its anti-dumping and anti-subsidy investigations of Chinese imports when determining price comparability, in accordance with, and giving full effect to, those parts of Section 15 of China’s Accession Protocol which provide room for the application of a non-standard methodology; calls on the Commission to make a proposal in line with this principle, and recalls the need to coordinate closely with other WTO partners on the issue;

53. Calls on the Commission not to take any measures in this regard without a prior, deep and comprehensive impact assessment addressing all the possible effects and consequences on employment and sustainable growth in all EU sectors, as well as the possible effects and consequences on the environment;
Greater coherence between the EU’s trade and industrial policies and better IPR protection

54. Considers that more needs to be done to address European industries’ needs in a comprehensive way, and that the EU manufacturing sector is too often placed behind the services sector; emphasises that trade policy must ensure a level playing field for European industry, provide access to new and emerging markets and facilitate upward convergence on standards while reducing double certification; calls on the Commission to ensure coherence between the EU’s trade and industrial policies, and to promote the development and competitiveness of European industry with particular reference to the reindustrialisation strategy;

55. Emphasises the central role that rules of origin (RoO) play in determining which industries benefit or lose from EU FTAs; recognising that RoO have, as yet, not been fully analysed by Parliament, asks the Commission to prepare a report identifying the changes it has made in the last ten years, at 4-digit CN level, to their preferred FTA default negotiating position on RoO, explaining the reasons for any changes made;

56. Is of the opinion that the lack of effective enforcement of IPRs puts at risk the survival of whole sectors of European industry; stresses that counterfeiting results in job losses and undermines innovation; reiterates that adequate IPR protection and effective enforcement are the bedrock of a global economy; welcomes the Commission’s commitment to increasing the protection and enforcement of IP rights in FTAs, and at the WTO, and to working with partners to combat fraud; supports the Commission in its objective of protecting the entire spectrum of IPRs, including patents, trademarks, copyright, designs, geographical indications, marking of origin and pharmaceuticals;

Opening up of new market opportunities for EU service providers and recognition of professional qualifications as an essential element of the EU trade strategy

57. Recalls that the EU plays a leading role in the services sector; stresses that the opening up of new market opportunities must be an essential element of the EU’s international trade strategy; stresses that including services in trade agreements is of the utmost importance, as it gives opportunities to European companies and domestic employees while also excluding, in line with Articles 14 and 106 TFEU and Protocol 26, current and future services of general interest and services of general economic interest from the scope of application of any agreement and irrespective of whether they are publicly or privately funded; requests that the Commission promote and include the recognition of professional qualifications in trade agreements, thereby opening up new opportunities to European companies and employees; calls specifically for consideration to be given to incorporating certain benefits of the ICT Directive in trade and investment agreements in exchange for such recognitions;

58. Shares the Commission’s view that the temporary movement of professionals has become essential to increasing business internationally and remains an offensive interest of the EU; stresses that a labour mobility chapter should be included in all EU trade and investment agreements; recalls, however, that Mode 4 commitments must only apply to the movement of highly skilled professionals (such as persons with a university or equivalent master’s degree or in a senior managerial position) for a specific purpose, for a limited period of time, and under precise conditions stipulated by the domestic legislation of the country where the service is performed, and by a contract respecting such domestic legislation in compliance with Article 16 of the Services Directive while ensuring that nothing will prevent the EU and its Member States from maintaining and improving labour standards and collective agreements;

59. Welcomes the Commission’s intention to use trade policy to tackle new forms of digital protectionism and to set rules for e-commerce and cross-border data flows in compliance with EU data protection and privacy law and safeguarding fundamental rights; believes that much more needs to be done to create a climate favourable to e-commerce and entrepreneurship within the EU reducing monopolies and abuses of monopolistic positions in the telecom market, geo-blocking practices and concrete redress solutions; stresses that ensuring regulatory cooperation, reducing on-line fraud, mutual recognition and harmonisation of standards in the digital trade sector is vital; calls on the Commission to put forward a new model for e-commerce chapters, fully exempting the existing and any future EU legal framework for the
The protection of data in all trade negotiations, having the aim to ensure the exchange of data in full compliance with data protection rules in place in the country of origin of the data subject; calls for more co-operation between enforcers, especially on unfair commercial practices carried on-line;

The essential nature of the digital economy to future global trade

60. Notes the growing and future importance of the digital economy, not only in Europe, but worldwide, with an estimated 3.3 billion internet users globally, making up 40% of the world’s population; believes that trends such as cloud computing, mobile web services, smart grids and social media are leading to a radically transformed businesses landscape; underlines that EU trade policy must keep up with digital and technological trends;

61. Requests that the Commission, together with WTO partners, not only establish a working group on digital trade at the WTO, which should examine in detail the current framework’s suitability for electronic commerce, looking at specific recommendations, clarifications and adjustments, but also look at establishing a new framework for the trade facilitation in services, building on best practice stemming from the implementation of the Trade Facilitation Agreement;

Support for the Commission in its fight against corruption

62. Is aware that the inclusion of provisions relating to financial services in trade agreements has raised concerns regarding their potential negative effects in terms of money laundering, tax evasion and tax avoidance; urges the Commission to fight against corruption as a major non-tariff barrier in developed and developing countries; insists that trade and investment agreements offer a good opportunity to increase cooperation in the fight against corruption, money laundering, tax fraud and evasion; considers that commitments based on international standards, country-by-country reporting obligations and an automatic exchange of information should be included in appropriate international agreements to underpin further liberalisation of financial services;

63. Considers the connection between trade and investment agreements and double taxation treaties to be seriously underexplored and calls on the Commission to study closely any effects such tools may have on each other and on wider policy coherence in the fight against tax evasion;

A forward-looking trade policy considering the specific needs of SMEs

64. Emphasises that a forward-looking trade policy must pay greater attention to the specific needs of micro and SMEs and ensure that they can fully benefit from trade and investment agreements; recalls that only a small share of European SMEs are able to identify and exploit the opportunities that globalisation and trade liberalisation offer; notes that only 13% of European SMEs have been internationally active outside the EU while accounting for one third of EU exports; supports initiatives to facilitate the internationalisation of European SMEs, and insists, therefore, on the advantages of a chapter on SMEs in all future FTAs; believes that new ways need to be explored on how to better assist SMEs in their sale of goods and services abroad; stresses that SMEs need more tailor-made support, starting in Member States, facilitated access to user-friendly online information about trade measures, and specific and clear guidebooks about the opportunities and benefits offered by each past or future trade agreement concluded by the EU;

65. Asks the Commission to address SMEs’ needs horizontally in all chapters of trade agreements, including, but not limited to, through the creation of online single points of entry where SMEs can learn about relevant regulation, something of particularly crucial relevance to cross-border service providers in terms of licencing and other administrative requirements; points out that, where appropriate, these tools should also cover new market access opportunities for SMEs, particularly as regards low-value tenders; stresses the need to cut trading costs for SMEs through streamlining customs procedures, reducing unnecessary non-tariff barriers and regulatory burdens, and simplifying rules of origin; believes that
there is a role to be played by SMEs in helping the Commission to shape these tools to ensure that trade agreements meet their needs; encourages the Commission to maintain close dialogue with SME representatives at all stages of trade negotiations;

66. Stresses that faster access for European SMEs to anti-dumping procedures is key to protecting them from unfair trade practices; stresses the need for a reform of the WTO multilateral framework in order to better involve SMEs and to ensure faster settlement of disputes;

67. Calls on the Commission to assess and improve the existing tools regarding subsidiarity, non-duplication and complementarity in relation to respective Member State programmes and European value added before developing further stand-alone actions to support the internationalisation of SMEs; stresses that the Commission should submit an independent evaluation of all the existing programmes to Parliament;

**Investment**

68. Highlights the importance of inward and outward investment to the EU economy and the need for the EU's business to be protected when they invest in third markets: recognises, in this context, the Commission's efforts with respect to the new Investment Court System (ICS); stresses the need for further debate with stakeholders and Parliament on ICS; stresses that the system must be in compliance with the EU legal order, the power of the EU courts in particular, and, more specifically, EU competition rules; shares the ambition of establishing, in the medium term, a multilateral solution to investment disputes; regrets that the ICS proposal does not include an investors' obligation provision;

69. Calls on the EU and its Member States to follow UNCTAD's comprehensive Investment Policy Framework for Sustainable Development recommendations with a view to stimulating more responsible, transparent and accountable investments;

70. Notes the requirement in the Commission's 'Investment Plan for Europe' to boost investment within the EU, and considers trade strategies to be an essential means of achieving this goal; notes that the European Fund for Strategic Investments lacks an external dimension; asks that the Commission only consider the creation of an external arm after careful analysis of the performance of the Fund and an examination of its utility, given the existence of lending by the European Investment Bank, the European Bank of Reconstruction and Development and the action of the European Development Fund; emphasises that these funds must contribute to sustainable development and decent jobs, tackle poverty and abate the root causes of migration;

71. Recalls the need to enhance the transparency and accountability of development finance institutions (DFIs), public-private partnerships (PPPs) to effectively track and monitor the money flows, debt sustainability and the added value for the sustainable development of their projects;

**Trade and Agriculture**

72. Stresses that Europe's high standards concerning the environment, food safety, animal welfare and social conditions are of great importance for EU citizens, notably in terms of public morals and informed consumer choices, takes the view that trade agreements should promote fair competition to ensure that EU farmers fully benefit from tariff concessions and are not economically disadvantaged compared to their counterparts in third countries; underlines the need to guarantee that EU standards on food safety and animal welfare are protected by preserving the precautionary principle, sustainable agriculture and high level of traceability and product labelling and by ensuring that all imports are complying with applicable EU laws; notes the wide differential in animal welfare standards internationally; underlines, in this regard, the need to regulate the export of living farm animals in compliance with the existing EU Law and the standards set down by the World Organisation for Animal health (OIE);

73. Considers the opening of new markets for EU agricultural production, such as dairy products, meat and fruits and vegetables, to be important in the context of the current farming crisis; stresses the need to identify new market outlets with a high purchasing potential;
74. Considers it necessary to enhance the added value of farming and to run promotion campaigns with a view to opening up new markets; stresses above all that it is essential to strengthen EU-level quality schemes, since they ensure the best possible brand image for EU products on the world market, providing indirect benefits for European farming as a whole;

75. Stresses the need for tighter import controls at borders and for more stringent inspections by the Food and Veterinary Office relating to production and marketing conditions in countries exporting to the EU, in order to ensure compliance with Union rules;

76. Stresses the importance of progress regarding health, phytosanitary and other non-tariff barriers to agricultural trade, in all free trade negotiations, especially regarding the red lines drawn by the EU that might have implications for the health of consumers;

77. Recalls the importance of GIs in promoting traditional European agri-food products, protecting them from harmful free-riding practices, guaranteeing consumers' rights and conscious choices, and safeguarding rural producers and farmers, with particular reference to SMEs; notes that the protection and recognition of geographical indicators in third countries is potentially of great value to the entire EU agri-food sector, and considers that all trade agreements should include protective measures and actions to combat counterfeiting;

Better access to public contracts for European economic operators

78. Calls for the elimination of the current imbalances as regards the degree of openness of public procurement markets between the EU and other trading partners; calls on the Commission to go even further in seeking an ambitious and more reciprocal opening up of international public procurement markets, while guaranteeing the exclusion of services of general economic interests and making sure states remain free to adopt social and environmental standards, such as most economically advantageous tender (MEAT) criteria, for procurement procedures; stresses that European economic operators, both corporate companies and SMEs, need better access to public contracts in third countries through instruments such as the Small Business Act and the elimination of the current level of asymmetries; recalls, in this regard, that the EU is one of the most open markets for public procurement among all WTO members;

79. Notes the Commission’s amended proposal for a regulation on the access of third-country goods and services to the Union’s internal market in public procurement, which is an important tool for ensuring a level playing field in the market access of third countries, and strongly regrets that Member States governments have been holding up the original proposal; calls on the Commission to achieve positive reciprocity in access to public procurement markets with major trading partners;

Equal access to resources for fair competition on the global market

80. Emphasises that natural resources are limited and should be used in an economically and environmentally sustainable way, giving priority to recycling; recognise the great dependence of developing countries and especially LDCs on natural resources; recalls that European trade policy needs to pursue a consistent, sustainable, comprehensive and cross-policy strategy concerning raw materials as already outlined by Parliament in its resolution on a new trade policy for Europe under the Europe 2020 strategy;

81. Emphasises the need to move towards a low-carbon economy, and therefore encourages the Commission to enhance cooperation on energy research, development and innovation activities aiming at the promotion of the diversification of energy suppliers, routes and sources, the identification of new energy trading partners and the creation of increased competition, lowering prices for energy consumers; stresses that the development of renewables and the promotion of energy efficiency are crucial to increasing energy security and reducing import dependency; highlights the importance of including both provisions in free trade agreements, with the aim of building sustainable energy partnerships and enhancing technological cooperation, especially in the field of renewables and energy efficiency and safeguards, and of preventing carbon leakage in order to meet the objectives outlined at COP21;
The fight against illegal trade in wildlife and wildlife products

82. Remains deeply concerned by the recent surge in wildlife crime and its attendant illegal trade, which is not only having a devastating impact on biodiversity and species numbers, but also presents a clear and present danger to livelihoods and local economies, notably in developing countries; welcomes the EU's commitment to eliminate the illegal wildlife trade as part of the EU's response to the UN's 2030 Agenda for Sustainable Development, in particular Sustainable Development Goal 15, which notes the need not only to ensure the end of poaching and trafficking of protected species of flora and fauna, but also to address both demand and supply of illegal wildlife products; expects, in this regard, the Commission, after a period of reflection including consultation with Parliament and the Member States, to consider how best to include provisions on the illegal wildlife trade in all future EU trade agreements;

Better customs cooperation and the fight against illicit trade at the EU’s borders

83. Emphasises that better, harmonised and more efficient customs procedures in Europe and abroad help facilitate trade and meet respective trade facilitation requirements, and help prevent forgeries and illegal and counterfeit goods from entering the single market, which undermines EU economic growth and seriously exposes EU consumers; welcomes the Commission's intention to enhance cooperation between customs authorities; calls once more on the Commission and the Members States to set up a unified EU customs service for a more effective application of customs rules and procedures throughout the customs territory of the EU;

84. Stresses that the Commission, in negotiating trade agreements, should seek to persuade trading partners to adopt single windows for customs and border compliance, if necessary accompanied by capacity-building aid for trade funds, as appropriate;

85. Emphasises that adequate communication and strong coordination are required to ensure that tariff elimination is accompanied by appropriate technical, institutional and policy measures to ensure continued security of trade;

86. Asks the Commission to consider key performance indicators in order to assess the performance of customs administration at home and abroad; regrets that, at present, very little public data is available; points out that it would be useful to understand how customs and other border agencies are performing at home as well as among trade partners, on an ongoing basis, with a view to sharing best practices and coordinating trade facilitation specific interests within the European institutions — taking account of the provisions of Article 13 of the WTO Trade Facilitation Agreement;

87. Asks the Commission and the Member States to launch an open debate about the possible shift of custom authorities from national to EU level;

Delivering tangible benefits to consumers

88. Acknowledges that trade agreements have the potential to largely benefit consumers, notably by increasing competition, lowering prices, providing greater choice and boosting innovation; calls on the Commission, in order to unleash such potential, to push strongly in all negotiations for a limitation to geoblocking practices, for a reduction in international roaming fees, and for a reinforcement of passenger rights;

89. Calls for measures to support consumers in the context of cross-border trade in goods and services with third countries, for example in the form of online help desks that provide information or advice in connection with disputes;

90. Insists that consumers must be given accurate information on the characteristics of the products traded;

Trade for all: flanking policies in open trade and investment policies needed to maximise the gains and minimise the losses

91. Shares the OECD's view that 'open and fair trade' and investment policies need a range of effective flanking policies in order to maximise the gains and minimise the losses of trade liberalisation for the EU and for third countries' populations and economies; urges the Members States and the Commission to do much more to complement trade opening by means of a range of supporting measures in order to ensure sustainable development — such as in the areas of public services and
investments, education and health, active labour market policies, research and development, infrastructure development and adequate rules to guarantee social and environmental protection;

92. Calls on the Commission and the Member States to conduct thorough, ex-ante and ex-post analyses on the basis of sector-by-sector and regional impact assessments for relevant trade agreements and legislative files, anticipating possible adverse impacts on the labour market within the EU, and finding more sophisticated ways of introducing mitigating measures to redevelop industries and regions that lose out, with a view to achieving a more equitable distribution and ensuring broad-based gains from trade; emphasises that, in this respect, the European Structural and Investment Funds, and, in particular, both the European Regional Development Fund and the European Social Fund, can play an outstanding role; points out that the European Globalisation Adjustment Fund could also be an important instrument, if reformed and shaped in a way that it is adequately funded for providing assistance to EU companies and producers affected by trade-related sanctions vis-à-vis third countries, and assistance to employees of SMEs directly hurt by the effect of globalisation;

93. Instructs its President to forward this resolution to the Council, the Commission, the European Economic and Social Committee the Committee of the Regions, to UNCTAD and to the WTO.
The European Parliament,

— having regard to the Universal Declaration of Human Rights and all relevant international human rights treaties,

— having regard to the Convention on the Rights of the Child,

— having regard to the Optional protocol to the Convention on the Rights of the Child on the sale of children, child prostitution and child pornography,

— having regard to the UN Convention against Transnational Organized Crime (2000) and the Protocols thereto, and in particular 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),

— having regard to the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families (1990),

— having regard to the work of international human rights mechanisms, including the UN Special Rapporteur on trafficking in persons, especially women and children, and other relevant UN Special Rapporteurs, the Universal Periodic Review and the work of relevant UN Human Rights Treaty Bodies,

— having regard to the report of the UN Human Rights Council’s Special Rapporteur on trafficking in persons, especially women and children (2014),

— having regard to the global report on trafficking in persons (2014) by the United Nations Office on Drugs and Crime,

— having regard to the UN Model Law against Trafficking in Persons to assist countries in revising and amending existing legislation and to adopt new legislation to fight trafficking in human beings (2009),

— having regard to the Recommended Principles and Guidelines on Human Rights and Human Trafficking, presented to the Economic and Social Council as an addendum to the report of the United Nations High Commissioner for Human Rights (UNHCHR) (E/2002/68/Add. 1),

— having regard to the UN Guiding Principles on Business and Human Rights, implementing the UN ‘Protect, Respect and Remedy’ Framework,

— having regard to the UN Basic Principles on the right to an effective remedy for trafficked persons,

— having regard to the UNICEF Guidelines on the Protection of Child Victims of Trafficking,

— having regard to the ILO Forced Labour Convention, 1930 (No 29), the Protocol of 2014 to the Forced Labour Convention, 1930, the Abolition of Forced Labour Convention, 1957 (No 105) and the Forced Labour (Supplementary Measures) Recommendation, 2014 (No 203),
having regard to the Minimum Age Convention, 1973 (No 138) and to the Worst Forms of Child Labour Convention, 1999 (No 182),

— having regard to the ILO Domestic Workers Convention, 2011 (No 189) concerning decent work for domestic workers,

— having regard to the ILO report Profits and Poverty: The Economics of Forced Labour (2014),

— having regard to the European Convention on Human Rights, the European Social Charter and the Charter of Fundamental Rights of the European Union, in particular Article 5 thereof,


— having regard to Directive 2004/23/EC of the European Parliament and of the Council of 31 March 2004 on setting standards of quality and safety for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells,

— having regard to the Action Oriented Paper on strengthening the EU external dimension on action against trafficking in human beings (2009) and its two implementation reports (2011 and 2012),

— having regard to the EU Strategy towards the Eradication of Trafficking in Human Beings (2012-2016),

— having regard to the mid-term report on the implementation of the EU strategy towards the eradication of trafficking in human beings (COM(2014)0635),

— having regard to the work of the EU Anti-Trafficking Coordinator,

— having regard to the EU Action Plan on Human Rights and Democracy (2015-2019),

— having regard to its resolution of 17 December 2015 on the Annual Report on Human Rights and Democracy in the World 2014 and the European Union’s policy on the matter (1),

— having regard to the framework for the EU’s activities on gender equality and women’s empowerment in the EU’s external relations 2016-2020,

— having regard to the Europol Situation Report of February 2016 entitled ’Trafficking in human beings in the EU’,

— having regard to the Global Approach to Migration and Mobility (GAMM),

— having regard to the European Agenda on Migration of 13 May 2015,

— having regard to the Action Plan of the Valetta Summit of November 2015,

— having regard to the Council of Europe Convention on Action against Trafficking in Human Beings (2005),

— having regard to the latest general report on the activities of the Group of Experts on Action against Trafficking in Human Beings (GRETA), outlining the implementation of the Council of Europe Convention on Action Against Trafficking in Human Beings (2014),

— having regard to the Council of Europe Convention against Trafficking in Human Organs, open for signature since March 2015,

— having regard to the Convention for the Protection of Human Rights and Dignity of the Human Being with regard to the Application of Biology and Medicine: Convention on Human Rights and Biomedicine,

— having regard to the Declaration of Istanbul on Organ Trafficking and Transplant Tourism (2008),

— having regard to the OSCE’s Guiding Principles on Human Rights in the Return of Trafficked Persons (2014),

— having regard to the report of the inter-governmental Financial Action Task Force (FATF) (2011),

— having regard to the Hague Convention on the Protection of Children and Co-operation in Respect of Intercountry Adoption,

— having regard to the International Organization for Migration (IOM) Report of Activities on Counter-Trafficking and Assistance to Vulnerable Migrants (2012),

— having regard to the IOM report on addressing human trafficking and exploitation in times of crisis (2015),

— having regard to the ASEAN Convention Against Trafficking in Persons, Especially Women and Children (2015),

— having regard to Rule 52 of its Rules of Procedure,

— having regard to the report of the Committee on Foreign Affairs and the opinions of the Committee on Civil Liberties, Justice and Home Affairs, the Committee on Women’s Rights and Gender Equality and the Committee on the Environment, Public Health and Food Safety (A8-0205/2016),

A. whereas trafficking in human beings (THB), which forms part of organised crime, constitutes one of the worst forms of human rights abuses, as it reduces human beings to commodities and profoundly and durably violates the dignity, the integrity and the rights of the victim and affects entire families and communities, as well as deliberately abusing situations of vulnerability such as poverty or isolation;

B. whereas trafficking in human beings is defined by the United Nations (Palermo Protocol) as the act of recruiting, transporting, transferring, harbouring or receiving persons by means of the threat or use of force or other forms of coercion, of abduction, of fraud, of deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation; whereas the exploitation includes, at a minimum, the forced prostitution of others or other forms of sexual exploitation, forced labour or services, slavery or practices similar to slavery, including child slavery for the purpose of recruiting child soldiers, servitude or the removal of organs; whereas this is a hateful practice, particularly where children are subject to the worst form of exploitation by human beings;

C. whereas Article 2(a) of the Optional Protocol to the UN Convention on the Rights of the Child on the Sale of Children, Child Prostitution and Child Pornography, defines the term ‘sale of children’ as ‘any act or transaction whereby a child is transferred by any person or group of persons to another for remuneration or any other consideration’;

D. whereas according to the Global Report on Trafficking in Persons (2014) of the United Nations Office on Drugs and Crime (UNODC) 70 % of the total number of detected victims are women and girls; whereas women represent 79 % of the detected victims of sexual exploitation, which accounts for 53 % of the detected forms of exploitation globally and whereas men represent 83 % of detected victims of forced labour, which accounts for 40 % of the detected forms of exploitation globally;
E. whereas complex and inter-related factors such as systematic and structural discrimination, human rights violations, poverty, inequality, corruption, violent conflict, land confiscation, lack of education, unemployment and dysfunctional labour migration regimes increase the vulnerability of persons to exploitation and abuse as they are left with reduced choices and resources; whereas the EU Strategy towards the Eradication of Trafficking in Human Beings 2012-2016 identifies violence against women as a root cause of trafficking;

F. whereas trafficking in human beings constitutes a gendered crime; whereas women and girls also make up an important percentage of the victims of other forms of trafficking in human beings such as forced exploitation in the domestic and care work, manufacturing, food, cleaning and other sectors;

G. whereas human trafficking is one of the most profitable organised criminal activities in the world, alongside the trade in illegal drugs and arms; whereas according to the ILO’s most recent estimates, the illicit annual profit from forced labour, including through money laundering, is about USD 150 billion, in which 90% of victims are estimated to be exploited in the private economy and two thirds of the profits stem from commercial sexual exploitation, making it the most lucrative form of exploitation;

H. whereas trafficking in human beings must be understood from both a demand and profit perspective, as the exploitation of women especially for sexual services is fuelled by the demand for such services and the profit being made;

I. whereas the inadequate implementation of the legal framework on trafficking in human beings at national level and the lack of a corresponding legal framework in third countries are one of the most significant barriers to combating human trafficking;

J. whereas access to justice for victims of trafficking in human beings ranges from simply being problematic to it being denied; whereas corruption and lack of capacity remain a major problem for police and judiciary organisations in many countries;

K. whereas, according to Europol, the spread of internet access throughout the world allows trafficking to flourish increasingly in the online environment; whereas this encourages new forms of recruitment and exploitation of victims;

L. whereas there is a link between trafficking in migrants and trafficking in human beings; whereas people-trafficking networks rely, inter alia, on the internet to advertise their services to potential migrants;

M. whereas regretfully, trafficking in human beings and people smuggling are not a transient phenomenon and may even increase further in the years to come because conflict zones, repressive regimes or economic situations around the world are breeding grounds for the criminal activities of traffickers in human beings and people smugglers;

N. whereas illegal migration flows increase the risks of trafficking since irregular migrants — by virtue of their vulnerability and clandestinity — are particularly at risk of being trafficked; whereas, among these migrants, unaccompanied minors, who account for a large share of the migrants arriving in Europe, are a target group for trafficking networks;

O. whereas human trafficking is a regional and global problem which cannot always be dealt with exclusively at national level;

P. whereas according to the latest Global Slavery Index, 35.8 million persons are estimated to be trapped in situations of modern slavery worldwide, meaning that trafficking in human beings is endemic in nature and affects all parts of the world;

Q. whereas past and emerging trends in trafficking in human beings take various forms and vary greatly between regions as well as within subregions;
R. whereas trafficking in human beings is not a phenomenon that is confined to countries that are considered less developed but is also to be found, in a more hidden form, in developed countries;

S. whereas according to the ILO, the Asia-Pacific region accounts for 56 % of the estimated number of victims of forced labour globally, including for sexual exploitation, which accounts for by far the largest share worldwide;

T. whereas an estimated 300 000 children are involved in armed conflicts around the world; whereas child trafficking in Africa, for the purpose of child soldiering, is the highest in the world;

U. whereas, in North Africa and the Middle East, 95 % of detected victims are adults; whereas countries in the Middle East are primarily destination countries for migrant workers, in which the so-called Kafala sponsorship system ties workers to a specific employer, creating conditions for abuse and labour exploitation, sometimes amounting to forced labour;

V. whereas in the EU's Eastern Neighbourhood countries, sexual exploitation is the main cause of the reported trafficking in human beings; whereas systematic discrimination and racism lead to the Roma communities — including both men and women — being particularly vulnerable to trafficking for various purposes;

W. whereas cooperation between the Member States, Europol and the countries of origin and transit of trafficking victims is an essential tool in the fight against trafficking networks;

X. whereas the EU has identified a number of priority countries and regions with the objective of further strengthening and streamlining cooperation on action against trafficking in human beings;

Y. whereas the Commission appointed an EU Anti-Trafficking Coordinator in 2010 to improve coordination and coherence among EU institutions, agencies, Member States, non-EU countries and international actors;

Global trends in trafficking of human beings

1. Denounces and explicitly rejects trafficking in human beings, which represents a growing industry of human suffering, affecting all societies and economies in a profound and enduring manner;

2. Underlines the fact that trafficking in human beings is a modern kind of slavery, and a serious crime which constitutes one of the worst forms of human rights violations that cannot be accepted in societies that are based on the respect for human rights including gender equality; believes, moreover that trafficking in human beings, has to be understood in a holistic manner, focusing not only on sexual exploitation, but also on forced labour, organ trafficking, forced begging, forced marriages, child soldiers and the trafficking of babies;

3. Recalls that trafficking in human beings is a transnational crime of global nature and that any measures aimed at fighting it should take into account the root causes and global trends; emphasises in this respect the importance of a consistent approach to the the internal and external dimensions of the EU's policies for combating trafficking in human beings;

4. Recognises that trafficking in human beings as an organised crime occurs both across external borders as well as within internal borders thereby necessitating robust internal laws against trafficking in human beings as well as cooperation between countries;

5. Deplores the persistent lack of adequate legislation to criminalise and effectively combat trafficking in human beings in many countries worldwide;

6. Deplores furthermore the wide gap between the legislation that does exist and implementation thereof, including on the one hand the limited or non-existent access to justice for victims and on the other hand the lack of prosecution of perpetrators;
7. Deplores in particular the fact that the identification of victims remains far below the estimates of those in situations of trafficking and that the prosecution rates remain extremely low; remains deeply concerned by the fact that a large number of victims of trafficking are left without adequate support, protection, and measures aimed at redressing violations of their fundamental rights.

8. Recalls that victims of trafficking are often ‘invisible people’ in the country where they are being exploited, that they face difficulties caused by cultural and language diversity and that all this renders it even more difficult for them to denounce the crimes of which they are victims; denounces the fact that these difficulties are even more severe for particularly vulnerable categories of victims, such as women and children.

9. Stresses that demand for sexual services in developed countries drives trafficking in human beings from developing countries, placing people in a position of vulnerability, particularly women and girls; calls on the Member States to criminalise the knowing use of the services of a victim of trafficking in human beings.

10. Recalls that groups organised at international level transport victims — either clandestinely or with the consent of their victims, who have been deceived by false promises — to richer regions particularly for sex trafficking, the list being headed by European countries where there are wealthier clients.

11. Denounces the fact that more than 10,000 unaccompanied refugee and migrant children have disappeared in Europe according to the press declaration by the Europol Chief of staff; draws the attention of the EU and the Member States to the fact that many among those children have been forced into sex trafficking rings, begging, the illicit and lucrative organ transplant market or the slave trade.

12. Underscores the critical distinction that needs to be made between the concepts of trafficking in human beings and migrant smuggling; while noting that smuggling is also among the activities of criminal networks and organised crime and can lead to a situation of trafficking, underlines however that the two concepts require different legal and practical responses and involve different state obligations; urges the EU and its Member States to train personnel charged with reception and identification of migrants/asylum seekers using specific awareness-raising programmes devoted to correctly distinguishing between smuggling and trafficking in human beings, in particular with regard to the identification and protection of child victims of trafficking and unaccompanied children at risk of trafficking.

13. Recalls that migrants have consented to the smuggling, which ends with their arrival at their destination, contrary to victims of trafficking, who are exploited by means of coercion, deception and abuse, without any possibility of consent; underlines the fact that there can also be a crossover between the two, because of the risk that criminals groups smuggling refugees and other migrants into the EU might force them into exploitation as victims of trafficking in human beings, in particular unaccompanied minors and women travelling alone; urges the competent authorities in the Member States to pay attention to this overlap during their police, judicial-cooperation and law-enforcement activities.

14. Observes that the internet and social networks are increasingly being used by criminal networks to recruit and exploit victims; calls for the EU and the Member States, therefore, in their efforts to combat trafficking in human beings, to invest enough in technology and expertise to identify, trace and combat misuse of the internet by criminal networks, both to recruit victims and to offer services whose aim is to exploit victims.

15. Recognises the importance and the role of information and communication technologies in trafficking in human beings and that while technology is used to facilitate recruitment and exploitation of the victims, it can also be used as a tool to prevent trafficking in human beings; considers that more research should focus on the role of information and communications technologies in relation to trafficking in human beings.

16. Calls on the Commission to evaluate the use of the internet in the context of human trafficking, particularly as regards online sexual exploitation; requests that the fight against online trafficking be enhanced by Europol within the framework of the EU IRU (Internet Referral Unit) in order to detect, report and remove online material on trafficking.
17. Asks the Commission to adjust its cooperation with third countries to take into consideration the new development of trafficking via the internet; calls on the Commission and Europol to consider the possibilities of cooperation between the European anti-cybercrime bodies (especially in the framework of Europol) and those of third countries; requests that the Commission also consider all useful means of cooperation with internet service providers with a view to the detection and combating of trafficking-related online content; requests that the Commission keep Parliament duly informed.

The economy of trafficking in human beings

18. Denounces the fact that trafficking in human beings is a highly lucrative business and that the proceeds from this criminal activity are largely re-injected into the global economy and financial system; denounces the fact that the most structured and powerful international criminal organisations are involved in trafficking in human beings and have created a real international and branched criminal network; calls on all states and relevant actors engaged in this field to aim to change trafficking from a 'low risk/high reward' business to a 'high risk/low reward' one;

19. Is of the view that financial investigations, which trace, seize and recover criminal assets, and action against money laundering play a crucial role in combating trafficking; recalls that there is a need for more data and a stronger focus on money laundering activities; deplores the fact that the use of measures to collect, analyse and share financial information to support criminal investigations of trafficking in human beings remains limited and often creates difficulties in fully integrating financial investigations into cases of trafficking in human beings; calls for the EU and its Member States to reinforce cooperation, coordination and sharing of information with third countries to locate and confiscate the proceeds from those criminal activities; calls for confiscated assets to be used to support and compensate victims of trafficking;

20. Calls on governments to exercise due diligence in tackling corruption, which contributes to trafficking in human beings and to identify and eradicate public sector involvement or complicity in trafficking in human beings, including by ensuring that those working within the public sector are trained to recognise such cases and have internal guidelines to assist them in dealing with suspicious cases;

21. Recalls that recruitment-related abuses appear to occur in many countries and regions worldwide and, irrespective of the countries in which they occur, notes that such abuses are closely linked with trafficking in human beings either by recruitment agencies being directly involved in trafficking in human beings through deceptive or coercive recruitment practices or by creating vulnerabilities for exploitive work by demanding high recruitment fees, making migrants and low-skilled workers, in particular, financially vulnerable or dependent;

22. Calls for the EU and the Member States to increase cooperation with third countries in order to investigate all stages of trafficking in human beings, including at the recruitment stage, to improve the exchange of information, and to launch proactive operations, (financial) investigations and prosecutions; calls on all states to improve oversight and regulation of recruitment agencies;

23. Considers that there can be no valid consent in a situation where a third-country national is removed from her or his country and brought to the EU (or when an EU national is taken to another Member State) for the purposes of prostitution, any other form of sexual exploitation or forced labour;

24. Considers that governments should encourage multi-stakeholder dialogue and partnerships to bring together businesses, anti-trafficking experts and NGOs and carry out joint actions against human trafficking and to ensure workers have their rights upheld, including their core labour rights; calls also on governments to put in place legal measures to guarantee transparency and traceability of supply chain products and for companies to better report their efforts to eradicate human trafficking from their supply chains; calls for the EU and the Member States to actively engage with national and international companies to ensure that their products along the entire supply chain are free from exploitation and to hold them accountable for trafficking in human beings occurring at any point along their supply chain, including for affiliated companies and sub-contractors;
25. Calls for the EU and the Member States to constructively engage in the negotiations of the open-ended Intergovernmental Working Group on the elaboration of an international legally binding instrument on transnational corporations and other business enterprises with respect to human rights and to implement the UN Guiding Principles on Business and Human Rights;

Different forms of exploitation

26. Urges the EU and the Member States to make the necessary efforts to combat forced labour in EU industries abroad, and in relation to third countries, by applying and enforcing labour standards and supporting governments in adopting labour laws providing minimum protection standards for workers, including foreign workers and to ensure that European companies operating in third countries respect these standards; urges governments to enforce labour laws, treat all workers fairly, guaranteeing the same rights to all workers irrespective of their nationality or origin and root out corruption; calls for further international cooperation to strengthen labour migration policies and to elaborate and implement better regulation of labour recruiters;

27. Calls for increased global compliance with the ILO core labour and environmental standards at all stages, including through enhancing social security and labour inspections; calls also for the ratification and implementation of the ILO Domestic Workers Convention, 2011 (No 189) and the translation of its provisions into national legislation, including for domestic workers in diplomatic households;

28. Emphasises that the clear link between trafficking in human beings for sexual purposes and prostitution calls for measures to be put in place to put an end to the demand for prostitution;

29. Points out that in most Member States victims of forced prostitution find it difficult to obtain access to psychological care and consequently have to rely almost entirely on the support of charitable organisations; calls, therefore, for such organisations to be given greater backing, and calls on the Member States to break down the barriers to access to psychological care;

30. Stresses that forced marriage can be seen as a form of trafficking in human beings if it contains an element of exploitation of the victim, and calls on all Member States to include this dimension in their definition of trafficking in human beings; stresses that exploitation may be sexual (marital rape, forced prostitution and pornography) or economic (domestic work and forced begging), and that the ultimate aim of trafficking can be forced marriage (selling a victim as a spouse or entering into a marriage under duress); recalls the potential transnational character of forced marriage; calls therefore on the Member States to ensure that the national authorities in charge of migration are adequately trained in the issue of forced marriage in the context of trafficking; calls on the Commission to also strengthen the exchange of best practices in this regard;

31. Condemns the practice of trafficking in human beings for forced surrogacy as a violation of the woman’s rights and the rights of the child; notes that demand is driven by developed countries at the expense of vulnerable and poor people often in developing countries, and asks the Member States to consider the implications of their own restrictive reproductive policies;

32. Insists that children who are victims of trafficking in human beings be identified as such and their best interests, rights and needs be considered paramount at all times; calls for the provision of legal, physical, and psychological and other support and protection both in the short and in the long term and for measures to be taken to facilitate family reunification where applicable and in the best interest and with respect for the dignity and rights of the child or for adequate care arrangements to be made;

33. Recalls that child trafficking often leads to cases of sexual abuse, prostitution, forced labour or organ harvesting and trafficking and stresses that no possible consent to perform labour or services should ever be considered valid for a trafficked child; decries the fact that children at risk are frequently treated as offenders or irregular migrants by law enforcement officials who do not systematically look for indicators of human trafficking to identify victims;
34. Believes that it is essential as regards unaccompanied minors to achieve a better and more proactive identification of child victims of trafficking, in particular at border crossings and in reception centres, as well as a stronger multi-disciplinary cooperation to ensure the best interests of the child are effectively protected; deems it necessary to strengthen guardianship systems in the Member States to prevent unaccompanied and separated children from falling into the hands of organised trafficking organisations;

35. Calls for the strengthening of national guardianship systems for children in Europe, as part of the EU’s anti-trafficking strategy which recognises the vital role guardians play in protecting children from harm;

36. Urges the EU to continue its efforts to combat the phenomenon of child soldiers, notably through supporting governments in addressing this issue and local civil society groups active on the ground, to put in place measures to prevent future recruitment and use of child soldiers, to support the development of child protection legislation including the criminalisation of child recruitment and to mobilise resources to build resilience and strengthen protective environments for children; calls for the EU to urge third countries to ratify and implement relevant international standards, including the Optional Protocol to the UN Convention of the Rights of the Child on the involvement of children in armed conflict;

37. Stresses that children and persons with disabilities should be considered as vulnerable victims of human trafficking; highlights the fact that victims of human trafficking may develop disabilities as a result of abuse at the hands of their trafficker, while conversely, an individual who has a disability may be targeted by a trafficker because of that vulnerability;

38. Welcomes the inclusion of forced begging as a form of trafficking in human beings under Directive 2011/36/EU; urges the Member States to harmonise national legislation and to solicit third-country governments to enact and enforce legal provisions in this regard; condemns any criminalisation of victims of forced begging and calls for access to job opportunities and housing; insists on the need to conduct training for police and other officials for proper identification and referral in order to secure adequate assistance for the victims of forced begging; underlines that many of the victims come from a poor and marginalised environment; calls for prevention measures to be focused on reducing the vulnerability of groups at risk, starting with basic structures such as education or labour integration and on increasing the number of shelters and places to assist vulnerable persons;

39. Stresses that the UN Palermo Protocol requires the criminalisation of bonded labour as a form of trafficking; urges the governments to enforce the law and to ensure that those who profit from bonded labour are punished;

40. Notes the development of a new form of human trafficking where individuals are being trafficked for ransom with severe torture practices; notes that this new form of commoditisation of human beings is characterised by extortion, beatings and rape as a means of enforcing payment of debts from family and relatives residing inside and outside the EU;

41. Condemns trafficking in human organs, tissue, and cells, including the unlawful trade in reproductive cells (ova, sperm), foetal tissue and cells, and adult and embryonic stem cells;

42. Emphasises that, according to a report by Global Financial Integrity, the human organ trade is one of the world’s top ten illegal money-making activities, generating profits between USD 600 million and USD 1,2 billion per year and spanning numerous countries; stresses further that, according to the United Nations, people of all ages could be targets, but migrants, homeless people and those who cannot read are particularly vulnerable;

43. Stresses that economic stagnation, loopholes in legislation and deficiencies in law enforcement in developing countries combined with increasing globalisation and improved communication technology create the perfect space for the criminal enterprise of illicit organ trafficking; points out that the lack of economic opportunity forces people to consider options they might otherwise find dangerous or reprehensible, while inadequate law enforcement enables traffickers to operate with little fear of being prosecuted;
44. Stresses that the purchase of human organs, tissues and cells is illegal; notes that people trafficked for organ removal face particular challenges, and that victims are often unaware of the long-term and debilitating medical consequences of organ removal and the lack of post-operative care, as well as the psychological impact of the operation; calls for better targeted awareness-raising initiatives to raise the profile of the harm associated with the sale of organs, particularly among the poorest and most vulnerable, who may view the sale of an organ as a price worth paying for a better economic situation;

45. Calls on the Commission to condemn trafficking in human beings whose purpose is the removal of organs and adopt a clear attitude towards the illegal trade in organs, tissues and cells; calls on the EU to encourage medical associations and transplant societies to develop a Code of Ethical Conduct for health professionals and transplant centres regarding the way of obtaining an organ transplant abroad and the procedure for post-transplant care; points out the citizens of the world’s most impoverished communities are particularly vulnerable to becoming victims of illicit organ trafficking;

46. Calls for the ratification and implementation of the Council of Europe Convention against Trafficking in Human Organs; asks the EU to call on third-country governments to take legal action against health care professionals, hospitals and private clinics who are operating in the illicit and lucrative organ transplant market;

47. Calls on Member States to encourage further efforts to engage the medical community in improving efforts to combat this form of trafficking through raising awareness of the issues surrounding trafficking and providing mandatory training;

48. Stresses the importance of prevention and of a multi-sector, multi-disciplinary approach in addressing illicit human organ procurement, including human trafficking for organ removal, which has developed into a global problem; calls for better targeted awareness-raising initiatives to raise the profile of the harm associated with the sale of organs, to better inform the victims and potential victims of the physical and psychological risks, particularly among the poorest and most vulnerable in respect of inequality and poverty, who may view the sale of an organ as a price worth paying for a better economic situation; highlights the fact that the awareness campaigns should be a required element of both European Neighbourhood Policy and EU development cooperation;

49. Points out the importance of the role of doctors, nurses, social workers and other medical professionals, who are unique in their professional contact with victims when in detention and play a key role in preventing people trafficking; is concerned that at the moment this is a missed opportunity for intervention; notes the need to train the medical community to detect the warning signs of human trafficking and in reporting procedures in order to better assist victims, and to put in place stringent penalties for any involvement in the illegal trafficking in organs;

50. Encourages presumed consent programmes to be put in place in various countries or schemes whereby citizens are given the option of directly joining an organ-donor register when completing certain administrative procedures, thereby decreasing patients’ reliance on the black market, while at the same time increasing the number of organs available in order to cut the financial cost of a transplant and to decrease the attraction of medical tourism;

51. Calls on the Commission and the Member States to take measures to prevent ‘transplant tourism’ by adopting measures that increase the availability of legally procured organs with a view to enhancing the prevention of illicit organ procurement and to set up a transparent system for traceability of transplanted organs, while ensuring the anonymity of donors; calls on the Commission to draw up guidelines to encourage the participation of the Member States in collaborative partnerships such as Eurotransplant and Scandiatransplant;

52. Points out that, according to the World Health Organisation, there is limited scientific data on trafficking and health, particularly concerning mental and psychological health; also points out that the needs of victims and survivors are often underestimated; calls, therefore, on the Commission and the relevant authorities of the Member States to set up a monitoring system and to disseminate information on the consequences of trafficking and victims’ needs in terms of both physical and psychological health;
Victims' rights including the right to remedy

53. Calls on the EU and the Member States to have a human rights-based and victim-centred approach and to place victims and vulnerable populations at the centre of all efforts in the fight against trafficking in human beings, its prevention and the protection of victims;

54. Denounces worrying gaps between state obligations and the extent to which they are met in practice when it comes to victims’ rights; welcomes Directive 2012/29/EU establishing minimum standards on the rights, support and protection of victims of crime; hopes that the directive has been properly transposed by the Member States, given that the deadline for its implementation was 16 November 2015; calls on the Member States, including countries of origin, transit and destination, to provide or facilitate access to remedies that are fair, adequate and appropriate to all trafficked persons within their respective territories and subject to their respective jurisdictions, including non-citizens;

55. Recalls that the swift and accurate identification of victims is fundamental to the realisation of the rights to which they are legally entitled; insists that capacity-building measures be taken in relation to the identification of victims of trafficking in human beings especially for migration, security and border control services;

56. Calls on the European External Action Service (EEAS) to exchange best practices with third countries, firstly, on the training of police authorities and aid workers in how to best approach victims, and secondly, on applying the principle of individual assessment of victims to determine their specific needs for help and protection;

57. Stresses the importance of the principle of mutual recognition enshrined in Article 82(1) TFEU; calls on the Commission, Member States and EU agencies to strengthen the status of victims of trafficking through full mutual recognition of judicial and administrative decisions, including those related to protection measures for victims of human trafficking, which means that the status of a victim, once established in a Member State, has to be applicable within the whole European Union and hence victims (or associations representing them) should be helped and assisted in case of non-recognition of their status when they are travelling within the Union;

58. Insists that the criminal justice response should guarantee equal and effective access to justice for victims and information about their legal rights; calls on all states to comply with their international obligation to uphold the rights of victims in their jurisdiction, to ensure full support for victims, including by providing psychological support, irrespective of their willingness to cooperate in criminal proceedings;

59. Affirms that victims of trafficking have the right to an effective remedy, including access to justice, recognition of legal identity and citizenship, return of property, adequate reparation as well as medical and psychological care, legal and social services, and long-term (re)integration support, including economic support;

60. Notes the importance of universal access to healthcare and to sexual and reproductive health, particularly for victims of trafficking in human beings, who may struggle with many physical and psychological problems as a direct result of their exploitation; calls on the Member States to create easy-to-access healthcare services and after care for victims of trafficking in human beings;

61. Calls on Member States in which the exploitation of victims of trafficking in human beings has taken place to offer adequate and necessary gender-sensitive medical treatment based on individual needs, paying special attention to victims of trafficking in human beings for sexual exploitation;

62. Notes that persons with disabilities or who suffer disabilities during the passage of trafficking need additional protection from exploitation and calls for the EU and Member States to ensure that assistance provided to identified victims appropriately addresses their specific needs;
63. Emphasises the need to reintegrate victims of trafficking and to uphold their right to protection; calls on the Member States to create and strengthen networks of centres providing support and shelter, and to ensure the provision of services, in a language that the victim can understand, and to provide them with access to education; calls for a collaborative effort with regard to social inclusion and the provision of assistance among NGOs, international organisations, governmental bodies and agencies from destination and source countries, particularly in situations where victims return to their home countries;

64. Stresses the importance of ensuring the safety of victims of trafficking in human beings who testify in court against human traffickers;

65. Calls for more attention to be paid to victims in criminal proceedings; calls on the competent authorities not to detain trafficked persons and not to put them at risk of being punished for offences committed in the context of their situation as victims of trafficking in human beings, in particular in the case of prostitution, any other form of sexual exploitation or forced labour; calls on the Member States to respect the principle of non-criminalisation;

66. Calls on the Member States to implement legal instruments which facilitate the possibilities for victims of trafficking in human beings to contact the authorities without endangering their own safety and their rights as a victim;

67. Calls on the Member States to implement without delay Directive 2011/36/EU and in particular Article 8 thereof, in addition to all relevant legal frameworks on trafficking in human beings; urges the Commission to take legal action against Member States that fail to implement it, and to publish as soon as possible the implementation report which was due in April 2015;

68. Calls on governments to put in place firewalls between immigration authorities and labour inspectorates, in order to encourage victims to lodge complaints and to ensure that if cases of trafficking in human beings are detected there is no fear of action being taken by immigration authorities against victims;

69. Calls on the Member States to criminalise the act of using any services of a victim of trafficking in human beings by their citizens if such an act is committed outside the Member State and/or outside the EU, including prostitution or other forms of sexual exploitation, forced labour or services, including begging, slavery or practices similar to slavery, servitude or the exploitation of criminal activities or the removal of organs;

70. Considers that being a refugee, an asylum seeker, a humanitarian visa holder or a person in need of international protection should be considered as a vulnerability factor in the case of human trafficking victims; calls on the Member States to ensure that law-enforcement authorities and asylum authorities cooperate in order to help human trafficking victims in need of international protection to lodge an application for protection; reaffirms that measures taken against human trafficking should not adversely affect the rights of victims of trafficking, migrants, refugees and persons in need of international protection;

71. Calls on the Member States to implement gender-sensitive measures in order to improve the identification of victims of trafficking in human beings in asylum and return procedures, to keep more detailed and gender-disaggregated records and to ensure that such victims are also referred to appropriate support options;

72. Reminds the Member States that Directive 2011/36/EU is without prejudice to the principle of non-refoulement in accordance with the 1951 Convention Relating to the Status of Refugees;

73. Encourages the Member States to guarantee asylum seekers who are victims of trafficking the same rights as those afforded to other victims of trafficking;

74. Notes that, according to the International Organization for Migration (IOM), the return of migrants and refugees carries inherent security risks with regard to re-trafficking that must be identified, assessed and mitigated against since the risk posed to trafficked migrants by their exploiters often increases when they have managed to escape, have interacted with law enforcement officials, or have testified in court (1);

Calls for the EU and the Member States to make the fight against human trafficking more visible to the public, with a particular focus on airports, train stations, buses, schools, universities and relevant workplaces; calls for the EU and the Member States to raise awareness among their public officials about the EU Guidelines for the identification of victims of trafficking in human beings and about the Commission publication on the EU rights of victims of trafficking in human beings, and encourages the active use thereof.

Encourages targeted funding by the EU for local NGOs to identify and support victims of trafficking in human beings as well as raising awareness among populations vulnerable to exploitation and human trafficking; welcomes in this context the role of media which can help raise awareness and give information about risks;

Cooperation against trafficking in human beings at regional and international level

Is concerned by the insufficient level of international co-operation on cases of trafficking in human beings, particularly where countries of origin and countries of transit are involved, and that such a situation poses a significant impediment to effectively combating trafficking in human beings; calls for enhanced coordination and cooperation and the systematic exchange of information to investigate and combat transnational trafficking in human beings, stepping up financial and technical assistance and strengthening cross-border communication, cooperation and capacity building at government and law enforcement level, including border guards, immigration and asylum officials, criminal investigators and victim support agencies, civil society and UN agencies, including on how to identify and protect victims and to discuss ways of dealing with countries of origin, transit and destination which have not ratified the UN Palermo Protocol; calls on the EU to develop a regional approach, concentrating on the ‘trafficking routes’ and offering responses which are adapted to the type of exploitation in the different regions; underlines in addition the usefulness of international exchange programmes for anti-trafficking professionals;

Calls on the Commission, the competent EU agencies and the Member States to develop gender-specific training for staff working in law and border enforcement services in order to better identify and assist potential victims of trafficking, in particular trafficking for sexual exploitation;

Insists on the need for the EU to enhance police and judicial cooperation between Member States and with third countries — in particular with countries of origin and transit of victims of trafficking in human beings — in the prevention, investigation and prosecution of trafficking in human beings, in particular via Europol and Eurojust, including information sharing, particularly with regard to known trafficking routes, participation in joint investigation teams and in combating the recruitment of people for trafficking in human beings through the internet and other digital means; stresses the importance of systematic exchanges of data by Member States and their input into Europol’s data bases, Focal Point Phoenix and Focal Point Twins; encourages greater cooperation between Europol and Interpol in the fight against trafficking in human beings and recalls that exchanges of data between Member States and with third countries should fully respect EU standards on data protection; calls on the Member States to collect more comparable data on the fight against trafficking in human beings and to improve the exchange of data between them and with third countries;

Calls for the EU and the Member States to provide their law enforcement and police agencies with the necessary staff and resources for the agencies to be able to also receive information from families or other sources, to exchange this information with the relevant European and national authorities and to properly treat and analyse this information;

Stresses the fact that transit countries are crucial in the fight against human trafficking, as the exploitation of the victims has not yet begun at this phase; stresses the importance of providing border police officers with additional training in order to improve their identification skills;

Underlines the numerous challenges linked to cross-border labour migration, particularly the risk of migrants being illegalised and deprived of their most fundamental rights; calls for the establishment of cross-border labour migration mechanisms in the EU and at international level in order to increase and formalise regular labour migration;
83. Recognises the efforts made by the EU in creating formalised cross-border labour migration channels, which should receive more attention, and calls for more coherent and reinforced efforts in this regard; underscores the potential of formalised labour migration as a means of preventing trafficking in human beings and to save lives;

84. Urges the EU to strengthen its cooperation with NGOs and other relevant international organisations, including by ensuring adequate funding and coordinated assistance, in order to increase the exchange of best practices, the development of policies, implementation, and to increase research, including with local actors, notably focusing on access to justice for victims and prosecution of perpetrators;

85. Recalls that, in accordance with Directive 2011/36/EU, the Member States should encourage and work closely with civil society organisations, in particular in policy-making initiatives, information and awareness-raising campaigns, research and education programmes and in training, as well as in monitoring and evaluating the impact of anti-trafficking measures; points out furthermore that NGOs should also assist with regard to the early identification of, assistance to and support for victims; insists that Member States should ensure that NGOs are protected from retaliations, threats, and intimidations and even more that they are exempted from criminal prosecutions when they assist victims of trafficking who are in an irregular situation;

86. Calls for the EU, the Member States and the international community to give particular attention to the issue of preventing and combating trafficking in human beings in humanitarian crisis environments such as natural disasters and armed conflicts, in order to decrease victims’ vulnerability to traffickers and other criminal networks; emphasises that protection must be granted to all those entitled to it in accordance with international and regional conventions;

87. Highlights the fact that people who, for reasons of sudden or progressive climate-related change that adversely affects their lives or living conditions, are obliged to leave their habitual homes have a high risk of falling victim to human trafficking; emphasises that this type of human mobility related to climate change has a strong economic dimension, including the loss of livelihoods and reductions in household income, so there is a direct threat that the people concerned will be vulnerable to becoming victims of forced labour or slavery;

**EU policy on trafficking in human beings in its external action**

88. Recognises and supports the work of the EU Anti-Trafficking Coordinator established to improve coordination and coherence among the EU institutions, agencies, and the Member States with third countries and international actors and urges the Coordinator to further develop concrete joint action and measures among the EU, the Member States, third countries and international actors so as to set up a more coherent and efficient cooperation in establishing systems that identify, protect and assist victims of trafficking, step up the prevention of trafficking in human beings, seek increased prosecution of traffickers and establish a network capable of responding to emerging concerns;

89. Urges the EU to make the necessary efforts at international level to prevent and suppress the slave trade, to bring about, progressively and as soon as possible, the complete abolition of slavery in all its forms;

90. Considers it essential that strategies aimed at the prevention of trafficking in human beings address the facilitating factors and the underlining causes and circumstances behind this phenomenon and follow an integrated approach which brings together different actors, mandates and perspectives, both nationally and internationally; takes the view that prevention strategies should include actions to address poverty, oppression, lack of respect for human rights, armed conflict and economic and social inequalities, and should be aimed at reducing the vulnerability of potential victims, discouraging the demand for the services of the trafficked persons, which can also be considered a root cause, increasing public education and eradicating corruption of public officials; calls also on all states to effectively implement their obligations under the Palermo Protocol;
91. Calls on the Member States to ratify all relevant international instruments, agreements and legal obligations, including the Istanbul Convention, and to step up efforts to make the fight against trafficking in human beings more effective, coordinated and coherent; encourages the EU to call for the ratification of all relevant international instruments; 

92. Calls on EU representatives to pay particular attention to trafficking in human beings in the EU’s political dialogue with third countries, and also through its cooperation programmes and within multilateral and regional fora, including through public statements; 

93. Calls on the EU to review its assistance programmes regarding trafficking in human beings, to make funding more targeted and to make trafficking in human beings an area of cooperation in its own right; in that context encourages the increase of resources for services dealing with trafficking in human beings within the EU institutions; urges the Commission to regularly re-evaluate its list of priority countries, including the selection criteria, to ensure that it reflects the realities on the ground and to make them more flexible and adaptable to changing circumstances and emerging trends; 

94. Calls on the Commission and the Member States, when stepping up legal measures against trafficking in human beings, to also widen the definition of trafficking in human beings by introducing references to new means of trafficking within its scope; 

95. Calls on the EU and the Member States to implement the actions relating to the fight against trafficking in the current EU Action Plan on Human Rights and Democracy and in line with the EU Strategy towards the eradication of trafficking in human beings; 

96. Calls on the Commission to assess the need to review the mandate of the future European Public Prosecutor’s Office to include powers, once established, to tackle human trafficking; 

97. Calls for EU policy against trafficking in human beings to be made more effective by being more deeply embedded within the wider EU strategies on security, equality between women and men, economic growth, cybersecurity, migration and external relations; 

98. Calls for all EU institutions and the Member States to pursue a coherent policy both internally and externally by placing, in line with the fundamental values of the Union, human rights at the centre of the EU’s relations with all third countries and to use economic and trade relations, in particular, as a means of leverage; 

99. Calls on the Commission and the Member States to ensure that human rights, gender equality and the fight against trafficking in human beings remain at the heart of the EU’s development policies and partnerships with third countries; calls on the Commission to introduce gender-sensitive measures when creating new development policies and when reviewing existing policies; 

100. Stresses that the economic and social empowerment of women and girls would reduce their vulnerability to becoming victims, and calls on the Commission to continue its targeted action on mainstreaming gender equality in all development operations and ensuring that it remains, together with women’s rights, on the agenda during political dialogue with third countries; 

101. Stresses the importance of the Sustainable Development Goals, particularly SDG 5.2 which calls for the elimination of all forms of violence against women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation; 

102. Calls on the EU to support third countries in their efforts to increase the identification, assistance and reintegration of victims and prosecutions for trafficking in human beings, putting in place and implementing adequate legislation, and harmonising legal definitions, procedures and cooperation in line with international standards; 

103. Urges the Commission and the Member States to ensure that law enforcement personnel, including those in agencies such as Frontex, Europol, and EASO, as well as other officials likely to come into contact with victims or potential victims of trafficking in human beings are provided with adequate training to be able to deal with cases of trafficking in human beings, with an integrated intersectional perspective, with an emphasis on the special needs of trafficked women, children and other groups in vulnerable situations such as Roma and refugees and on how to provide incentives and full protection for victims of trafficking in human beings and for others to report traffickers;
104. Believes that trafficking victims from third countries must be identified at the earliest possible stage in the network and that greater efforts must therefore be made at the borders to identify victims as they enter the EU; calls on the Member States to work with third countries in improving existing guidelines which can help consular services and border guards in the identification of victims of human trafficking and underlines in this respect the importance of exchange of best practices, in particular with regard to interviews at the borders; stresses also the need for border guards and coastguards to have access to Europol databases.

105. Calls on the Member States to enhance cooperation with third countries in order to combat all forms of trafficking in human beings, paying particular attention to the gender dimension of trafficking in human beings to specifically combat child marriage, the sexual exploitation of women and girls and sex tourism; calls on the Commission and the EEAS to redouble efforts under the Khartoum Process by running more dedicated projects and ensuring the active participation of a greater number of countries.

106. Asks that the Commission, the Council and the EEAS in their negotiations with third countries on international agreements, re-admission agreements and cooperation agreements, place an emphasis on the need for third countries to effectively combat human trafficking, increase prosecutions of perpetrators and enhance protection for victims.

107. Urges the EU to effectively focus its efforts on both addressing trafficking in human beings and fighting smuggling; urges the EU and the Member States to invest in the identification of victims of human trafficking among refugees and migrants and among victims of violations and abuse as part of smuggling operations, controlled by criminal networks.

108. Underlines the necessity of preparatory work and training for international civilian police missions as well as the training of diplomats, liaison officers and consular and development cooperation officers in order to improve the identification of victims of human trafficking; considers training for these groups to be necessary, because they are often the first contact point for victims of trafficking, and that action should be taken in order to ensure that these officials have access to adequate material to inform persons at risk of becoming victims of trafficking.

109. Recalls that the rolling out on 7 October 2015 of the second phase of EUNAVFOR MED, also known as Operation Sophia, has made it possible to take concrete action against the trafficking of human beings as it authorises the boarding, search, seizure and diversion, on the high seas, of vessels suspected of being used for human smuggling or trafficking; recalls that, so far, 48 suspected smugglers and traffickers have been arrested and are being dealt with under the Italian justice system; calls on the EU to continue and to step up its operations in the Mediterranean.

110. Calls on the EU to find tangible solutions regarding legal, regular, non-exploitative and safe ways into the EU for migrants and refugees; reminds the Member States and the EU that they must comply with international law, including the principle of non-refoulement, in all their policies and in particular those on migration; recalls that safe voluntary return should be guaranteed to trafficked persons by the receiving state and state of origin, and legal alternatives in cases where repatriation would pose a risk to their safety and/or of their family; maintains that the receiving state and state of origin must guarantee the necessary conditions of safety and reintegration for the victims upon return.

111. Urges the Commission and the Member States to respect the United Nations Charter and the principles of asylum law.

112. Calls on the EU to promote programmes supporting the inclusion of migrants and refugees with the involvement of key actors from third countries, and also of cultural mediators, to be helpful in raising the level of awareness of communities on trafficking and making them more resilient to the penetration of organised crime.
113. Urges the Commission and the Member States to make efforts to protect and find all refugees or migrants, particularly children, who have gone missing after arriving on European soil;

114. Commends the work of Europol, in particular through the Focal Point Twins, in detecting people travelling to third countries in order to commit child abuse; calls on the Member States to cooperate with Europol by ensuring a systematic and rapid exchange of data;

115. Recalls that before concluding a visa liberalisation agreement, the Commission must assess the risks posed by the third country concerned particularly with regard to illegal immigration; emphasises that trafficking networks may also use legal channels for migration; asks the Commission therefore to include the effective cooperation of the relevant third countries with regard to trafficking among the criteria to be met for any visa liberalisation agreement;

116. Points out that the EU needs a binding and mandatory legislative approach to resettlement, as set out in the Commission’s agenda for migration; points out that humanitarian admission can be used as a complement to resettlement in order to give urgent protection, often on a temporary basis, to the most vulnerable where needed, e.g. unaccompanied minors or refugees with disabilities, or those in need of urgent medical evacuation;

117. Calls on the EU to share with third countries the elaboration of a standardised system for the collection of qualitative and quantitative data and analysis of trafficking in human beings in order to develop a common or at least comparable template in EU and third countries for the collection and analysis of data relating to all aspects of trafficking in human beings; urges the need for allocation of sufficient funds for data collection and research on trafficking in human beings;

118. Encourages the EU to develop a new post-2016 anti-trafficking strategy with a stronger and more targeted external dimension, which gives added priority to developing partnerships with local civil society in non-EU countries of origin, transit and destination, governments and the private sector and to addressing the financial and economic aspects of trafficking;

119. Instructs its President to forward this resolution to the Council, the Commission, the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the European External Action Service (EEAS) and the EU-Delegations.
The European Parliament,

— having regard to Articles 311, 312 and 323 of the Treaty on the Functioning of the European Union,

— having regard to Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 (1), and in particular Article 2 thereof,


— having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management (4),


— having regard to its resolution of 15 April 2014 entitled ‘MFF negotiations 2014-2020: lessons learned and the way forward’ (6),

— having regard to its resolution of 12 December 2013 on the relations between the European Parliament and the institutions representing the national governments (7),

— having regard to its resolutions of 19 November 2013 on the MFF 2014-2020 (8) and on the Interinstitutional Agreement on budgetary discipline, on cooperation in budgetary matters and on sound financial management (9),

— having regard to its resolution of 3 July 2013 on the political agreement on the MFF 2014-2020 (10),

10 OJ C 75, 26.2.2016, p. 47.
having regard to its resolution of 13 March 2013 on the multiannual financial framework (1),

— having regard to its resolution of 23 October 2012 on the interests of achieving a positive outcome of the MFF 2014-2020 approval procedure (2),

— having regard to its resolution of 8 June 2011 entitled ‘Investing in the future: a new MFF for a competitive, sustainable and inclusive Europe’ (3),

— having regard to the interinstitutional joint declaration attached to the MFF on gender mainstreaming,

— having regard to the opinion of the Committee of the Regions of 15 June 2016 on the Mid-term revision of the Multiannual Financial Framework,

— having regard to Rule 52 of its Rules of Procedure,

— having regard to the report of the Committee on Budgets and the opinions of the Committee on Foreign Affairs, the Committee on Development, the Committee on International Trade, the Committee on Employment and Social Affairs, the Committee on Environment, Public Health and Food Safety, the Committee on Industry, Research and Energy, the Committee on Transport and Tourism, the Committee on Regional Development, the Committee on Agriculture and Rural Development, the Committee on Culture and Education, the Committee on Civil Liberties, Justice and Home Affairs, the Committee on Constitutional Affairs and the Committee on Women’s Rights and Gender Equality (A8-0224/2016).

A. whereas the current multiannual financial framework (MFF) was adopted for the first time under the new provisions of the Treaty of Lisbon, according to which the Council, acting in accordance with a special legislative procedure, shall unanimously adopt the MFF regulation after having obtained the consent of the European Parliament;

B. whereas the current MFF, which was agreed on in 2013, reflects the priorities of the Union at the time of adoption; whereas the EU will continue to face in the coming years challenges which were not foreseen when the MFF was approved; whereas EU’s financing priorities have multiplied, while the MFF has remained unchanged;

C. whereas, in order to ensure the democratic legitimacy of the new MFF and to give the opportunity to the new Commission and the newly elected Parliament of reconfirming and reassessing the EU’s political and budgetary priorities by adjusting the MFF accordingly, a post-electoral revision clause was requested by Parliament;

D. whereas the agreement on the MFF 2014-2020 was the outcome of a long and strenuous process of negotiations which took place in a very difficult social, economic and financial context; whereas as a consequence the overall level of the MFF was effectively reduced compared to the previous programming period;

E. whereas, faced politically with the impossibility of changing the overall MFF figures decided by the European Council, Parliament successfully negotiated the inclusion of a specific article in the MFF regulation relating to a compulsory and comprehensive review/revision of the MFF, the establishment of new and enhanced flexibility provisions, and the setting-up of a High Level Group on Own Resources;

Legal framework and scope of the mid-term review/revision

1. Recalls that in accordance with Article 2 of the MFF Regulation, the Commission shall present a compulsory review of the functioning of the MFF before the end of 2016, taking full account of the economic situation at that time as well as of the latest macroeconomic projections, and that this review shall, as appropriate, be accompanied by a legislative proposal for the revision of the MFF Regulation;

2. Considers, in this respect, that while a review aims at assessing and evaluating the functioning of the MFF against its implementation, new economic conditions and other new developments, and as such could maintain the legislative status quo, a revision implies a modification of the MFF Regulation, which also includes (besides the legislative provisions) the MFF ceilings, on a basis of due respect for Article 312 TFEU and the limitations on the scope of the MFF revision laid down in the last sentence of Article 2 of the MFF Regulation; recalls that this article stipulates that the pre-allocated national envelopes shall not be reduced through a revision; highlights that no other limitations for the MFF revision were set, so an upward revision of the MFF ceilings is possible; stresses, in this context, that Article 323 TFEU requires that the financial

means to fulfil the Union’s legal obligations in respect of third parties are being ensured:

3. Recalls that Article 311 TFEU states that the Union shall provide itself with the means necessary to attain its objectives and carry through its policies; considers, therefore, that should the review arrive at the conclusions that the current ceilings were too low, it would be a primary law requirement to increase the ceilings;

4. Stresses that Article 17 of the MFF Regulation provides for the possibility of revising the MFF in the event of unforeseen circumstances; points to the magnitude of the crises that have affected the Union since the adoption of the current MFF in 2013;

5. Underlines that the scope of this resolution is to analyse the purely budgetary aspects of the functioning of the MFF and that it will not touch on the legal bases of sectoral legislation; notes, however, that many EU policies and programmes foresee their own review/revision requirements, mainly scheduled for 2017;

1. Review of the MFF — assessing its first years

6. Considers that a review of the MFF in 2016 should take stock of a number of serious crises and new political initiatives, together with their respective budgetary consequences, which were not anticipated at the time of the MFF's adoption; notes, inter alia, the migration and refugee crisis, external emergencies, internal security issues, the crisis in agriculture, the funding of the European Fund for Strategic Investments (EFSI), the payment crisis in the EU budget, the persistent high level of unemployment, especially among young people, as well as poverty and social exclusion; furthermore, points to the recent international agreement on climate change and the growing pressure on the development policy; observes that, in order to finance the additional pressing needs, an unprecedented recourse to the MFF’s flexibility mechanisms and special instruments was deemed necessary, as the MFF ceilings proved to be too tight in some headings; considers that, over the past two years, the MFF has essentially been pushed to its limits;

7. Stresses that the EU budget has to match the political and strategic priorities of the EU and ensure a balance between long-term priorities and new challenges; underlines, in this respect, the key role that the EU budget must play in achieving the jointly agreed Europe 2020 strategy, which represents its main orientation and overarching priority; believes, therefore, that the MFF review should include a qualitative analysis of whether, and to what extent, the objectives set out in this strategy have been attained; insists that this assessment is coupled with a projection on whether the financial resources earmarked in support of this strategy for the remaining years of the current MFF will be sufficient to allow for its successful implementation;

A. Key events and challenges

Migration and refugee crisis

8. Stresses that the conflicts in Syria, the Middle East and several regions in Africa have had humanitarian and migratory consequences on an unprecedented scale; recalls that the EU has been directly impacted, with more than one million refugees reaching Europe in 2015 alone and more expected in the coming years; recalls that this crisis has led to a major financial response on the EU’s part and, hence, has had a significant impact on the EU budget, notably on headings 3 (Security and Citizenship) and 4 (Global Europe);

9. Recalls that in the course of 2015 the additional measures approved in line with the European Agenda on Migration have had an immediate budgetary impact, as notably reflected in amending budgets 5 and 7/2015; furthermore recalls that the utilisation of an additional EUR 1 506 million in EU budget 2016 by mobilising the Flexibility Instrument was approved in order to provide additional resources for migration/refugee-related measures under Heading 3 (Security and Citizenship), such as topping-up of the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF), as well as resources for the three migration-related agencies, namely Frontex, the European Asylum Support Office (EASO) and Europol;

10. Notes that the aforementioned budgetary decisions have completely exhausted the small margin available under this heading and have led to a de facto revision of the ceilings of Heading 3; draws, furthermore, attention to the new Commission proposals which are expected to have an impact on the EU budget, notably the proposal for a recast of the ‘Dublin III’ Regulation, with a total budgetary impact of EUR 1 829 million for the remainder of the MFF period, the proposal for the establishment of the European Border and Coast Guard Agency, with an overall budget of EUR
1212 million for the remainder of the MFF period, and the new emergency support mechanism, with an estimated impact of minimum EUR 700 million in the period 2016 to 2018; stresses that the situation is so critical that the additional appropriations authorised for the Asylum, Migration and Integration Fund (AMIF) in November 2015 had to be reduced in March 2016 so as to finance even more pressing needs, such as the need to provide humanitarian aid in the EU, addressed by the aforementioned new emergency support mechanism;

11. Believes that the solution of the European migration and refugee crisis requires a European approach based on solidarity and fair burden sharing; stresses, in this context, that the EU budget should support Member States to alleviate the burden of the costs related to the reception of the refugee, as this will relieve the pressure on the budgets of those Member States facing a particularly high influx of refugees; emphasises that this approach will create synergies and is, furthermore, efficient and cost-effective for all Member States;

12. Stresses that significant, but still insufficient budgetary means have been deployed to tackle the root causes of the refugee and migration crisis by reinforcing specific EU programmes under Heading 4; recalls the measures undertaken, such as the reallocations in favour of migration/refugee-related actions of EUR 170 million in the course of 2015, as well as the approval in 2016 of an additional EUR 130 million under Heading 4 for migration/refugee-related activities, together with the reshuffling of EUR 430 million under the Instrument for Pre-accession Assistance, the Development Cooperation Instrument and the European Neighbourhood Instrument; recalls, furthermore, that in order to address the external dimension of the migration and refugee crisis the Commission has made various additional proposals having an impact on the EU budget, such as those for the establishment of EU trust funds (the Madad Trust Fund and the Emergency Trust Fund for Africa, with an estimated initial budgetary impact of EUR 570 million and EUR 405 million respectively), as well as of the Refugee Facility for Turkey, for which EUR 1 billion is to be funded from the EU budget, not counting possible additional funding; stresses that further pressure on the Union budget will arise from other planned actions announced by the Commission such as the ‘London pledge’ or from events such as the EU-Turkey summit of 18 March 2016; stresses that additional upcoming budgetary means should also allow for the inclusion of the most vulnerable migrants, especially women, children and LGBTI; is concerned, however, that owing to the magnitude of the problems the EU is facing further actions will be required;

13. Concludes that the magnitude of the migrant and refugee crisis and the financial impact of the measures initiated by the Commission to address this issue could not have been foreseen at the time of the conclusion of the MFF 2014-2020; highlights the fact that, owing to the lack of sufficient resources, the EU has had to set up ad hoc, ‘satellite’ instruments, jointly financed by the Member States, the EU budget and the European Development Fund, namely the EU trust funds (the Madad Trust Fund and the EU Emergency Trust Fund for Africa) and the Refugee Facility for Turkey; recalls that a lack of overall budgetary strategy to address the migrant and refugee crisis led to Parliament being side-lined as regards the decision on the use of EU budget funds; highlights that the multiplication of such instruments creates a problem of accountability and democratic control in the EU which needs to be addressed; deplores, furthermore, the fact that Member States have failed by far to deliver their expected contributions to the trust funds, thus undermining the success of those funds; reiterates its call on Member States to immediately fulfil their commitments and their responsibilities;

Low level of investment

14. Recalls that, since the global economic and financial crisis, the EU has suffered from low and insufficient levels of investment; notes, in particular, that in 2014 total investment was 15% below the 2007 level, which corresponds to an investment drop of EUR 430 billion; considers that weak investment slows economic recovery and has direct repercussions on growth, jobs and competitiveness;

15. Underlines that, in response to this pressing problem, the new Commission in 2014 proposed an investment plan for Europe and the establishment of EFSI, with the aim of mobilising EUR 315 billion in new investment in the real economy; reiterates its strong commitment to EFSI, which is expected to deliver a powerful and targeted boost to economic sectors that are conducive to growth and job; observes that a number of projects have already been approved and are under implementation; notes that the guarantee provided by the Union for EFSI is covered by a Guarantee Fund of EUR 8 billion constituted in the EU budget;
16. Recalls that, in order to secure this additional funding, the financial allocation for two significant EU programmes, Horizon 2020 and the Connecting European Facility (CEF), was reduced by EUR 2.2 billion and EUR 2.8 billion respectively, while the remaining EUR 3 billion are covered by unallocated MFF margins; stresses Parliament's commitment during the EFSI negotiations to reduce as much as possible the negative impact on these two programmes, whose financial envelopes, which were decided only in 2013, suffered important cuts compared to the Commission proposal already during the MFF 2014-2020 negotiations:

17. Regrets that the portion of the EU budget dedicated to research and innovation has often been the first to be affected by any cuts in the budget; notes that research and innovation programmes generate EU added value, and underlines the key role of those programmes in supporting competitiveness and, thus, in assuring future growth and the long-term prosperity of the Union;

18. Highlights, in this context, that in accordance with Article 15 of the MFF Regulation, a frontloading of resources was implemented in 2014-2015 for Horizon 2020 (EUR 200 million for European Research Council and Marie Curie actions) and COSME (EUR 50 million), in order to compensate in part for the decrease in appropriations between 2013 and 2014; notes that this frontloading does not change the overall financial envelope of the programmes, leading to less appropriations respectively for the second half of the MFF; stresses, however, that the frontloading for Horizon 2020 and COSME was fully absorbed, thus proving the strong performance of these programmes and their capacity to absorb even more;

19. Notes also with great concern that that the success rate for Horizon 2020 has dropped to a level of 13% from the 20-22% enjoyed by its predecessor (FP7) in the previous programming period; regrets the fact that as a result fewer high-quality projects in the field of research and innovation are receiving EU funding; notes, similarly, the rejection of many high-quality applications relating to the CEF owing to insufficient budget funds;

Youth unemployment

20. Stresses that youth unemployment remains dramatically high and represents one of the most pressing and serious problems that the EU is currently facing; highlights that 4.4 million young persons under 25 were unemployed across the Union in February 2016 and that this corresponds to a proportion of over 40% in several Member States, and over 60% in certain regions of the EU; underlines that the employment rate in the EU is well below the Europe 2020 target; consequently highlights that too many young people are at risk of social exclusion and that more specific actions on including NEETs (young people not in education, employment or training) should be taken; points to the fact that the volume of highly educated and well-trained human resources has a strong impact on Europe's competitiveness, innovative capacity and productivity, and emphasises, in this regard, the need to invest in education, training, youth and culture; acknowledges, furthermore, the importance of the EU 2010-2018 EU Youth Strategy;

21. Underlines that the EU budget makes a significant contribution to the fight against unemployment, especially through the European Social Fund (ESF) and the Youth Employment Initiative (YEI); points to the indication of the Commission that the designation of implementing authorities has constituted a key challenge for the financial flows of the programme; stresses also that despite the initial delays in this designation and the implementation of the YEI, the current figures indicate full absorption capacity (achieved in part through a significant increase in the pre-financing rate of this programme); notes that an evaluation of this initiative will soon be concluded by the Commission, and expects that the necessary adjustments will be introduced to ensure its successful implementation; considers that the proposed Structural Reform Support Programme could possibly provide a valuable contribution to the improvement of the administrative capacity in Member States in this context; stresses the importance of a continued assessment of the performance of the YEI by relevant stakeholders, including youth organisations;

22. Is particularly concerned at the lack of new commitment appropriations for the YEI as of 2016, given that its entire original envelope was frontloaded in 2014-2015 (Article 15 of the MFF Regulation); stresses that in supporting this frontloading Parliament never intended that the initiative should be terminated after only two years of funding and that other MFF mechanisms, such as the Global Margin for Commitments (GMC), were put in place with the purpose of
ensuring its continuation; recalls, however, that the GMC has been already mobilised only for the funding of EFSI; also notes the frontloading of appropriations, on the basis of the same article, for Erasmus+ (EUR 150 million), this being another EU programme that makes a major contribution to improving the employability of young people, which was fully implemented in the first two years of this period; recalls that, according to the International Labour Organisation (ILO), an efficient Youth Guarantee at the European Union level would cost EUR 21 billion on an annual basis for the eurozone countries:

Internal security

23. Recalls the recent terrorist attacks in France and Belgium and the increased threat levels in other Member States, which call for more coordinated and reinforced action and means at EU level; underlines that the Union has the Internal Security Fund as an appropriate instrument, and has several agencies operating in this field facing increasing pressure; considers that more European action, and therefore more funding, will be needed in this area to provide an adequate response to this threat; stresses that increased cooperation in this area requires reinforcement of the staff of the relevant agencies, which may further increase pressure on the EU budget, and recalls the limited reinforcement of staff levels of the European Counter-Terrorism Centre in Europol financed by redeployment from the Internal Security Fund;

24. Stresses that given the current actions and legislative proposals aimed at increasing judicial cooperation, additional financial and human resources will progressively be required also for Eurojust, which will have an impact on the EU budget;

Crises in the agricultural sector

25. Stresses that the tight ceilings for the Common Agricultural Policy (CAP) until 2020 entail much lower margins than in the previous MFF, while the sector faces more challenges; recalls that this policy is crucial for the income situation of many farmers, particularly in times of crises, and points out to the high annual absorption rate of almost 100%; recalls the various crises that European farmers have faced since the beginning of the current MFF, most notably in the dairy, pig meat, beef and fruits and vegetables sectors, and the long-term negative effects on European farmers of the losses caused by the Russian embargo on agricultural products; notes the abolition of sugar quotas in 2017 and its possible effect on the sugar sector, with due attention also given to the particular needs of the outermost regions; highlights the budgetary impact of the emergency measures taken in response to these crises, involving EUR 500 million in the budget 2016 and EUR 300 million in 2015 which were financed from the margins in Heading 2; underlines that any reduction in this area would endanger the territorial cohesion of the EU, in particular as regards the rural areas; is, furthermore, against any movement towards a renationalisation of agricultural policy, which would create distortion in the market and unfair competition for farmers;

Environmental challenges

26. Is concerned that the goal of spending at least 20% of the EU budget (under the current MFF) on climate-change-related action has not been reached, and that, according to the Commission’s mainstreaming methodology, only around 12.7% of the EU annual budget is spent on this cause; points to the significant need of financing for climate action, biodiversity protection and the sustainable use of natural resources, which will be further heightened by the effects of the ongoing global warming; notes, in particular, the COP 21 climate agreement reached at the recent Conference of the Parties to the United Nations Convention in Paris in 2015;

Economic, social and territorial cohesion

27. Recalls that the cohesion policy is the Union’s main investment policy aiming at reducing the economic, social and territorial disparities between all EU regions and, thus, improving the quality of life of European citizens; highlights its important role in the delivery of the Europe 2020 strategy for smart, sustainable and inclusive growth, in particular through a clear earmarking of resources for the climate-related actions and for the social objectives, especially to fight the increased poverty, including child poverty, inequalities and social exclusion, and to stimulate employment; calls on the Commission to monitor the full implementation of the above-mentioned targets; considers, furthermore, that while
respecting the pre-allocated national envelopes, the structural funds can also provide a valuable contribution to the arising challenges, such as the consequences of the refugee crisis:

Growing pressure on development and neighborhood policies

28. Notes the upward pressure on global needs for humanitarian aid and disaster risk reduction stemming from the effects of conflicts and wars; points to the Addis Ababa agreement, in which Heads of State and Government affirmed their strong political commitment to achieving Sustainable Development Goals (SDGs), and is aware of the need for expenditure in this respect; recalls the EU’s recent renewal of its collective commitment to raise its official development assistance (ODA) to 0.7% of its GNI and to allocate at least 20% of its ODA to basic social services, with a focus on education and health; is strongly against any use of development aid for non-development objectives;

29. Recalls that the geopolitical situation in the Eastern Neighbourhood is also fragile; stresses the important role of the EU budget in contributing to the stabilisation of the situation in both southern and eastern EU neighbourhood and in addressing these challenges through the provision of support to countries that are currently implementing association agreements, in order to advance reforms and ensure the deepening of the relations between the EU and the respective countries;

Gender mainstreaming

30. Welcomes the MFF mid-term review as an opportunity to make significant progress towards more effective integration of gender mainstreaming in the MFF and in the implementation and monitoring of the Joint Declaration attached to the MFF in this regard;

Payments backlog

31. Recalls the build-up over the previous (2007-2013) MFF of a backlog of unpaid bills, which rose from a level of EUR 5 billion at end 2010 to unprecedented levels of EUR 11 billion at end 2011, EUR 16 billion at end 2012, and EUR 23.4 billion at end 2013; warns that this backlog has spilled over into the current (2014-2020) MFF, reaching an unprecedented peak of EUR 24.7 billion at the end of 2014; stresses that, at the insistence request of Parliament, a payment plan has been agreed with the aim of reducing the backlog of outstanding cohesion policy-related payment claims for 2007-2013 to a ‘normal’ level of EUR 2 billion by the end of 2016; points out that at least EUR 8.2 billion of unpaid bills were identified at the end of 2015 for 2007-2013 in the field of cohesion policy, a figure which is expected to fall below EUR 2 billion by the end of 2016; notes that this decrease provides merely temporary relief as it is only the result of submissions of payable claims for both the 2007-2013 and 2014-2020 programmes being less than announced; regrets that no action has been undertaken to address the ‘hidden backlog’ identified under other headings; draws the attention to the fact that the situation of 2012-2014 is expected to recur at the end of the current MFF unless no concrete measures are taken;

32. Regrets that the consequences of this payment crisis have been severe, affecting beneficiaries of the EU budget such as students, universities, SMEs, researchers, NGOs, local and regional authorities and other relevant entities; recalls, in particular, the dramatic shortage of payments in the field of humanitarian operations in 2014, which negatively affected the EU’s life-saving operations; recalls that the Commission had to resort to ‘mitigating measures’ such as reducing pre-financing percentages and postponing calls for proposals/tenders and related contracting; recalls that an artificial slowdown in the implementation of the new 2014-2020 programmes occurred owing to the general lack of payments, an example being an artificial delay relating to EUR 1 billion worth of calls for proposals under Horizon 2020 in 2014, which aimed at ensuring that payments would fall due in 2015 rather than in 2014; stresses, furthermore, that penalties for late payments have been charged to the EU budget, reaching some EUR 3 million in both 2014 and 2015;

B. Substantial use of the MFF’s flexibility provisions

33. Stresses that, in order to secure the additional appropriations that have been needed to respond to crises or to finance new political priorities since 2014, the budgetary authority has approved a substantial mobilisation of the flexibility provisions and special instruments included in the MFF regulation, after exhausting all available margins; recalls that several
of those provisions resulted directly from proposals of the European Parliament, which ranked the call for maximum possible flexibility as one of its key demands in the MFF negotiations;

34. Notes, in particular, that the special instruments were mobilised to tackle the refugee and migration crisis (full amount of the Flexibility Instrument exhausted in 2016 — EUR 1 530 million; Emergency Aid Reserve in 2016 — EUR 150 million), the payment shortage problem (Contingency Margin activated in 2015 — EUR 3.16 billion), and the financing of the EFSI Guarantee Fund (full use of Global Margin for Commitments 2014 — EUR 543 million); recalls that the decision to mobilise the Contingency Margin in payments is coupled with a decrease in the payment ceilings for the years 2018 to 2020;

35. Anticipates that any further needs that arise in relation to the migration and refugee crisis in 2016, including the tranche of EUR 200 million for the new instrument to provide emergency support within the Union, should result in the mobilisation of the Contingency Margin as soon as necessary; recalls that no more margins are available under Heading 3, while the Flexibility Instrument has already been used up in its entirety for this year; suggests that further opportunities for flexibility for emerging challenges should be investigated;

36. Recalls that the legislative flexibility, as enshrined in Point 17 of the Interinstitutional Agreement (IIA), allows for an increase in the overall envelope of programmes adopted by the ordinary legislative procedure of up to +/- 10% over the seven-year period; notes that ‘new, objective, long-term circumstances’ allow the budgetary authority to depart even further from the original envelope; welcomes the fact that this provision has already been used to allow the Union to respond to unforeseen events by considerably increasing the original annual allocations of programmes such as AMIF;

II. Mid-term revision of the MFF — an imperative requirement

37. Is convinced, on the basis of the above analysis, that the review of the functioning of the current MFF entails the conclusion that a genuine mid-term revision of the MFF, as provided for in the MFF Regulation, is absolutely indispensable if the Union is to effectively confront a number of challenges while fulfilling its political objectives; recalls that delivering on the Europe 2020 strategy remains the main priority to be supported by the EU budget; stresses the need for the EU budget to be endowed with adequate resources to effectively ensure investments conducive to growth and jobs, achieve economic, social and territorial cohesion, and promote solidarity;

38. Urges the Commission, when preparing its legislative proposal, to take into consideration the following demands of Parliament regarding changes to the MFF Regulation, with respect both to the figures and to several provisions relating to the functioning of the MFF which need to be applicable already for the current MFF;

39. Stresses that two legislative proposals with important budgetary implications, namely the prolongation of EFSI and the setting up of an External Investment Plan, are anticipated in the autumn of 2016; expects that all information related to the financing of these two proposals will be made available as soon as possible, in order to be duly taken into account during the negotiations on the MFF mid-term revision; reiterates its principle position that new political initiatives should not be financed to the detriment of existing EU programmes and policies;

40. Stresses that the modifications agreed on during the MFF mid-term revision should be implemented without delay and integrated already in the EU budget 2017; calls, therefore, on the Commission to present its legislative proposal on the revision of the MFF Regulation as soon as possible, in order to allow for parallel negotiations on the MFF revision and the EU budget 2017 and a timely agreement in that respect;

41. Takes note of the outcome of the UK referendum of 23 June 2016; calls, in this regard, on the Commission to provide the budgetary authority with all relevant information on possible budgetary implications resulting from this referendum, without prejudice to the outcome of the upcoming negotiations between the UK and the EU;
42. Notes the important contribution that the EU has made to encouraging peace and reconciliation in Ireland, in particular through PEACE programmes, which are targeted at Northern Ireland and border counties in the south; notes that the result of the UK referendum might create grave problems for the peace process, and undermines the integrity of the peace process and of the Good Friday Agreement; calls on the Commission to continue its support for the peace process through the continued funding of the PEACE programme;

A. Parliament’s demands for the second half of the MFF

MFF figures (commitments)

43. Is convinced that, while fully confirming the notion of large-scale political and financial support for EFSI, the EU budget should not be financing new initiatives to the detriment of existing Union programmes and policies; intends to deliver on its commitment to fully offset the EFSI-related cuts affecting Horizon 2020 and CEF, in order to allow them to accomplish their objectives as agreed only two years ago, and enable the Union to reach its research and innovation targets; stresses, in this context, that the funding level of the other programmes in Subheading 1a (‘Competitiveness for growth and jobs’) should not be affected by this compensation, pointing to their incontestable contribution to growth, jobs and competitiveness; believes that margins in Subheading 1a are not sufficient for accommodating these needs, hence calls for an increase of the ceiling in this Subheading;

44. Strongly supports the continuation of the YEI, as a means of ensuring an urgent response in the fight against youth unemployment, following the necessary adjustments brought about by the ongoing evaluation; considers that this can only be achieved through the provision of at least the same level in commitment appropriations for YEI until the end of the current MFF as the one allocated annually to the programme during the first two years of this period (6 billion EUR frontloaded in 2014-2015), subject to the outcome of the upcoming Commission’s assessment; notes that this should entail an upwards revision of the ceilings of Subheading 1b (‘Economic, social and territorial cohesion’), as no margins are available;

45. Is of the firm opinion that the overall budgetary allocation and pre-allocated national envelopes for the CAP, including direct payment appropriations, remain untouched during the MFF revision; underlines, moreover, the importance of ensuring that the allocation for the European Maritime and Fisheries Fund is not reduced, in order to allow for the fulfilment of the objectives of the recent Common Fisheries Policy reform;

46. Considers that the magnitude of the migration and refugee crisis, caused by conflicts and climate change, goes to show that additional needs with significant budgetary consequences may be expected to arise for this purpose in the coming years under Heading 3 (Security and Citizenship); underlines, moreover, that under the same Heading, additional funding will also be needed to back up reinforced action at EU level for internal security in the EU and for the fight against terrorism; asks the Commission to draw up as soon as possible an updated projection of the budget required until the end of the current MFF, to meet all challenges in these fields;

47. Is, therefore, of the firm opinion that, even with the mobilisation of the small margins available under Heading 3 and existing flexibility provisions, the resources available will not be sufficient to tackle the increased needs under this heading; calls, therefore, for significant reinforcements for the AMIF and the Internal Security Fund, as well as for the Union agencies (Frontex, the European Asylum Support Office (EASO), Europol, Eurojust and the European Union Agency for Fundamental Rights (FRA)) that have undertaken new responsibilities operating in the field, as well as other initiatives that can be undertaken; considers that an upward revision of the ceilings under Heading 3 is required;

48. Expects that concerted action to respond effectively to the external dimension of the migration and refugee crisis, notably the political stabilisation of the European Neighbourhood and the sub-Saharan Africa and the tackling of humanitarian and economic causes of migration, will intensify over the coming years, and will be accompanied by increased requests for funding under Heading 4 (Global Europe); underlines that such requests for additional funding should not be deployed to the detriment of the EU’s existing external action, including its development policy; calls, therefore, for an upward revision of the ceilings under Heading 4.
49. Asks for increased financial support to the three European programmes that directly concern citizens — Creative Europe, Europe for Citizens and Erasmus+ — as those programmes develop new subsidy lines to react to the current situation concerning the integration and education of refugees and are at the forefront of actions led by the Union and Member States to improve the overall social situation, mutual understanding and living together in our different societies;

MFF figures (payments)

50. Considers that, as a matter of priority, it is necessary to act to prevent a new payment crisis occurring towards the end of the current MFF; firmly believes that every effort should be made to avoid building up a backlog of unpaid bills like the one that was observed during the previous period; stresses, however, that, at the same time as payment needs should be reaching their normal peak, a significant pressure on payments at the second half of the MFF can already be anticipated; considers that the additional pressure is due, inter alia, to the offsetting of the Contingency Margin against the already tight payments ceilings for 2018-2020, the considerable delay in launching the new programmes under shared management, including the YEI, the payment profile of EFSI, and the additional payments corresponding to the recent increases in commitments in relation to the migration and refugee crisis;

51. Recalls that payments appropriations are the orderly consequence of past commitments; expects, therefore, that new reinforcements in commitment appropriations will be accompanied by a corresponding increase in payment appropriations, including an upward revision of the payments ceilings; considers, moreover, that the mid-term review/revision of the MFF provides an excellent opportunity to take stock of payment implementation and updated forecasts for the expected evolution of payments up to the end of the current MFF; believes that a joint payment plan for 2016-2020 should be binding, developed and agreed between the three institutions; insists that such a new payment plan should be based on sound financial management and provide for a clear strategy to meet all payment needs in all headings until the end of the current MFF, and to avoid a ‘hidden backlog’ caused by an artificial slowdown in the implementation of certain multiannual programmes and other mitigating measures, such as the reduction of pre-financing rates;

52. Is determined to settle in an unequivocal way the issue of budgeting the payments of the MFF special instruments; recalls the unresolved conflict of interpretation between the Commission and Parliament on the one hand, and the Council on the other, which has been in the forefront of the budgetary negotiations in recent years; reiterates its long-standing position that payment appropriations resulting from the mobilisation of special instruments in commitment appropriations should also be counted over and above the annual MFF payment ceilings;

Conditionality to ensure fundamental right of the EU

53. Insists that all countries should assume full share of responsibilities in the context of the refugee crisis and the Decision on the dedicated reallocation mechanism; calls on the Commission to introduce a financial bonus-malus mechanism as regards the Member States’ fulfilment or not of their commitments under measures adopted by the EU; upholds that any financial contribution coming from sanctioning a Member State that does not respect these measures should flow back into the EU budget as an extra revenue;

Extraordinary revenue

54. Strongly believes that any surplus resulting from under-implementation of the EU budget or fines imposed on companies for breaching EU competition law should be budgeted as extra revenue in the EU budget, with no corresponding adjustment of the GNI contributions; considers that this measure would significantly contribute to easing the payment problem of the EU budget; calls on the Commission to make appropriate legislative proposals in this regard;

55. Is convinced that decommitments across all headings, resulting from total or partial non-implementation of the actions for which they were earmarked, should be made available again in the EU budget and be mobilised by the budgetary authority in the framework of the annual budgetary procedure; strongly believes that, given the current constraints affecting the EU budget and the additional financing needs that the Union is facing, such provision should also apply to
decommitments resulting from the implementation of the 2007-2013 programmes, including the closure of cohesion policy programmes; calls on the Commission to make appropriate legislative proposals in this regard:

**Flexibility provisions and special instruments**

56. Stresses that the mere frequency and level of mobilisation of the MFF special instruments over the past two years prove beyond any doubt the worth of the flexibility provisions and mechanisms enshrined in the MFF Regulation; stresses the long-standing position of Parliament that flexibility should allow for a maximum use of the global MFF ceilings for commitments and payments;

57. Believes, therefore, that the mid-term revision of the MFF Regulation should provide for the lifting of a number of constraints and limitations that were imposed by the Council on the flexibility provisions at the time of adoption of the MFF; considers, in particular, that any restrictions on the carry-over of unused appropriations and margins, either by setting annual ceilings (Global Margin for Payments) or by imposing time-limits (Global Margin for Commitments) should be revoked; believes that, given the current budgetary constraints across several headings, no specific scope should be defined as regards the utilisation of resources under the Global Margin for Commitments;

58. Stresses, in particular, the mobilisation of the full amount of the Flexibility Instrument in 2016; notes that this instrument allows for financing clearly identified expenditure that cannot be financed within the ceiling of one or more headings and is not linked to a specific EU policy; considers, therefore, that it provides genuine flexibility in the EU budget, especially in the event of a major crisis; calls, accordingly, for a substantial increase in its financial envelope up to an annual allocation of EUR 2 billion, pointing out that this amount is budgeted only in the event of a decision of the budgetary authority for mobilisation of this instrument; recalls that the Flexibility Instrument is not linked to a special policy field and can be mobilised for any purpose that is deemed necessary;

59. Points to the role of the Emergency Aid Reserve in providing a rapid response to specific aid requirements for third countries for unforeseen events, and stresses its particular importance in the current context; calls for a substantial increase in its financial envelope up to an annual allocation of EUR 1 billion;

60. Notes the different rules in force as regards the time-span for carrying over unspent appropriations for the MFF special instruments, namely the Flexibility Instrument, the Emergency Aid Reserve, the EU Solidarity Fund and the European Globalisation Adjustment Fund; calls for the harmonisation of these rules so as to enable a general N+3 rule to apply to these instruments;

61. Attaches particular importance to the Contingency Margin, as a last-resort instrument for reacting to unforeseen circumstances; stresses that, according to the Commission, this is the only special instrument that can be mobilised for payment appropriations only, and thus to prevent a payment crisis in the EU budget, as in 2014; deplores the fact that, contrary to the previous period, a compulsory offsetting of the appropriations is stipulated in the MFF Regulation; is of the firm opinion that this requirement creates an unsustainable situation which will in fact lower the annual amounts with regard to the MFF ceilings in the last years of the period and thus create additional pressure on the EU Budget; stresses that the Contingency Margin is, in any event, a last-resort instrument, the mobilisation of which is jointly agreed on by the two arms of the budgetary authority; calls, therefore, for the rule of compulsory offsetting to be lifted immediately with retroactive effect, as well as for an upward revision of its maximum annual amount to 0.05 % of EU GNI;

**Follow up of the international agreements on environmental changes**

62. Notes that the COP 21 agreement reached in Paris is a universal, dynamic and differentiated agreement aimed at facing the challenge of climate change; underlines that, under this agreement, EU funding needs to be allocated for supporting climate action in developing countries; stresses that any funding for the possible measures originating from COP 21 should be additional to the current spending on climate actions, and calls on the Commission to present its implementation strategy and first evaluation of the possible impact of the COP 21 agreement on the EU budget in due time for the revision; underlines, moreover, that the revision of the MFF creates an excellent opportunity to ensure that the 20 % target of spending on climate-related actions is reached and to provide for a possible increase of this threshold in line with
the EU’s international commitments taken during the COP 21; calls on the Commission to ensure that the mechanism of climate action mainstreaming is fully operationalised and that the current method of tracking of such spending is improved; recalls, furthermore, that the EU is also committed to implement the United Nations convention’s Strategic Plan for Biodiversity, and underlines that it should dedicate sufficient resources to fulfil its commitments in that respect;

Simplification

63. Believes that the mid-term review/revision provides for an excellent opportunity for the first-time assessment and evaluation of the functioning of the EU policies and programmes concerned, as well as the operation of the MFF flexibility provisions and special instruments, and expects the Commission to supply an analysis identifying the shortcomings of the current implementation system; pays particular attention to the assessment of the impact on the implementation process of the new elements introduces in the current programming period, such as ex-ante conditionalities under cohesion policy; considers that the mid-term review/revision of the MFF should also take stock of the performance of funds allocated in view of the achievement of their objectives; invites the Commission to come up with concrete proposals to address the possible deficiencies and to improve and rationalise the implementation environment for the remaining years of the current MFF, in order to ensure the most efficient use of scarce financial resources and to reduce the administrative burden for the beneficiaries;

Performance based budgeting / Budget focused on results

64. Stresses that it is important to show the added-value of EU budget delivery and supports bringing the result orientation culture at the heart of the EU spending; emphasises that performance and output-related assessment should become, where appropriate, a key principle, and stresses the particular applicability of such a principle on innovation-focussed programmes; acknowledges the work of the Commission in the context of the EU Budget Focused on Results initiative, which still needs to be further developed, and awaits the outcomes of the work of the inter-institutional expert working group on performance-based budgeting; considers that this approach can be a vehicle for boosting performance of underperforming programmes; stresses, however, that technical or programming shortcomings cannot lead to a reduction of the EU budget or the abandonment of political priorities, and that better spending alone will not solve the problem of the lack of financial means to address pressing and growing needs; reminds the Commission that Parliament, as one arm of the budgetary authority, must be included in developing the Commission’s strategy in that respect;

Financial instruments

65. Acknowledges the increased role of financial instruments in the Union budget as a complementary form of funding as compared to subsidies and grants; recognises the potential of these instruments in terms of increasing the financial, and therefore the political, impact of the Union budget; underlines, however, that a shift from traditional financing to more innovative instruments is not advisable in all policy areas, as not all policies are entirely market-driven; highlights that financial instruments provide an alternative and complementary way of funding and should not be used for projects that can only benefit from the use of grants, which are particularly important to less developed regions;

66. Calls on the Commission to conduct, in the course of the mid-term review/revision, an in-depth analysis of the use of the financial instruments since the beginning of the current programming period; stresses that when assessing a financial instrument, the leverage dimension cannot be the only evaluation criteria; recalls, in this context, the importance of the ‘additionality’ criteria and the assessment of the contribution to the fulfilment of the EU’s political objectives;

67. Encourages the Commission to identify all EU policy areas where grants could be combined with financial instruments and to reflect on a proper balance between the two; is of the firm opinion that the possibility of a combination of various EU resources under harmonised management rules would help optimise the synergies between available sources of financing at EU level; underlines that increasing use of financial instruments should not lead to a reduction in the Union budget; recalls its repeated calls for greater transparency and democratic scrutiny regarding the implementation of financial instruments supported by the Union budget;
8. Parliament’s considerations concerning the post-2020 MFF

68. Recalls that according to Article 25 of the MFF Regulation, the Commission shall present a proposal for a new multiannual financial framework before 1 January 2018; stresses, therefore, that a number of key elements for the next MFF should already be debated in the framework of the upcoming review/revision;

69. Considers that the key priorities to be addressed must include adjustments to the duration of the MFF, a thorough reform of the own resources system, a greater emphasis on the unity of the budget, and more budgetary flexibility; is furthermore convinced that the modalities of the decision-making process need to be reviewed in order to ensure democratic legitimacy and comply with the provisions of the Treaty;

70. Recalls the budgetary principles of unity, budgetary accuracy, annuality, equilibrium, universality, specification, sound financial management and transparency, which need to be respected when establishing and implementing the Union budget;

71. Underlines that an essential element of the difficulties in agreeing on a multiannual financial framework between Member States is their primary focus on net balances; reiterates its position that the Union budget is not a simple zero-sum game but, rather, an important trigger for convergence and the expression of common policies which create collective added value; urges the Member States, therefore, to change their perception of and approach to the Union budget, that is, to establish the size of the budget based on a thorough assessment of the financial needs deriving from the Union's legal obligations, its political objectives set out in its programmes and policies as well as international commitments, in order to ensure that the outcome is not another stalemate that will only further disconnect the Union from its citizens; calls, accordingly, on the Commission to produce a study on the savings achieved at national level by Member States as a result of policy action funded at EU level;

72. Points to the political imperative of setting up a decision-making procedure that guarantees the availability of the necessary financial resources, either at EU or national level, in order to ensure the full implementation of the political decisions taken by the European Council;

Duration

73. Recalls that, according to recital 3 of the MFF Regulation, the three institutions have agreed to jointly examine the issue of the most suitable duration in the context of the review/revision; reiterates its position that the duration of the MFF should be aligned with the political cycle of both Parliament and the Commission, thus making the European elections a forum for debate on future spending priorities;

74. Underlines, however, that, especially for programmes under shared management in the field of cohesion policy and rural development, longer-term predictability is essential, given the time it takes to agree on sectoral legislation and operational programmes at national and regional level;

75. Believes that, given the rapidly changing political environment and with a view to ensuring greater flexibility, some elements of the MFF should be agreed for 5 years while others, notably those related to programmes requiring longer-term programming and/or policies foreseeing complex procedures for the establishment of implementation systems, such as cohesion policy or rural development, should be agreed for a period of 5+5 years with compulsory mid-term revision;

Reform of the own resources system

76. Underlines the need for a fully-fledged reform of the own resources system, with simplicity, fairness and transparency as guiding principles; is therefore expecting an ambitious final report from the High Level Group on Own Resources by the end of 2016, as well as an equally ambitious legislative package on own resources as of 2021 from the Commission by the end of 2017;

77. Stresses the need to reduce the share of the GNI contributions to the Union budget in order to exit the ‘juste retour’ approach of Member States; underlines that this would reduce the burden on national treasuries and thus make the resources concerned available for Member States’ national budgets; recalls that the current VAT own resource is overcomplex and is in essence a second GNI contribution, and therefore calls for this own resource either to be substantially
reformed or to be scrapped altogether; considers it necessary, however, to keep the GNI contributions as an element of the budget, given the need for its function as a balancing contribution;

78. Calls for the introduction of one or several new own resources, ideally with a clear link to European policies that create added value; notes that a large number of possible new own resources have already been discussed by the High Level Group, such as a reformed VAT, a Financial Transaction Tax, ECB seigniorage, a reformed EU Emissions Trading System and carbon taxation, transport taxation, corporate taxation, electricity or digital taxation; eagerly awaits the High Level Group’s recommendations, in order to proceed and prepare Parliament’s position in this respect; calls, in this context, for the phasing out of all forms of rebates;

Unity of the budget

79. Underlines the importance of the principle of the unity of the budget, and recalls that according to Article 310(1) TFEU, all items of revenue and expenditure of the Union shall be shown in the budget; is concerned about the recent shift from the Community method to intergovernmental decision-making as observed, since 2014, in the setting-up of the Bekou Trust Fund for the Central African Republic, the Madad Regional Trust Fund in response to the Syrian crisis, and the EU Emergency Trust Fund for Africa, as well as of the Refugee Facility for Turkey; stresses that this form of financing entails a reallocation of funds under existing multiannual financial programmes negotiated and agreed among the three institutions; highlights that this endangers democratic accountability, as Parliament has been excluded from the setting-up of those funds;

80. Underlines that according to the Treaty, Parliament and the Council establish the Union budget on an equal footing as the two arms of the budgetary authority; considers, moreover, that full parliamentary control over all expenditure is an essential element of all EU spending; calls on the Commission to preserve the unity of the budget and to consider it a guiding principle when proposing new policy initiatives;

81. Reiterates its long-standing position that the European Development Fund (EDF) should be integrated in the Union budget, as from 2021, while ensuring the financing of the African Peace Facility and security-related operations;

82. Stresses that any future integration of the EDF or such ad-hoc instruments into the EU budget entails that their respective financial envelopes are added on top of the MFF ceilings, which will need to be revised accordingly, in order not to jeopardise the financing of other EU policies and programmes;

Enhanced flexibility

83. Stresses that the rigid structure of the Union budget deprives the budgetary authority of the possibility of reacting adequately to changing circumstances; calls, therefore, for greater flexibility in the next MFF, in particular through more flexibility between headings in the form of flexibility of unspent margins and between years with the aim of fully exploiting the MFF ceilings;

84. Underlines that in addition to the ability to react flexibly to changing circumstances without prejudice to the agreed programming, there is also a necessity for the Union to be able to react quickly to developing crises, such as the current migration crisis; calls, therefore, in addition to the already existing MFF special instruments, for the establishment of a permanent EU crisis reserve within the Union budget in order to avoid ad hoc solutions like the setting-up of trust funds; stresses that such a mechanism, meant to respond to crises and unforeseen situations, should by its very nature operate as new MFF special instrument and be counted over and above the MFF ceilings;

Decision-making process

85. Recalls Parliament’s critical stance as regards the manner in which the procedure leading to the adoption of the MFF Regulation for 2014-2020 was conducted; recalls that the adoption of the regulation requires Parliament’s consent; stresses, therefore, that Parliament needs to be fully involved in the relevant negotiations from the outset; considers that the EU institutions should formalise the modalities for the next MFF procedure in an agreement reached at the time of the mid-term review/revision of the MFF, which should take account of the shortcomings of the previous negotiations and fully safeguard Parliament’s role and prerogatives as set out in the Treaties; considers that these modalities should eventually be enshrined in the IIA, as is the case for the annual budgetary procedure;
86. Considers that the unanimity requirement for the adoption of the MFF Regulation represents a true impediment in the process; calls, in that regard, on the European Council to activate the passerelle in Article 312(2) TFEU so as to allow for the adoption of the MFF Regulation by qualified majority; recalls, moreover, that the general passerelle clause of Article 48 (7) TEU can also be deployed, in order to apply the ordinary legislative procedure; stresses that a shift towards qualified majority voting for the adoption of the MFF Regulation would be in line with the decision-making process for the adoption of virtually all EU multiannual programmes, as well as for the annual procedure for adopting the EU budget:

87. Recalls that the Treaty does not assign the European Council the right to exercise legislative functions; reiterates, in this context, its strong objection to the European Council’s interference in legislation during the last MFF negotiations; demands from the European Council that it limits itself to its tasks as defined by the Treaty, and to refrain from pre-empting policy changes which are to be decided under the ordinary legislative procedure, thereby respecting Parliament’s legislative prerogatives under co-decision:

88. Insists that the legislative process to adopt the next MFF should be concluded by the end of 2018, following substantial negotiations between Parliament and the Council; stresses that a timely MFF agreement will allow for the swift adoption of all sectorial regulations, and will enable the new programmes to start without delay on 1 January 2021; stresses the importance of better informing national parliaments and European citizens of the challenges of the next MFF through the organisation, when appropriate, of an inter-institutional, inter-parliamentary conference:

89. Instructs its President to forward this resolution to the Council, the Commission, the other institutions and bodies concerned, and the governments and parliaments of the Member States.
European Parliament resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect (2016/2038(INI))

The European Parliament,

— having regard to Articles 4 and 13 of the Treaty on European Union (TEU),

— having regard to Articles 107, 108, 113, 115 and 116 of the Treaty on the Functioning of the European Union (TFEU),

— having regard to its decision of 2 December 2015 on setting up a special committee on tax rulings and other measures similar in nature or effect (TAXE 2), its powers, numerical strength and term of office (¹),

— having regard to the revelations of the International Consortium of Investigative Journalists (ICIJ) on tax rulings and other harmful practices in Luxembourg, which have become known as the ‘LuxLeaks’,

— having regard to the revelations of the International Consortium of Investigative Journalists (ICIJ), on the use of offshore companies, which have become known as the ‘Panama Papers’, and in particular the documents published on 9 May 2016,

— having regard to the outcomes of the various G7, G8 and G20 summits held on international tax issues, in particular the Ise-Shima summit of 26 and 27 May 2016 and the outcome of the G20 Finance Ministers and Central Bank Governors’ meeting held on 14 and 15 April 2016 in Washington,

— having regard to the resolution adopted by the United Nations General Assembly on 27 July 2015 on the Addis Ababa Action Agenda,


— having regard to the ECOFIN conclusions on the exchange of tax-related information on the activities of multinational companies and on the code of conduct on business taxation of 8 March 2016, on corporate taxation, base erosion and profit shifting of 8 December 2015, on business taxation of 9 December 2014, and on taxation policy of 1 December 1997, as well as the note of the informal ECOFIN discussion of the Panama Papers on 22 April 2016,

— having regard to the Council Directive of 8 December 2015 (²) amending the Administrative Cooperation Directive (³),


— having regard to Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation and taxation of insurance premiums (2),


— having regard to the Commission’s joint follow-up, as adopted on 16 March 2016, to the recommendations of Parliament’s resolutions on bringing transparency, coordination and convergence to the corporate tax policies in the Union, and on tax rulings and other measures similar in nature or effect,


— having regard to the Commission proposal on the Anti-Tax Avoidance Package (ATAP) consisting of a ‘chapeau communication’ (4), a proposal for a Council directive on Anti-Tax Avoidance (5), a proposal for a Council directive on the revision of the Administrative Cooperation Directive (6), a recommendation on tax treaties (7), and a study on aggressive tax planning (8),

— having regard to the Commission proposal of 2011 for a Council directive on a Common Consolidated Corporate Tax Base (CCCTB) (COM(2011)0121), and to Parliament’s position of 19 April 2012 thereon (9),

— having regard to the resolution of the Council and the Representatives of the Governments of the Member States of 1 December 1997 on a code of conduct for business taxation (10), and to the regular reports to the Council of the Code of Conduct Group on Business Taxation,

— having regard to the tax transparency agreement initialled between the EU and the Principality of Monaco on 22 February 2016,

— having regard to the agreement signed between the EU and the Principality of Andorra on 12 February 2016,

— having regard to the Agreement on taxation of savings income signed between the EU and the Republic of San Marino on 8 December 2015,

— having regard to the Agreement on the automatic exchange of financial account information signed between the EU and the Principality of Liechtenstein on 28 October 2015,

(3) OJ L 141, 5.6.2015, p. 73.
(7) Commission Recommendation of 28 January 2016 on the implementation of measures against tax treaty abuse (C(2016)0271).
— having regard to the Agreement on taxation to improve tax compliance signed between the EU and the Swiss Confederation on 27 May 2015,

— having regard to the updated Agreement between Jersey and the United Kingdom of 30 November 2015 and the so-called ‘Change of view on the interpretation of paragraph 2 of the Jersey-UK Double Taxation Arrangement’,

— having regard to the Guernsey-UK Double Taxation Arrangement as amended by the 2009 Arrangement, signed 20 January 2009 and in force as from 27 November 2009, relating to exchange of information,


— having regard to its resolution of 16 December 2015 with recommendations to the Commission on bringing transparency, coordination and convergence to corporate tax policies in the Union (2),

— having regard to its resolution of 25 November 2015 on tax rulings and other measures similar in nature or effect (3),

— having regard to its resolution of 8 July 2015 on tax avoidance and tax evasion as challenges for governance, social protection and development in developing countries (4),

— having regard to the various parliamentary hearings and consecutive reports on tax avoidance and tax evasion held in national parliaments and in particular in the UK House of Commons, the US Senate, the Australian Senate and the French National Assembly and Senate,

— having regard to the Council of Europe's Recommendation CM(Rec)(2014)7 of 30 April 2014 on the protection of whistleblowers,

— having regard to the trial in Luxembourg of Antoine Deltour, Raphaël Halet and Édouard Perrin, indicted for their role in publishing the so-called 'LuxLeaks' documents,

— having regard to the state aid decisions of the Commission relating to Fiat (5), Starbucks (6), and the Belgian excess-profit rulings (7), and decisions to open state aid investigations on McDonalds, Apple and Amazon,

— having regard to Rule 52 of its Rules of Procedure,

— having regard to the report of the Special Committee on Tax Rulings and Other Measures Similar in Nature or Effect (TAXE 2) (A8-0223/2016),

Overall considerations, facts and figures

A. whereas the ‘Panama Papers’ and ‘LuxLeaks’ revelations, as made public by the International Consortium of Investigative Journalists (ICIJ), have shown the urgent need for the EU and its Member States to fight tax evasion, tax avoidance and aggressive tax planning, and to act for increased cooperation and transparency in order to re-establish tax justice, by

(5) SA.38375 — State aid which Luxembourg granted to Fiat.
(6) SA.38374 — State aid implemented by the Netherlands to Starbucks.
making our tax systems fairer and ensuring that corporate taxes are paid where value is created, not only among Member States, but also globally;

B. whereas the scale of tax evasion and avoidance is estimated by the Commission to be up to EUR 1 trillion (1) a year, while the OECD estimates (2) the revenue loss at global level to be between 4 % and 10 % of all corporate income tax revenue, representing between EUR 75 and EUR 180 billion annually, at 2014 levels; whereas these are only conservative estimates; whereas the negative impacts of such practices on Member States' budgets and on citizens are evident and could undermine trust in democracy; whereas tax fraud, tax evasion and aggressive tax planning erode the tax base of Member States and thereby lead to loss of tax revenues, weakening the economies, governments' capacity in terms of public services, investments and social security;

C. whereas, within a budgetary framework of mutual control, it is unacceptable for resources that should be generated by taxes due in one Member State actually to be generated in another Member State through unfair and aggressive tax planning;

D. whereas developing countries are disproportionately affected by corporate tax avoidance, which is responsible for an estimated USD 100 billion (3) of annual tax revenue losses, depriving them of the essential resources to fund the most basic services and harming EU development cooperation policies;

E. whereas the 'Panama Papers' revelations reminded us that the issue of tax avoidance goes beyond multi-national companies and is strongly linked to criminal activities, and that offshore wealth is estimated to be approximately USD 10 trillion;

F. whereas G20 Leaders took action in April 2009, especially requesting offshore jurisdictions to sign at least 12 information exchange treaties, with the objective to end the era of bank secrecy; whereas economists seriously questioned the effectiveness of these treaties explaining that treaties have led to the relocation of bank deposits between tax havens, but have not triggered significant repatriation of funds (4); whereas there is no evidence that portfolio investments in offshore jurisdictions were on the decline before, at least, 2014, despite recent international efforts to increase financial transparency; whereas it is too early to assess whether the adoption of automatic exchange of tax information (Common Reporting Standard) will bring changes to this trend;

G. whereas, according to information provided by the Bank for International Settlements, cross-border deposits in offshore centres between 2008 and 2015 have, on average, grown by 2,81 % annually, while they have grown by 1,24 % only in the rest of the world (5); whereas the most important financial offshore centres in terms of foreign deposits are the Cayman Islands (USD 663 billion), Luxembourg (USD 360 billion), Switzerland (USD 137 billion), Hong Kong (USD 125 billion), Singapore (USD 95 billion), Bermuda (USD 77 billion), Panama (USD 67 billion), Jersey (USD 58 billion) and Bahamas (USD 55 billion); whereas cross-border deposits in European havens such as Andorra, Gibraltar, Liechtenstein and Switzerland have been declining or stagnating in the past few years, leading to the supposition of a shift of the offshore activities to other jurisdictions and a restructuring of the offshore industry as a consequence of an increasing number of bilateral tax information agreements;

H. whereas investment flows to offshore financial centres are estimated to be USD 72 billion in 2015 (6) and have risen in recent years by the growing flows from multinational enterprises located in developing and transition economies,

(6) BIS 2016 — locational banking statistics.
sometimes in the form of investment round-tripping; whereas investment flows to special purpose entities represent the majority of offshore investment flows; whereas Luxembourg was the primary recipient of special purpose entities-related investment flows in 2015, whereas special purpose entities related inflows to the Netherlands were also especially high in 2015; whereas the persistence of financial flows routed through offshore financial mechanisms highlights the need to create greater coherence among tax and investment policies at the European and global level;

I. whereas in April 2016 the OECD was again given a mandate to create a blacklist of non-cooperative jurisdictions; whereas criteria for identifying tax havens are being defined by the Commission, which has acknowledged the importance not only of looking at transparency and cooperation criteria but also of considering harmful tax regimes;

J. whereas small and medium-sized enterprises (SMEs) are the primary job creators in Europe, having created around 85% of all new jobs in the EU (1) in the past five years; whereas studies (2) have shown that a cross-border company pays on average 30% less tax than a company active in only one country; whereas this seriously distorts competition, leads to loss of jobs and equality in the Union and hinders sustainable growth;

K. whereas aggressive tax planning is defined by the Commission as taking advantage of the technicalities of a tax system or of mismatches between two or more tax systems for the purpose of reducing tax liability; whereas the Commission recognises that aggressive tax planning can take a multitude of forms, leading to a situation in which tax law is not applied as intended by law makers; whereas the main forms of aggressive tax planning include debt shifting, location of intangible assets and intellectual property, strategic transfer pricing, hybrid mismatches and offshore loan structures; whereas companies heard by its Special Committee have mostly reiterated that they pay a lot of taxes and that their behaviour is legal; whereas only a small percentage of companies have so far publicly admitted that corporate tax avoidance is a priority to be addressed;

L. whereas close to one third of cross-border corporate investments are channelled through offshore financial constructions; whereas the Commission notes that 72% of profit shifting in the European Union makes use of transfer pricing and tax-effective location of intellectual property, and that the remaining profit-shifting schemes involve debt shifting (3);

M. whereas bilateral tax treaties allocate taxing rights between source and residence countries; whereas source countries often are allocated the right to tax active business income, provided that a permanent establishment exists in the source countries and that residence countries obtain taxing rights over passive income such as dividends, royalties and interest; whereas such division of taxing rights is essential to understanding aggressive tax planning schemes;

N. whereas accounting practices consist in portraying the corporation’s financial state by matching revenues and expenses, and gains and losses to the calendar period in which they arise, rather than to the period in which the cash flows actually take place; whereas if taxable income passes from one jurisdiction to another, and both treat it in a different manner, the opportunity to exploit mismatches arises; whereas though royalty payments can be justified for business purposes, without proper fiscal coordination, and whereas they can receive favourable tax treatment in one country, leading to an erosion of the tax base in other countries;

O. whereas 60% of all world trade is intragroup, and therefore subject to transfer pricing methodologies; whereas 70% of all profit shifting is done through transfer pricing;

(3) https://polcms.secure.europarl.europa.eu/cmsdata/upload/a0cf64ee-8ec8-4b5f-6145-dffbaa940e10/TheRoleFinancialSectorTax-Planning_Draft_210316.pdf
P. whereas convergence of tax policies should also be accompanied by greater controls and more investigations of harmful tax practices; whereas the Commission has started new formal investigations regarding the tax treatment of multinational enterprises (MNEs); whereas the assessment of tax policy measures from a state aid point of view is an approach that has recently gained in importance; whereas further reflection and measures in order to better understand and address the interplay between taxation and competition are necessary; whereas the Commission has the option of investigating all cases suspected to be illegal state aid by means of preferential tax treatments in a non-selective and unbiased way; whereas a number of investigations by the Commission in matters of state aid were still ongoing at the time of adoption of report A8-0223/2016; whereas certain Member States have initiated recovery procedures against some MNEs; whereas only a few Member States have carried out spill-over analyses of their domestic tax policies to assess impacts on developing countries;

Q. whereas the best tool to combat aggressive tax planning is well-designed legislation, implemented in a proper and coordinated way;

Role of specific tax jurisdictions

R. whereas Parliament has held meetings with representatives of the Governments of Andorra, Liechtenstein, Monaco, Guernsey and Jersey; whereas the Cayman Islands have only appeared at a coordinators’ meeting and not at a formal hearing of the Special Committee; whereas the Isle of Man has declined to appear before the Special Committee and has sent a written contribution instead;

S. whereas some specific tax jurisdictions actively contribute to designing aggressive tax policies on behalf of MNEs, which thereby avoid taxation; whereas the corporate tax rate in some jurisdictions is close or equal to 0%; whereas the complexity of different tax systems creates a lack of transparency which is globally harmful;

T. whereas these jurisdictions have all committed to introducing automatic information exchange by 2017, except Andorra and Monaco which are to do so in 2018; whereas it is important to monitor whether effective legislative changes are already being introduced, to ensure effective automatic information exchange starting in 2017;

U. whereas loopholes in legislation, ineffective information exchanges and, more generally, non-compliance with control requirements, lack of information on final beneficiaries, and bank and corporate secrecy despite the gradual lifting of bank secrecy laws, are obstacles to ending tax evasion and avoidance; whereas the opacity of such practices is used by some tax agents in the financial sector for aggressive tax practice purposes; whereas initiatives towards automatic exchange of information between countries, beyond the pre-existing bilateral tax conventions, have only recently been introduced; whereas, without effective enforcement, the weaknesses of the systems will encourage tax evasion and avoidance;

V. whereas some specific tax jurisdictions inside and outside of the EU are not willing to reform their tax systems, despite the ongoing global initiatives and despite the fact that some of them are involved in the work of the OECD;

W. whereas the hearings organised with Andorra, Guernsey, Jersey, Liechtenstein and Monaco (see Annex 1) showed that the conditions for registration of offshore companies, and the information to be provided in this regard, vary from one jurisdiction to another; whereas full information on the final beneficiaries of trusts, foundations and companies by official tax authorities of some of these jurisdictions is not known or collected, nor is it made publicly available; whereas Andorra, Liechtenstein, Monaco, San Marino and Switzerland have signed agreements to exchange information with the EU; whereas the Channel Islands have signed agreements with the UK and have declared their readiness to enter into similar agreements with other Member States;
X. whereas the legislation in force in some jurisdictions does not ensure good governance, nor does it guarantee respect for international standards as regards final beneficiaries, transparency and cooperation;

Y. whereas some of these jurisdictions are dependent or associate territories of Members States and, even if self-governing, are thereby partially subject to national and European laws; whereas Member States should therefore consider introducing legislation to ensure that their associate and dependent territories comply with the highest standards;

Z. whereas some Member States have prepared their own lists of uncooperative jurisdictions and/or substantive definitions of ‘tax havens’ or ‘privileged tax jurisdictions; whereas there are big differences between these lists as to how uncooperative jurisdictions or tax havens are defined or assessed; whereas the OECD’s list of uncooperative jurisdictions does not serve its purpose; whereas the Commission, in the taxation package of 17 June 2015, published a list of uncooperative tax jurisdictions, established following a ‘common denominator’ approach on the basis of lists existing at national level; whereas a common Union-wide definition and list of uncooperative jurisdictions, though urgently needed, are still lacking; whereas none of these lists contain clear, measurable and exhaustive criteria on how secretive particular jurisdictions are;

Role of financial institutions in aggressive tax planning by MNEs

AA. whereas some financial institutions, and accounting or law firms, have played a role as intermediaries in setting up complex legal structures leading to aggressive tax planning schemes used by MNEs, as evidenced in ‘LuxLeaks’ and the ‘Panama Papers’; whereas legal loopholes, mismatches and lack of coordination, cooperation and transparency between countries create an environment that facilitates tax evasion; whereas financial institutions are nevertheless key and indispensable auxiliaries in the fight against tax fraud, given the financial account and beneficial ownership information they have at their disposal, and whereas it is therefore crucial that they fully and effectively cooperate in the exchange of such information;

AB. whereas several tax scandals involving banks became public during the timeframe of this investigation; whereas financial institutions can use several aggressive tax planning schemes to support their clients to evade or avoid taxes; whereas banks can act on the market on behalf of their clients and claim to be the beneficial owner of these transactions towards tax authorities, leading to clients unduly benefiting from tax advantages granted to banks by reason of their banking status or of their residence; whereas, in designing and implementing aggressive tax planning, banks (particularly those with investment banking operations) should be seen as playing a dual role: first, in providing aggressive tax planning for use by clients, often using financial products such as loans, derivatives, repos or any equity-linked instruments; and second, in the use of aggressive tax planning themselves, through their own inter-bank and proprietary structured finance transactions;

AC. whereas all banks appearing in front of the Special Committee officially denied advising their clients to evade or avoid taxes in any form whatsoever, and denied having relations with accounting and law firms for that purpose;

AD. whereas some major financial institutions have set up an important number of subsidiaries in special tax jurisdictions, or in jurisdictions with low or very low corporate tax rates, in order to avoid taxes on behalf of their corporate and private clients or for their own benefit; whereas a number of financial institutions have recently closed down some of their branches in those jurisdictions; whereas several financial institutions have been prosecuted for tax fraud or money laundering in the United States, leading to the payments of substantial fines, but very few prosecutions have been started in the European Union;
AE. whereas banks are operating in a competitive market and are incentivised to promote attractive tax schemes in order to attract new clients and serve existing ones; whereas bank employees are often under enormous pressure to validate clients' contracts, allowing for tax evasion and avoidance at the risk of being fired if they do not; whereas there are conflicts of interest between, and revolving door cases involving, bank and consultancy firm top employees and representatives of tax administrations; whereas tax administrations do not always have sufficient access to information or means to investigate banks and detect cases of tax evasion;

AF. whereas it is important to acknowledge that not all complex structured finance transactions (CSFTs) have a dominant tax motivation, and that predominantly tax-driven products are only a small part of overall CSFT business; whereas the amounts involved in aggressive tax planning transactions can, however, be very large, with single deals sometimes involving funding of billions of euros and tax advantages worth hundreds of millions (1); whereas revenue authorities are concerned over the lack of transparency of CSFTs used for aggressive tax planning purposes, particularly where separate legs of these arrangements are executed in different jurisdictions;

AG. whereas EU credit institutions are already subject to public, country-by-country reporting requirements under the Capital Requirements Directive (CRD IV); whereas it should be noted that there have been some gaps in these country-by-country reports and that these gaps should be addressed; whereas none of the financial institutions which appeared in front of the Special Committee raised any significant objection with regard to the disclosure requirements; whereas some of them clearly said they were in favour of this requirement and would support it becoming a global standard;

AH. whereas public, country-by-country reporting regarding certain financial institutions' documents has shown up remarkable discrepancies between the overall profit made in overseas jurisdictions and the activity, the amount of tax paid and the number of employees in those same jurisdictions; whereas the same reporting has also exposed a discordance between the territories in which they operate and have staff and those from which they derive profits;

AI. whereas those banks and MNEs that appeared before the Special Committee did not answer fully all the questions of its members, and some of the issues raised therefore remained unanswered or ill defined; whereas some of these banks and MNEs sent written contributions (see Annex 2) at a later stage;

Patent, knowledge and R&D boxes

AJ. whereas schemes linked to intellectual property, patents, and research and development (R&D) are widely used across the Union; whereas these are used by MNEs to reduce artificially their overall tax contribution; whereas Action 5 of the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) refers to the ‘Modified Nexus Approach’; whereas the role of the Code of Conduct Group is also to analyse and effectively monitor such practices in Member States;

AK. whereas the Code of Conduct Group has analysed European patent boxes regimes, but has not concluded its analysis of specific regimes; whereas, in the meantime, Action 5 of the OECD BEPS Action Plan refers to the ‘Modified Nexus Approach’ as the new standard for granting R&D incentives; whereas Member States agreed in the Code of Conduct Group to implement the Modified Nexus Approach in their national legislation as of 2015; whereas they also agree that existing patent box schemes should be phased out by 2021; whereas Member States are seriously delayed in the implementation of the Modified Nexus Approach at national level;

AL. whereas several studies from the Commission have clearly shown that the link between the patent box and R&D is often arbitrary and/or artificial; whereas this inconsistency may lead to the assumption that these schemes are in most cases set up and used for tax avoidance purposes; whereas tax incentives for incomes generated by R&D, chiefly patent boxes, often result in large decreases in tax revenue for all governments, including those engaging in such a policy; whereas it should be better analysed how best to stimulate much needed R&D and innovation in the EU without

creating harmful tax practices; whereas the OECD and the International Monetary Fund (IMF) have also, on several occasions, confirmed that they do not believe patent boxes to be the right tool to promote R&D;

AM. whereas the central role of patent boxes in harmful tax practices schemes was initially observed in the fact-finding missions of Parliament’s previous Special Committee (TAXE 1) in the Netherlands and the UK, and subsequently confirmed in its mission to Cyprus; whereas similar systems exist in other Member States;

AN. whereas a particularly pressing problem arises through the outright lack of any harmonised approach among Member States on the issue of outbound payments; whereas in this current, uncoordinated framework, the combination of a removal of source taxation under the Interest and Royalties and Parent-Subsidiary Directives, with a lack of withholding taxes on dividend, licence and royalty fee and interest outbound payments in some Member States, creates loopholes whereby profits can effectively flow from any Member State out of the Union without being subject to tax at least once;

Documents from the Code of Conduct Group on business taxation, the High Level Working Group on taxation and the Working Party on tax questions

AO. whereas the mandate of the Code of Conduct Group is defined in the conclusions of the ECOFIN Council of 1 December 1997; whereas the Code of Conduct Group documents constitute an essential source of information for the work of the Special Committee (as already outlined in Parliament’s resolution of 25 November 2015);

AP. whereas it was only five months after the beginning of the term of its Special Committee that some room documents and minutes of the Code of Conduct Group were made available to MEPs in camera on Parliament’s premises; whereas, while additional documents have been made available, some documents and minutes still remain undisclosed, unavailable or missing; whereas the Commission has stated at an informal meeting that it has made all documents originating from the Commission and at its disposal available to the Special Committee, and that any further relevant meeting documents originating from the Commission, should they ever have been in the Commission’s possession, must therefore have been lost;

AQ. whereas Member States have given unsatisfactory answers to Parliament’s repeated requests for full disclosure of the documents concerned; whereas this practice has been ongoing for several months; whereas these documents have been provided to researchers of the University of Amsterdam after a request based on the Transparency Directive; whereas these documents have, nonetheless, recently been made available, though only on a confidential basis, and cannot be used in public debate; whereas transparency and access to information are essential elements of parliamentary work;

AR. whereas specific issues have been examined within the Code of Conduct Group without leading to concrete reforms; whereas, for example, discussions on rulings have been ongoing since at least 1999, and there are still difficulties in implementing the recommendations agreed, even after the ‘LuxLeaks’ revelations; whereas examination of patent box regimes was never fully concluded in 2014 and no other examination has been launched, despite the fact that Member States are late in implementing the new Modified Nexus Approach;

The external dimension: the G20, the OECD and the UN; involvement and consequences for developing countries

AS. whereas the OECD, the United Nations and other international organisations are interested parties in the fight against corporate tax base erosion; whereas there is a need to ensure global harmonisation of practices and implementation of common standards such as those proposed by the OECD in the BEPS package; whereas an intergovernmental forum at UN level, with less selective membership than the OECD or the G20, should be set up so as to allow all countries, including developing countries, to take part on an equal footing; whereas the meeting of G20 finance ministers and central bank governors held in Washington on 14-15 April 2016 reiterated its calls for all countries and jurisdictions to implement the Financial Action Task Force (FATF) standards on transparency and beneficial ownership of legal persons and legal arrangements; whereas some G20 members have called for automatic exchange of information with
respect to beneficial ownership, and have requested that the FATF and the Global Forum on Transparency and Exchange of Information for Tax Purposes make initial proposals to that effect by October 2016;

AT. whereas, as observed during the fact finding mission in the US, there is a lack of transparency, and of a common definition of beneficial ownership, at global level; whereas this lack of transparency has been particularly evident with regard to shell companies and law firms; whereas the United States is currently preparing the implementation of the OECD BEPS Action Plan;

AU. whereas the BEPS process does not include developing countries as equal negotiating partners and has failed to deliver effective solutions to the tax problems of the poorest countries, as exemplified by the global network of tax treaties that often impedes developing countries from taxing profits generated in their territory;

AV. whereas cooperation on common tax issues already exists between relevant EU and US authorities, similar cooperation is lacking at the political level, especially as regards parliamentary cooperation;

AW. whereas a Symposium on Taxation is planned for July 2016 with a view to achieving strong, sustainable and balanced economic growth; whereas the G20 has called on all international organisations, including the EU, to meet the challenges concerned;

AX. whereas the joint Special Committee (TAXE 2) and Committee on Development hearing 'Consequences for developing countries of aggressive fiscal practices' has shown that developing countries face similar problems of base erosion, profit shifting, lack of transparency, globally diverging tax systems and lack of coherent and effective international legislation; whereas developing countries suffer from aggressive tax planning; whereas developing countries' tax administrations lack resources and expertise to fight tax evasion and avoidance effectively;

AY. whereas the G20 members have reaffirmed their commitment to ensure that efforts are made to strengthen the capacities of developing countries' economies and to encourage developed countries to abide by the principles of the Addis Tax Initiative as set out at the UN meeting of 27 July 2015; whereas developing countries' views and priorities are essential to effective global coordination;

AZ. whereas the IMF and the World Bank provide technical assistance, including tools for developing countries' tax administrations regarding international tax issues, in order to improve developing countries' capabilities of tackling tax evasion, tax avoidance and money-laundering issues, in particular in relation to transfer pricing;

BA. whereas the Australian Government has announced plans to introduce a Diverted Profits Tax (DPT) on MNEs avoiding tax, to come into effect on 1 July 2017, as well as the creation of a new Tax Office task force:

The work of Parliament’s Special Committee (TAXE 2)

BB. whereas a number of measures proposed by the Commission are a direct follow-up to Parliament’s resolutions of 16 December 2015 and 25 November 2015; whereas important initiatives included therein have thus now been put forward by the Commission, at least partially; whereas other critical measures called for in those resolutions are still lacking, such as, for example, reform of the fiscal state aid framework, effective legal provisions for the protection of whistleblowers, and measures to curb assistance to and promotion of aggressive tax planning by advisors or by the financial sector;

BC. whereas the implications for the Union have been analysed and assessed, in particular by Parliament’s Special Committee on tax rulings and other measures similar in nature (TAXE 1), whose work resulted in a resolution being
adopted by an overwhelming majority on 25 November 2015; whereas Parliament's resolution of 16 December 2015 was adopted by a similarly overwhelming majority; whereas the Commission issued a joint reply to the resolutions of 16 December 2015 and 25 November 2015:

BD. whereas Parliament's Special Committee TAXE 2, constituted on 2 December 2015, held 11 meetings, some of them jointly with the Committee on Economic and Monetary Affairs, the Committee on Legal Affairs and the Committee on Development, at which it heard the Commissioner for Competition, Margrethe Vestager, the Commissioner for Economic and Financial Affairs, Taxation and Customs, Pierre Moscovici, the Commissioner for Financial Stability, Financial Services and Capital Markets Union, Jonathan Hill, the Dutch State Secretary for Finance, Eric Wiebes (representing the Council Presidency), experts in the field of taxation and development, representatives of MNEs, representatives of banks, and members of national parliaments of the EU; whereas it also held meetings with representatives of the Governments of Andorra, Liechtenstein, Monaco, Guernsey and Jersey, and received a written contribution from the Government of the Isle of Man (see Annex 1); whereas it also organised fact-finding missions to the US (see Annex 6 to report A8-0223/2016), to look into specific aspects of the third-country dimension of its mandate, and to Cyprus (see Annex 5 to report A8-0223/2016); whereas members of the Special Committee were personally invited to take part in the work of the high-level interparliamentary group 'TAXE' of the OECD; whereas the Special Committee held in camera meetings at coordinators' level at which it heard representatives of the Government of the Cayman Islands, investigative journalists and Commission officials; whereas all these activities, which have provided a wealth of very useful information on practices and tax systems both inside and outside the Union, have helped to clarify some of the relevant issues, while others remain unanswered;

BE. whereas only 4 out of 7 MNEs agreed to the first invitation to appear before its members (see Annex 2);

BF. whereas, due to the continued refusal of the Commission and Council to consent to the proposal for a regulation of the European Parliament on the detailed provisions governing the exercise of Parliament's right of inquiry, Parliament's special committees and committees of inquiry still enjoy insufficient competences — lacking, for instance, as the right to summon witnesses and enforce document access — when compared to similar committees of Member State parliaments or the US Congress;

BG. whereas with regard to tax issues the Council has on numerous recent occasions adopted comprehensive prior political positions without taking into account or even awaiting the positions of Parliament;

Conclusions and recommendations

1. Reiterates the conclusions of its resolution of 25 November 2015 and of its resolution of 16 December 2015;

Follow-up by the Commission and Member States

2. Regrets the fact that 13 Member States do not have proper rules to counter aggressive tax planning based on tax-free flowthrough of dividends; also regrets the fact that 13 Member States do not apply any beneficial owner test when accepting a claim for a reduction of or exemption from withholding tax; further regrets the fact that to date 14 Member States still have no controlled foreign company rules to prevent aggressive tax planning and that 25 have no rules to counter the mismatching tax qualification of a local company by another state; deplores the fact that to date not one Member State has called for a ban on aggressive tax planning structures;

3. Calls on the Member States and the Commission to adopt further legislative proposals on corporate tax avoidance, since scope exists for Member States to tighten their anti-abuse rules in order to counter base erosion; strongly regrets the fact that Member States did not discuss Parliament's recommendations in any Council working group;

4. Welcomes the Anti-tax Avoidance Package (ATAP) published by the Commission on 28 January 2016, as well as all legislative proposals and communications made since (see Annex 4 to report A8-0223/2016); welcomes the adoption by
the Council of the Directive amending the Directive on Administrative Cooperation in order to establish Country-by-Country Reporting to tax authorities, while regretting that the Council did not wait to know and consider the position of Parliament before agreeing on its own position, and did not provide for the involvement of the Commission in the exchange of information; calls on the Council to reach a unanimous and ambitious position on the ATAP and to keep the Anti-Tax Avoidance Directive as one single directive, in order to effectively implement the OECD recommendations and go beyond them so as to achieve the EU’s ambitions and ensure the proper functioning of the single market rather than weakening it; strongly regrets the fact that the current Council draft position has been weakened, notably by a grandfathering clause on interest deduction and a narrower approach to the controlled foreign company rule; welcomes the initiative to create a common Union definition and list of uncooperative jurisdictions in the External Strategy for Effective Taxation; stresses that this list should be based on objective, exhaustive and quantifiable criteria; reiterates that in the future, more and binding action will be needed to effectively and systematically combat BEPS;

5. Considers that the Directive on Administrative Cooperation, having undergone several consecutive ad hoc modifications, on automatic exchange on tax rulings and on Country-by-Country Reporting, should now be recast in its entirety, particularly but not only in order to reduce and eventually eliminate the current exceptions to the principle of exchange of information;

6. Reiterates its position that multinational undertakings ought to publish in a clear and comprehensible manner in their balance sheets, for each Member State and each third country where they are established, a series of items of information, including pre-tax profits or losses, tax on profits or losses, number of employees, and operations performed; underlines the importance of making this information available to the public, possibly in the form of a central EU register;

7. Urges the Commission to come forward with a proposal for a common corporate consolidated tax base (CCCTB) before the end of 2016, to be accompanied by an appropriate and fair distribution key which would provide a comprehensive solution for dealing with harmful tax practices within the Union, bring clarity and simplicity for businesses, and facilitate cross-border economic activities within the Union; believes that consolidation is the essential element of the CCCTB; takes the view that consolidation should be introduced as soon as possible and that any intermediate system including only tax base harmonisation with a loss offset mechanism can only be temporary; believes that the introduction of a full mandatory CCCTB is becoming increasingly urgent; calls on the Member States to promptly reach an agreement on the CCCTB proposal when it is submitted and to swiftly implement the legislation thereafter; reminds the Member States that loopholes and mismatches between corporate tax bases and differences in administrative practices can create an unlevel playing field and unfair tax competition within the EU;

8. Welcomes the Commission’s adoption on 12 April 2016 of a proposal for a directive amending Directive 2013/34/EU as regards disclosure by companies, their subsidiaries and branches, of information relating to income tax and to increased transparency in corporate taxation; regrets, however, that the Commission’s proposed scope, criteria and thresholds are not in line with the previous positions adopted by Parliament and would therefore not deliver;

9. Welcomes the agreement reached in Council on 8 December 2015 on automatic exchange of information on tax rulings; regrets, however, that the Council did not take on board the recommendations made by Parliament in its report of 20 October 2015 on the Commission’s original proposal for such a measure; stresses that the Commission must be granted full access to the new Union database of tax rulings; insists on the need for a comprehensive and efficient database of all rulings having potential cross-border effect; urges the Member States to put in place swiftly the necessary legislative framework to start automatic exchange of information on tax rulings;

10. Underlines that the automatic exchange of information will result in a large volume of data needing to be treated, and insists that the issues relating to computer processing of the data concerned must be coordinated, as must the necessary human resources for analysing the data; calls for the strengthening of the Commission’s role in this work; calls on the Commission and the Member States to carefully monitor and fully comply with the implementation of the Directive on Administrative Cooperation at national level, especially with the objective of verifying how many Member States request tax
information through bilateral tax treaties rather than on that legal basis; calls on the Member States to reinforce their tax administrations with adequate staff capacity in order to ensure the effective collection of tax revenues and address harmful tax practices, given that lack of resources and staff cuts, in addition to lack of adequate training, technical tools and investigative powers, have seriously hampered tax administrations in some Member States; calls on the Member States to integrate the information exchanged with fiscal authorities and that exchanged with financial supervisors and regulators;

11. Welcomes the announcement by France, the Netherlands and the UK on 12 May 2016 that they will put in place public registers of beneficial owners of companies; applauds France for committing to create a public register for trusts; supports the UK’s commitment to make any company from outside the UK either buying property in the country or entering into a contract with the state declare its beneficial owner; calls on all Member States to adopt similar initiatives;

12. Regrets that the new OECD Global Standard on Automatic Exchange of Information does not include a transition period for developing countries, and that by making this standard reciprocal, those countries that still have low capacity to set up the necessary infrastructure to collect, manage and share the required information may effectively be excluded;

13. Notes that the Joint Transfer Pricing Forum has included in its work programme for 2014-2019 the development of good practices to ensure that the OECD guidelines on the subject correspond to the specificities of Member States; notes that the Commission is monitoring the progress of this work;

14. Underlines that 70% of profit shifting is done through transfer pricing and that the best way to tackle this issue is the adoption of a full CCCTB; calls on the Commission, notwithstanding, to present a concrete legislative proposal on transfer pricing, taking into account the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administration 2010; further underlines that additional efforts may be needed to curb BEPS risks between EU Member States and third countries arising from the transfer pricing framework, particularly the pricing of intangibles, and that global alternatives to the current ‘arm’s-length’ principle should be actively investigated and tested for their potential to ensure a fairer and more effective global tax system;

15. Welcomes the fact that the Commissioner for competition, Margrethe Vestager, has categorised transfer pricing as a particular focus area for state aid cases, as it is reported to be a common tool used by MNEs for tax evasion or avoidance schemes such as intra-group loans; notes that guidelines for identifying and regulating tax-related state aid do not currently exist, while this type of state aid has proved to be a worrying tax avoidance tool; calls on the Commission to create guidelines and set up clear criteria to better define what are the limits on transfer pricing in order to better assess state aid cases; supports the conclusions of the investigations of the Commission in the case of Starbucks, Fiat and Amazon; stresses the need for the Commission to access all relevant data;

16. Regrets that many multinational enterprises heard have not strongly condemned tax avoidance practices and aggressive tax planning; stresses that MNEs can easily grant artificial inter-group loans for aggressive tax planning purposes; stresses that the preference for such debt financing is to the detriment of the taxpayers as well as financial stability; calls, therefore, on the Member States to eliminate the debt-equity bias in their respective tax laws;

17. Strongly emphasises that the work of whistleblowers is crucial for revealing the dimension of tax evasion and tax avoidance, and that, therefore, protection for whistleblowers needs to be legally guaranteed and strengthened in the EU; notes that the European Court of Human Rights and the Council of Europe have undertaken work on this issue; considers that courts and Member States should ensure the protection of legitimate business secrets while in no way hindering, hampering or stifling the capacity of whistleblowers and journalists to document and reveal illegal, wrongful or harmful practices where this is clearly and overwhelmingly in the public interest; regrets that the Commission has no plans for prompt action on the matter given the very recent and significant whistleblower revelations commonly referred to as, respectively, ‘LuxLeaks’ and ‘the Panama Papers’;
18. Welcomes the fact that the Commission has launched a public consultation on improving double taxation dispute resolution mechanisms; stresses that the setting of a clear timeframe for dispute resolution procedures is key to enhancing the effectiveness of the systems;

19. Welcomes the communication ‘External Strategy for Effective Taxation’, which called on the European Investment Bank (EIB) to transpose good governance requirements in its contracts with all selected financial intermediaries; calls on the EIB to establish a new responsible taxation policy, starting from the review of its non-cooperative jurisdictions policy carried out in 2016 in close dialogue with civil society; reiterates that the EIB should reinforce its due diligence activities so as to improve the quality of information on ultimate beneficiaries and to more effectively prevent transactions with financial intermediaries having a negative record in terms of transparency, fraud, corruption, organised crime, money laundering and harmful social and environmental impacts or registered in offshore financial centres or tax havens which resort to aggressive tax planning;

20. Calls on the Commission to issue clear legislation on the definition of ‘economic substance’, ‘value creation’ and ‘permanent establishment’, with a view to tackling, in particular, the issue of letterbox companies;

**Blacklist and concrete sanctions for uncooperative jurisdictions and withholding tax**

21. Notes that so far the only concrete initiative taken by the Commission regarding uncooperative jurisdictions, including overseas territories, has been the External Strategy for Effective Taxation; observes that until now the criteria for listing of uncooperative jurisdictions by the OECD have not proved efficient in tackling this issue and have not served as a deterrent; stresses that there are still third countries that protect illegally-obtained assets, making recovery by the EU authorities impossible;

22. Calls on the Commission to come up as soon as possible with a common Union definition and list of uncooperative jurisdictions (i.e. a ‘blacklist of tax havens’), based on sound, transparent and objective criteria and including implementation of OECD recommendations, tax transparency measures, BEPS actions and Automatic Exchange of Information standards, the existence of active harmful tax practices, advantages granted to non-resident individuals or legal entities, lack of requirement of economic substance and non-disclosure of the corporate structure of legal entities (including trusts, charities, foundations, etc.) or the ownership of assets or rights, and welcomes the Commission’s intention to reach an agreement on such a list within the next six months; calls on the Member States to endorse that agreement by the end of 2016; believes that an escalation procedure, starting with a constructive dialogue with the jurisdiction where shortcomings have been identified, needs to be foreseen prior to the listing in order to also achieve a preventive effect of the process; believes that a mechanism should be established in order to allow for the de-listing of the jurisdictions if and once compliance has been successfully achieved or restored; considers that this assessment should also extend to OECD members;

23. Calls for a concrete Union regulatory framework for sanctions against the blacklisted uncooperative jurisdictions, including the possibility of reviewing and, in the last resort, suspending free trade agreements, suspending double taxation agreements and prohibiting access to Union funds; notes that the purpose of sanctions is to bring about changes in the legislation of the jurisdictions concerned; calls for sanctions also to apply to companies, banks, and accountancy and law firms and to tax advisers proven to be involved in illegal, harmful or wrongful activities with those jurisdictions or proven to have facilitated illegal, harmful or wrongful corporate tax arrangements involving legal vehicles in those jurisdictions;

24. Calls on the Commission to prepare binding legislation banning all EU institutions from opening accounts or operating in the jurisdictions included in the common Union list of uncooperative jurisdictions;

25. Calls on the Member States to renegotiate their bilateral tax treaties with third countries by means of a multilateral instrument, in order to introduce sufficiently robust anti-abuse clauses and thus prevent ‘treaty shopping’, including a distribution of taxation rights between source and resident countries reflective of economic substance and an appropriate definition of permanent establishment; stresses furthermore that this process would be expedited considerably if the
Commission were mandated by Member States to negotiate such tax treaties on behalf of the Union; calls on the Member States to ensure fair treatment of developing countries when negotiating such treaties;

26. Calls on the Commission to present a legislative proposal for an EU-wide withholding tax, to be operated by the Member States, in order to ensure that profits generated within the Union are taxed at least once before leaving it; notes that such a proposal should include a refund system to prevent double taxation; underlines that such a general withholding tax system based on the credit method has the advantage of preventing double non-taxation and BEPS without creating instances of double taxation;

27. Regrets that Andorra and Monaco have committed to automatic information exchange by 2018 instead of 2017; points out that some non-cooperative jurisdictions such as Andorra comply with exchange of information standards but are moving towards becoming low-tax jurisdictions; is concerned that the double taxation agreement between Andorra and Spain does not currently ensure effective automatic exchange of information; calls on the Commission to closely monitor the effective application of the automatic exchange of information included in the Member States’ agreements signed with former or present non-cooperative jurisdictions;

28. Considers that the hybrid mismatch between EU Member States and third countries in the designation of entities, leading to double non-taxation, should be effectively dealt with in European legislation, as an addition to the Commission’s ATAP proposals;

Patent, knowledge and R&D boxes

29. Notes that to date patent, knowledge and R&D boxes have not proven as effective in fostering innovation in the Union as they should have; regrets that they are, instead, used by MNEs for profit-shifting through aggressive tax planning schemes, such as the well-known ‘double Irish with a Dutch sandwich’; is of the opinion that patent boxes are an ill-suited and ineffective tool for achieving economic objectives; insists that R&D can be promoted using broader policy measures that promote long-term innovation and independent research and through subsidies which should be given preference over patent boxes, as subsidies are less at risk of being abused by tax avoidance schemes; observes that the link between patent boxes and R&D activities is often arbitrary and that current models lead to a race to the bottom with regard to the effective tax contribution of MNEs;

30. Deplores the fact that certain Member States, in particular within the framework of the Code of Conduct Group, have so far been neglecting this issue and have yet to come up with a proper timeframe to tackle it;

31. Calls on the Commission, in order to prohibit the misuse of patent boxes for tax avoidance purposes and ensure that if and when used they are linked to genuine economic activity, to put forward proposals for binding Union legislation on patent boxes, building on and addressing the weaknesses of the OECD Modified Nexus Approach; stresses that the Commission proposal should apply to all new patent boxes issued by Member States and that all existing patent boxes still in force must be modified accordingly;

32. Calls on the Member States to integrate a Minimum Effective Taxation (MET) clause in the Interests and Royalties Directive as well as in the Parent-Subsidiary Directive, and to ensure that no exemptions are granted by the Council;
Banks, tax advisers and intermediaries

33. Regrets deeply that some banks, tax advisers, law and accounting firms and other intermediaries have been instrumental and have played a key role in designing aggressive tax planning schemes for their clients, and have also assisted national governments in designing their tax codes and laws, creating a significant conflict of interest;

34. Is concerned at the lack of transparency and adequate documentation within financial institutions and among advisors and law firms pertaining to the specific models of company ownership and control recommended by tax, financial and legal advisors, as confirmed by the recent ‘Panama Papers’ revelations; recommends, in order to tackle the problem of shell companies, the strengthening of transparency requirements for setting up private companies;

35. Is concerned at the lack of transparency and adequate documentation within national tax administrations pertaining to the effects on competition of transfer price decisions, patent box settings, tax rulings and other elements of discretionary corporate taxation;

36. Calls for the existing codes of conduct for the tax advice industry to be strengthened, in particular in order to take account of potential conflicts of interest in such a way that they are clearly and understandably disclosed; calls on the Commission to come forward with a Union Code of Conduct for all advising services to provide for situations of potential conflicts of interest to be clearly disclosed; believes this should include a Union incompatibility regime for tax advisers, in order to prevent conflicts of interests while advising both public and private sectors and to prevent other conflicts of interest;

37. Draws attention to the risks of conflicts of interest stemming from the provision within of legal, tax advising and auditing services within the same accountancy firms; stresses, therefore, the importance of clear separation between these services; asks the Commission to ensure the proper monitoring and implementation of the legislation aimed at preventing such conflicts, and to study the need to revise the Audit Directive, in particular the provisions of its Article 22, as well as the Audit Regulation, in particular the provisions of its Article 5 and the definition of the ‘material effect’ of non-audit service therein;

38. Asks the Commission to undertake an investigation into the interconnectedness of academia and the tax advisory world, addressing as a minimum the issues of conflicts of interest;

39. Calls on the Member States to establish effective, proportionate and dissuasive sanctions, including criminal sanctions, on company managers involved in tax evasion, as well as the possibility of revoking business licences for professionals and companies proved to be involved in designing, advising on the use of, or utilising illegal tax planning and evasion schemes; requests that the Commission explore the feasibility of introducing proportional financial liability for tax advisers engaged in unlawful tax practices;

40. Calls on the Commission to analyse the possibility of introducing proportional financial liability for banks and financial institutions facilitating transfers to known tax havens, as defined by the future common Union list of tax havens and uncooperative tax jurisdictions;

41. Calls on the Commission to strengthen the requirements on banks to report to the Member States’ tax authorities transfers to and from jurisdictions included on the common Union list of tax havens and uncooperative tax jurisdictions; calls on Member States to ensure that banks and other financial institutions provide similar information to regulating and tax authorities; calls on Member States to strengthen the capacity of their tax administrations to investigate cases of tax evasion and avoidance;

42. Calls on the Commission to come forward with a legislative proposal introducing a mandatory disclosure requirement for banks, tax advisers and other intermediaries concerning complex structures and special services that are linked to jurisdictions included on the common EU list of tax havens and non-cooperative jurisdictions which are designed for and being used by clients to facilitate tax evasion, tax fraud, money laundering or terrorist financing;
43. Calls on the Commission (1) to introduce specific common minimum anti-abuse rules aimed at denying benefits arising from certain hybrid asset transfers (2) whose effect is often the deduction of the income in one state without inclusion in the tax base of the other or the generation of abusive foreign tax credit transactions;


Whistleblowers

44. Reiterates the crucial role of whistleblowers in revealing misconduct, including illegal or wrongful practices; considers that such revelations, which shine a light on the magnitude of tax evasion, tax avoidance and money-laundering, are clearly in the public interest, as demonstrated in the recent ‘LuxLeaks’ and ‘Panama Papers’ revelations that showed the magnitude of the phenomenon of transferring assets to low-tax jurisdictions; recalls that the possibility of detecting and prosecuting tax violators is crucially dependent on data availability and data quality;

45. Regrets that the Commission is limiting its action to monitoring developments in different areas of Union competences, without planning to take any concrete steps to tackle the issue; is concerned that this lack of protection could endanger the publication of new revelations, thereby potentially leading to Member States losing legitimate tax revenue; deeply regrets that the Commission has not provided a satisfactory response to the demands contained in paragraphs 144 and 145 of Parliament's resolution of 25 November 2015, or to the recommendations of Parliament's resolution of 16 December 2015, and in particular to the request to come up with a clear legal framework on the protection of whistleblowers and the like by the end of 2016;

46. Reiterates its call on the Commission to propose as soon as possible a clear legal framework to guarantee the effective protection of whistleblowers, as well as of journalists and other persons connected with the press who aid and facilitate them; calls on the Member States to revise their current legislation on the protection of whistleblowers by including the possibility of abstention from prosecution in cases in which whistleblowers have acted in the public interest; invites it to consider as a model the best examples of legislation in terms of protection of whistleblowers already in force in some Member States;

Code of Conduct Group and interinstitutional issues

47. Regrets, that despite the fact that its first and second Special Committees (TAXE 1 and TAXE 2) have both on repeated occasions requested full access to Code of Conduct Group documents and minutes, only a limited number of new documents have been made available for in camera consultation by MEPs, and that this was only achieved five months after the beginning of the mandate of TAXE 2; notes that some of these documents should have been made public to allow for public scrutiny and an open political debate on their content; notes furthermore that the willingness of the Council to satisfy this request remains unsatisfactory;

48. Deplores the fact that the Commission, despite having provided some internal minutes of the meetings of the Code of Conduct Group, was unable to keep all records of the documents distributed; considers that it is the duty of the Commission to keep all traces and records of all information and documents circulated within the remit of the Code of Conduct Group, in order to assess the compliance of the Member States’ measures pursuant to the Treaty; calls on the Commission to take urgent action to improve this situation by retrieving all the documents; calls on the Council and the Member States to cooperate with the Commission on this matter;

49. Urges Member States to improve the transparency and effectiveness of the working methods of the Code of Conduct Group, as they are one of the factors hampering concrete potential improvement in terms of tackling harmful tax practices; regrets not having received several room documents from the Code of Conduct Group emanating from the Council or the Member States which are critical to the good implementation of the Special Committee's mandate; calls for the regular publication of the results of its supervision as regards the degree of compliance of Member States with the recommendations made; asks the Code of Conduct Group to produce a publicly accessible annual report identifying and describing the most harmful tax practices used by Member States during the year; reiterates its request to the Council in 2015 to set up a ‘tax committee’ at political level;

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(1) The Commission's services have confirmed indeed that Article 10 (Hybrid mismatches) of its proposal of 28 January 2016 on the ATAD ‘was based on a mutual recognition approach aimed at resolving differences in the legal qualification of hybrid entities and hybrid financial instruments but did not cover hybrid asset transfers which do not concern legal qualification mismatches’.

(2) The OECD defines ‘hybrid transfers’ as ‘arrangements that are treated as transfer of ownership of an asset for one country’s tax purposes but not for tax purposes of another country, which generally sees a collateralised loan’. See OECD, March 2012, ‘Hybrid Mismatch Arrangements: Tax Policy and Compliance Issues’, http://www.oecd.org/
50. Determines from public information that the Code of Conduct Group looked at 421 measures between 1998 and 2014 and considered 111 of them harmful (26 %), but that two thirds of those measures were examined during the first five years of existence of the Group; notes that the scrutiny of measures by Member States has decreased over the years, with only 5 % of total measures having been examined in 2014, and regrets that no harmful tax measures have been found by the Group since November 2012; concludes that the Code of Conduct Group has not been operational in full working over the past decade and that its governance and mandate need urgent revision;

51. Reiterates its call of 2015 on the Commission to provide an update to the 1999 Simmons & Simmons report on administrative practices mentioned in paragraph 26 of the 1999 Code of Conduct Group report (the Primarolo report (SN 4901/99));

52. Stresses that even if the Code of Conduct has enabled some improvements, the self-notification of potentially harmful measures by Member States is not efficient, the criteria for identifying harmful measures are outdated and the unanimity principle for reaching decisions on harmfulness has not proven effective; regrets that several Member States are opposing a necessary reform of the Code of Conduct Group; urges the Commission and the Member States, therefore, to take the necessary steps to reform, as soon as possible, the criteria for identifying harmful measures and governance aspects of the Code of Conduct Group (including decision-making structure and monitoring of agreed rollback and standstill, avoidance of potential procrastination, sanctions in case of non-compliance), in order to increase its public transparency and accountability and ensure the strong involvement and access to information of Parliament; points out the shortcomings and other relevant information mentioned in Annex 3; notes further that if one compares the Commission list of all tax regimes formally assessed by the Code Group with the respective meeting documents at the point of decision and thereafter, it is firstly in many cases unclear how a decision has been reached, e.g. why regimes for which there were grounds to suppose that they would be harmful were declared non-harmful in the end, and also, secondly, concerning those cases where attested harmfulness was the outcome of the assessment, whether the ensuing rollback procedures have been concluded satisfactorily by Member States; highlights that, therefore, Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives for expecting that there may be tax losses in other Member States or that tax savings may result from artificial transfers of profits within groups; stresses that the Commission did not fulfil its role of guardian of the Treaties, as established in Article 17(1) TEU, by not acting in this matter and taking all necessary steps to ensure that Member States comply with their obligations, in particular those set out in Council Directives 77/799/EEC and 2011/16/EU, despite evidence to the contrary;

53. Notes that a pattern of systematic obstruction by some Member States to achieving any progress on fighting tax avoidance became clear to the Special Committee; notes that discussions on administrative practices (rulings) were going on in the Code of Conduct for nearly two decades; condemns the fact that several Member States were reluctant to agree on exchanging information about their ruling practices before LuxLeaks and are still reluctant to implement in national law the model instruction developed in the Code of Conduct Group despite their commitments after the LuxLeaks revelations;

54. Calls on the Commission to grant Parliament permanent, timely and regular access to the room documents and minutes of the Council groups working on tax matters, including the Code of Conduct on Business Taxation, the High Level Working Group and the Working Party on Tax Questions; suggests to the Commission that it use the agreement reached with Parliament on access to SSM/ECB minutes as an example for that purpose;

55. Calls on the Commission, in case of an unsatisfactory response on the part of the Member States, to present a legislative proposal, preferably under Article 116 TFEU or Article 352 TFEU or under enhanced cooperation in order to improve the effectiveness of the Code of Conduct Group;
56. Calls on the EU institutions and the Member States to take urgent action against tax fraud, tax evasion, tax havens and aggressive tax planning, from both demand and supply sides; regrets that the Council and in particular some Member States have for a number of years not taken any decisive action on these issues, and reminds Member States of the possibility available to them of establishing systems of enhanced cooperation (between at least 9 Member States) in order to speed up action on harmful and illegal tax practices;

57. Calls for the creation of a new Union Tax Policy Coherence and Coordination Centre within the structure of the Commission, to safeguard the proper and coherent functioning of the single market and the implementation of international standards; believes that this new Centre should be in charge of assessing and monitoring Member States’ tax policies at Union level, ensuring that no new harmful tax measures are implemented by Member States, monitoring compliance of Member States with the common Union list of uncooperative jurisdictions, ensuring and fostering cooperation between national tax administrations (e.g. training and exchange of best practices), and initiating academic programmes in the field; believes that by doing so this Centre could help prevent new tax loopholes emerging thanks to uncoordinated policy initiatives between Member States, and counteract tax practices and standards that would upset, obstruct or interfere in the proper functioning and rationale of the single market; believes that this Centre could also serve as a point of contact for whistleblowers, in case Member States and national tax administrations do not act upon the revelation of tax evasion and avoidance or do not carry out appropriate investigations on the matter; considers that the Centre could benefit from the pooling of expertise at Union and national level, so as to reduce the burden on the taxpayer;

**External dimension**

58. Welcomes the renewed focus at G8 and G20 level on tax issues, which should lead to new recommendations; calls on the Commission to maintain a coherent position on behalf of the Union at the upcoming G20 meetings and ad hoc symposia; requests the Commission to regularly inform Parliament about the findings and possible consequences of G20 decisions on combating corporate tax base erosion, aggressive tax planning practices and any illicit financial flows;

59. Calls on the Union, the G20, the OECD and the UN to cooperate further to promote global guidelines that will also be beneficial to developing countries;

60. Supports the creation of a global body within the UN framework, well-equipped and with sufficient additional resources, to ensure that all countries can participate on an equal footing in the formulation and reform of global tax policies; calls on the EU and the Member States to start working on an ambitious Global Tax Summit and to aim to create such an intergovernmental body;

61. Calls on international fora to agree on a more stringent and precise definition of beneficial ownership in order to ensure increased transparency;

62. Invites the Commission and the Member States, where appropriate, to conduct spill-over analysis of national and EU tax policies, in order to assess the impact on developing countries;

63. Points out that illicit outflows are a major explanation for developing country debt, while aggressive tax planning is contrary to the principles of corporate social responsibility;

64. Calls on the Commission to include in all trade and partnership agreements good governance clauses referring in particular to compliance with the relevant OECD recommendations pertaining to the field of taxation (e.g. the BEPS initiative) and ensuring that trade and partnership agreements cannot be misused by companies or intermediaries to avoid or evade taxes or launder revenues from illegal activities;

65. Calls on the OECD and other international bodies to start working on an ambitious BEPS II, to be based primarily on minimum standards and concrete objectives for implementation;
66. Stresses that the coordination between the Commission and the Member States which are members of the FATF should be improved in order for the EU to make its voice heard; stresses the need for detailed implementation guidelines, for developing countries in particular, as well as the monitoring of the development of new harmful taxation measures;

67. Calls, in this regard, for the creation of a parliamentary monitoring group at OECD level to observe and scrutinise the formulation and implementation of this initiative;

68. Calls for the establishment of a structured dialogue between the European Parliament and the US Congress on international tax issues; suggests setting up formal interparliamentary fora to deal with these issues and also utilising the existing Transatlantic Legislators’ Dialogue framework in this regard; encourages the EU and the US to cooperate on the implementation of the OECD BEPS project; takes notes of a significant lack of reciprocity between the US and the EU in the framework of the FATCA agreement; encourages enhanced cooperation between the US and the EU in the framework of the FATCA agreement in order to ensure reciprocity, and invites all parties involved to take part proactively in its implementation;

69. Welcomes the pilot project for the automatic exchange of beneficial ownership information between tax authorities launched in April 2016 by the five largest EU Member States; calls, in line with the stated intention of these countries, for this initiative to be extended and to constitute the basis for a global standard of information exchange similar to the one existing for financial account information;

70. Calls, as the next step in the process of enhancing the availability of beneficial ownership information and the effectiveness of the exchange of such information, for the establishment of a public Union register of beneficial ownership, including harmonised standards of access to beneficial ownership information and presenting all necessary data protection safeguards, which would form the basis of a global initiative in this regard; stresses the vital role of institutions such as the OECD and the UN in this connection;

71. Asks for a study on the feasibility of a global register of all financial assets held by individuals, companies and all entities such as trusts and foundations, to which tax authorities would have full access and which would include appropriate safeguards to protect the confidentiality of the information retained therein;

72. Stresses the need for a common and comprehensive EU/US approach on the implementation of OECD standards and on beneficial ownership; stresses furthermore that good tax governance clauses should be included in any future trade treaties in order to ensure a level playing field, create more value for society as a whole and combat tax fraud and avoidance, and achieve leadership on the part of the transatlantic partners in the promotion of good tax governance;

Other recommendations

73. Calls on all national parliaments to work together to ensure proper control and coherence of tax systems between Member States; calls for national parliaments to remain vigilant as to the decisions of their governments in this matter and to increase their own commitment to the work of interparliamentary forums on tax matters;

74. Calls on the Commission to investigate all cases of illegal state aid brought to its attention in order to ensure equality before the law in the Union; calls on the Commission to respond on a ‘decision with recovery’ basis in all cases where the alleged tax advantage is considered illegal state aid; is concerned at the allegations that Luxembourg could be granting oral rulings in order to circumvent its obligation to share information under the directive on administrative cooperation; calls on the Commission to monitor and report whether Member States are replacing one harmful practice by another after legislative progress has been achieved at Union level; calls on the Commission to monitor and report any case of market distortion due to the granting of specific tax advantage;

75. Stresses the potential of digital solutions for effective tax collection in gathering tax data directly from operations in the sharing economy and in lowering the overall workload of tax authorities in Member States;
Takes note of the revelations in the ‘Panama Papers’ that documented systematic use of shell companies by companies as well as private citizens in order to conceal taxable assets and the proceeds of corruption and organised crime; welcomes Parliament’s decision to set up a committee of inquiry in this regard and to continue working on tax evasion, tax avoidance and money laundering; underlines the immense political importance of analysing the modus operandi of the tax authorities and the companies involved in the practices described with a view to tackling legislative loopholes;

Notes that further work is needed on access to documents of the Member States, the Commission and the Code of Conduct Group; reiterates that further analysis of the documents already made available to Parliament is needed in order to adequately gauge the need for further political action and policy initiatives; calls on the upcoming committee of inquiry to continue this work and adopt a different format from that of the Special Committee, following more closely the model of an interrogative committee such as the Public Accounts Committee in the UK;

Calls on the Council to fully take advantage of the consultation procedure with Parliament, which in particular means waiting for input from Parliament before reaching a political agreement and striving to take on board Parliament’s position;

Commits to continuing the work initiated by its Special Committee, addressing the obstacles encountered in the fulfilment of its mandate, and ensuring a proper follow-up of its recommendations; instructs its competent authorities to identify the best institutional set-up for achieving this;

Calls on its competent committee to follow up on these recommendations in its upcoming legislative initiative report on the same topic;

Instructs its President to forward this resolution to the European Council, the Council, the Commission, the Member States, the national parliaments, the UN, the G20 and the OECD.
ANNEX 1

LIST OF PERSONS MET (COMMITTEE MEETINGS, COORDINATORS AND MISSIONS)

<table>
<thead>
<tr>
<th>Date</th>
<th>Speakers</th>
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<tbody>
<tr>
<td>11.1.2016</td>
<td>Pierre Moscovici, Commissioner for Economic and Financial Affairs, Taxation and Customs</td>
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<tr>
<td>17.2.2016</td>
<td>Pierre Moscovici, Commissioner for Economic and Financial Affairs, Taxation and Customs</td>
</tr>
<tr>
<td>29.2.2016</td>
<td>Exchange of views with Council Presidency</td>
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<tr>
<td></td>
<td><em>In the presence of Eric Wiebes, Dutch State Secretary for Finance</em></td>
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<tr>
<td>14-15.3.2016</td>
<td>Exchange of views with Jurisdictions</td>
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<tr>
<td></td>
<td>Rob Gray, Director of Income Tax, Guernsey;</td>
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<td></td>
<td>Colin Powell, Adviser on international affairs to the Chief Minister, Jersey;</td>
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<td></td>
<td>Clàudia Cornella Durany, Secretary of State for International Financial Affairs, Andorra;</td>
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<td></td>
<td>Katja Gey, Director for International Financial Affairs, Liechtenstein;</td>
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<td></td>
<td>Jean Castellini, Minister of Finance and Economy, Monaco.</td>
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<tr>
<td></td>
<td>Exchange of views with MNEs</td>
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<tr>
<td></td>
<td>Cathy Kearney, Vice President of European Operations, Apple</td>
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<td></td>
<td>Julia Macrae, Tax Director EMEA, Apple;</td>
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<td></td>
<td>Adam Cohen, Head of Economic Policy (EMEA), Google;</td>
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<td>Søren Hansen, Chief Executive Officer, Inter-Ikea Group;</td>
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<td></td>
<td>Anders Bylund, Head of Group Communications; Inter-Ikea Group;</td>
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<td></td>
<td>Irene Yates, Vice President Corporate Tax; McDonald’s.</td>
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<tr>
<td></td>
<td>Exchange of views with Investigative Journalists — <em>in camera</em></td>
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<td></td>
<td>Véronique Poujol, Paperjam;</td>
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<td></td>
<td>Markus Becker, Der Spiegel.</td>
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<tr>
<td>21.3.2016</td>
<td>Exchange of views with European Banks (Part I)</td>
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<tr>
<td></td>
<td>Jean-Charles Balat, Financial Director, Crédit Agricole SA;</td>
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<td></td>
<td>Rob Schipper, Global Head of Tax, ING;</td>
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<td></td>
<td>Eva Jigyall, Head of Tax, Nordea;</td>
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<td></td>
<td>Monica Lopez-Monís, Chief Compliance Officer and Senior Executive Vice-President, Banco Santander;</td>
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<td>Christopher St. Victor de Pinho, Managing Director, Global Head of Group Tax, UBS Group AG;</td>
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<td>Stefano Ceccacci, Head of Group Tax Affairs, Unicredit.</td>
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<tr>
<td>Date</td>
<td>Speakers</td>
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<tr>
<td>4.4.2016</td>
<td>— Margrethe Vestager, Commissioner for Competition</td>
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<tr>
<td></td>
<td>Exchange of views with European Banks (Part II)</td>
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<tr>
<td></td>
<td>Brigitte Bomm, Managing Director, Global Head of Tax, Deutsche Bank AG;</td>
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<tr>
<td></td>
<td>Grant Jamieson, Head of Tax, Royal Bank of Scotland;</td>
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<td></td>
<td>Graeme Johnston, Head of International Tax, Royal Bank of Scotland.</td>
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<tr>
<td>15.4.2016</td>
<td>Mission to Cyprus</td>
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<tr>
<td></td>
<td>Ioannis Kasoulides, Minister of Foreign Affairs;</td>
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<td></td>
<td>Michael Kammas, Director General, Aristio Stylianou, Chairman and George Appios, Vice-Chairman of the Association of Cyprus Banks;</td>
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<td></td>
<td>Christos Patsalides, Permanent Secretary of the Ministry of Finance;</td>
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<td></td>
<td>George Panteli, Head of Tax policy, Ministry of Finance;</td>
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<td></td>
<td>Yannakis Tsangaris, Tax Commissioner;</td>
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<td></td>
<td>Alexander Apostolides, University of Cyprus;</td>
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<td></td>
<td>Maria Krambia-Kapardis, Chair of the Executive Committee of Transparency International;</td>
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<td>Costas Markides, Board Member, International Tax, KPMG Limited and the Cyprus Investment Funds Association;</td>
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<td>Natasa Pilides, Director General, The Cyprus Investment Promotion Agency;</td>
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<td></td>
<td>Kyriakos Iordanou, General Manager, Mr Pieris Marcou, Mr Panicos Kaouris, Mr George Markides, Institute of Certified Public Accountants of Cyprus;</td>
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<td>Christos Karidis, Head of Economics Research of the Confederation Department and the Secretary of the Association of Employed Consumers;</td>
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<td>Nikos Grigoriou, Head of the Department of Economic and Social Policy of the Pan-Cyprian Federation of Labour.</td>
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<tr>
<td>18.4.2016</td>
<td>Interparliamentary meeting on 'The Anti-Tax Avoidance Package and other EU and international developments: Scrutiny and democratic control by National Parliaments'</td>
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<td></td>
<td>Exchange of views with Jurisdictions (part II) — in camera</td>
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<td></td>
<td>Wayne Panton, Minister of Financial Services, Commerce and Environment, Cayman Islands</td>
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<tr>
<td>20.4.2016</td>
<td>Joint ECON/JURI/TAXE meeting</td>
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<td></td>
<td>— Jonathan Hill, Commissioner for Financial Stability, Financial Services and Capital Markets Union</td>
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### Date

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<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Speakers</th>
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<tbody>
<tr>
<td>2.5.2016</td>
<td>High-level Meeting of the OECD Parliamentary Group on Tax in association with the European Parliament Special Committee on Tax Rulings, Paris</td>
<td>Pascal Saint-Amans, Director, OECD Centre for Tax Policy and Administration; Valère Moutarlier, Director, Directorate General for Taxation and Customs at the European Commission; Michèle André, Chair of the Senate Finance Committee; Meg Hillier, Chair of the Public Accounts Committee.</td>
</tr>
<tr>
<td>17-20.5.2015</td>
<td>Mission to the United States of America (Washington DC)</td>
<td>David O’Sullivan, EU Ambassador; Elise Bean, former Director and Chief Counsel of the Permanent Subcommittee on Investigations; Orrin Grant Hatch, Chairman of the Senate Committee on Finance, President Pro Tempore of the Senate; Dr Charles Boustany, Chairman of the Tax Policy Subcommittee; Sander Levin, Congressman, Ranking Member of the House Ways and Means Committee; Richard Neal, Ranking Member of the Subcommittee on Tax Policy; Earl Blumenauer, Member of the House Committee on Ways and Means; Lloyd Doggett, Member of Ways and Means Committee, Ranking Member of Subcommittee on Human Resources (and possibly other Democratic Members); Anders Aslund, Resident Senior Fellow, Dinu Patri ciu Eurasia Center, Atlantic Council; Gianni Di Giovanni, Chairman of Eni USA R&amp;M, Eni; The Hon. Boyden Gray, Founding Partner, Boyden Gray&amp; Associates; Jillian Fitzpatrick, Director, Government Affairs and Public Policy, S&amp;P Global; Marie Kasparek, Assistant Director, Global Business and Economics Program, Atlantic Council; Benjamin Knudsen, Intern, Global Business and Economics Program, Atlantic Council; Jennifer McCloskey, Director, Government Affairs, Information Technology Industry Council; Susan Molinari, Vice President, Public Policy and Government Affairs, Google; Andrea Montanino, Director, Global Business and Economics Program, Atlantic Council; Álvaro Morales Salto-Weis, Intern, Global Business and Economics Program, Atlantic Council; The Hon. Earl Anthony Wayne, Non-resident Fellow, Atlantic Council; Alexander Privitera, Senior Fellow, Johns Hopkins University; Bill Rys, Director, Federal Government Affairs, Citigroup; Pete Scheschuk, Senior Vice President, Taxes, S&amp;P Global; Garret Workman, Director, European Affairs, US Chamber of Commerce.</td>
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<tr>
<td>Date</td>
<td>Speakers</td>
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<td></td>
<td>Caroline D. Ciraolo, Acting Assistant Attorney General in charge of the Tax Division, Department of Justice;</td>
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<td></td>
<td>Thomas Sawyer, Senior Litigation Counsel For International Tax Matters;</td>
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<td></td>
<td>Todd Kostyshak, Counsel to the Deputy Assistant Attorney-General for Criminal Tax Matters, Department of Justice (DoJ);</td>
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<td></td>
<td>Mark J. Mazur, Assistant Secretary (Tax Policy) — US Department of the Treasury;</td>
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<td></td>
<td>Robert Stack, Deputy Assistant Secretary (International Tax Affairs) — US Department of the Treasury;</td>
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<td></td>
<td>Scott A. Hodge, President of the Tax Foundation — Tax Foundation;</td>
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<td></td>
<td>Gavin Ekins, Research Economist — Tax Foundation;</td>
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<td>Stephen J. Entin, Senior Fellow — Tax Foundation;</td>
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<td>Scott Greenberg, Analyst — Tax Foundation;</td>
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<td>John C. Fortier, Director of the Democracy Project, Bipartisan Policy Center;</td>
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<td></td>
<td>Shai Akabas, Associate Director of Bipartisan Policy Center, Economic Policy Project;</td>
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<td>Eric Toder, Co-director, Urban-Brookings Tax Policy Center;</td>
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<td></td>
<td>Gawain Kripke, Director of Policy and Research — OXFAM America;</td>
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<td>Didier Jacobs, Senior Economist — OXFAM America;</td>
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<td>Nick Galass, leads on the Oxfam’s economic inequality research OXFAM America;</td>
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<td>Robbie Silverman, Senior Advisor OXFAM America;</td>
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<td></td>
<td>Vicki Perry, Assistant Director in the Fiscal Affairs Department and Division Chief of the Tax Policy Division (IMF);</td>
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<td></td>
<td>Ruud De Mooij, Deputy Division Chief in the Tax Policy Division (IMF);</td>
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<td>Hamish Boland-Rudders, ICJ’s online editor;</td>
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<td>Jim Brumby, Director, Public Service and Performance, Governance Global Practice;</td>
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<td>Marijn Verhoeven, Economist in the Global Practice on Governance;</td>
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<td>Guggi Laryea, European Civil Society and European Parliament; Relations Lead External and Corporate Relations;</td>
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<td>Rajul Awasthi, Senior Public Sector Specialist in the Governance Global Practice;</td>
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<td>Xavier Becerra, Congressman, Chairman of the House Democratic Conference;</td>
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<td>Ron Kind, Congressman, Member of the House Committee on Ways and Means.</td>
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<tr>
<td>Date</td>
<td>Speakers</td>
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<tr>
<td>24.5.2015</td>
<td>Joint TAXE/DEVE Public Hearing on Consequences of aggressive fiscal practises for developing countries</td>
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<td></td>
<td>Dr Attiya Waris, Senior Lecturer, Law School, University of Nairobi;</td>
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<td></td>
<td>Dr Manuel Montes, Senior Advisor on Finance and Development, The South Centre;</td>
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<td>Mrs Aurore Chardonnet, OXFAM Tax and Inequality EU Policy Advisor;</td>
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<td>Mr Savior Mwambwa, ActionAid International, Tax Power Campaign Manager;</td>
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<td>Ms Tove Ryding, EURODAD, Policy and Advocacy Manager, Tax Justice;</td>
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<td>Mr Sol Picciotto, Professor, Lancaster University.</td>
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### ANNEX 2

**MULTINATIONAL CORPORATIONS AND BANKS INVITED TO APPEAR IN COMMITTEE MEETINGS**

Annex 2.1: List of MNEs invited

<table>
<thead>
<tr>
<th>Company</th>
<th>Invited/Representatives</th>
<th>Situation (11.3.2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apple Inc.</td>
<td>Timothy D. Cook Chief Executive Officer &amp; Cathy Kearney, Vice President of European Operations, Julia Macrae, Tax Director EMEIA</td>
<td>Participating</td>
</tr>
<tr>
<td>Google Inc.</td>
<td>Nicklas Lundblad Senior Director Public Policy and Government Relations (EMEA)</td>
<td>Participating &amp; Adam Cohen, Head of Economic Policy (EMEA)</td>
</tr>
<tr>
<td>Fiat Chrysler Automobiles</td>
<td>Sergio Marchionne Chief Executive Officer</td>
<td>Declined on 11.3.2015: ‘As you may be aware, on 29 December 2015 we filed an appeal with the General Court of the EU contesting the Commission’s decision which found that one of our companies in Luxembourg had received state aid. Luxembourg is also contesting this decision before the General Court. While we are highly confident that we have not received any state aid in Luxembourg in breach of EU law, it would, in the circumstances, not be appropriate for us to participate in the Special Committee meeting or comment further. Therefore, while our appreciation of the Committee’s efforts and of its desire to hear the views of enterprises remains unchanged, we regret that we are not able to participate in this discussion until our legal case has been resolved.’</td>
</tr>
<tr>
<td>Inter IKEA Group</td>
<td>Soren Hansen Chief Executive Officer</td>
<td>Participating &amp; Soren Hansen, CEO &amp; Anders Bylund, Head of Group Communications</td>
</tr>
<tr>
<td>McDonald’s Corporation</td>
<td>Irene Yates Vice President, Corporate Tax</td>
<td>Participating &amp; Irene Yates, Vice President, Corporate Tax</td>
</tr>
</tbody>
</table>
Declined on 23.2.2015:
‘As Starbucks is planning to appeal the decision of the European Commission, announced on 21st October 2015, that the Netherlands granted selected tax advantages to our Amsterdam coffee roasting plant (Starbucks Manufacturing EMEA BV), we are unable to accept the invitation of the European Parliament’s Special Committee on Tax Rulings and Other Measures Similar in Nature or Effect. Once this matter has been resolved, and Starbucks is confident that the European Commission’s decision will be overturned on appeal, we would be happy to meet. If it assists your information gathering it is worth noting that Starbucks complies with all OECD rules, guidelines and laws and supports its tax reform process, including the Base Erosion and Profit Shifting Action Plan. Starbucks has paid an average global effective tax rate of roughly 33 per cent, well above the 18.5 per cent average rate paid by other large US companies.’

### Annex 2.2: List of Banks invited

<table>
<thead>
<tr>
<th>Name</th>
<th>Invited/Representatives</th>
<th>Situation 4/04/2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crédit Agricole (FR)</td>
<td>Mr Dominique Lefebvre Chairman</td>
<td>Accepted (15.3.2016)</td>
</tr>
<tr>
<td></td>
<td>Jean-Charles Balat</td>
<td><strong>Director of Finances, Groupe Crédit Agricole</strong></td>
</tr>
<tr>
<td>Deutsche Bank (DE)</td>
<td>Mr Paul Achleitner Chairman</td>
<td>Accepted (16.3.2016)</td>
</tr>
<tr>
<td></td>
<td>to participate in a meeting on 4 April 2016</td>
<td><strong>Brigitte Bomm, Managing Director, Global Head of Tax, Deutsche Bank</strong></td>
</tr>
<tr>
<td>ING Group (NL)</td>
<td>Mr Ralph Hamers CEO</td>
<td>Accepted (8.3.2016)</td>
</tr>
<tr>
<td></td>
<td>Drs. R.N.J. Schipper</td>
<td><strong>ING Global Head of Tax</strong></td>
</tr>
<tr>
<td>Nordea (SW)</td>
<td>Mr Casper von Koskull President and CEO</td>
<td>Accepted (9.3.2016)</td>
</tr>
<tr>
<td></td>
<td>Eva Jigvall</td>
<td><strong>Nordea’s Head of Group Taxes</strong></td>
</tr>
<tr>
<td>Name</td>
<td>Invited/Representatives</td>
<td>Situation 4/04/2016</td>
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<tr>
<td>Royal Bank of Scotland (UK)</td>
<td>Mr Ross McEwan, CEO</td>
<td>Accepted (16.3.2016)</td>
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<td></td>
<td></td>
<td>to participate in a meeting on 4 April 2016</td>
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<tr>
<td></td>
<td>Grant Jamieson, Head of Tax, Royal Bank of Scotland</td>
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<td></td>
<td>Graeme Johnston, Head of International Tax, Royal Bank of Scotland</td>
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<tr>
<td>Santander (ES)</td>
<td>Mrs Ana Patricia Botín, Chairwoman</td>
<td>Accepted (11.3.2016)</td>
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<td></td>
<td>Monica Lopez-Monis Gallego</td>
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<td></td>
<td>Antonio H. Garcia del Riego</td>
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<td></td>
<td>Managing Director</td>
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<td>Director European Corporate Affairs</td>
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<tr>
<td>UBS (CH)</td>
<td>Mr Axel A. Weber, Chairman</td>
<td>Accepted (14.3.2016)</td>
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<td></td>
<td>Christopher Pinho, Managing Director, Global Head of Group Tax</td>
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<tr>
<td>Unicredit (IT)</td>
<td>Mr Giuseppe Vita, Chairman</td>
<td>Accepted (8.3.2016)</td>
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<td>Stefano Ceccacci, UC Head of Tax Affairs</td>
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<td></td>
<td>Costanza Bufalini, Head of European and Regulatory Affairs</td>
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### Code of Conduct Documents

<table>
<thead>
<tr>
<th>Document (1)</th>
<th>Date</th>
<th>Finding</th>
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<tbody>
<tr>
<td>Room Document No 1 Annex 1</td>
<td>Code of Conduct Group Meeting of April 2006</td>
<td>Commission noted that especially in some dependent and associated territories the proposed rollback included the introduction of a 0% rate or the complete abolition of corporate income tax and thus not every part of the work of the Code Group has resulted in a consistent or satisfactory outcome.</td>
</tr>
<tr>
<td>Room Document No 1 Annex 1</td>
<td>Code of Conduct Group Meeting of April 2006</td>
<td>Commission noted that due to political compromises the Code Group has considered some rollback proposals adequate which could easily be considered as insufficient according to the principles of the Code.</td>
</tr>
<tr>
<td>Report from the Code Group to the Council</td>
<td>7 June 2005</td>
<td>It was explicitly stated that in one case Luxembourg had failed to implement the rollback as agreed.</td>
</tr>
<tr>
<td>Room Document No 1 Annex 1</td>
<td>Code of Conduct Group Meeting of April 2006</td>
<td>Despite this clear non-compliance the Council failed to take any action and Luxembourg was not politically challenged or urged to comply with the Code principles and agreements.</td>
</tr>
<tr>
<td>Room Document No 1 Annex 1</td>
<td>Code of Conduct Group Meeting of April 2006</td>
<td>The Code Group agreed in 1999 to leave out regimes favouring the shipping sector as well as the assessment of collective investment vehicles.</td>
</tr>
<tr>
<td>Room Document No 1 Annex 1</td>
<td>Code of Conduct Group Meeting of April 2006</td>
<td>Several Member States refused to disclose their views on the future of the Code Group as regards transparency, mandate, scope and criteria of future work; Hungary and Lithuania expressed reservations against amendments to the Code criteria; Ireland and Poland opposed any extension of the scope of the Code on other areas of taxation.</td>
</tr>
<tr>
<td>Room Document No 2 and Minutes</td>
<td>Code of Conduct Group Meeting of 11 April 2011</td>
<td>The Commission made several proposals for new areas of work such as expanding the work on mismatches, taxation of expatriates, taxation of wealthy individuals, review of REIT's and collective investment vehicles. The Netherlands and Luxembourg opposed expanding the work on mismatches. France expressed reserves against work on expats, wealthy individuals and investment funds. the United Kingdom supported a focus on business tax rather than an extension.</td>
</tr>
<tr>
<td>Minutes</td>
<td>Code of Conduct Group Meeting of 22 October 2013 and May 2013</td>
<td>Significant elements of Gibraltar's tax code which has been under discussion since at least 11 April 2011 and is still not concluded;</td>
</tr>
<tr>
<td>Minutes</td>
<td>Code of Conduct Group Meeting of 8 November 2013</td>
<td>The Isle of Man's retail tax scheme was not judged harmful despite serious doubts of its non-harmfulness expressed by several Member States.</td>
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<td>Document</td>
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<tr>
<td>Minutes</td>
<td>Code of Conduct Group Meeting of 29 May, 22 October and 20 November 2013</td>
<td>As regards patent boxes, the Netherlands, Luxembourg and, to a lesser extent, Belgium have opposed an encompassing assessment of all EU patent box regimes despite grounds to suppose the harmfulness of existing regimes against the Code criteria</td>
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<tr>
<td>Minutes</td>
<td>Code of Conduct Group Meeting of 3 June 2014</td>
<td>Spain, the Netherlands, Luxembourg and the United Kingdom have further delayed the process of reforming patent box regimes by repeatedly introducing additional demands in the decision-making progress</td>
</tr>
<tr>
<td>Public report to the Council</td>
<td>ECOFIN meeting of June 2015</td>
<td>Despite commitments to fully adapt national legal provisions by 30 June 2016, very limited progress has been made by Member States in implementing into national law the modified nexus approach agreed by Ministers already in December 2014 and that some countries, such as Italy, have even introduced new patent box measures, incompatible with the modified nexus approach, after agreement on the latter was found, in order to benefit from the overly generous grandfathering provisions until 2021;</td>
</tr>
<tr>
<td>Meeting minutes and room document 3</td>
<td>Code of Conduct Group Meeting of 25 May 2010 and Code of Conduct Group Meeting of 17 October 2012;</td>
<td>During the elaboration phase of the agreed guidance on inbound profit transfers, the United Kingdom opposed any coordinated approach</td>
</tr>
<tr>
<td>Minutes</td>
<td>Code of Conduct Group Meeting of 25 May 2010</td>
<td>Failure to agree on any follow-up to the work of the anti-abuse sub group</td>
</tr>
<tr>
<td>Minutes</td>
<td>Code of Conduct Group Meeting of 15 May 2009</td>
<td>Statements of Belgium and the Netherlands according to which they object to any initiative aimed at coordinating defence measures against untaxed outbound profit transfers</td>
</tr>
<tr>
<td>Minutes</td>
<td>Code of Conduct Sub-Group meeting of September and April 2014, April and July 2015</td>
<td>Member States agreed on guidance on hybrid mismatches in September 2014, despite repeated and systematic initiatives by certain Member States which prevented a much earlier agreement on these harmful practices, under active debate in the Code Group since at least 2008, thereby significantly increasing the on-going fiscal damage created by the recurrent use of those schemes for aggressive tax planning purposes;</td>
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<td>Document (1)</td>
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<tr>
<td>Minutes</td>
<td>Code of Conduct Group meeting of 15 May and 29 June 2009 and 25 May 2010 Meeting of the anti-abuse subgroup of 25 March and 22 April 2010</td>
<td>On hybrid mismatches, the Netherlands, Luxembourg and Belgium, as well as Malta and Estonia to a lesser extent, have for long delayed swift collective action by asserting that hybrids should not dealt with under the Code at all</td>
</tr>
<tr>
<td>Minutes</td>
<td>Code of Conduct Group meeting of 13 September 2011</td>
<td>As regards investment funds, Member States agreed to discontinue the discussion about these schemes' alleged and potential harmfulness; Initiatives taken by the United Kingdom, Luxembourg and the Netherlands which effectively pushed the group to not pursue this field of action further</td>
</tr>
<tr>
<td>Room Document No. 2</td>
<td>Code of Conduct Group Meeting of 4 March 2010</td>
<td>As regards administrative practices, no Member State had spontaneously and systematically exchanged information about its rulings in the past</td>
</tr>
<tr>
<td>Room Document No 4</td>
<td>Code of Conduct Group Meeting of 10 September 2012</td>
<td>In practice no information on rulings had been exchanged on a spontaneous basis</td>
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<tr>
<td>Council Conclusions</td>
<td>ECOFIN meeting of December 2015</td>
<td>As regards minimum effective taxation clauses, Member States did not agree on a revision of the Interest and Royalties Directive ensuring that privileges granted in the single market with the aim of preventing double taxation do not in reality lead to zero or almost zero taxation despite the release of the respective Commission proposal in 2011; Member States only invited the High Level Working Party on Tax Questions to look into the matter further, instead of committing to prompt and effective action;</td>
</tr>
<tr>
<td>Council Conclusions</td>
<td>ECOFIN meeting of March 2016</td>
<td>Member States did not agree on urgently needed reforms of the Code Group and postponed any decision on reforms to 2017</td>
</tr>
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</table>

(1) Based on publicly available documents and sources
Synergies between structural funds and Horizon 2020

European Parliament resolution of 6 July 2016 on synergies for innovation: the European Structural and Investment Funds, Horizon 2020 and other European innovation funds and EU programmes (2016/2695(RSP))

(2018/C 101/07)
— having regard to the report of its Committee on Regional Development ‘Cohesion Policy and Research and Innovation Strategies for Smart Specialisation (RIS3)’ (A8-0159/2016),

— having regard to the Commission communication of 1 June 2016 to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions entitled ‘Europe investing again — Taking stock of the Investment Plan for Europe and next steps’ (COM(2016)0359),

— having regard to the Commission publication of 22 February 2016 entitled ‘Investment Plan for Europe: new guidelines on combining European Structural and Investment Funds with the European Fund for Strategic Investments’,

— having regard to its resolution of 5 February 2013 on improving access to finance for SMEs (1),

— having regard to its resolution of 14 January 2014 on smart specialisation: networking excellence for a sound Cohesion Policy (2),

— having regard to its resolution of 26 February 2014 on optimising the potential of outermost regions by creating synergies between the Structural Funds and other European Union programmes (3),

— having regard to its resolution of 9 September 2015 on ‘Investment for jobs and growth: promoting economic, social and territorial cohesion in the Union’ (4),

— having regard to its resolution of 26 November 2015 on ‘Towards simplification and performance orientation in cohesion policy 2014-2020’ (5),

— having regard to the Commission communication of 10 June 2014 entitled ‘Research and innovation as sources of renewed growth’ (COM(2014)0339),

— having regard to the Commission’s sixth report on economic, social and territorial cohesion entitled ‘Investment for jobs and growth’ of 23 July 2014,


— having regard to the Commission staff working document of 2014 entitled ‘Enabling synergies between European Structural and Investment Funds, Horizon 2020 and other research, innovation and competitiveness-related Union programmes’ (SWD(2014)0205),

— having regard to the Commission communication of 6 October 2010 entitled ‘Regional Policy contributing to smart growth in Europe 2020’ (COM(2010)0553),

— having regard to the opinion of the Committee of the Regions of 30 July 2013 entitled ‘Closing the Innovation Divide’,

— having regard to the opinion of the Committee of the Regions of 20 November 2014 entitled ‘Measures to support the creation of high-tech start-up ecosystems’,

— having regard to Rule 123(2) and (4) of its Rules of Procedure,

A. whereas cohesion policy in the 2014-2020 financial programming period continues to represent the main EU instrument aimed at bringing the EU closer to its citizens, covering all regions, for investment in the real economy, and at the same time represents an expression of European solidarity by extending growth and prosperity and reducing economic, social and territorial disparities, which were exacerbated by the economic and financial crisis;

(2) Texts adopted, P7_TA(2014)0002.
B. whereas cohesion policy should be fully aligned with the Europe 2020 strategy for smart, sustainable and inclusive growth, and is built around the articulation of its three funds, the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund (CF), together with a broader coordination under a Common Strategic Framework (CSF) with the funds for rural development, namely the European Agricultural Fund for Rural Development (EAFRD) and, for the maritime and fisheries sector, the European Maritime and Fisheries Fund (EMFF);

C. whereas common provisions were established for all five of these funds — the European Structural and Investment Funds (ESI Funds) — under the Common Provisions Regulation, while specific rules applicable to each ESI Fund and to the European territorial cooperation goal were subject to separate regulations;

D. whereas the recent cohesion policy reform introduced a limited number of objectives and priorities, creating a thematic focus/thematic concentration, while at the same time allowing a certain degree of flexibility and adaptation to certain characteristics; whereas, moreover, it ensured an enhanced partnership principle and solid multi-level governance, a well-defined approach for territorial development, increased synergies between the five funds, but also with other relevant programmes and initiatives (e.g. Horizon 2020, PSCI, COSME, LIFE, the Connecting Europe Facility, Erasmus+ and NER 300), further simplification of the implementation rules, an effective monitoring and evaluation system, a transparent performance framework, clear rules on the use of financial instruments, a sound management and control system and an effective financial management system;

E. whereas on 14 December 2015 the Commission adopted a communication on the contribution of the ESI Funds to the EU’s growth strategy, the Investment Plan and the Commission’s priorities over the next decade, which is in fact the report, provided for in Article 16 of the Common Provisions Regulation on the ESI Funds, on their implementation so far, which also includes the outcomes of the negotiations with all the Member States on partnership agreements, operational programmes and the key challenges for each country;

F. whereas the rationale of strengthening synergies between Horizon 2020 and ESI Funds lies in building meaningful interactions between investment strategies and interventions as a way to have significant impacts on the economy, combining innovation investments in smart specialisation priorities with world-class research and innovation initiatives, thus ensuring a higher impact of the funds;

1. Restates that links between cohesion policy and other EU policies, funding programmes and initiatives (e.g. Horizon 2020, the Connecting Europe Facility, the digital single market, rural development, the energy union, the innovation union and the Europe 2020 flagship initiatives) have been strengthened within the Common Strategic Framework introduced by the Common Provisions Regulation, and thus, through all its instruments and objectives, including the urban agenda, the territorial agenda, investment in SMEs, smart growth and smart specialisation strategies, and the potential public investments for the uptake of innovative solutions for, among other things, the environment, energy, health, climate, digitisation and transport, it is contributing substantially to strengthening the single market and achieving Europe 2020 strategy targets;

2. Underlines the fact that the aforementioned synergies are built in right from the strategic planning stage, and therefore require, from the start, strategic choices and planning by the regions and Member States in order to identify and generate opportunities, for example for fostering excellence in the smart specialisation areas; points out that, in the case of Horizon 2020, this consists in raising awareness, providing information (in particular on research results from FP7 and Horizon 2020 projects), engaging in communication campaigns, opening up existing networks for newcomers and connecting National Contact Points (NCP) as much as possible to national and regional ESIF policy-makers and managing authorities;

3. Stresses that the development of smart specialisation strategies through the involvement of national or regional managing authorities and stakeholders such as universities and other higher education institutions, industry and the social partners in an entrepreneurial discovery process is obligatory for the regions and Member States that wish to invest European Regional Development Fund resources in research and innovation; recalls that, given that smart specialisation strategies should include upstream actions (capacity building and improving national/regional R&I systems) and
downstream actions (take-up of research results, innovation support and market access) in Horizon 2020, which in turn stimulates cooperation at EU level for closing the innovation divide in Europe and strengthening the Union's global competitiveness, while investing also in connections between front-runners and followers in the context of the Spreading Excellence and Widening Participation activities, the smart specialisation methodology should remain a model for cohesion policy post-2020;

4. Believes that result-orientation in cohesion policy should be further strengthened; underlines the urgent need to increase synergies with other EU policies on competitiveness, in particular in the field of research and development, ICT, renewable energies and SMEs, with a view to increasing the exploitation rate of EU R&D results, creating new high-quality jobs and maintaining existing ones and promoting the green economy;

5. Notes that, in the 2014-2020 programming period, cohesion policy allows financial instruments to play an important complementary role, and recalls that financial instruments, as they are complementary to grants, have a leverage effect, which can increase the impact of financing for updating innovation in the market, for example through energy efficiency, and can contribute to a better absorption rate by providing the co-financing needed, in particular in Member States and regions with low national co-financing capacity; underlines, however, the fact that grants remain indispensable for certain projects such as R&I projects and those with a strong focus on societal challenges; recalls that grants and financial instruments do not finance the same types of activities and that those different forms of support target different types of beneficiaries and projects; stresses the importance of continuing with grant funding in future EU programmes; underlines the fact that the right balance between grants and financial instruments must be maintained in the future; recalls the need to further strengthen the accountability, transparency and result-orientation of financial instruments;

6. Calls on the Commission and the Member States to pay constant attention to the needs of SMEs in the design and implementation of the ESI Funds and Horizon 2020, as well as to synergies between these; asks the Commission to prepare coordinated calls for proposals in order to ease access to multi-fund financing; calls also for a thorough evaluation of the relevant SME programmes such as COSME, the SME instrument of Horizon 2020 and the SME component in the EFSI, with regard to both budgetary allocation and project success rate, as well as to the administrative burden and ease of implementation;

7. Notes that synergies with other policies and instruments must be further enhanced in order to maximise the impact of investments; recalls, in this context, the Stairway to Excellence (S2E) EU budget pilot project, which continues to support regions of 13 Member States in developing and exploiting the synergies between the ESI Funds; calls for flexibility for Member States to use the Seal of Excellence; highlights, furthermore, the importance of also identifying related areas of specialisation in other regions and Member States with a view to teaming up with them and being better prepared for multi-country project opportunities and becoming internationally connected;

8. Recalls that, owing to budget constraints regarding Horizon 2020, there is a risk that projects evaluated as being excellent do not receive funding; stresses that alternative funding must be unlocked; ESIF grants, for example, could be awarded to excellent Horizon 2020 projects with the help of the Seal of Excellence;

9. Notes that the implementation of substantial parts of the Horizon 2020 budget will be delegated to public-public partnerships and public-private partnerships, which will offer opportunities to use the governance mechanisms of the public-public partnerships to optimise synergies with smart specialisation initiatives (RIS3) and programmes by shaping the annual work plans;

10. Underlines that the EFSI must be complementary and additional to the ESI Funds and other EU programmes such as Horizon 2020 and to the regular activities of the European Investment Bank; notes that, as a result, the EFSI targets different kinds of projects from those that the EUR 2.2 billion would have targeted through Horizon 2020; stresses that full coherence and synergies between all EU instruments should be ensured, in order to achieve the overarching strategic goals
of smart, sustainable and inclusive growth and to avoid overlaps or contradictions among them or between the different levels of policy implementation, while complementing national and regional funds and programmes; recalls that the review of the Europe 2020 strategy must determine which means are needed, while using all available resources effectively and achieving the expected results in terms of the overarching strategic goals, given that the quantity, quality and impact of R&I investments should be increased through the coordinated use of cohesion policy instruments and Horizon 2020;

11. Calls on the Commission to monitor synergies between the funds systematically and to issue a communication on these synergies, in particular on the synergies between Horizon 2020 and RIS3, with a view to spreading examples of best practice and increasing their impact ahead of the review of the Europe 2020 strategy; recalls that any such system should not result in an increased administrative burden;

12. Highlights the preparations by the Commission for the possible establishment of a European Innovation Council for better coordination of innovation initiatives in the European Union; notes that the main objective of a European Innovation Council (EIC) should be to help reduce barriers to commercialisation in Europe and close the innovation divide; stresses that an EIC should involve all relevant stakeholders and have transparent, swift consultations and decision-making processes, avoiding overlap; underlines, furthermore, that the Horizon 2020 budget should be fully restored to the pre-EFSI level;

13. Underlines the link between Horizon 2020 and the ESI Funds in terms of security (the need to have the same level of ICT infrastructure across the EU); favours a harmonisation of ICT security structures; calls, furthermore, for a link between these funds in terms of auditing processes, and calls on the Commission to establish a clear, aligned and coordinated approach for the post-2020 period, with a special focus on administrative and auditing processes, proportionality and accountability;

14. Instructs its President to forward this resolution to the Commission, the Council and the national and regional governments of the Member States.
Preparation of the Commission Work Programme 2017

European Parliament resolution of 6 July 2016 on the strategic priorities for the Commission Work Programme 2017 (2016/2773(RSP))

(2018/C 101/08)

The European Parliament,

— having regard to the Political Guidelines for the European Commission entitled ‘A New Start for Europe: My Agenda for Jobs, Growth, Fairness and Democratic Change’, presented by Jean-Claude Juncker on 15 July 2014,

— having regard to the Commission communication of 27 October 2015 entitled ‘Commission Work Programme 2016 — No time for business as usual’ (COM(2015)0610) and Annexes I to VI thereto,

— having regard to the Interinstitutional Agreement on Better Law-Making of 13 April 2016,

— having regard to the Conference of Committee Chairs’ Summary Report, which provides complementary input to this resolution from the point of view of parliamentary committees and which the Commission should take duly into account when drafting and adopting its Work Programme for 2017,

— having regard to its resolution of 28 June 2016 on the decision to leave the EU resulting from the UK referendum (1),

— having regard to the European Council conclusions of 28-29 June 2016,

— having regard to the contribution of the Committee of the Regions to the Commission’s 2017 Work Programme,

— having regard to Rule 37(3) of its Rules of Procedure,

A. whereas the European integration process has brought peace and contributed to security and prosperity in Europe for decades;

B. whereas Europe now faces many common and global challenges, but also increasing frustration and worry among many citizens about uncertain life prospects and a lack of opportunities that citizens expect decision-makers to respond to; whereas, if it is to succeed, the European Union cannot be reduced to an economic project; whereas it is urgent to win back the hearts of Europeans in favour of the European project and to strengthen economic, social and territorial cohesion;

C. whereas the EU’s overlapping crises require effective European solutions, strongly anchored in a more democratic process through the community method, with the full involvement of the European Parliament and the national parliaments and in accordance with Article 5 of the Treaty on European Union (TEU) on the application of the principles of subsidiarity and proportionality;

D. whereas the EU is our common home and must offer a place of safety and a stable economic environment for its citizens; whereas sustainability and economic growth are compatible and can be mutually reinforcing; whereas it is important to bring the EU out of the lengthy economic crisis by stepping up sustainable investments, reducing disparities and implementing agreed policies and developing better ones, in particular by deepening the internal market and improving the Economic and Monetary Union;

E. whereas we have chosen to pursue a common future, as a community based on shared values and cherishing the richness and diversity of our traditions and history; whereas we want Europe to play its role and take up its responsibility on the global stage, committed to solidarity, multilateralism, our external partnerships and promoting

convergence on better standards; whereas we want to secure our common project of shared peace, prosperity and democracy, with a view to creating an appealing future for all generations;

**Improving the working and living conditions of European citizens**

1. Recalls that Europe's economic recovery has been modest and unbalanced, with many regions of the Union still experiencing unacceptable levels of unemployment, poverty, inequality and a severe lack of prospects for younger generations; the EU must work therefore towards a dynamic and inclusive labour market embedded in the European social market economy model, improving citizens' living conditions and enabling fair mobility; is convinced that all EU citizens must count on a fundamental set of fair working conditions and access to quality education, social protection and essential services which enable a work-life balance and meet the needs of a modern labour market within the EU; recognises that at the heart of a competitive and inclusive economy is its capacity to leverage the talent of women and men in all activities;

2. Calls on the Commission, to that end, to build on the ongoing public consultation and Parliament's forthcoming report by putting forward, in line with the subsidiarity principle and Treaty objectives, a proposal on a European pillar of social rights, to be translated into concrete initiatives, in particular to:

   — promote the accessibility and quality of early education, childcare and healthcare, which are crucial to ensuring that no child is left behind; the Commission should therefore reflect on further actions to develop social investment, and in particular to reduce child poverty;

   — close the skills gap and ensure access to quality education, training and lifelong learning for all;

   — reduce social inequalities and promote quality employment, especially for young people and the long-term unemployed in order to boost economic growth;

   — address work-life balance challenges and the gender gap in pay and pensions;

3. Stresses that the Commission should monitor, encourage and support Member States' efficient and effective spending of funds to boost youth employment and the creation of quality employment, in particular in regions with high unemployment levels, through programmes for jobs and growth such as those financed by the Youth Employment Initiative, the European Structural and Investment Funds, the European Fund for Strategic Investments and the European Investment Bank;

4. Emphasises that the Commission, in cooperation with the Member States and social partners, should also reinforce the European social dialogue with a view to better reconciling labour markets and social protection demands in order to address social inequalities and competitiveness challenges;

**Strengthening economic recovery and long-term competitiveness with a view to creating jobs and generating prosperity**

5. Is convinced that the EU can be a world leader by unleashing the full potential of its single market and promoting entrepreneurship, fair competition and investment in innovation;

6. Holds the view that the EU must foster a strong and diversified European business landscape; points out that the EU's competition policy is instrumental to the functioning of its social market economy; stresses that, if it is to remain competitive, fit for purpose and future-proof, European industry must become sustainable and go digital; shares the Commission's philosophy that Europe has to be big on big things and small on small things;

7. Calls for re-launching the sustainable growth and employment strategy Europe 2020, with a real ambition for the future, in particular for improving our social market economy model and implementing structural reforms to modernise Member States' economies and bring about widely shared prosperity; is convinced that boosting employment and
productivity remains the top priority, and that the EU needs targeted investments to accelerate the transition towards an innovative, resource-efficient, digital economy with a view to reindustrialising Europe and reshoring jobs;

8. Asks the Commission to design a new, ambitious industrial strategy building on and complementing the circular economy package; points out that additional private and public investments are needed for energy transition, eco-innovative SMEs, research and education;

9. Calls on the Commission to propose more measures which would foster research and development, innovation, cultural diversity and creativity as key drivers of job creation, while bearing in mind that companies’, and in particular SMEs’, access to capital is vital in order to encourage development and production of new products and services in both traditional and emerging sectors and effective protection of intellectual property rights;

10. Considers that the single market needs to be further integrated, in particular in the digital area, creating a fair environment for consumers and SMEs and removing unjustified barriers; is deeply convinced that a globally competitive, innovative, citizen-oriented digital single market is a possible way forward to respond to the challenges of the 21st century;

11. Expects the Commission to mobilise all its powers and competences to promote a transition to a better growth model consistent with the principles of sustainable development which entails its economic, social and environmental dimensions;

**Responding to climate change and ensuring energy security**

12. Recalls that efforts must be stepped up to achieve the Energy Union, which will guarantee energy security and affordable and sustainable energy for all citizens and businesses;

13. Notes the human and economic consequences of climate disasters in Europe; highlights the importance of continuing to address the root causes of climate change, while ensuring the competitiveness of our industry, with an ambitious climate strategy, including energy efficiency;

14. Calls for necessarily ambitious targets to be set at EU level for greenhouse gas reductions and renewables and energy efficiency for the post-2020 period, in line with the Paris COP 21 Agreement;

15. Asks the Commission to develop a common strategy for energy and climate diplomacy that would address these global concerns;

16. Asks the Commission to identify efforts to phase out fossil fuel subsidies, while mitigating possible economic and social impacts;

**Ensuring a consistent response to the increased inflow of refugees**

17. Is of the opinion that the European Union must work out concrete solutions to address the refugee emergency, in particular by addressing its root causes, by strengthening cooperation with countries of transit and origin of migration flows and by using all available policies and instruments to ensure their stabilisation, rehabilitation and development;

18. Encourages the Commission, in cooperation with the Member States, to pursue necessary humanitarian assistance and ensure decent living conditions in refugee camps, combined with longer-term development programmes, especially in the field of education;

19. Points out that the EU asylum and migration policy is not fit for purpose and needs a fundamental rethink, based on Article 80 of the Treaty on the Functioning of the European Union; holds that no reform of the Common European Asylum System should lead to lowering the current level of protection in EU asylum law;

20. Calls for systematic, enforceable programmes to be organised for the direct resettlement and relocation of asylum-seekers;
21. Calls for conditions to be created within the EU for a well-managed reception of asylum-seekers that would ensure their safety and humane treatment, paying particular attention to the needs of vulnerable groups; stresses, at the same time, that sufficient resources must be guaranteed to ensure labour market integration and social inclusion of refugees;

22. Asks the Commission to make proposals for establishing a proper EU economic and legal migration policy that builds on existing instruments for students, researchers and highly skilled workers, and in the longer term for establishing more general rules governing entry and residence for those third country nationals seeking employment in the Union with a view to filling the gaps identified in the EU labour markets;

23. Believes that, as international migration is a global phenomenon that is growing in scope, complexity and impact, the EU and the rest of the international community must assume their respective responsibilities in this field;

Addressing the security concerns of citizens

24. Stresses that internal and external security are increasingly linked;

25. Urges the Commission, following the adoption of the proposal for a European Border and Coast Guard, to ensure its rapid start-up, and allocation of the necessary human and logistical capacities;

26. Calls on the Commission, with a view to addressing the threats of terrorism and violent extremism, to monitor closely the transposition and implementation of EU counter-terrorism measures, including effective police and judicial cooperation, timely sharing of information among national authorities and through Europol and Eurojust, and measures to tackle emerging trends of terrorism financing;

27. Calls on the Commission to mobilise expertise and technical and financial resources in order to ensure EU-level coordination and exchanges of best practices in the fight against violent extremism and terrorist propaganda, radical networks and recruitment by terrorist organisations through offline and online means, with a particular focus on prevention, integration and re-integration strategies;

28. Urges the Commission and the Member States to ensure full implementation of security legislation already adopted; reiterates its call for an in-depth evaluation of the EU counter-terrorism strategy, assessing both the application of the adopted measures and their effectiveness; expects the Commission to update the security agenda as necessary in the light of the evolving terrorist threat;

29. Calls on the Commission to present its announced proposals for a proper legal basis for the European Counter Terrorism Centre within Europol, proposals to improve and develop existing information systems, address information gaps and move towards interoperability, as well as proposals for compulsory information sharing at EU level, accompanied by necessary data protection safeguards;

Deploying an ambitious external action agenda: on neighbourhood and on the global system

30. Calls for an ambitious the EU Global Strategy which positions the EU as a geopolitical player in a rapidly changing world, and expects the Commission and the European External Action Service to mobilise in a coherent way all EU external action instruments with a view to achieving improved global governance, wide convergence on better standards, improved security and stronger respect for human rights in the world; stresses, to that end, that the following key elements should be moved to the top of the EU's external affairs agenda:

— promoting stability and prosperity in the EU's neighbourhood, through initiatives fostering development, democracy, good governance and the rule of law, by enhancing civilian conflict prevention and reconciliation measures, and activities in the context of the common security and defence policy, including with the appropriate involvement of NATO, which, for those states which are members of it, remains the foundation of their collective defence and the forum for its implementation;

— reviving, with the support of the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the common security and defence policy, which can no longer be the weakest link in the EU integration process; the security environment requires European defence to become a fully fledged policy that provides
equal security for, and shows equal concern for the vital security preoccupations of, all Member States; structures, mechanisms or tools that already exist must become an operational reality;

— moving forward the enlargement negotiation process by strengthening social, political and economic stability and democracy in the candidate countries, without concessions on the Copenhagen accession criteria;

— making development cooperation policy more effective and better coordinated, and coherent with other instruments of the EU’s external action; ensuring coherence and consistency between development and security policies, as they are interlinked, interdependent and mutually reinforcing;

— integrating the 2030 Agenda for Sustainable Development and Policy Coherence for Development (PCD) in the EU’s external and internal policies; urges the Commission to report on its plan for implementation, monitoring, follow-up and incorporation of the 2030 Agenda and the SDGs;

— promoting trade as an important instrument for fostering growth, jobs and competitiveness and promoting EU standards relating to human rights and sustainable development; the Union's trade defence instruments must be modernised and vigorously applied, and non-standard methodologies used where appropriate;

— adopting solutions to counter hybrid threats and foster the resilience of the EU and Member States, as well as that of EU partners, notably in the EU neighbourhood;

**Fair taxation policies for adequate resources**

31. Stresses that there has never been a more urgent need to step up the fight against tax evasion and tax avoidance, which represents potential income to national budgets of up to EUR 1 trillion; considers that these resources could have been spent on investing in the future, boosting employment and reducing inequalities;

32. Underlines that the Commission must continue to act without delay to ensure that profits are taxed in the European countries where the economic activity actually takes places and value created; the EU should work towards a mandatory common consolidated corporate tax base, step up efforts to investigate tax-related state aid breaches, apply common rules on the use and transparency of tax rulings and pursue a determined common approach to close down tax havens;

33. Calls on the Commission to include in its fight against tax evasion and tax avoidance an external dimension, including as regards profits that leave the EU without being taxed;

**Strengthening the EU budget and financial instruments**

34. Is of the opinion that, in order to act effectively, the EU needs a new financial and fiscal strategy; considers that the Commission should, to this end, propose measures based on the following principles and elements:

— mobilising adequate resources swiftly; it is inevitable to reform the system of financing the Union by strengthening genuine own resources or introducing new ones, in order to make the Union budget more stable, more sustainable and more predictable; at the same time, it is important to respect the principle of universality and to improve transparency;

— for maximum results, EU budgetary instruments must be managed with close attention to performance and cost-effectiveness, while ensuring compliance and protecting EU financial interests;

— the EU should take steps to put together resources for responding to the challenges of high youth and long-term unemployment and the internal and external dimensions of the refugee emergency;

— after only two years of implementation, the multiannual financial framework (MFF) has reached its limits; furthermore, without a comprehensive mid-term revision of the MFF, the EU budget will be unable to address additional financial needs and new political priorities, and unable to avoid the resurgence of a payment crisis; calls on the Commission to
present a review of the functioning of the MFF before the end of 2016 and to take decisive action to revise the ceilings of the MFF upward and expand its flexibility to respond to circumstances not foreseen in 2013:

— the European Fund for Strategic Investment (EFSI) needs to be managed in a way that enables all Member States to undertake high levels of strategic investment in line with the EFSI regulation and ensures that funding for investment is contributing to the transition to a sustainable economy and society; the Commission’s proposal for the EFSI’s next phase should be based on these objectives;

— effective implementation of cohesion policy for 2014-2020 should be accompanied by preparations for its post-2020 phase, respecting its true nature as set out in the Treaties, its importance for the development of the single market and its potential as an investment tool accessible to all regions in the EU; synergies between the European Structural and Investment Funds, the EFSI and other EU funding instruments should be strengthened with a view to accelerating smart, green and inclusive growth, with a credible balance between grants and financial instruments being developed and avoiding any decrease in cohesion policy budget;

— the Commission should present proposals to reduce the bureaucratic complexity of the CAP for farmers; the Commission should further devise improved instruments to deal with extreme crises on the agricultural markets; believes that framework legislation at EU level is necessary to tackle unfair trading practices in the food supply chain so as to ensure that European farmers and consumers may benefit from fair selling and buying conditions;

Completing the Economic and Monetary Union

35. Insists on respecting the requirements in Union law regarding democratic accountability for decisions in the context of European economic governance;

36. Holds the view that the EU needs to be working towards upward economic and social convergence, in full compliance with the Stability and Growth Pact rules and with the European Semester governance framework;

37. Considers that the Commission should consistently improve its monitoring of debts, deficits and macroeconomic imbalances in a way that respects the Stability and Growth Pact and encourages economic growth and job creation, with increased attention to the euro area’s aggregate fiscal stance;

38. Believes that the EU needs to improve the credibility, consistency, national ownership and democratic legitimacy of the European Semester in order to ensure that Member States implement the country-specific recommendations with structural reforms and investments aimed at modernising their economies and increasing competitiveness, pursue fiscal responsibility and tackle inequalities and imbalances;

39. Calls for closer economic policy coordination with a view to addressing the euro area’s investment gaps and strengthening reform efforts in order to increase competitiveness and to sustain demand;

40. Considers that the banking union needs to be completed, with risk-reduction measures going hand in hand with risk-sharing;

41. Notes that the outcomes of the ongoing reflection on developing an Economic and Monetary Union fiscal capacity should be taken into account;

42. Asks the Commission to present a consistent and well-substantiated set of proposals on completing the Economic and Monetary Union as identified by the Five Presidents’ Report;

Strengthening fundamental rights and democracy

43. Is concerned that the ongoing crises have not only damaged the cohesion of European societies, but also shaken the faith of European citizens in democratic institutions at EU and sometimes national level; believes, therefore, that enhancing the EU’s democratic legitimacy and restoring trust in its capacity to serve the interests of citizens must be Europe’s highest priority;
44. Recalls that many of today’s challenges, from climate change to asylum and migration, from financial markets to corporations’ supply chains, and from terrorist networks to failed and rogue states, are transnational and require European solutions defined through the community method, with the full involvement of the Commission and Parliament;

45. Recalls that, as the guardian of the Treaties, the Commission is responsible for promoting the general interest of the Union (Article 17 TEU), namely peace, its values and the well-being of its peoples (Article 3 TEU); points out that Parliament also has a particular political responsibility in helping to overcome divisions between Member States, defend the general interest of Europeans and ensure democratic legitimacy for decisions taken at European level; calls on the Commission to ensure that all initiatives, including those of the European Council, are compliant with the provisions of the Treaties;

46. Asks the Commission to take initiatives with a view to strengthening the European institutions and encouraging EU citizens to be more involved in European political life; calls for all the EU institutions to connect better with younger generations and their platforms for debate; believes that stronger actions are also possible to inform EU citizens about their rights, exploit the potential of the European Citizens’ Initiative and strengthen the role of the EU Ombudsman;

47. Stresses that the Commission should put forward proposals for democracy, rule of law and fundamental rights, taking into consideration Parliament’s forthcoming report; believes that it should also continue to progress towards EU accession to the European Convention on Human Rights (ECHR), taking into account the Court of Justice opinion on the matter and addressing the remaining legal challenges;

48. Calls for all the EU institutions to strive for the highest possible standards of transparency, accountability and integrity and to fight conflicts of interest;

49. Is committed to using all its tools and resources to act as a driving force in a renewed democratic process towards the reform of the European Union;

50. Instructs its President to forward this resolution to the Commission.
Japan's decision to resume whaling in the 2015-2016 season

European Parliament resolution of 6 July 2016 on Japan's decision to resume whaling in the 2015-2016 season

(2016/2600(RSP))

(2018/C 101/09)

The European Parliament,

— having regard to the International Whaling Commission's agreement on zero catch limits (the ‘moratorium’) for commercial whaling that came into effect in 1986,

— having regard to Resolution 2014-5 adopted by the International Whaling Commission at its 65th meeting in September 2014,

— having regard to the Aichi Biodiversity Targets agreed under the International Convention on Biological Diversity,


— having regard to its resolution of 19 February 2009 on Community action in relation to whaling (2),

— having regard to the ruling of the International Court of Justice (ICJ) of 31 March 2014 in the case concerning whaling in the Antarctic (Australia v Japan: New Zealand intervening),

— having regard to the démarche signed by the EU in December 2015 concerning Japan's resumption of whaling in the Southern Ocean under the New Scientific Research Whale Programme (NEWREP-A),

— having regard to Rules 128(5) and 123(4) of its Rules of Procedure,

A. whereas in 1982 the International Whaling Commission (IWC) put in place a moratorium on all commercial whaling, which is still in force, in order to protect stocks from extinction and allow them to recover; whereas the International Convention for the Regulation of Whaling includes special provisions that allow whaling of limited amounts of animals for strictly scientific research purposes, known as ‘special permit whaling’;

B. whereas, despite this moratorium, commercial whaling continues to be practised by several countries; whereas, since the introduction of the moratorium, the number of whales killed using special permit authorisation for alleged scientific research has actually increased; whereas Japan has been conducting such whaling under special permit for decades;

C. whereas Japan, despite this international ban which came into effect in 1986, continued its whaling activities, killing over 20,000 whales (3) up to 2014;

D. whereas whaling causes severe suffering to individual animals and threatens the conservation status of whale populations as a whole;

E. whereas all species of great whales are listed in Appendix I to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES);

(2) OJ C 76 E, 25.3.2010, p. 46.
(3) https://iwc.int/total-catches
F. whereas, in its judgment of 31 March 2014, the ICJ ordered the halting of Japan’s annual hunt of whales, based on its JARPA II programme, because there was a ‘lack of scientific merit’ and the permits it issued were not conducted for scientific research as Japan claimed;

G. whereas scientific permits allow whale meat to be sold or given away while scientific needs can be met with perfectly innocuous alternatives; whereas DNA sampling and remote monitoring give scientists the opportunity to learn about whales and collect samples without killing them;

H. whereas, in October 2015, Japan deposited a declaration with the UN recognising the jurisdiction of the ICJ but with an exception for any dispute arising out of, concerning or relating to research on, or conservation, management, or exploitation of, living resources of the sea, effectively ruling out future challenges in the ICJ to their special permit whaling programme;

I. whereas in November 2015 the Japanese Fisheries Agency notified the IWC that it would resume whaling under the New Scientific Research Whale Programme (NEWREP-A);

J. whereas Japan has, for many years, been engaged in the commercial trade of whale meat and products, despite the fact that they are listed in Appendix I to the CITES;

K. whereas the expert panel of scientists of the IWC that considered and reviewed NEWREP-A concluded that the proposal did not demonstrate the need for lethal sampling to achieve the stated objectives;

L. whereas the primary objective must be the protection of biodiversity, including the conservation of species; whereas the EU Habitats Directive defining the Community position with respect to whales (and dolphins) does not allow the resumption of commercial whaling in respect of any stock of whales in EU waters;

M. whereas the EU and its Member States have criticised Japan for resuming activities and for not paying sufficient regard to the guidance found in the 2014 ICJ opinion; whereas in December 2015 they joined New Zealand in a démarche vis-à-vis the Government of Japan;

N. whereas Japan is a strategic partner of the EU and the bilateral relationship is founded on shared values, including a firm belief in effective multilateralism and a rules-based international order;

O. whereas the EU is currently engaged in negotiations with Japan for a Strategic Partnership Agreement and a free trade agreement;

1. Calls on Japan to stop its whaling activities and to abide by the conclusions of the IWC;

2. Strongly supports the maintenance of the global moratorium on commercial whaling and a ban on international commercial trade in whale products; urges the end of unjustified ‘scientific whaling’ and supports the designation of substantial regions of ocean and seas as sanctuaries in which all whaling is indefinitely prohibited;

3. Is strongly concerned that the decision to resume whaling under the new NEWREP-A programme allowed the killing of 333 minke whales, including 200 pregnant females, in the Antarctic Ocean during the 2015-2016 season, and that Japan intends to hunt a total of nearly 4000 whales over the 12-year period as a whole;

4. Deplores that, by resuming whaling, Japan is clearly ignoring the ruling of the ICJ; considers that the hunts are thus in breach of IWC standards and of international law and undermine the protection of biodiversity and marine ecosystems; emphasises that genuine scientific research does not require the large-scale and regular killing of whales;
5. Welcomes the EU’s participation in the démarche with a view to conveying to Japan its serious concerns; calls on the Commission, the European External Action Service (EEAS) and the Council to urge Japan to commit to its international obligations regarding the protection of marine mammals;

6. Regrets that Japan has so far not reconsidered its decision in spite of the diplomatic démarche and widespread international protests; urges the EU and its Member States to do their utmost to resolve the issue through political dialogue and through the IWC;

7. Calls on the Commission, the EEAS and the Member States to continuously engage with Japan on the issue of alleged scientific whaling with a view to abolishing the practice, using bilateral and multilateral channels;

8. Endorses IWC Resolution 2014-5, according to which no further whaling permit should be granted without prior international review, including by the IWC Scientific Committee; urges the IWC to incorporate the ICJ’s ruling into its working practices and to adapt its rules accordingly; highlights the need to act as a matter of urgency to strengthen the IWC in this respect and calls on the Member States to press for the necessary decisions at the next IWC meeting in October;

9. Urges the Council and Commission, when drafting an updated EU common position on whaling after the 66th IWC meeting in October 2016, to take an approach that is at least as precautionary as the present common position (Council Decision establishing the position to be adopted on behalf of the European Union, in relation to matters falling within its competence, at the next three meetings of the International Whaling Commission — 2011/0221(NLE));

10. Instructs its President to forward this resolution to the Council and the Commission, the governments and parliaments of the Member States and the Government and Parliament of Japan.
Situation of persons with albinism in Africa, notably in Malawi

European Parliament resolution of 7 July 2016 on the situation of persons with albinism in Africa, notably in Malawi (2016/2807(RSP))

(2018/C 101/10)

The European Parliament,

— having regard to its resolution of 4 September 2008 on the killing of albinos in Tanzania (1),

— having regard to the report of 18 January 2016 of the UN Independent Expert on the enjoyment of human rights by persons with albinism,

— having regard to the EU press release of 13 June 2015 on the International Albinism Awareness Day,

— having regard to UN General Assembly Resolution 69/170 of 18 December 2014 on an International Albinism Awareness Day,

— having regard to the African Commission on Human and Peoples’ Rights Resolution 263 of 5 November 2013 on the prevention of attacks and discrimination against persons with albinism,

— having regard to UN Human Rights Council Resolution 23/13 of 13 June 2013 on attacks and discrimination against persons with albinism,

— having regard to the Universal Declaration of Human Rights of 10 December 1948,

— having regard to the International Covenant on Civil and Political Rights,

— having regard to the UN Convention on the Rights of the Child,

— having regard to the UN Convention on the Rights of Persons with Disabilities,

— having regard to the International Convention on the Elimination of All Forms of Racial Discrimination,

— having regard to the UN Declaration on the Rights of Persons Belonging to National or Ethnic, Religious or Linguistic Minorities of 18 December 1992,

— having regard to the African Charter on Human and Peoples’ Rights,

— having regard to the Cotonou Partnership Agreement,

— having regard to Rules 135(5) and 123(4) of its Rules of Procedure,

A. whereas albinism is a congenital disorder affecting about one in 20 000 people worldwide; whereas this rate is much higher in sub-Saharan countries, with Tanzania, Malawi and Burundi having one of the highest concentrations of persons with albinism (PWA);

B. whereas PWA are facing some of the most extreme forms of persecution and human rights violations, ranging from widespread societal discrimination, verbal abuse and exclusion from public services to killings, abductions, rape and mutilations; whereas human rights observers reported 448 attacks on albinos in 2015 alone across 25 African countries; whereas it is highly likely that these numbers are underestimated as the authorities do not systematically

monitor and document such crimes or lack the capacity and resources to conduct thorough investigations;

C. whereas the biggest threat to persons with albinism in Africa comes from the widespread superstitions and misleading belief systems about their condition, including the myth that PWA have magical powers, resulting in them being regularly killed by criminal gangs and traffickers for their body parts, which are believed to bring luck, health and fortune; whereas, in several countries, the graves of PWA have been opened and body parts or bones stolen;

D. whereas, in Malawi, where an estimated 10 000 people live with albinism, the police have reported 69 attacks since November 2014, of which 18 were murders; whereas four people were killed in April 2016, including a two-year-old baby, leading the authorities to declare PWA an ‘endangered species’;

E. whereas the President of Malawi, Peter Mutharika, has publicly condemned the recent spate of attacks;

F. whereas, in addition to Malawi, attacks against PWA have been reported in several other east-African countries, notably in Tanzania, Burundi, Kenya and Mozambique;

G. whereas women and children with albinism are particularly vulnerable to social exclusion; whereas albino women are often the target of sexual violence, owing to the widespread belief that sexual intercourse with a woman with albinism can cure HIV/AIDS, and whereas women who give birth to albino babies are rejected and discriminated against at work; whereas children represent a large proportion of the victims of ritual attacks and face a high risk of abandonment; whereas the fear of attacks has resulted in school-age children not being able to enjoy their right to education;

H. whereas the Tanzanian Government has engaged in serious and tangible action to tackle witchcraft in the country, including the suspension of traditional healers’ licences and numerous arrests of witchdoctors; whereas the Tanzanian President appointed the first member of parliament with albinism in 2008, and the first albino deputy minister in December 2015;

I. whereas, despite increasing international visibility and the adoption of new legislation in the countries affected, prosecutions and convictions remain very few in number and crimes and torture continue to be committed with total impunity in many African countries;

J. whereas on 1 March 2016 in Southern Malawi, an angry mob lynched and set on fire seven alleged ‘albino hunters’; whereas Malawi’s Inspector General of Police ordered his officers to shoot to kill anyone caught abducting PWA;

K. whereas discrimination, harassment and stigmatisation of PWA has caused hundreds of people to flee and seek refuge in temporary shelters; whereas this situation has caused greater precariousness and insecurity for PWA, limiting their access to basic services such as healthcare and education, their employment opportunities and their participation in society;

L. whereas this discrimination can lead to life-long trauma and psycho-social problems and causes great apprehension and fear among the albino community; whereas PWA normally have more difficulties in accessing appropriate medical care, including preventive medication for skin cancer;

M. whereas, in March 2015, the UN appointed its first independent expert on the human rights of persons with albinism and officially declared 13 June International Albinism Awareness Day;

N. whereas in June 2016 the UN sponsored the first-ever regional forum for Action on Albinism in Africa, which laid down a roadmap of specific, simple and effective measures to combat human rights abuses against PWA;
O. whereas the EU has carried out public advocacy campaigns to generate wider awareness on the matter and has supported the engagement of civil society organisations and capacity-building efforts of local authorities in the fight against PWA killings;

1. Recalls that people with albinism have the right to live like anyone else, without any kind of fear, as stated in Articles 2 and 3 of the Universal Declaration of Human Rights of 1948;

2. Expresses its deep concern at the continuous and widespread discrimination and persecution faced by persons with albinism in Africa, in particular following the recent rise in violence in Malawi; strongly condemns all killings, abductions, mutilations and other inhuman and degrading treatment suffered by PWA and expresses its condolences and solidarity to the families of the victims; condemns also any speculative trading in PWA's body parts;

3. Deplores the silence and inertia surrounding these events; recalls that the primary responsibility of a state is to protect its citizens, including vulnerable groups, and urges the Government of Malawi and the authorities of all the countries affected to take all the necessary measures to eliminate all forms of violence and discrimination against PWA and protect their dignity, human rights and well-being, as well as those of their family members;

4. Urges the Malawian authorities to put an end to impunity and to seek, as a matter of urgency, international support to conduct impartial and effective investigations into all reported attacks against PWA in order to bring those responsible to justice and hold them accountable;

5. Welcomes the statement by President Mutharika condemning the attacks and calling on security agencies to provide maximum protection for PWA; warns, however, against any escalation and recalls that incitement to hatred and violence cannot be the response to the current discrimination against PWA; condemns, in particular, any attempts by people to take the law into their own hands;

6. Calls on the Malawian Government more effectively to meet the medical, psychological and social needs of PWA by guaranteeing them equal access to healthcare and education, as part of inclusion policies;

7. Welcomes the Malawian National Response Plan of March 2015, which aims to raise awareness, increase internal security, and improve human rights monitoring, administration of justice and legislation, as well as to empower people with albinism; calls on the Malawian Government to enforce the five-point action plan and demands that more resources be allocated to this project;

8. Welcomes the efforts made by the Tanzanian Government to combat the discrimination against PWA and its decision to outlaw witchdoctors in a bid to stop the killing of PWA, while acknowledging that too few cases are brought to justice; calls on the government of Malawi, accordingly, to amend existing laws in order to reflect the gravity of crimes against PWA;

9. Believes that more efforts should be put into addressing the root causes of such discrimination and violence through public awareness campaigns; stresses the crucial role of local authorities and civil society organisations in promoting the rights of PWA, informing and educating the population and shattering the myths and prejudices about albinism;

10. Is concerned at the specific challenges faced by women and children with albinism, which make them more exposed to poverty, insecurity and isolation; insists that all victims should have access to appropriate medical and psychological care, and that adequate policies should be put in place to facilitate their reintegration into their communities;

11. Calls on the authorities of the countries affected, in cooperation with their international and regional partners, to commit to taking all the necessary measures to prevent and tackle the illegal trade in albinos' body parts, to revisit cases of suspected grave robberies, to trace and identify the source of demand for such body parts, and to bring the 'albino hunters' to justice;
12. Believes that prosecutors, investigators and police staff should receive special training aimed at providing them with the knowledge required to deal with cases involving PWA;

13. Underlines that the general lack of understanding and health information on albinism tends to aggravate the health condition of PWA; stresses the need to ensure that they have access to healthcare, in particular in rural and remote areas; considers that health personnel should be given sensitivity training on albinism;

14. Calls for improved training of teachers and school administrations on albinism, and for the Malawian authorities to facilitate PWA’s access to and enjoyment of education;

15. Welcomes the establishment by the UN Human Rights Council of the position of Independent Expert on the enjoyment of human rights by persons with albinism in 2015, and her subsequent launch of the first-ever regional forum for Action of Albinism in Africa in Dar El Salaam, which took place from 17 to 19 June 2016;

16. Calls for the EU and its Member States to keep engaging with the countries affected in order to effectively support their efforts to formulate policies addressing the special needs and rights of albinos, on the basis of non-discrimination and social inclusion, by providing the necessary financial and technical assistance;

17. Encourages all affected states to share best practices in protecting and promoting the rights of persons with albinism;

18. Calls for the EU to closely monitor the human rights situation of PWA in Africa, in particular through regular reporting and follow-up work by its delegations, and to continue to promote significant improvements in their protection and social integration;

19. Instructs its President to forward this resolution to the Council, the Commission, the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the Governments and Parliaments of Malawi and Tanzania, the African Union and the Secretary-General of the United Nations.
The European Parliament,

— having regard to its previous resolutions on Bahrain, notably those of 9 July 2015 on Bahrain, in particular the case of Nabeel Rajab (1) and of 4 February 2016 on Bahrain: the case of Mohammed Ramadan (2),

— having regard to the statement of 5 July 2016 by the High Representative of the Union for Foreign Affairs and Security Policy on recent developments in Bahrain,

— having regard to the EU Guidelines on the Death Penalty, on Torture, on Freedom of Expression and on UN Human Rights Defenders,

— having regard to the statement of 31 May 2016 by the Spokesperson of the High Representative for Foreign Affairs and Security Policy, Federica Mogherini, on the sentencing of Ali Salman, Secretary-General of al-Wefaq in Bahrain,

— having regard to the statement of 1 June 2016 by the UN Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression, David Kaye, on the sentencing of opposition leader Sheikh Ali Salman, the statement of 16 June 2016 by the spokesperson of the UN Secretary-General and the statement of 21 June 2016 by the spokesperson of the United Nations High Commissioner for Human Rights, both on Bahrain,

— having regard to the EU Strategic Framework and the Action Plan on Human Rights, which aims to place the protection and surveillance of human rights at the heart of all EU policies,

— having regard to the Bahraini Constitution adopted in February 2002, notably Chapter 3 thereof, to Article 364 of the Bahraini Penal Code and to the 1963 Bahraini Citizenship Act,

— having regard to the November 2011 report by the Bahrain Independent Commission of Inquiry (BICI),

— having regard to the 1966 International Covenant on Civil and Political Rights, the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment, the Convention on the Rights of the Child and the Arab Charter on Human Rights, to all of which Bahrain is a party,

— having regard to the 1948 Universal Declaration of Human Rights, particularly Article 15 thereof,

— having regard to Rules 135(5) and 123(4) of its Rules of Procedure,

A. whereas Bahrain is a key partner of the European Union in the Persian Gulf, including in the areas of political and economic relations, energy, and security; whereas it is in our mutual interest to further deepen our partnership in order to better respond to future challenges;

B. whereas over the past month the Government of Bahrain has intensified its campaign of repression and persecution of human rights defenders and political opposition; whereas freedom of expression and freedom of assembly are indispensable pillars of a democratic and pluralistic society; whereas the Bahraini Constitution adopted in 2002 enshrines fundamental freedoms, including the freedoms of expression and assembly:

(2) Texts adopted, P8_TA(2016)0044.
C. whereas on 13 June 2016 police re-arrested the prominent human rights defender Nabeel Rajab on charges of ‘spreading false rumours in times of war’ and ‘insulting public authorities’ in relation to Twitter posts he published in 2015, which together carry a sentence of up to 13 years; whereas Nabeel Rajab previously served a two-year prison sentence between 2012 and 2014 in relation to his exercise of the right to free expression and assembly, and whereas the UN Working Group on Arbitrary Detention ruled in 2013 that he had been arbitrarily detained;

D. whereas, after 15 days in solitary confinement, Mr Rajab’s experience of poor prison conditions led to a deterioration in his health and he was transferred to hospital on 27 June 2016; whereas he was transferred back to prison on 29 June 2016, despite continuing health problems;

E. whereas the Government of Bahrain forced Zainab Al-Khawaja into exile after threats of re-arrest and indefinite detention, and imposed travel bans on a group of rights activists travelling to the UN Human Rights Council in Geneva;

F. whereas Mr Ramadan and Mr Ali Moosa are still at risk of impending execution;

G. whereas the Bahraini authorities continue to use revocation of citizenship as a means of political repression, culminating in the recent denaturalisation of cleric Ayatollah Sheikh Isa Qassim; whereas the Bahraini authorities have stripped over 300 persons of citizenship, including human rights defenders, politicians, journalists and senior religious authorities, rendering the majority of them stateless, in contravention of Article 15 of the Universal Declaration of Human Rights;

H. whereas on 14 June 2016 the Bahraini authorities suspended the Kingdom’s biggest political group, the Al-Wefaq National Islamic Society, froze its assets and took ownership of its headquarters, and submitted a court request for the expedited dissolution of the political society in July 2016;

I. whereas Sheikh Ali Salman, the head of the Al-Wefaq opposition group, has been in prison since July 2015 without fair trial, and his sentence was even extended on appeal in May 2016 from four years to nine; whereas the lack of protection of an accused person’s rights is in direct violation of Bahrain’s national constitution and of international law; whereas in September 2015 the UN Working Group on Arbitrary Detention had concluded that his detention was arbitrary;

1. Expresses grave concern about the ongoing campaign of repression against human rights defenders, political opposition and civil society, as well as the restriction of fundamental democratic rights, notably the freedoms of expression, association and assembly, political pluralism and the rule of law in Bahrain; calls for an end to all acts of violence, harassment and intimidation, including at judicial level, and to the censorship of human rights defenders, political opponents, peaceful protesters and civil society actors by state authorities and the security forces and services;

2. Respects the sovereignty, independence and territorial integrity of Bahrain and encourages continued dialogue between the Government of Bahrain, the European Union and the EU Member States;

3. Calls for the immediate and unconditional release of Nabeel Rajab and other human rights defenders jailed on allegations relating to their rights to free expression, assembly, and association, and for all charges against them to be dropped; calls on the authorities to guarantee the physical and psychological integrity of Nabeel Rajab and to provide him with all necessary medical treatment;

4. Condemns the imposition of travel bans on the delegation of human rights activists on their way to attend the 32nd session of the UN Human Rights Council in Geneva and calls for the government to lift these bans; emphasises that it is unacceptable for representatives of civil society and the media to be prevented from participating in the work of international bodies, and insists that the Bahraini authorities respect the fundamental human and political rights of Bahraini civil society representatives;
5. Reminds the Bahraini Government of its responsibility to ensure the security and safety of all citizens irrespective of their political views, affiliation or confession; believes that long-term stability and security in Bahrain can only be ensured by building a truly pluralistic society that is respectful of diversity, and, in that regard, calls for the release of Sheikh Ali Salman and other activists currently being held arbitrarily in Bahraini prisons;

6. Believes that the free expression of legitimate and peaceful grievances must be allowed; notes with concern the Bahraini Government's suppression of legitimate political opposition, including the extension of Sheikh Ali Salman's sentence, the suspension of the Al-Wefaq National Islamic Society and the freezing of its assets; calls for greater basic freedoms for all Bahraini citizens; insists on an immediate halt to the suppression of different political opinions in the country and the repression of their leading representatives, regardless of their political or religious affiliation;

7. Expresses particular concern regarding the misuse of anti-terrorism laws in Bahrain and, especially, the revocation of nationality as a means of political pressure and punishment; calls strongly on the Bahraini authorities to revoke the decision to denaturalise Ayatollah Sheikh Isa Qassim, to amend the country's citizenship law and to restore Bahraini citizenship to those individuals who have been unfairly stripped of it, so as to comply with international standards and international law on the matter;

8. Calls on the Bahraini authorities to ensure the full implementation of the 2002 Constitution and to respect the human rights and fundamental freedoms guaranteed therein, as well as the international human rights standards and international instruments ratified by Bahrain; calls in particular for the effective implementation of the recommendations issued by the Bahrain Independent Commission of Inquiry, the Universal Periodic Review and the national human rights institution, in order to allow for improvements in the human rights situation;

9. Reminds the Bahraini authorities that Article 15 of the Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment prohibits the use of any statement made as a result of torture as evidence in any proceedings; calls on the Bahraini authorities to ratify the Optional Protocol to the Convention Against Torture;

10. Welcomes Bahrain's participation in the international coalition against Daesh;

11. Expresses its concern about Bahrain's return to the death sentence and calls for the reintroduction of the moratorium on the death penalty;

12. Welcomes the measures to protect workers introduced in the Bahraini Labour Law of 2012 and believes that these can serve as an example to be followed by other countries in the Gulf Cooperation Council;

13. Commends Bahrain for generally respecting the right of citizens and foreign residents to practise their religion; calls on the Bahraini authorities to live up to the country's constitution, which stipulates that there shall be no discrimination as regards the rights and duties of citizens on grounds of religion and to end any discrimination against the Shia population;

14. Notes the Government of Bahrain's ongoing efforts to reform the country's penal code and legal procedures, and encourages the continuation of this process; urges the Government of Bahrain to uphold international standards on the right to a fair trial; stresses the importance of the support given to Bahrain, in particular as regards its judicial system, with a view to ensuring compliance with international human rights standards; calls for reinforcement of the human rights dialogue between the EU and Bahrain;

15. Calls on the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the European External Action Service and the Member States to persist in raising concerns about attacks against the freedoms of expression, association and peaceful assembly in Bahrain and other GCC countries, both on a bilateral level and using multilateral platforms such as the upcoming EU-GCC ministerial meeting on 18-19 July 2016;

16. Condemns the agreements on trade in weapons and technologies used to violate human rights; calls for the prohibition of exports of tear gas and anti-riot equipment until such time as investigations have been carried out into the inappropriate use thereof and the perpetrators have been identified and brought before the courts;
17. Strongly encourages the establishment of an EU-Bahrain human rights working group, but notes that an EU-Bahrain human rights dialogue is no substitute for a thorough dialogue between government, opposition and civil society in Bahrain itself;

18. Encourages the Government of Bahrain to cooperate with the UN Special Rapporteurs (notably on torture, freedom of assembly, the independence of judges and lawyers, and human rights defenders) and to issue a standing invitation to them;

19. Instructs its President to forward this resolution to the Council, the Commission, the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the governments and parliaments of the Member States, the Government and Parliament of the Kingdom of Bahrain, and the members of the Gulf Cooperation Council.
Myanmar, notably the situation of the Rohingya

European Parliament resolution of 7 July 2016 on Myanmar, in particular the situation of the Rohingya (2016/2809(RSP))
(2018/C 101/12)

The European Parliament,

— having regard to its previous resolutions on Myanmar/Burma and the Rohingya, in particular those of 20 April 2012 (1), 13 September 2012 (2), 22 November 2012 (3), 13 June 2013 (4) and 21 May 2015 (5), and to its resolution of 23 May 2013 on reinstatement of Myanmar/Burma’s access to generalised tariff preferences (6),

— having regard to the report of the UN High Commissioner for Human Rights of 20 June 2016 entitled ‘Situation of human rights of Rohingya Muslims and other minorities in Myanmar’,

— having regard to the resolutions of the UN Human Rights Council of 24 March 2016 on the situation of human rights in Myanmar and of 3 July 2015 on the situation of human rights of Rohingya Muslims and other minorities in Myanmar,

— having regard to the joint communication from the Commission and the High Representative of the Union for Foreign Affairs and Security Policy of 1 June 2016 entitled ‘Elements for an EU strategy vis-à-vis Myanmar/Burma: A Special Partnership for Democracy, Peace and Prosperity’ (JOIN(2016)0024),

— having regard to the Council conclusions of 20 June 2016 on an EU strategy vis-à-vis Myanmar/Burma,

— having regard to the EU Guidelines on Human Rights Defenders,

— having regard to the EU Human Rights Guidelines on Freedom of Expression Online and Offline,

— having regard to the joint communication from the Commission and the High Representative of the Union for Foreign Affairs and Security Policy of 18 May 2015 entitled ‘The EU and ASEAN: a partnership with a strategic purpose’ (JOIN(2015)0022),

— having regard to the ‘Sustainability Impact Assessment (SIA) in support of an investment protection agreement between the European Union and the Republic of the Union of Myanmar’, published in April 2016,

— having regard to the Universal Declaration of Human Rights of 10 December 1948,

— having regard to the International Covenant on Civil and Political Rights of 1966,

— having regard to the International Covenant on Economic, Social and Cultural Rights of 1966,

— having regard to the 1951 UN Convention on the Status of Refugees and the 1967 Protocol thereto,

— having regard to Burma/Myanmar’s Right to Peaceful Assembly and Peaceful Procession Law of 2012 and the amendments thereto of 2014, and to its new Peaceful Assembly and Peaceful Processions Law of 31 May 2016,

— having regard to the report of Association of Southeast Asian Nations (ASEAN) Parliamentarians for Human Rights of April 2015 entitled ‘The Rohingya Crisis and the Risk of Atrocities in Myanmar: An ASEAN Challenge and Call to Action’,

(1) OJ C 258 E, 7.9.2013, p. 79.
(6) OJ C 55, 12.2.2016, p. 112.
— having regard to Rules 135(5) and 123(4) of its Rules of Procedure,

A. whereas Myanmar has taken significant steps to reform its economy and political system, and whereas wide-ranging reforms have been initiated since 2011;

B. whereas on 9 November 2015 the National League for Democracy (NLD), under the leadership of Nobel Peace Prize and Sakharov Prize winner Aung San Suu Kyi, overwhelmingly won the elections, and whereas Htin Kyaw became the first civilian president in 50 years; whereas despite Ms Suu Kyi's personal popularity she was barred from the presidency by the 2008 constitution drafted by the military, but is de facto now heading the state under the title of State Counsellor;

C. whereas the Rohingya are an ethno-religious Muslim minority who have for decades suffered brutal oppression, systematic persecution, segregation, exclusion, discrimination and other serious human rights violations;

D. whereas the Rohingya represent the largest percentage of Muslims in Myanmar, with the majority living in Rakhine State;

E. whereas the approximately one million Rohingya are one of the world's most persecuted minorities, and have been officially stateless since the 1982 Burmese Citizenship Law; whereas the Rohingya are unwanted by the Myanmar authorities and by neighbouring countries, although some of the latter host large refugee populations; whereas ongoing clashes in Rakhine State are resulting in continued human suffering and undermining confidence in the peace process;

F. whereas UN High Commissioner for Human Rights Zeid Ra'ad Al Hussein, in his report of 20 June 2016, described the continued serious rights violations against the Rohingya, including arbitrary deprivation of nationality, which renders them stateless, severe restriction of freedom of movement, threats to life and security, denial of the rights to health and education, forced labour, sexual violence and limitations on their political rights, 'which may amount to crimes against humanity'; whereas Mr Al Hussein indicated that Rohingya are excluded from numerous professions and need special paperwork to access hospitals, which has resulted in delays and in the deaths of babies and their mothers during childbirth;

G. whereas, according to ASEAN Parliamentarians for Human Rights, some 120 000 Rohingya remain in more than 80 internal displacement camps in Rakhine State, with limited access to humanitarian aid, while more than 100 000 others have fled by sea or land, often at the hands of human traffickers, to other countries in recent years; whereas many thousands risk their lives every year in an attempt to flee by land or sea and many have perished on the way;

H. whereas the new government has inherited a situation where laws and policies are in place which are designed to deny minorities their fundamental rights and where impunity for serious violations against the Rohingya has encouraged further violence against them;

I. whereas Ms Suu Kyi announced in a meeting with the UN Special Rapporteur on the situation of human rights in Myanmar, Yanghee Lee, that the government will not use the word Rohingya (a continuation of the policy practised under the military dictatorship), as it is considered inflammatory, as is the word 'Bengali', and that it is instead suggesting the new term 'Muslim community in Rakhine State'; whereas the Arakan National Party (ANP), representing the hardline Rakhine Buddhists, rejected the new term, accusing the government of indirectly accepting that the Rohingya are natives of Rakhine State, which the ANP rejects, and whereas in recent days thousands have taken to the streets in protest against the government; whereas Ms Suu Kyi has taken on the posts of State Counsellor, Foreign Minister and Minister for the President's Office in a civilian government;

J. whereas Myanmar is in a political transition but is still, in practice, a stronghold of the military, with some ministries, court judge posts and parliamentary seats being reserved for military appointees; whereas the level of corruption within the authorities is still perceived as being very high;
K. whereas there are still serious problems with Myanmar's legislation, with several key laws being in violation of international human rights conventions, including the Penal Code, the Peaceful Assembly and Peaceful Processions Law, the Telecommunications Law, the News Media Law and the four bills on the protection of race and religion;

L. whereas, in a recent outbreak of violence against Myanmar's Muslim community, two mosques have been burned down in less than a week;

M. whereas the Rohingya population (both inside and outside Rakhine State) is the target of violent, aggressive and discriminatory propaganda and actions perpetrated by a number of radical Buddhist groups in Myanmar;

N. whereas in recent years many political prisoners have been released, but numerous human rights defenders, journalists, critics of the government and the military, and others have been arrested under broad, vaguely worded provisions as they peacefully exercised their democratic rights;

O. whereas Myanmar has made clear efforts to advance the peace process, in addition to its preparations for a national peace conference (the 21st-Century Panglong Conference); whereas it is essential to maintain the national ceasefire and to include all ethnic armed groups in order to ensure peace, prosperity and unity in the country;

1. Welcomes the credible, competitive elections of November 2015, and takes positive note of the peaceful transfer of power to the country's first non-military president since 1962;

2. Welcomes the Council conclusions of 20 June 2016 on an EU strategy vis-à-vis Myanmar; emphasises that the EU has a strategic interest in strengthening its relationship with Myanmar; believes that the new government has a historic opportunity to consolidate democracy and to achieve peace, national reconciliation and prosperity;

3. Welcomes the decision of the Government of Myanmar to make peace and national reconciliation a key priority; stresses that fighting must cease immediately, and that disputes need to be resolved through negotiation;

4. Understands that reforms take time, but stresses that the gravity of the continuing persecution of certain minorities, as documented in the recent report of the UN High Commissioner for Human Rights entitled 'Situation of human rights of Rohingya Muslims and other minorities in Myanmar', demands immediate remedies, and calls on the government to act on the report's recommendations, including those to abolish discriminatory 'local orders' in Rakhine State, to remove restrictive measures in respect of emergency medical treatment and to lift restrictions on freedom of movement;

5. Urges the government and the relevant authorities of all countries in the region to fully comply with the principle of non-refoulement and to protect Rohingya refugees, in line with their international obligations and with international human rights standards;

6. Reiterates its deepest concern about the plight of Rohingya refugees in South-East Asia and calls for regional and international mobilisation to provide them with urgent assistance in their extremely vulnerable situation; expresses its condolences to the families of victims of human traffickers, violence and lack of protection from official authorities in destination countries;

7. Emphasises that the EU has taken positive note of the efforts of the Government of Myanmar to begin work on addressing the challenges facing Rakhine State, including the situation of the Rohingya;

8. Insists that the authorities should, as a matter of urgency, ensure free and unimpeded access to Rakhine State for humanitarian actors, the UN, international human rights organisations, journalists and other international observers;

9. Calls on the Myanmar Government to condemn unequivocally all incitement to racial or religious hatred, to take concrete steps to end such hatred immediately, and to implement specific measures and policies to prevent direct and indirect discrimination against the Rohingya in the future;
10. Echoes the European Council in calling for the building of effective democratic institutions, including an independent and impartial judiciary and a strong civil society, and for the promotion of good governance with a view to making Myanmar into a democracy with full respect for the rule of law and fundamental rights;

11. Calls on the elected government to develop an open democracy in which human rights are respected and all people are guaranteed freedom of expression, assembly and movement, free from any form of discrimination;

12. Urges the Government of Myanmar to implement immediately the recommendations set out in the resolution adopted at the 31st session of the UN Human Rights Council (UNHRC) on the situation of human rights in Myanmar;

13. Calls on the Government of Myanmar to safeguard the Rohingya people from any form of discrimination and to end impunity for violations against the Rohingya; recalls the long-overdue statement of 18 May 2015 by the spokesperson for Ms Suu Kyi’s party, the NLD, that the Government of Myanmar should grant citizenship to the Rohingya minority; calls on Ms Suu Kyi, a winner of the Sakharov Prize, to use her key positions in the Government of Myanmar to improve the situation of the Rohingya minority;

14. Calls on the Government of Myanmar to reform the 1982 Citizenship Law and to restore the Rohingya minority’s citizenship; urges the Government of Myanmar and the Rakhine State authorities to immediately start registering all children at birth; asks the Government of Myanmar to repeal all discriminatory provisions;

15. Calls for the EU to continue to support the UNHRC in its efforts to help Rohingya refugees in the South and South-East Asia region;

16. Calls for the EU and its Member States to support the UNHRC Global 2014-24 Action Plan to End Statelessness;

17. Urges the Government of Myanmar to release immediately all political prisoners and those arrested on charges that violate international human rights law and norms;

18. Calls on the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy to address the situation of the Rohingya at the highest possible political level in her contacts with Myanmar and with other ASEAN member countries;

19. Calls for caution on the conclusion of the planned EU-Myanmar investment agreement, as it could endanger the future socially balanced development of Myanmar as long as legislation on corporate social and environmental responsibilities and liabilities, labour rights, land ownership and anti-corruption measures are still largely absent, and urges both sides to take account of these concerns;

20. Instructs its President to forward this resolution to the Council, the Commission, the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the governments and parliaments of the Member States, the Government and Parliament of Myanmar, the Secretary-General of the Association of Southeast Asian Nations, the ASEAN Intergovernmental Commission on Human Rights, the UN Special Rapporteur on the situation of human rights in Myanmar, the UN High Commissioner for Refugees, the UN Human Rights Council and the governments and parliaments of other states in the region.
Implementation of the UN Convention on the Rights of Persons with Disabilities

European Parliament resolution of 7 July 2016 on the implementation of the UN Convention on the Rights of Persons with Disabilities, with special regard to the Concluding Observations of the UN CRPD Committee (2015/2258(INI))

(2018/C 101/13)

The European Parliament,

— having regard to Articles 2, 9, 10, 19, 168 and 216(2) of the Treaty on the Functioning of the European Union (TFEU) and Articles 2 and 21 of the Treaty on European Union (TEU),

— having regard to Articles 3, 15, 21, 23 and 26 of the Charter of Fundamental Rights of the European Union,


— having regard to the Concluding Observations of the UN Committee on the Rights of Persons with Disabilities of 2 October 2015 on the initial report of the European Union (2),

— having regard to the List of issues of the UN Committee on the Rights of Persons with Disabilities of 15 May 2015 in relation to the initial report of the European Union (3),

— having regard to the Code of Conduct between the Council, the Member States and the Commission setting out internal arrangements for the implementation by and representation of the European Union relating to the United Nations Convention on the Rights of Persons with Disabilities,

— having regard to the Universal Declaration of Human Rights, the Convention for the Protection of Human Rights and Fundamental Freedoms, the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights,

— having regard to the UN Convention on the Rights of the Child (CRC),

— having regard to the UN Guidelines for the Alternative Care of Children (4),


— having regard to the judgments of the Court of Justice in Joined Cases C-335/11 and C-337/11 HK Danmark and in Cases C-363/12 Z and C-356/12 Glatzel,

(2) CRPD/C/EU/CO/1.
(3) CRPD/C/EU/Q/1.
(4) A/RES/64/142.

— having regard to the Commission proposal of 2 December 2015 for a directive of the European Parliament and of the Council on the approximation of the laws, regulations and administrative provisions of the Member States as regards the accessibility requirements for products and services (COM(2015)0615),

— having regard to the Commission staff working document of 19 June 2015 entitled ‘Reply of the European Union to the list of issues in relation to the initial report of the European Union on the implementation of the UN Convention on the Rights of Persons with Disabilities’ (SWD(2015)0127),

— having regard to the Commission staff working document of 5 June 2014 entitled ‘Report on the implementation of the UN Convention on the Rights of Persons with Disabilities (CRPD) by the European Union’ (SWD(2014)0182),

— having regard to the Commission communication of 25 October 2011 entitled ‘Social Business Initiative: Creating a favourable climate for social enterprises, key stakeholders in the social economy and innovation’ (COM(2011)0682),

— having regard to the Commission communication of 15 November 2010 entitled ‘European Disability Strategy 2010-2020: A renewed commitment to a barrier-free Europe’ (COM(2010)0636),

— having regard to its resolution of 25 February 2016 on European Semester for economic policy coordination: Employment and Social Aspects in the Annual Growth Survey 2016 (1),

— having regard to its resolution of 10 September 2015 on creating a competitive EU labour market for the 21st century: matching skills and qualifications with demand and job opportunities, as a way to recover from the crisis (2),

— having regard to its resolution of 10 September 2015 on social entrepreneurship and social innovation in combating unemployment (3),

— having regard to its resolution of 8 September 2015 on the situation of fundamental rights in the European Union (2013-2014) (4),

— having regard to its position at first reading of 8 July 2015 on the proposal for a Council decision on guidelines for the employment policies of the Member States (5),

— having regard to its resolution of 20 May 2015 on the List of Issues adopted by the United Nations Committee on the Rights of Persons with Disabilities in relation to the initial report of the European Union (6),

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— having regard to its resolution of 4 July 2013 on the impact of the crisis on access to care for vulnerable groups (1),

— having regard to its resolution of 25 October 2011 on mobility and inclusion of people with disabilities and the European Disability Strategy 2010-2020 (2),

— having regard to its resolution of 6 May 2009 on the active inclusion of people excluded from the labour market (3),

— having regard to the European Parliamentary Research Service in-depth analysis entitled ‘EU Implementation of the UN Convention on the Rights of Persons with Disabilities (CRPD)’,

— having regard to the 2030 Agenda for Sustainable Development,

— having regard to the Annual Report 2014 of the European Ombudsman,

— having regard to the decision of the European Ombudsman closing her own-initiative inquiry OI/8/2014/AN concerning the Commission,

— having regard to the forthcoming 2015 Annual Report of the European Union Agency for Fundamental Rights,

— having regard to the December 2015 study of the European Union Agency for Fundamental Rights on ‘Violence against children with disabilities: legislation, policies and programmes in the EU’,

— having regard to the 2014 Eurostat disability statistics on labour market access, access to education and training, and poverty and income inequalities,

— having regard to Rule 52 of its Rules of Procedure,

— having regard to the report of the Committee on Employment and Social Affairs and the opinions of the Committee on Civil Liberties, Justice and Home Affairs, the Committee on Petitions, the Committee on Foreign Affairs, the Committee on Development, the Committee on the Environment, Public Health and Food Safety, the Committee on Transport and Tourism, the Committee on Regional Development, the Committee on Culture and Education, the Committee on Legal Affairs and the Committee on Women’s Rights and Gender Equality (A8-0203/2016),

A. whereas, as full citizens, all persons with disabilities have equal rights and are entitled to inalienable dignity, equal treatment, independent living, autonomy, support from publicly funded systems and full participation in society;

B. whereas there are an estimated 80 million persons with disabilities in the European Union, of whom women and girls count for approximately 46 million, comprising about 16% of the total female population of the EU, making the prevalence of disability in the European Union higher among women than among men; whereas women with disabilities are frequently victims of multiple discrimination, facing substantial obstacles in realising their basic rights and freedoms such as the right to access education and employment, which can lead to social isolation and psychological trauma; whereas women are also disproportionately affected by disability as carers of family members with disabilities;

C. whereas the TFEU requires the Union to combat discrimination based on disability when defining and implementing its policies and activities (Article 10) and gives it the power to adopt legislation to address such discrimination (Article 19);

(1) OJ C 75, 26.2.2016, p. 130.
(2) OJ C 131 E, 8.5.2013, p. 9.
D. whereas Articles 21 and 26 of the Charter of Fundamental Rights of the European Union explicitly prohibit discrimination on the grounds of disability and provide for equal participation of persons with disabilities in society;

E. whereas the CRPD is the first international human rights treaty ratified by the EU, and has also been signed by all 28 EU Member States and ratified by 27 Member States; whereas the Member State that has not yet done so should finalise its reforms with a view to ratifying the CRPD;

F. whereas this is the first time that the EU has been monitored by a UN body in the fulfilment of its international obligations on human rights; whereas the concluding observations of the UN CRPD Committee published in 2015 regarding implementation of the Convention in the EU sent a strong message regarding the EU’s commitment to equality and respect for human rights and provided for a set of guidelines for legislative and policymaking measures falling within the remit of the EU;

G. whereas the case law of the Court of Justice reinforces the fact that the CRPD is binding on the EU and on its Member States when implementing EU law, as it is an ‘integral part of the European Union legal order’ that has ‘primacy over instruments of secondary law’ (1);

H. whereas CRPD principles go far beyond discrimination, pointing the way to the full enjoyment of human rights by all persons with disabilities and their families, in an inclusive society;

I. whereas persons with disabilities represent a diverse group, and whereas women, children, older people, and individuals with complex support needs face additional difficulties and multiple forms of discrimination;

J. whereas disability can be caused by a gradual and sometimes invisible degradation of the state of health of an individual, as is the case for people with neurodegenerative or rare diseases, which might have a negative effect on the independent living of the individual in question;

K. whereas an estimated 80% of persons with disabilities live in developing countries; whereas the EU supports the promotion of the rights of persons with disabilities at international level and is the world’s biggest donor of official development assistance (ODA);

L. whereas children with disabilities are 17 times more likely to live in an institution than their peers without disabilities, where their risk of violence, neglect and abuse is much higher than when living at home (2);

M. whereas children with disabilities have the right to live in (their) families or (a) family environment in line with their best interests; whereas family members often have to reduce or stop professional activities in order to care for family members with a disability;

N. whereas the UN Convention on the Rights of Persons with Disabilities stresses the need to incorporate a gender perspective into all efforts and to promote the full enjoyment of human rights and fundamental freedoms;

(1) CJEU, Joined Cases C-335/11 and C-337/11 HK Danmark, 11 April 2013, paragraphs 29-30; CJEU, Case C-363/12 Z, 18 March 2014, paragraph 73; CJEU, Case C-356/12 Glatzel, 22 May 2014, paragraph 68.

whereas equal treatment and positive measures and policies for women with disabilities and mothers of children with disabilities is a fundamental human right and an ethical obligation;

whereas women and girls with disabilities are exposed to several dimensions of discrimination in their everyday lives; it can take a variety of forms — physical, emotional, sexual and economic — and includes intimate partner violence, violence at the hands of caregivers, sexual violence and institutional violence;

whereas women with disabilities are more likely to suffer domestic violence and sexual assault which reportedly lasts longer and is more intense than for women without disabilities (1);

whereas women with disabilities, especially migrants, are at greater risk of poverty and social exclusion because of multiple discrimination;

whereas disability is a cause and can be a consequence of poverty, and whereas approximately 30% of the homeless population have a disability and are at risk of being overlooked (2); whereas social protection provided by the state in particular plays a significant role in preventing poverty amongst persons with disabilities and whereas, according to 2012 data, as many as 68.5% of persons with disabilities would live in poverty without social transfers received from the state (3);

whereas it is imperative to enforce existing EU law and policy tools in order to maximise the implementation of the CRPD;

whereas a number of Member States that have ratified the CRPD have yet to establish or designate bodies to implement and monitor the Convention pursuant to Article 33; whereas those already established are being hampered in the accomplishment of their tasks, especially with regard to monitoring under Article 33(2), by the lack of funding and manpower and the absence of a sound legal basis for their designation;

whereas one of the most fundamental pillars for persons with disabilities is participation and access to the labour market, which continues to be problematic, standing at 58.5% compared with 80.5% among persons without disabilities, thus preventing many persons with disabilities from living an independent and active life;

whereas the employment rate for women without disabilities is 65%, compared with 44% for women with disabilities; whereas women with disabilities are often discriminated against by comparison with men with disabilities when it comes to access to employment and education; whereas the high rate of unemployment among persons with disabilities remains unacceptable; whereas women and girls with disabilities encounter greater difficulties in entering the labour market; whereas barriers to mobility and higher dependence on family members and carers need to be overcome in order to encourage active participation by women with disabilities in education, the labour market and the social and economic life of the community;

whereas paid employment is crucial to enabling persons with disabilities to have an independent life and support their family and household; whereas women and girls with disabilities often face underpayment; whereas this vulnerable group of people is more likely to suffer poverty and is at a greater risk of social exclusion;

whereas the EU, as a party to the CRPD, has the duty to ensure the close involvement and active participation of persons with disabilities and their representative organisations in the development and implementation of legislation and policies to implement the Convention and in all decision-making processes concerning issues that relate to persons with disabilities;


\(^{(3)}\) EU-SILC 2012.
Z. whereas austerity measures applied by Member States have resulted in cuts in social services, support to families and community-based services and had disproportionately negative effects on the standard of living of persons with disabilities, especially of children with disabilities and their families;

AA. whereas the Commission has withdrawn its proposal on the Maternity Leave Directive;

AB. whereas Directive 2011/24/EU on the application of patients' rights in cross-border healthcare does not explicitly prohibit discrimination on the grounds of disability;

AC. whereas, because of demographic and societal changes, there is increased demand for domestic workers and carers, and in particular for family domestic workers and carers; whereas care of disabled and dependent people is usually carried out by women of the family, often leading to exclusion from the labour market;

AD. whereas the Committee on the Rights of Persons with Disabilities in its Concluding Observations on the initial report of the European Union recommends that the European Union mainstream the disability perspective in its gender policies and programmes, as well as the gender perspective in its disability strategies, and that it develop affirmative actions, establish a monitoring mechanism and fund data collection and research on women and girls with disabilities; whereas it further recommends that the European Union provide effective protection from violence, abuse and exploitation, that the work-life balance policy address the needs of children and adults with disabilities, including their carers, and that measures are undertaken to decrease the high unemployment rates of people with disabilities, the majority of whom are women;

AE. whereas in its reactions to Parliament's resolution of 27 September 2011 on Europe, the world's No 1 tourist destination — a new political framework for tourism in Europe (1), adopted by the Commission on 13 December 2011, the Commission acknowledged the need to ensure a seamless chain of accessible services to all (transport, accommodation, catering and attractions), and, to this end, it has started to put in place actions to raise awareness, improve skills in the tourism sector and ultimately increase the quality of tourist facilities for those with special needs or disabilities;

AF. whereas the needs of persons with disabilities, functional diversity and reduced mobility in the fields of transport, mobility and tourism match business innovation opportunities for transport and mobility services and can lead to win-win situations in serving people with all types of disabilities (including, but not limited to, people with reduced mobility (PRM), blind people, deaf and hard-of-hearing people, people with autism and people with intellectual or psychosocial disabilities) as well as all other users of these services, in the spirit of 'design for all';

General principles and obligations

1. Recalls that full inclusion of persons with disabilities is not only a right and a deserved benefit for the individuals concerned, but an asset for society as a whole as it may benefit from the value and diverse skills these persons bring forward;

2. Stresses that all persons with disabilities have the right to live in a society in which they enjoy equal opportunities with others, so as to ensure their full inclusion and participation therein;

3. Stresses the fact that the inclusion of persons with disabilities in society regardless of a country’s socio-economic, political or cultural status is not just a development issue but also a human rights issue;

4. Draws attention to the fact that disabilities are becoming increasingly common as the population ages;

(1) OJ C 56 E, 26.2.2013, p. 41.
5. Considers that the EU should lead the way as regards the respect for and promotion of human rights; welcomes the fact that, for the first time, the EU’s fulfilment of its international human rights obligations has been reviewed by a UN treaty body; considers that the UN CRPD Committee’s concluding observations on the EU’s implementation of the CRPD, published in 2015, represent an important sign of the EU’s commitment to equality and respect for human rights and offer guidance for legislative and policy actions across the EU’s sphere of competence.

6. Endorses the conclusions and recommendations of the Committee on the Rights of Persons with Disabilities and stresses the need for the EU Institutions and the Member States to incorporate the perspective of women and girls with disabilities into their policies, programmes and strategies on gender equality, and gender mainstreaming in their strategies on disability; calls, further, for mechanisms to be put in place for a regular review of the progress made.

7. Calls for Parliament, the Council and the Commission to implement fully the recommendations of the UN Committee on the Rights of Persons with Disabilities and to ensure that the Convention is honoured in all future legislation;

8. Urges the Commission and the Member States to allocate the necessary resources for the implementation of their obligations under the CRPD and the Optional Protocol thereto;

9. Strongly regrets the lack of sufficient formal consultation by the EU of organisations representing persons with disabilities in its preparations for the review process by the UN CRPD Committee in 2015 and in drafting its progress report; calls for disability organisations to contribute actively to CRPD meetings as an independent party including by taking part in official EU delegations for future reviews;

10. Calls on the Commission to consolidate and make a proposal for a genuine structured dialogue between the EU and organisations representing persons with disabilities, including appropriate funding to ensure full and equal participation by persons with disabilities and their representative organisations;

11. Emphasises the importance of systematic and close consultation between representative organisations of persons with disabilities, policymakers, business and other relevant stakeholders in relation to all new initiatives, implementation, monitoring and evaluation of policies and actions related to education, training, culture, sport and youth;

12. Calls for strengthening existing equality bodies in order to assist in mainstreaming, promoting and monitoring the CRPD; reminds the EU and its Member States of the requirement to engage meaningfully with civil society, and in particular with organisations of persons with disabilities;

13. Calls on the EU to ratify the Optional Protocol to the CRPD;

14. Urges that a comprehensive and cross-cutting review and evaluation be carried out of existing and forthcoming EU legislation and funding programmes, including future programming periods, with a view to complying fully with the CRPD by constructively involving organisations representing persons with disabilities and the members of the EU Framework for the CRPD (hereinafter the ‘EU Framework’), including the mainstreaming of disability in all legislation policies and strategies; calls on the Commission and the Member States to take the necessary measures to mainstream disability in all legislation, policies and strategies;

15. Calls for the inclusion of the rights of persons with disabilities in the EU global socio-economic agenda, in particular the Europe 2020 strategy and the European Semester; recommends the adoption of a Disability Pact to ensure that the rights of persons with disabilities are mainstreamed through EU initiatives;
16. Calls on the Commission, in the context of the European Semester, when evaluating the social situation in Member States (country reports and country-specific recommendations) to also focus on monitoring the situation of persons with disabilities as part of the EU's shared commitment to building a barrier-free Europe;

17. Believes that the EU institutions, in particular Parliament, the Council and the Commission, should move to ensure that all existing and future legislation is ‘human rights proofed’ and fully adheres to the CRPD;

18. Asks the Commission to provide a list of legislation with a view to proposing an update of the declaration of competence in light of the Concluding Observations, to be repeated periodically with the formal involvement of organisations representing persons with disabilities and of Parliament;

19. Calls on the Commission to consider in this regard a need to develop an EU framework which would guarantee the effective implementation of the rights of persons with disabilities, the promotion of their personal autonomy, accessibility, access to employment, social inclusion and independent life, and the eradication of all forms of discrimination;

20. Shares the concerns of the UN CRPD Committee in relation to the European Union’s lack of a clear strategy for implementing the UN Convention on the Rights of Persons with Disabilities;

21. Calls on the institutions to take exemplary action in integration policy;

22. Calls on the Commission to use the review of the European Disability Strategy to develop a comprehensive gender-inclusive EU CRPD strategy, including external action commitments with a clear implementation timeframe, and specific and precise benchmarks and indicators;

23. Deplores the discrimination and exclusion that persons with disabilities still face today; calls on the Commission to maximise synergies between the EU Disability Strategy 2010-2020 and the provisions of the UN Convention on the Elimination of all Forms of Discrimination Against Women and the UN Convention on the Rights of the Child in order to ensure that recognised rights are substantially enjoyed and effectively exercised, including by harmonising and implementing the legislative framework and through cultural and political action;

24. Invites the Commission to provide clarification as to the broad definition of disability at EU level;

25. Calls on the Commission to revise the Guide to Social Considerations in Public Procurement in order to highlight the social obligations, but also to point out the opportunities and benefits of investing in high-quality support services for persons with disabilities;

26. Calls on the Commission to review the impact assessment guidelines and to modify them in order to include a more comprehensive list of issues to better assess compliance with the Convention;

Specific rights

27. Calls on the Member States and the Commission, with a view to preventing victimisation, to take steps to combat all forms of discrimination, including multiple discrimination, discrimination by association and intersectional discrimination based on disability, with special regard to women and children with disabilities, older persons and individuals who have complex support needs, including those with intellectual and psychosocial disabilities and those whose disabilities change over time;

28. Regrets the fact that the Council has still not adopted the 2008 proposal for a directive on implementing the principle of equal treatment between persons irrespective of religion or belief, disability, age or sexual orientation; reiterates its call on the Council to do so as soon as possible;
29. Calls on the EU institutions and the Member States to mainstream the rights of women and children with disabilities, including in the next Agenda on the Rights of the Child, and to ensure that boys and girls and their representative organisations are consulted on all matters affecting them, with the provision of appropriate assistance according to their disability and age;

30. Emphasises that, if the rights of children with disabilities are to be protected, proper support for their families must be guaranteed by strengthening and building on the legislative instruments available to the EU, such as the instrument providing for extended parental leave for parents of children with disabilities;

31. Calls on the Commission to ensure that all persons with disabilities can enjoy the right to free movement held by all EU citizens by including in current and future legislation the guarantee of equal opportunities, fundamental rights, equal access to services and the employment market, and the same rights and obligations in accessing social security as nationals of the Member State in which they are covered, in line with the principle of equal treatment and non-discrimination; calls, furthermore, on the Member States, in terms of equality in employment, to comply fully with the provisions of the EU Gender Equality Recast Directive (2006/54/EC);

32. Highlights the need to support disabled migrant women and girls in order to develop skills that would give them opportunities to obtain suitable employment;

33. Stresses that in order to achieve autonomous and independent living for persons with disabilities, especially women, (personal or public) assistance is a means that would support them and their families, enabling them to access workplace, educational and vocational training institutions, and supporting them in the event of pregnancy and motherhood;

34. Reiterates the urgent need to address the issue of violence against women and girls with disabilities in private and institutional environments, and calls on the Member States to provide support services that are accessible to women and girls with all types of disabilities; advises the EU to become a party to the Council of Europe Convention on preventing and combating violence against women and domestic violence (the Istanbul Convention) as a further step in combating violence against women and girls with disabilities;

35. Recalls the importance of the fundamental right to participation by persons with disabilities in policy processes and decision-making on disability at all levels, as underlined by the CRPD; emphasises that women and girls with disabilities, including those from marginalised and vulnerable groups facing multiple discrimination, must be enabled and empowered to participate in decision-making processes in order to ensure that their interests and rights are expressed, supported and protected, ensuring a genuine grassroots gender perspective; calls on the Member States to provide adequately adapted services and facilities that would empower their active involvement and participation, and to invest in assistive and adaptive technologies and e-inclusion;

36. Calls for the EU institutions to take effective measures to strengthen the lives of women with disabilities in accordance with the recommendations of the UN CRPD Committee as regards the review of the EU’s implementation of the CRPD;

37. Is concerned that bringing up children with disabilities is a task that falls primarily to women;

38. Calls on the Commission and the Member States to continue to raise awareness about the CRPD and to combat prejudice and promote a better understanding of all persons with disabilities so that decisions are taken on the basis of their real needs;
39. Supports initiatives aimed at making society aware of the difficulties experienced by persons with disabilities and at making persons with disabilities more aware of their potential and the contributions they can make, among other things, through specific educational programmes in schools; stresses that the importance of the CRPD fundamentally lies in bringing about a change in cultural attitudes by recognising that obstacles in social and economic environments are what disable people rather than the disability in the person;

40. Asks the relevant authorities in the Member States to prepare awareness-raising strategies on the rights of persons with disabilities, to facilitate training for transport and tourism staff in awareness and disability equality, and to encourage collaboration and the exchange of good practice among European organisations working in the disability field and public and private bodies responsible for transport; urges that training materials also be made available in accessible formats;

41. Stresses that airline staff must be given rigorous training so that airlines can provide adequate services to persons with disabilities; stresses that particular attention must be paid to making sure that staff can handle wheelchairs without damaging them;

42. Welcomes the proposal for a European Accessibility Act (1) and is committed to its swift adoption with a view to ensuring the accessibility of goods and services, including the buildings in which those services are provided, together with effective and accessible national enforcement and complaint mechanisms; recalls the need for a comprehensive approach to accessibility and for measures to guarantee that those with any type of disability enjoy this right in accordance with Article 9 of the CRPD;

43. Stresses the need to adopt the European Accessibility Act, which is instrumental in addressing all the issues related to PRM accessibility in the fields of transport, mobility and tourism, and ensuring that air, bus, rail and waterborne passenger transport services, especially as regards interchanges and step-free access on all public underground trains and railways, websites, mobile device-based services, smart ticketing and real-time information, and self-service terminals, ticketing machines and check-in machines used for the provision of passenger transport services are fully accessible for persons with disabilities;

44. Recognises that small and medium-sized businesses will benefit from complying with standard EU requirements, rather than having to adjust to divergent national rules; regrets, however, that tourism products and tourist services of a cross-border nature are not covered by the proposal for the European Accessibility Act; underlines the fact that no further actions have been taken at EU level regarding tourism facilities and services in order to gradually harmonise accommodation classification, taking into account accessibility criteria;

45. Calls on the Commission and the Member States to do more to promote research and development, particularly in terms of the accessibility of new and innovative technologies for persons with disabilities;

46. Calls on the Commission, when preparing future legislative acts in relevant areas, for instance in the digital agenda, to take account of the fact that accessibility is equally as important in the physical environment as it is in ICT;

47. Encourages the Member States, when applying the principle of accessibility, to ensure the application of ‘universal design’ for existing and new construction projects, the workplace and in particular public buildings, for example school buildings financed by public funds;

48. Calls on the Member States and the Commission to work with Parliament to deliver a clear and effective directive on the accessibility of public sector bodies' websites, with a broad scope and a robust enforcement mechanism in line with the proposed European Accessibility Act and the CRPD, ensuring that the 80 million persons with disabilities and the 150 million elderly people in the EU enjoy equal access to websites and online public services;

49. Calls on the Commission, together with the Member States, to ensure that the EU-wide 112 emergency number is fully accessible and reliable, using state-of-the-art technology at national level and when roaming, in particular for deaf and hard-of-hearing citizens, thereby preventing unnecessary deaths and injuries; highlights the need for implementing measures at national level, inter alia to ensure compatibility across Member States, including accessible national emergency points;

50. Calls on the Commission and the Member States to ensure that electronic and mobile health services, applications and devices, including the 112 emergency number, which must be easy to use anywhere in Europe, and the advanced mobile location (AML) system, are fully accessible to patients with disabilities and their respective carers, and to further exploit the potential of telemedicine to improve access and care in this context;

51. Stresses the need to increase support and specific provision for persons with disabilities in humanitarian settings, in particular children, and calls on the Commission to map investments and funding in support of persons with disabilities in emergencies, including gender- and age-disaggregated data;

52. Underlines the fact that ongoing conflicts and natural disasters are also contributing factors in the growing numbers of persons with disabilities;

53. Supports the CRPD expert recommendations for the EU to be more accessible and inclusive in order to achieve a human-rights-based approach to disability in situations of risk and emergency, including through implementation of the Sendai Framework for Disaster Risk Reduction 2015-2030; strongly urges the mainstreaming in EU migration and refugee policies of the human rights of persons with disabilities, who suffer double discrimination; stresses that these measures should provide an appropriate response to the specific needs of persons with disabilities and take into account the requirement for needs-based reasonable accommodation measures; encourages further mainstreaming of the needs of persons with disabilities in the humanitarian response provided by the Member States and the EU;

54. Calls for the EU to take the lead on the promotion of the rights of persons with disabilities in the implementation of the Sendai Framework and of the 2030 Agenda for Sustainable Development with its partner countries, regional organisations and at the global level;

55. Calls on the Commission to adopt an implementation plan in line with the Council conclusions of February 2015 on disability-inclusive disaster management and the Sendai Framework;

56. Reiterates the importance of the Council conclusions on the integration of disability-inclusive disaster management across the EU Civil Protection Mechanism and throughout the Member States; calls for the raising of awareness among, and the provision of information to, persons with disabilities and emergency and civil protection services on disaster-risk reduction initiatives and for psychological support to be provided to persons with disabilities in the recovery phase of disasters;

57. Underlines the importance of giving special support to persons with disabilities in post-emergency situations;

58. Recognises that vulnerable members of society are further marginalised if they have a disability, and stresses that the EU institutions and the Member States should redouble their efforts to accommodate fully the provision of rights and services for all persons with disabilities, including stateless people, homeless people, refugees and asylum seekers and people belonging to minorities; underlines the need to mainstream disability in the EU's migration and refugee policies;
59. Asks the Commission and the Council, in accordance with Article 11 of the CRPD, when making proposals for resolving the refugee issue, for funding or for other support measures, to provide for special care for persons with disabilities;

60. Stresses that the EU should take appropriate measures to ensure that all persons with disabilities who have been deprived of their legal capacity can exercise all the rights enshrined in the EU Treaties and in EU legislation, including access to justice, to goods and services, and to banking, employment and healthcare, as well as voting and consumer rights;

61. Acknowledges that the CRPD has proved to be a positive and key instrument for promoting law reform and requiring Member States to re-examine how persons with disabilities are perceived; regrets, however, the difficult challenges still faced by persons with disabilities in strategic areas such as criminal justice and political participation; considers full and complete access to the political system for all persons with disabilities to be a priority; recognises that this access must be more than mere physical access to cast a vote, and should include a wide range of initiatives to open up the democratic process to all citizens; takes the view that this should include signed, Braille and easy-to-read election material, complete provision of the necessary assistance to persons with disabilities during voting procedures, the promotion of postal and proxy voting when possible, and the removal of barriers to those citizens with disabilities wishing to stand for election, as well as action to address existing rules regarding legal capacity and their impact on the ability of individuals to participate fully in the democratic process; calls on the Commission and the Member States to ensure that the provisions of Article 3(2) of Directive 2012/29/EU establishing minimum standards on the rights, support and protection of victims of crime and of Directives 2010/64/EU on the right to interpretation and translation in criminal proceedings and 2012/13/EU on the right to information in criminal proceedings, and in particular of Directive 2013/48/EU on the right of access to a lawyer in criminal proceedings and in European arrest warrant proceedings, and on the right to have a third party informed upon deprivation of liberty and to communicate with third persons and with consular authorities while deprived of liberty, are properly and fully implemented, especially in the case of persons with disabilities;

62. Strongly deplores the fact that many states continue to deny or restrict through court action the legal capacity of persons with intellectual difficulties; calls on the Member States to engage positively with the legal capacity issue by leaning towards supportive inclusion rather than automatic exclusion;

63. Is concerned about the difficulties that persons with disabilities still face in accessing justice; recalls that the right to access to justice is a core fundamental right and an essential component of the rule of law; calls on the Member States to take action in order to provide full procedural accommodation and to adjust procedures for such persons; considers that the Commission should consider including specific training programmes on the CRPD in the 2014-2020 EU Justice Programme; suggests that EU courts should apply their internal rules and instructions in a way that facilitates access to justice for persons with disabilities, and that the General Recommendations of the UN CRPD Committee should also be taken into account in the administration of justice;

64. Recognises the multiple ways in which the Hague Convention on the International Protection of Adults can functionally assist in implementing and supporting the international obligations of the parties to the CRPD; regrets, in this connection, the Commission’s failure to follow up Parliament’s resolution of 18 December 2008 with recommendations to the Commission on cross-border implications of the legal protection of adults (1);

65. Underlines the violence, intimidation and sexual abuse at school, at home or in institutions, to which children with disabilities are more vulnerable; calls for the EU and its Member States to act with greater effectiveness and to combat violence against children with disabilities by means of specific measures and accessible support services;

(1) OJ C 45 E, 23.2.2010, p. 71.
66. Calls on the Commission to adopt effective measures to prevent violence against children with disabilities which target families, communities, professionals and institutions; notes that schools play a crucial role in promoting social inclusion and stresses the need for proper mechanisms that enable inclusion in mainstream schools and ensure that educators and teachers are properly prepared and trained to recognise and react to violence against children with disabilities;

67. Calls, furthermore, on the Member States to ensure that involuntary treatment and confinement are not permitted by law, in accordance with the latest international standards;

68. Urges that the principle of freedom of movement for persons with disabilities within the EU be guaranteed by removing all the remaining barriers to the exercise of that freedom;

69. Stresses that the freedom of movement for European citizens must be guaranteed for persons with disabilities, to which end the Member States must ensure mutual recognition of their situation and social rights (Article 18 of the CRPD);

70. Regrets that the Council did not accept the inclusion of documents relating to disability within the scope of the Regulation on promoting the free movement of citizens and businesses by simplifying the acceptance of certain public documents in the EU;

71. Welcomes the European Disability Card Pilot Project; regrets the limited participation of Member States in the European Disability Card project, which, through practical measures, facilitates mobility and mutual recognition of the rights of citizens with disabilities in the Member States;

72. Emphasises that, if the rights of persons with disabilities are to be safeguarded in full, it is essential that such persons be guaranteed the right to choose how they want to live and how they want to maximise their potential, for example by making greater use of arrangements such as caregivers;

73. Deplores wholeheartedly the disastrous conditions in which persons with disabilities have been found to be placed in some Member States, and calls on the Member States to do everything possible to comply with the European Convention on Human Rights and Article 3 thereof, which bans inhuman and degrading treatment;

74. Urges the Commission and the Council to look after the needs of persons with disabilities better, and to take such needs consistently into account when reviewing EU regulations, such as those on passenger rights in different modes of transport (Regulations (EC) No 1107/2006 and (EC) No 261/2004 on air transport, Regulation (EC) No 1371/2007 on rail transport, Regulation (EU) No 1177/2010 on waterborne transport and Regulation (EU) No 181/2011 on bus and coach transport), and when drawing up legislation, for example on passenger rights in the context of multimodal journeys; stresses that the EU committed itself to a barrier-free Europe in 2010 in the European Disability Strategy 2010-2020;

75. Calls for the EU to strengthen monitoring of the implementation of legislation on passenger rights and to harmonise the work of the national enforcement bodies, and calls on the Member States to take all necessary steps towards the implementation of EU legislation aimed at improving transport accessibility at local, regional and state level for transport and tourism purposes (including buses and taxis, urban public transport, and rail, air and waterborne transport, and also including stations, airports and ports) and to tackle the obstacles to a barrier-free Europe, for example by strengthening the competences of the relevant enforcement bodies under passenger rights legislation in order to ensure effective and equal rights for all passengers with disabilities across the EU, including with regard to accessibility and standardisation, harmonisation, technical requirements and incentives for businesses;
76. Calls on the Commission to clarify the responsibilities of each of the actors involved in providing care for PRM, with particular regard to transfers between different modes of transport, and to provide Parliament with information on the participation of associations for persons with disabilities and their role in the implementation of passenger rights regulations;

77. Emphasises that barrier-free accessibility to transport services, vehicles, infrastructure and intermodal connecting hubs, in particular in rural areas, is the key to securing mobility systems free from built-in discrimination; stresses, in this connection, that persons with disabilities must have access to products and services and that further effort has to be made to make transport and tourism services, vehicles and infrastructure accessible; points out that the Connecting Europe Facility offers the possibility of financing measures in urban areas and measures to improve accessibility for persons with some type of disability, which may amount to up to 10% of adaptation costs;

78. Calls on the Commission, in its annual report on the implementation of TEN-T funds, to publish the progress made on measures and the amount of aid granted for adapting infrastructure to persons with disabilities under the Connecting Europe Facility and other types of EU funding; calls likewise on the Commission to take action to promote greater involvement in projects geared to adapting infrastructure to persons with disabilities, including, among other things, information and dissemination sessions for potential developers;

79. Highlights, in this connection, the importance of financing measures in urban areas, where people have to switch between different modes of transport more frequently and where people with some type of mobility dysfunction encounter the most difficulties;

80.Underlines the fact that consistently accessible formats should top the agenda in respect of digitised mobility market policies, and should facilitate access for all persons with all types of disabilities by using accessible languages, formats and technologies appropriate to different kinds of disabilities, including sign languages, Braille, augmentative and alternative communication systems and other accessible means, modes and formats of communication of the person’s choice, including easy-to-read language or pictograms, subtitling and personal text messages, for travel information, booking and ticketing, allowing use of more than one sensory channel; urges the Commission, with regard to transport facilities and services, to establish the appropriate monitoring and control mechanisms to ensure that accessibility and assistive devices for persons with disabilities are also offered in public transport services in all Member States;

81. Emphasises that persons with disabilities should be able to obtain information about multimodal, cross-border services which provide door-to-door transport in such a way that they can choose between the most sustainable, the cheapest or the quickest service, and to book and pay for such services online;

82. Calls for real-time travel information to be made available so that, before they set out on a journey, persons with disabilities can obtain information about disruptions or alternative travel arrangements;

83. Stresses that persons with disabilities need to have access to information and communication in accessible formats and technologies appropriate to different kinds of disabilities, including sign languages, Braille, augmentative and alternative communication and other accessible means, modes, formats of communication of their choice, including easy-to-read formats and subtitling; calls, therefore, on the Commission to take the necessary measures to enforce the implementation of EU legislation on access to information and communication; urges the Council to adopt without further delay the Decision on the conclusion of the Marrakesh Treaty to Facilitate Access to Published Works for Persons who are Blind, Visually Impaired, or otherwise Print Disabled; calls on the Council and the Member States to implement consistent and effective measures in line with its provisions;

84. Recalls that independence, integration and access to an inclusive education and training system, civic and cultural life, leisure and sport are rights guaranteed by Articles 19, 24 and 30 of the CRPD; recalls that these rights are protected under EU law, in particular Article 21 of the Charter of Fundamental Rights, which prohibits discrimination on the grounds of disability and on the basis of the principle of full and effective participation, including democratic participation and inclusion in society of persons with disabilities (Article 3 of the CRPD); asks the Commission and the Member States,
therefore, to reinforce measures aimed at ensuring that persons with disabilities have effective and equal access not only to key areas such as inclusive, quality education, culture and sport, but also to extracurricular activities, such as theatre, languages and arts; asks the Commission to include disability-specific indicators in the Europe 2020 strategy when pursuing the education and training targets;

85. Recalls the draft General Comment by the UN CRPD Committee on Article 24 (‘the Right to Inclusive Education’), which details its normative content, the obligations of states, its relationship to the other provisions of the convention, and its implementation at the national level;

86. Recalls that programmes targeted at young people should take a special interest in young persons with disabilities;

87. Notes that post-2018 youth strategies should mainstream the needs of young persons with disabilities;

88. Recalls that persons with disabilities are often excluded from, or do not have effective access to, education and training services, where tailored education processes that take into account their level of disability are needed to help them reach their full social, economic and educative potential; stresses that the necessary measures should be taken to ensure that all students with disabilities receive the reasonable accommodation needed to enjoy their right to inclusive, quality education; encourages the Member States and responsible devolved regional and local governments to strengthen training programmes and continuous professional development opportunities for all relevant stakeholders involved in non-formal and informal learning settings, as well as their access to ICT infrastructures in order to support their work with learners with disabilities and to combat prejudice against persons with disabilities, especially persons with psychosocial and intellectual disabilities;

89. Calls on the Commission and the Member States to adopt effective measures to tackle the segregation and rejection of students with disabilities in schools and learning environments and to give them access to reasonable accommodation and the support they need, so as to facilitate the learner in attaining his or her full potential; highlights the fact that equal opportunities can only be achieved if the right to inclusive education and training is granted at all levels and types of education and training, including lifelong learning, and therefore if the recognition of qualifications for persons with disabilities is guaranteed, in particular those acquired thanks to supportive learning environments where persons with disabilities can specifically learn competences and skills that enable them to overcome their disabilities; points out the technical and financial shortcomings of special education programmes, particularly in the Member States affected by the crisis, and calls on the Commission to examine how matters can be improved;

90. Notes the progress that has been achieved in the regulation of student exchange programmes, in particular the Erasmus+ programme, by including supplementary financial support for the mobility of students and staff with disabilities, and insists that it is necessary to continue to make specific provision throughout all aspects of the programme; acknowledges that in practice disabled students still face numerous barriers (in terms of attitudes, communication, architecture, information, etc.); calls on the Commission and the Member States to increase their commitment in favour of the participation of persons with disabilities in the EU exchange programmes and to improve the visibility and transparency of mobility opportunities; calls, furthermore, on the Commission to promote the exchange of best practices regarding access to exchange programmes for students and teachers with disabilities;

91. Calls for education systems to refrain from creating environments that give learners labels, such as banding and streaming, as this negatively affects students with disabilities, especially those with learning difficulties;

92. Urges the Commission to include a disability-specific component in its evaluation of the Cross-Border Healthcare Directive, and urges the Member States to further the implementation of that directive, including from the perspective of the needs of persons with disabilities and their right to know, and avail effectively, on an equal basis with others, of the directive’s provisions and instruments, awareness of which is low even among the general population;
93. Highlights the strong correlation between disability, which affects over 15% of the EU's population, and ill-health, with difficulties and persistent barriers in access leading to the inadequate or unmet provision of healthcare services to persons with disabilities, including when the disability results from a drug adverse reaction; notes that the lack of access to quality health services has a negative effect on the ability of those with disabilities to live independently, inclusively and on an equal basis with others;

94. Notes with concern that persons with disabilities report significantly higher rates of inadequate provision or denial of care, and instances of forced or ill-treatment, pointing to the lack of training of healthcare professionals on the healthcare needs of persons with disabilities; calls on the Member States to invest in the training of professionals who treat and assist persons with disabilities;

95. Stresses that the informed consent of persons with disabilities must be sought for all medical interventions requiring it, and that all necessary measures must therefore be in place to ensure that these persons can access and understand the relevant information; stresses that their consent must be given personally, in advance and in full knowledge of the facts, with all necessary mechanisms to ensure that these principles are complied with, and that similar, appropriate measures must also be taken in regard to persons with psychosocial disabilities;

96. Calls on the Commission to integrate disability-oriented approaches into its health instruments and policies so as to contribute to improved health outcomes for persons with disabilities in the Member States, through better physical, environmental and sensory accessibility, quality and affordability, and, while instruments and policies are being developed along these lines, to hold thorough consultations with persons with disabilities;

97. Reiterates that reproductive rights are among the fundamental freedoms guaranteed under the 1993 Vienna Declaration and Programme of Action and the CRPD, including: the right to equality and non-discrimination, the right to marry and found a family; the right to comprehensive reproductive healthcare, including family planning and maternal health services, education, and information; the right to give informed consent to all medical procedures, including sterilisation and abortion; and the right to be free from sexual abuse and exploitation;

98. Calls on the Member States to adopt measures to ensure that all healthcare and services provided to women with disabilities, including all reproductive health and mental healthcare and services, are accessible and based on the free and informed consent of the individual concerned;

99. Urges the Member States to adopt guidelines to ensure that all education, information, healthcare and services relating to sexual and reproductive health are made available to women and girls with disabilities in accessible and age-appropriate formats, including sign languages, Braille, tactile communication, large print and other alternative modes, means and formats of communication;

100. Reconfirms its view that the need to provide specialised support, including childcare assistance, to women and men with disabilities, together with their families, must be addressed in order to enable them to enjoy motherhood and fatherhood to the full;

101. Stresses that health insurance schemes must not discriminate against persons with disabilities;

102. Urges the Commission to develop EU-wide guidance for the National Contact Points on the provision of accessible information to all patients about care in other Member States, bearing in mind the particular role of patient organisations;

103. Encourages the Commission to assist the Member States and members of the European Reference Networks in extending the network's resources and expertise to forms of disability which, though not necessarily rare, also require highly specialised healthcare provided by multidisciplinary healthcare teams and a concentration of knowledge and resources through this framework;
104. Maintains that products and services must be made more accessible to persons with disabilities; points out that economic and cost-benefit barriers are preventing accessibility from being developed and implemented; believes that greater involvement of persons with disabilities when health-related products and services are being developed will make for greater safety and accessibility.

105. Underlines the fact that persons with physical disabilities also face problems on the digitised mobility market, and calls for the facilitation of access for all persons with all types of disabilities in accessible languages, formats and technologies appropriate to different kinds of disabilities, including sign languages, Braille, augmentative and alternative communication systems and other accessible means, modes and formats of communication of their choice, including easy-to-read language, subtitling and personal text messages, in particular for health information, while making use of more than one sensory channel.

106. Encourages the Commission to make sustained efforts to boost health prevention and promotion in order to address the serious disparities in health and access which affect the most vulnerable persons with disabilities.

107. Calls on the Commission and the Member States to advocate the classification of memory-disabling disease as a disability.

108. Urges the Commission and the Member States to give proper acknowledgment to the key role of family caregivers and to ensure that they also have appropriate access to health services in view of the impact that caring for persons with disabilities has on their own physical and mental health and well-being.

109. Calls on the Member States and the Commission to ensure that employment-related rights and services, including reasonable accommodation in the context of the Employment Equality Directive, are portable and in line with the freedom of movement for persons with disabilities as outlined in the Treaties; calls on the Member States to introduce incentives for employers and active labour market policies to support the employment of persons with disabilities; acknowledges the potential of both the social economy and the emerging digital economy for providing employment to persons with disabilities.

110. Is worried by the high rates of unemployment among persons with disabilities, especially among women with disabilities, by comparison with other population groups in the European Union; calls on the Member States to foster and ensure a policy framework for participation of women with disabilities in the labour market, including those with hidden disabilities, chronic conditions or learning disabilities.

111. Is concerned that the Employment Equality Directive does not explicitly make the denial of reasonable accommodation for persons with disabilities a form of discrimination; asks the Commission to provide a state of play on the kinds of complaints received and to consider in this regard whether a revision of the Directive is necessary.

112. Highlights the benefits of going beyond the framework of employment in sheltered workshops and establishing employment conditions for persons with disabilities which include them in the open labour market; stresses the importance of the sharing of good practices between public authorities, organisations representing persons with disabilities, support service providers, experienced employers and other relevant actors.

113. Calls on the Commission and the Member States to further promote the employment of persons with disabilities via social and solidarity-based economy enterprises, and thus to help persons with disabilities enter the labour market; calls on the Commission in this regard to further promote the newly emerged social investment market via the tools that have been created as part of the Social Business Initiative and to inform Parliament of its mid-term review results.

114. Points out that, in order to prevent persons with disabilities from being made redundant, it is vital to allow them to perform their work in accordance with specific legislation; recommends, moreover, that proper checks be implemented, in addition to cooperation with job centres and companies, in order to prevent persons with disabilities from being marginalised from the labour market and in order to harness their full potential.

115. Urges the Member States to adopt quality frameworks for traineeships, and to encourage and develop opportunities for apprenticeships and training for persons with disabilities, while ensuring reasonable accommodation and accessibility to ensure social protection and facilitate the integration of persons with disabilities into the labour market.
116. Calls on the Member States to take urgent measures to prevent and reverse the negative effects that the austerity measures have had on the social protection of persons with disabilities;

117. Calls on the Member States to implement effective mechanisms in order to prevent or alleviate poverty, vulnerability and social exclusion among persons with disabilities and their families, with special regard to children and older persons with disabilities, in the context of a European Pillar of Social Rights;

118. Calls on the Member States to refrain from cuts to disability-related benefits, community-based services, health services, training and education programmes that will undermine the CRPD and further increase the level of poverty and social exclusion;

119. Urges the Commission and the Member States, once again for the purpose of combating the social exclusion of persons with disabilities and their families, to promote, on the basis of common rules, measures to combat the poverty faced by many families of disadvantaged individuals, with reference to clear indicators on which to base the necessary care;

120. Underlines that Article 7 and Article 96(7) of the Common Provisions Regulation (EU) No 1303/2013 require the Member States and the Commission to ensure that equal opportunities, non-discrimination and inclusion of persons with disabilities are taken into account and promoted in the implementation of the European Structural and Investment Funds (ESI Funds) in general and in the Operational Programmes in particular; calls for an integrated approach to address the specific needs of persons with disabilities; calls on the Commission therefore to monitor closely the application of the general ex-ante conditionalities on anti-discrimination and disability; stresses that their evaluation should appraise the adequacy of planned measures to promote equal opportunities between men and women and the integration of persons with disabilities, in particular as regards accessibility of funding;

121. Urges policy makers at local, regional, national and EU level to ensure efficient monitoring of the implementation of the provisions aimed at non-discrimination, as well as the accessibility and use of ESI funding to support equal access to all services, including the internet, for persons with disabilities and equal and sufficient living arrangements in local communities in all areas (e.g. rural and sparsely populated areas and urban areas), as well as to institutions taking care of them; notes nevertheless that social policies and their financing primarily remain the responsibility of the Member States;

122. Calls on the Commission to monitor closely whether the principle of non-discrimination and the related legislation is respected when ESI Funds are used; underlines that bodies responsible for promoting social inclusion and non-discrimination, including organisations representing persons with disabilities, need to be involved in the partnership during the programming and implementation phase of the Operational Programmes, to ensure that the interests and concerns of persons with disabilities are effectively taken into account; urges the use of ESI Funds to respect minimum standards regarding accessibility, mobility and housing for persons with disabilities, and notes that this entails an important and challenging task, especially for the local and regional authorities;

123. Calls on the Member States to make better use of structural funds, in particular the European Social Fund and the Creative Europe Programme, involving as much as possible national, regional and local organisations representing persons with disabilities; stresses moreover the importance of guaranteeing full accessibility for persons with disabilities to the labour market, education and training, Erasmus+, the Youth Guarantee and EURES initiatives;

124. Calls on the Member States to disseminate the principle under which ESIF contracting authorities may exclude applicants for failing to meet the commitment to accessibility for persons with disabilities;

125. Welcomes the ex-ante conditionalities on social inclusion and its investment priority on the ‘transition from institutional to community based services’ in the Common Provisions Regulation; calls on the Member States to use the funds for the purpose of deinstitutionalisation and as a tool for implementing the CRPD;
126. Is concerned that the European Structural and Investment Funds are being misused to foster institutionalisation, and calls on the Member States and the Commission to strengthen their monitoring in line with the CRPD and in consultation with organisations representing persons with disabilities; believes that transparency principles should govern the entire procedure from the allocation of funds to their actual use; 

127. Calls on the Commission and the Member States to take the necessary measures, including through the use of ESI Funds and other relevant EU funds, to develop high-quality and affordable support services in local communities for boys and girls with disabilities and their families, including persons in need of high-level support, to foster deinstitutionalisation and prevent new institutionalisation, and to promote inclusive communities and access to inclusive quality education for boys and girls with disabilities; 

128. Believes that the EU institutions should consider opening future and existing funding streams to organisations actively representing persons with disabilities; 

129. Calls on the Commission to continue working towards the inclusion of persons with disabilities through the provision of financial support for a range of grassroots projects and organisations; 

130. Calls for the EU institutions and the Member States to give persons with disabilities an active role in decision-making processes, including through their representative organisations, in accordance with Article 4(3) of the CRPD; urges, further, that due account should be taken of the views expressed by persons with disabilities in the course of such processes; 

131. Reiterates the importance of exceptions and limitations to copyright and related rights being available to persons with disabilities; notes the conclusion of the Marrakesh Treaty aimed at facilitating access to works published by the blind or visually impaired, and reiterates its conviction that the EU is competent to conclude this treaty without ratification being conditional upon revision of the EU legal framework or the timing of a ruling by the Court of Justice; stresses also in this respect the need for Parliament, the Commission and the Member States to work together to ensure swift ratification of the Marrakesh Treaty; 

132. Emphasises that any legislative change in the field of copyright and related rights should provide persons with disabilities access to works and services protected by those rights in any format; recalls that the Commission is due to submit legislative proposals on exceptions and limitations to copyright and related rights in order to ensure that persons with different disabilities have access to works and services protected by those rights; 

133. Insists on the importance of digital systems for persons with disabilities as a tool for facilitating their participation in all aspects of society, and recommends continuing to investigate the use of ambient-assisted technologies in education; recognises that a disproportionate number of persons with disabilities are not currently online, and that they are left out of digital developments and, as a result, are missing out on information, opportunities, learning new skills and accessing important services; calls therefore on the legislators at national and EU level to include accessibility provisions when implementing digital single market legislation, to mainstream the issue of digital content accessibility in all relevant polices, to initiate training programmes for ‘Digital Champions’ within communities to encourage more persons with disabilities to go online, and to take the necessary measures to fight cybercrime and cyberbullying; calls on the Commission and the Member States to ensure that intellectual property rights do not pose an unreasonable or discriminatory barrier to access by persons with disabilities to cultural materials and to consider a mandatory exception to copyright in cases of use, for the benefit of persons with disabilities, which are directly related to the disability and of a non-commercial nature, to the extent required by the specific disability; calls for a cross-cutting approach to the human rights of persons with disabilities to be applied in all EU policies;
134. Recalls that sport is an extremely valuable tool in the context of social inclusion as it provides opportunities for interaction and the attainment of social skills; calls on the Commission and the Member States, pursuant to Article 30 of the UN Convention on the Rights of Persons with Disabilities, to launch specific programmes aimed at making sports activities and sports events more accessible for persons with disabilities; notes that the right to have full access to cultural performances or recreational activities are basic rights, and calls therefore on the Commission to improve the accessibility to such events, venues, goods and services, including in the audiovisual field; welcomes the initiatives to provide audiovisual and other works with suitable subtitles or audio description so as to make them accessible to persons with disabilities;

135. Is of the opinion that for persons with disabilities digital instruments should be developed to help the integration of sportsmen and sportswomen with disabilities, as well as platforms for teleworking, hot-desking and co-working; believes in addition that quality teaching and sports infrastructure in schools should be adapted to the needs of children with disabilities and that in each Member State a national and regional strategic policy framework should be in place for lifelong learning, containing concrete measures for the development of skills for persons with disabilities;

136. Recalls that the MEDIA sub-programme of Creative Europe should pay special attention to projects including the issue of disabilities, and that the educational power of films and festivals in this regard should be emphasised;

137. Maintains that accessibility is essential if persons with disabilities are to take full advantage of the European tourism offering;

138. Emphasises that tourism services must take into account the special needs of persons with disabilities such as easy access to information and communication and to facilities such as rooms, bathrooms, toilets and other indoor areas;

139. Maintains that the ‘tourism for all’ principle should be the reference point for any tourism-related action at national, regional, local or European level; points out that tourism service providers should allow for the needs of persons with disabilities by promoting the adaptation of facilities and staff training activities;

**Specific obligations**

140. Calls for the development of human-rights-based indicators, and calls on the Member States to provide quantitative and qualitative comparable data disaggregated on the basis of various factors, including by gender, age, employment status and disability, for all activities in the EU; calls on the Commission to fund relevant research and data collection, for example on accessibility of tourism and healthcare services, violence, abuse and exploitation of all persons with all types of disabilities in the community and in the institutions;

141. Calls on the Commission to harmonise data collection on disability through EU social surveys in line with Article 31 of the CRPD, in order to accurately identify and publicise developments in the sector; emphasises that such data collection should use methodologies that are inclusive of all persons with disabilities, including those with more severe impairments and those living in institutions; all data collected should be subject to the rigours of human rights and data protection initiatives, including, but not limited to, provisions set out in the European Convention on Human Rights, the European Charter of Fundamental Rights and the European Data Protection Directive; stresses that such surveys must be as specific and as targeted as possible and should be followed by appropriate studies and workshops which result in suitable and effective forms of action;

142. Calls on the Commission to systematically mainstream the rights of persons with disabilities in all EU international cooperation policies and programmes;

143. Underlines the importance of achieving all disability-related Sustainable Development Goals (SDGs), in particular Goal 4 on ensuring inclusive, equitable quality education and the need to increase the number of schools with access to adapted infrastructure and materials for students with disabilities and to invest in teacher competencies for inclusive education and participation of children in school and the community;
144. Highlights the pledge to leave no one behind and the references to disabilities in the SDGs, specifically in the sections related to education, growth and employment, inequality and the accessibility of human settlements, and as regards data collection and monitoring of the SDGs, and recommends that the EU take the lead in the implementation of the disability-inclusive SDGs; underlines in addition the references to the Sendai Framework for Disaster Risk Reduction (DRR);

145. Recommends that the EU take the lead on a disability-inclusive implementation of the 2030 Agenda for Sustainable Development and establish a work plan and a mid-term review of the work plan in order to guarantee a monitoring and evaluation mechanism and ensure EU accountability;

146. Invites the Commission to draft an implementation plan for the SDGs and DRR in line with the CRPD; underlines that such a plan should make an important contribution to the definition of indicators in areas related to disability and socio-economic inclusion; stresses that poverty, social protection, health coverage, violence against women, sexual and reproductive health and rights, access to water, sanitation and energy, resilience to disasters and birth registration deserve particular attention in the definition of the SDG indicators;

147. Stresses the fact that all EU policies and programmes, both externally and internally, must comply with the CRPD and establish specific measures which guarantee that the rights of persons with disabilities are mainstreamed in all domains, including humanitarian and development policies and programmes; calls on the EU, to this end, to adopt a harmonised policy on disability-inclusive development and to establish a systematic and institutionalised approach to mainstreaming the rights of persons with disabilities in all EU international cooperation policies and programmes;

148. Recommends that EU delegations and agencies display a sufficient understanding of EU disability strategies and work in an inclusive and accessible way; suggests the creation of a ‘focal point’ for the CRPD in the European External Action Service; calls for the urgent introduction of a disability perspective in all training courses on human rights provided in the framework of the Common Security and Defence Policy (CSDP) missions;

149. Calls, furthermore, on the EU to:

— put in place more development projects which focus specifically on persons with disabilities;

— establish a mechanism to build capacity and share good practices among the various EU institutions and between the EU and its Member States on disability-inclusive and accessible humanitarian aid;

— put in place focal points for disability issues in EU delegations, appointing trained liaison officers who can offer the benefits of their expertise and professionalism to persons with disabilities;

— address disability issues in dialogues with partner countries and support and engage in strategic cooperation with the partner country disability NGOs;

— review the Multiannual Financial Framework (MFF) and the European Development Fund (EDF) in the context of the CRPD;

— include a reference to mainstreaming disability issues into EU policies in the possible new European Consensus on Development;

— consider earmarking funds provided for all EU international cooperation policies and programmes for national programmes for persons with disabilities;

— provide children likely to be at risk with swift, appropriate and comprehensive care, given the importance of early intervention;
150. Welcomes new Objective 12 in the Action Plan on Human Rights and Democracy 2015-2019; calls on the Commission to ensure that the implementation of the Convention on the Rights of Persons with Disabilities is systematically raised in human rights dialogues with third countries; calls on the EU Special Representative for Human Rights to lead and monitor progress in this field, with special regard to standardisation efforts in terms of accessibility;

151. Supports the effective inclusion of persons with disabilities in society, namely in local communities, and the funding of services for persons living independently through programmes under the external action financing instruments; calls for more streamlined use of the EU Structural Funds; calls for the mid-term evaluation of the external financing instruments in order to assess how effectively they have contributed to the inclusion of persons with disabilities in their societies, barriers have been dismantled, and accessibility has been promoted; demands, furthermore, that any expenditure in EU programmes that support institutionalisation avoid the segregation of persons with disabilities; calls for the strengthening and monitoring of expenditure in consultation with disability organisations;

152. Suggests that all people employed by the EU in the management of its external borders and asylum reception centres should undergo specific training relevant to the needs of persons with disabilities in order to ensure that their needs are met;

153. Welcomes the Commission’s withdrawal from the independent monitoring framework (the EU Framework); is committed to finding the most appropriate setup for the EU Framework so that it is fully in line with the CRPD and the Paris Principles, and urges that the Code of Conduct between the Council, the Member States and the Commission setting out internal arrangements for the implementation by and representation of the European Union relating to the UN Convention on the Rights of Persons with Disabilities be reviewed and amended in such a way as to involve the European Parliament as well;

154. Stresses the need for enhanced political cooperation within the framework, including the financial and human resources to ensure that it can fulfil its obligations and implement the recommendations set out in the CRPD;

155. Attaches the highest importance to Article 33 of the CRPD (‘National implementation and monitoring’) and to the UN CRPD Committee’s Concluding Observations 76 and 77, and welcomes accordingly the approval given by the UN CRPD Committee to Parliament’s presence in the EU Framework;

156. Calls on the budget authorities to allocate adequate resources to enable the EU Framework to perform its functions independently;

157. Points out that the Committee on Petitions provides active protection for European citizens (natural or legal persons) pursuant to Article 227 TFEU, enabling them to lodge a complaint against an infringement of their rights on the part of European, national and local authorities, including those derived from the application of European policies whose purpose is to implement the CRPD, in the context of the Declaration in relation to the delimitation of competences annexed to the Final Act adopting the Treaty;

158. Highlights the fact that the Committee on Petitions is recognised as one of the institutional instruments of the EU (alongside the Ombudsman, appointed to protect citizens in the event of maladministration) able to play the protection role within the EU Framework, in keeping with the principles relating to the operation of national institutions set up to protect and promote human rights (‘Paris Principles’), adopted by the General Assembly of the United Nations in its 1993 resolution 48/134;

159. Points out that, in order to perform the protection role, the Committee on Petitions places its duties at the service of the independent monitoring framework as regards preliminary investigations into infringements of EU law implementing the CRPD, the forwarding of petitions to other parliamentary committees for them to investigate or take the corresponding action, and on-the-spot visits to gather information and establish contact with the national authorities;
160. Recalls that the Committee on Petitions receives a considerable number of petitions from persons with disabilities every year, demonstrating the reality of millions of people across Europe encountering difficulties on a daily basis with regard to access to work and employment, education and transport or participation in political, public and cultural life; stresses the importance of Article 29 of the CRPD on the participation without discrimination of persons with disabilities in political and public life;

161. Points out that the petitions that have received most attention have often been backed by civil society organisations representing persons with disabilities, and there is thus a need to promote and publicise the protection role and effectiveness of petitions based on infringements of these rights; praises the role played by these organisations when it comes to promoting social inclusion and an improvement in the quality of life of persons with disabilities;

162. Takes note of petitions portraying cases of wrongdoing in some Member States when it comes to ensuring the subsistence of persons with disabilities, not only concerning the lack of payment of subsidies granted by law, but also cases such as in petition 1062/2014 where authorities allegedly made arbitrary administrative decisions in order to reduce the allowances previously granted on the basis of dubious medical assessments effectively reducing the degree of disability; asks the national, regional and local authorities concerned to be more sensitive to the implications of such actions on the lives of the individuals affected and their families, and requests that the Commission monitor thoroughly the various policies and related measures concerning disabilities that are implemented in the different Member States;

163. Notes that some Member States that have ratified the CRPD have yet to establish or designate the bodies to implement and monitor the Convention, as required under Article 33; notes that the work of those bodies already established, in particular the monitoring frameworks set up under Article 33(2), is impeded by a lack of financial and human resources and the absence of a solid legal basis for their designation;

164. Urges all Member States to allocate the monitoring frameworks established under Article 33(2) sufficient and stable financial and human resources to carry out their functions; considers that they should also guarantee the independence of monitoring frameworks by making sure that their composition and operation takes into account the Paris Principles on the functioning of national human rights institutions, as required under Article 33(2) — this would be supported by establishing a formal legal basis, clearly setting out the frameworks’ role and scope; urges those Member States which have still to designate Article 33 bodies to do so as soon as possible and equip them with the resources and mandates to effectively implement and monitor their obligations under the CRPD;

165. Highlights that the CRPD network needs to be strengthened to appropriately coordinate CRPD implementation internally but also interinstitutionally, while actively involving and closely consulting with persons with disabilities and their representative organisations in its activities and meetings;

166. Urges all EU institutions, agencies and bodies to establish focal points, and stresses the need for a horizontal interinstitutional coordination mechanism across DGs and EU institutions; calls for the necessary arrangements to form part of a CRPD implementation strategy;

167. Calls for the strengthening of interinstitutional coordination between the implementation mechanisms of the different EU institutions;

**EU institutions’ compliance with the Convention (as public administrations)**

168. Considers it important that the Committee on Petitions organise targeted events focusing on petitions in the field of disabilities, and stresses the important role of dialogue with input from multiple stakeholders, including other relevant committees of the European Parliament, members of the EU Framework for the CRPD, civil society organisations representing persons with disabilities and academics;
169. Welcomes the fact that the public hearing ‘Protection of the rights of persons with disabilities, from the perspective of petitions received’, organised by the Committee on Petitions on 15 October 2015, met high accessibility standards, and recommends that all Parliament committee meetings be made accessible to persons with disabilities in the future;

170. Welcomes the use of Braille in communication with petitioners, and encourages all EU institutions to use sign language, easy-to-read formats and Braille in their communication with citizens in order to maintain and strengthen efforts to include citizens in the work of the institutions and the European project;

171. Calls for the Member States and the EU institutions to ensure that opportunities to take part in public consultation procedures are effectively and widely publicised by means of communications which are accessible to persons with disabilities who use languages such as Braille and easy-to-read versions;

172. Calls for the Member States and the EU institutions to ensure that opportunities to participate in consultation processes are clearly and widely publicised using accessible communications, that input can be provided in other formats such as Braille or easy-to-read versions, and that public hearings and meetings discussing proposed laws and policies should be made fully accessible to persons with disabilities, including those with intellectual and learning disabilities;

173. Underlines the need to facilitate the effective participation and freedom of expression of persons with disabilities at public events and meetings hosted by the institutions or held on their premises by providing captioning and sign-language interpretation, documents with Braille-printing and in easy-to-read formats;

174. Calls on the Board of Governors of the European Schools, including the Commission, to ensure inclusive quality education at the European Schools in accordance with CRPD requirements as regards multidisciplinary assessments, the inclusion of children with disabilities, and the provision of reasonable accommodation, while guaranteeing the inclusive participation of parents with disabilities;

175. Calls on the institutions to support and promote the work of the European Agency for Special Needs and Inclusive Education;

176. Calls for the EU to revise the rules of the Joint Sickness Insurance Scheme, the pension system and disability-related social security and social protection measures in order to ensure non-discrimination and equality of opportunities for persons with disabilities, inter alia by recognising disability-related health needs as being distinct from an illness and promoting independent living and working by full reimbursement of the additional cost of equipment or service that is necessary for work (for example a Braille printer, hearing aids, sign-language interpreter, captioning services, etc.);

177. Urges the institutions, agencies and bodies to ensure that existing staff regulations are fully and effectively implemented in line with the CRPD and that internal rules and implementing provisions are developed in full compliance with CRPD provisions, as part of an open and disability-inclusive process, in order to address the Concluding Observations;

178. Calls for the provision of adequate needs-based and CRPD-compatible reasonable accommodation for persons with disabilities — or people with dependent family members with disabilities — who are in the service of the European institutions, paying particular attention to the needs of parents with disabilities;

179. Urges the institutions to adopt comprehensive recruitment, retention and promotion policies, including temporary positive measures, to increase actively and substantially the number of officials or staff and trainees with disabilities, including psychosocial and intellectual disabilities in line with Directive 2000/78/EC Article 5;
180. Recommends that comprehensive CRPD training modules for staff be drawn up in consultation with organisations representing persons with disabilities, focusing on frontline personnel, management and public procurement;

181. Urges the EU institutions to make their internet-based content and apps, including their intranets and all essential documents and audiovisual content, accessible while equally ensuring physical accessibility of their buildings;

182. Calls on the Commission to work closely with other EU institutions, bodies and agencies, as well as the Member States, to coordinate effective and systematic follow-up of the concluding observations, possibly via a strategy on the implementation of the CRPD;

183. Calls on the EU and the Member States to ensure consultation and the systematic and structured involvement of organisations representing persons with disabilities when implementing their respective final observations;

184. With regard to Article 35 of the CRPD, which obliges those Member States that have signed the Convention to submit an initial report and subsequent reports on their implementation of the Convention, considers that such reports should be submitted every four years and should be drawn up with the involvement of disability organisations;

185. Instructs its President to forward this resolution to the Council and the Commission.
Objection to an implementing act: permitted health claims made on foods

European Parliament resolution of 7 July 2016 on the draft Commission regulation amending Regulation (EU) No 432/2012 establishing a list of permitted health claims made on foods other than those referring to the reduction of disease risk and to children's development and health (D44599/02 — 2016/2708(RPS))

(2018/C 101/14)

The European Parliament,

— having regard to the draft Commission regulation (D44599/02),

— having regard to Regulation (EC) No 1924/2006 of the European Parliament and of the Council of 20 December 2006 on nutrition and health claims made on foods (1), in particular Article 13(3) thereof,

— having regard to the opinion delivered on 12 April 2016 by the committee referred to in Article 25(1) of the above regulation,

— having regard to Article 5a(3)(b) of Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission (2),

— having regard to the motion for a resolution of the Committee on the Environment, Public Health and Food Safety,

— having regard to Rule 106(2), (3) and (4)(c) of its Rules of Procedure,

A. whereas Article 4 of Regulation (EC) No 1924/2006 requires the Commission to establish, by 19 January 2009, specific nutrient profiles with which foods or certain categories of food must comply in order to bear nutrition or health claims, and the conditions for the use of nutrition or health claims for foods or categories of foods with respect to the nutrient profiles;

B. whereas, according to Article 2(5) of Regulation (EC) No 1924/2006, a 'health claim' means any claim that states, suggests or implies that a relationship exists between a food category, a food or one of its constituents and health;

C. whereas there are legitimate concerns that the claims that caffeine helps to increase alertness and that caffeine helps to improve concentration do not demonstrate a relationship between caffeine consumption and 'health';

D. whereas the Commission has not yet established those nutrient profiles;

E. whereas a 250 ml can of energy drink can contain up to 27 g of sugar and 80 mg of caffeine;

F. whereas the World Health Organisation recommends that adults and children receive no more than 10 % of their daily energy intake from free sugars and that a further reduction to below 5 % (approximately 25 g) per day would provide additional health benefits (3);

G. whereas EFSA found evidence that a high intake of sugars in the form of sugar-sweetened beverages might contribute to weight gain;

(3) http://apps.who.int/iris/bitstream/10665/149782/1/9789241549028_eng.pdf?ua=1
H. whereas use of the proposed health claims is likely to favour the consumption of energy drinks and, as a consequence, the daily intake of sugar and caffeine might legitimately be expected to exceed the recommended maximum daily intake;

I. whereas Article 3(c) of Regulation (EC) No 1924/2006 prohibits the use of health claims that encourage the excess consumption of a food;

J. whereas, under the draft Commission regulation, the claims that caffeine helps to increase alertness and that caffeine helps to improve concentration shall not be used for foods targeting children and adolescents;

K. whereas adolescents represent the largest group of energy drink consumers;

L. whereas 68% of adolescents and 18% of children regularly consume energy drinks;

M. whereas the energy drink industry's voluntary Code of Practice for the Marketing and Labelling of Energy Drinks only commits not to market energy drinks to children under the age of 12 (1);

N. whereas in practice it is difficult to control that energy drinks bearing the proposed claims are not sold to children, regardless of whether they target children or adolescents, thus rendering the condition of use attached to the proposed claims ineffective; whereas in any event nothing prevents the marketing of such drinks to adolescents;

O. whereas, as stated in Article 3(a) of Regulation (EC) No 1924/2006, the use of nutrition and health claims shall not be ambiguous or misleading;

P. whereas the condition or restriction that the proposed claims should not be used for foods targeting children or adolescents would render them ambiguous as regards the potential adverse effects of such food on human health;

Q. whereas the Commission has in the past (as confirmed by the General Court on dextrose) refused to authorise health claims which conveyed a contradictory and ambiguous message to consumers, even if they were to be authorised subject to specific conditions of use and/or were accompanied by additional messages or warnings (2);

R. whereas in its Scientific Opinion on the safety of caffeine the European Food Safety Authority concluded that insufficient information was available on which to base a safe level of caffeine intake for children but that an intake corresponding to 3 mg per kg of body weight per day would probably not give rise to safety concerns for children and adolescents (3);

S. whereas, as stated in point (c) of Article 3 of Regulation (EC) No 1924/2006, ‘the use of nutrition and health claims shall not […] encourage or condone excess consumption of a food’;

T. whereas 25% of adolescent energy drink consumers drink three or more cans in a single session and the proposed claims might encourage the consumption of even greater quantities of such energy drinks;

U. whereas the proposed warning label (conditions of use) does not provide any warning regarding the maximum consumption per single intake, but refers only to the maximum intake per day;

V. whereas energy drinks have been linked to headaches, sleep problems and behavioural problems in children and adolescents who regularly consume them;

1. Opposes adoption of the draft Commission regulation;
2. Considers that the draft Commission regulation is not compatible with the aim and content of Regulation (EC) No 1924/2006;
3. Calls on the Commission to withdraw the draft regulation;
4. Calls on the Member States to consider introducing rules on the marketing of beverages with high caffeine content or foods with added caffeine to children and adolescents;
5. Instructs its President to forward this resolution to the Council and the Commission, and to the governments and parliaments of the Member States.
RECOMMENDATIONS

EUROPEAN PARLIAMENT

P8_TA(2016)0317

71st session of the UN General Assembly

European Parliament recommendation to the Council of 7 July 2016 on the 71st session of the United Nations General Assembly (2016/2020(INI))

(2018/C 101/15)

The European Parliament,

— having regard to the proposal for a recommendation to the Council on the 71st session of the United Nations General Assembly by Andrey Kovatchev, on behalf of the PPE Group (B8-1374/2015),

— having regard to the Treaty on European Union (TEU), in particular Articles 21, 34 and 36 thereof,

— having regard to the 70th session of the United Nations General Assembly,

— having regard to the Council conclusions of 22 June 2015 on the EU priorities for the 70th UN General Assembly,

— having regard to the Charter of the United Nations,

— having regard to the Universal Declaration of Human Rights and to the UN human rights conventions and the optional protocols thereto,

— having regard to the resolution of the United Nations General Assembly (UNGA) on the participation of the European Union in the work of the United Nations (1), which grants the EU the right to intervene in the UN General Assembly, to present proposals and amendments orally which will be put to a vote at the request of a Member State, and to exercise the right to reply,


— having regard to its recommendation to the Council of 18 April 2013 on the UN principle of the ‘Responsibility to Protect’ (R2P) (3),

— having regard to its recommendation to the Council of 2 April 2014 on the 69th session of the United Nations General Assembly (4),

— having regard to its resolution of 24 November 2015 on the role of the EU within the UN — how to better achieve EU foreign policy goals (5),

— having regard to its resolutions of 21 January 2016 on the EU’s priorities for the UNHRC sessions in 2016 (6) and of 17 July 2014 on the crime of aggression (7),

(2) OJ C 99 E, 3.4.2012, p. 56.
(3) OJ C 45, 5.2.2016, p. 89.
— having regard to its resolution of 4 February 2016 on the systematic mass murder of religious minorities by the so-called ‘ISIS/Daesh’

— having regard to its resolution of 8 March 2016 on the situation of women refugees and asylum seekers in the EU

— having regard to the Paris agreement of 12 December 2015,

— having regard to the documents of 13 June 2012 ‘Plan of Action to enhance EU CSDP support to UN peacekeeping’ and of 23 March 2015 ‘Strengthening the UN-EU Strategic Partnership on Peacekeeping and Crisis Management: Priorities 2015-2018’,

— having regard to the ‘Oslo’ Guidelines on the Use of Foreign Military and Civil Defence Assets in Disaster Relief of November 2007,


— having regard to the first UN report on antibiotic resistance produced by WHO in April 2014 that qualifies antimicrobial resistance as a ‘serious threat’ to global public health,

— having regard to the recent revelations concerning the activities of the Panama-based law firm Mossack Fonseca and to the related initiatives for closer international cooperation to combat tax evasion,

— having regard to Rules 134(3) and 113 of its Rules of Procedure,

— having regard to the report of the Committee on Foreign Affairs and the opinion of the Committee on Development (A8-0146/2016),

A. whereas the EU’s commitment to effective multilateralism and good global governance, with the UN at its core, is an integral part of the EU’s external policy and is rooted in the conviction that a multilateral system founded on universal rules and values, which must be respected and upheld, is best suited to address global crises, challenges and threats;

B. whereas the EU should play a proactive part in building a United Nations that can effectively contribute to global solutions, peace and security, development, human rights, democracy and a rule-of-law-based international order;

C. whereas EU Member States need to make every effort to coordinate their action in the organs and bodies of the United Nations system in accordance with the mandate contained in Article 34(1) TEU;

D. whereas the global and regional security environment is rapidly deteriorating, becoming more complex, and blurring the lines between internal and external security; whereas the UN retains a key role in ensuring global security and stability;

E. whereas careful rethinking of the tools of effective multilateralism in the framework of the UN is necessary as a result of shifting global power configuration and diffusion; whereas such tools need to be more inclusive of all stakeholders, state and non-state alike, including in conflict prevention and crisis management processes;

(2) Texts adopted, P8_TA(2016)0073.
(3) EEAS 01024/12, Council document 11216/12.
(4) EEAS 458/15, Council document 7632/15.
F. whereas the EU and its Member States are collectively the single largest financial contributor to the UN system, providing about one third of the UN's regular budget, close to two-fifths of the UN's peacekeeping budget and about one half of all contributions to UN funds and programmes;

G. whereas the EU works for environmental sustainability, especially in the fight against climate change by promoting international measures and actions to preserve and improve the quality of the environment and the sustainable management of natural resources;

H. whereas the EU is one of the most dedicated defenders and promoters of human rights, fundamental freedoms, cultural values and diversity, democracy and the rule of law;

I. whereas the EU's security environment is increasingly unstable and volatile owing to a large number of longstanding or newly emerging challenges, including violent conflicts, terrorism, organised crime, unprecedented migration waves and climate change, which are impossible to address at national level and require regional and global responses;

J. whereas new challenges including hybrid and information warfare, cyber threats, bio-engineering, lethal autonomous systems, nanotechnology, weapon miniaturisation, and the proliferation of dual-use technologies requires the development of multilateral agreements for which the UN framework is the most appropriate;

K. whereas recent developments in the proliferation of weapons of mass destruction and their vehicles are making arms control and disarmament increasingly difficult and eroding global security and stability; whereas the UN is a suitable framework to promote efforts for a new generation of arms control and disarmament measures alongside like-minded partners;

1. Addresses the following recommendations to the Council:

**Peace and security**

(a) to take active steps to ensure that all parties directly or indirectly involved in armed conflicts and their organisations comply in full with their international obligations and the standards laid down in international law and make efforts to secure peaceful, diplomatic solutions to conflicts of all kinds; to urge that this should also cover the obligation to grant people in need access to humanitarian aid;

(b) to continue to support multilateral attempts to find lasting political and peaceful solutions to on-going conflicts in the Middle East and North Africa; to continue to support the work of the Special Envoy of the UN Secretary-General for Syria, the Special Representative and Head of the UN Support Mission in Libya, the Special Envoy of the UN Secretary-General for Yemen, the UN Special Coordinator for the Middle East Peace Process and the Special Representative of the UN Secretary-General for Western Sahara; to call for continued humanitarian, financial and political assistance from the international community in order to address the humanitarian situation, and to work towards the immediate cessation of violence; to condemn unilateral, uncoordinated actions in any crisis area;

(c) to support the Intra-Syrian Talks that are guided by UN Security Council resolution 2254 (2015); to support the work of the task forces created by the International Syria Support Group that are overseeing the delivery of much needed humanitarian aid to thousands of Syrians in besieged and other hard-to-reach areas, as well as a cessation of hostilities that was endorsed by UN Security Council resolution 2268 (2016); to strongly condemn the widespread human rights abuses and violations of international humanitarian law in Syria and to support the work of civil society organisations documenting evidence of war crimes, crimes against humanity and other human rights violations; to underline the need to find a political solution to the conflict and to ensure the inclusion of women in the peace talks; to urge all UN Member States to make all necessary financial and human resources available to assist the local population and the refugees;
(d) to make certain the UN General Assembly provides, in cooperation with the EU and the USA, all instruments to ensure that a two-state solution, on the basis of the 1967 borders, with Jerusalem as the capital of both states and with a secure State of Israel, with secure and recognised borders, and an independent, democratic, contiguous and viable State of Palestine living side by side in peace and security, is sustainable and effective; to act in line with the Council conclusions on the Middle East Peace Process adopted on 18 January 2016, which regard the continuous expansion of settlements as an ongoing obstacle to peace;

(e) to underline the need for coordinated humanitarian action in Yemen under UN leadership; to urge all parties to allow the entry and delivery of urgently needed food, medicine, fuel and other necessary assistance through UN and international humanitarian channels in order to address the urgent needs of civilians affected by the crisis, in accordance with the principles of impartiality, neutrality and independence; to call for a humanitarian pause to allow life-saving assistance to reach the Yemeni people as a matter of urgency; to call for an impartial and independent investigation into all alleged violations of international human rights law and international humanitarian law, including the latest attacks targeting humanitarian infrastructure and personnel; to call on all parties to respect the human rights and freedoms of all Yemeni citizens, and to stress the importance of improving the security of all those working on peace and humanitarian missions in the country, including aid workers, doctors and journalists; to encourage a policy of rapprochement between Saudi Arabia and Iran in order to defuse regional tensions and as a path towards conflict resolution in Yemen and elsewhere;

(f) to continue to call for the full respect of internationally-recognised borders and the territorial integrity of Eastern European and South Caucasus countries, including Georgia, Moldova and Ukraine, in light of the violations of international law in these areas, and for their free and sovereign choice to pursue a European path; to support and reinvigorate diplomatic efforts for a peaceful settlement of these on-going and frozen conflicts; to urge the international community to implement fully the policy of non-recognition of the illegal annexation of Crimea; to actively increase pressure on Russia, as a permanent member of the UN Security Council, in order to resolve the conflict in Ukraine;

(g) to call for increased support for the efforts of the international community and regional organisations to manage security crises on the African continent, in particular in Somalia, Sudan, South Sudan, Central African Republic, Mali, Nigeria, Burundi and the Great Lakes Area in general; to encourage UN Member States to step up support for the increasing role and own capacities of the African Union in mediation and crisis management while striving for complementarities with the efforts of the UN Peace Building Support Office; to support the efforts deployed by the AU, EAC, and the UN to prevent further escalation of the crisis in Burundi and to work towards the promotion of an urgent inter-Burundi inclusive and genuine dialogue between the government and the opposition; to support the deployment of independent international inquiry which has been investigating all alleged violations of human rights and helping those responsible be held accountable and to be brought to justice;

(h) to support the ongoing comprehensive efforts to strengthen UN peace operations and the organisation’s ability to address conflict; to explore new prospects for and encourage strengthened cooperation between the EU and the UN in the context of reshaping their strategic visions on security, through, on the one hand, the new EU Global Strategy on Foreign and Security Policy and, on the other, the UN's revision of its peace operations, peacebuilding architecture, and women, peace and security agenda (Security Council Resolution 1325 (2000)) and synergies between them; to ensure that the review process of the UN peacebuilding architecture promotes the principle of Responsibility to Protect and the role of women in peacebuilding;

(i) to welcome the adoption and support the implementation of the UN Security Council’s recent Resolution 2242 (2015) making women a central component in all efforts to address global challenges and to call for additional efforts to integrate the women, peace and security agenda in all the different dimensions of peacekeeping; to stress the importance of women’s equal, full and active participation in the prevention and resolution of conflicts and in the peace negotiation and peacebuilding process; to ensure that all necessary safe medical assistance is provided to female war rape victims;
(j) to promote a culture of prevention within the UN system in order to improve its capacity to respond more quickly to emerging crises and potential threats to peace and security, in particular through more effective preventive diplomacy, confidence-building and mediation efforts; to strive to enhance early warning systems and early communication and further develop procedures for crisis consultation between the UN, the EU and other regional and sub-regional organisations, which play an increasingly important role in international peace and security, in order to better coordinate their crisis response, avoiding unnecessary duplication; to cooperate with the UN in strengthening the role and capacity of regional and sub-regional organisations in peacekeeping, conflict prevention, civilian and military crisis management, and conflict resolution;

(k) to increase Member State support for UN peacekeeping and peacebuilding operations that include a human rights component and clear exit strategies, in particular by contributing personnel and equipment, and to enhance the EU's facilitating role in this respect; to further develop procedures for the use of EU Common Security and Defence Policy in support of UN operations, including through the deployment of EU Battlegroups, or through capacity building and Security Sector Reform initiatives, while paying sufficient attention to issues such as human rights, sustainable development and the root causes of mass migration;

(l) to promote a broad definition of the human security concept, bringing it closer to gender equality and human rights, and the Responsibility to Protect (R2P) principle and to continue to support the efforts to further the operationalisation of R2P; to support the UN in continuing to play a critical role in assisting countries in the implementation of R2P, in order to uphold the rule of law and international humanitarian law; to promote the Code of Conduct regarding Security Council action against genocide, crimes against humanity or war crimes, committing UN Member States to support action by the Security Council aimed at preventing or ending such crimes and not to vote against a corresponding Security Council resolution;

**Fight against terrorism**

(m) to reiterate its unequivocal condemnation of terrorism and its full support for actions aimed at the defeat and eradication of terrorist organisations, in particular, the so-called 'ISIS/Daesh', which poses a clear threat to regional and international security, while recalling that these actions should always fully respect international human rights law; to support the promotion of all aspects of Security Council Resolution 2178 (2014) on countering threats posed by foreign terrorist fighters and of the Madrid Guiding Principles on stemming the flow of foreign terrorist fighters;

(n) to step up efforts to clamp down on recruitment and fight terrorist propaganda, through social media platforms but also through networks of radicalised hate preachers; to support counter-radicalisation and de-radicalisation policies in line with the UN Plan of Action to Prevent Violent Extremism;

(o) to continue to work with the UN in combating the financing of terrorism, including the use of existing mechanisms to designate terrorist individuals and organisations and strengthen asset-freezing mechanisms worldwide while upholding international standards on due process and the rule of law;

(p) to provide support to the UN Counter-Terrorism Implementation Task Force in order to ensure coordination and coherence in the implementation of the UN Global Counter-Terrorism Strategy, using the resources and expertise of 25 UN system entities and of Interpol, always recalling that efforts to fight terrorism must not be used as a pretext for repressing internal dissent or violating the rights of the people;

(q) to promote a coordinated international effort to counter the growing threat posed by Improvised Explosive Devices (IEDs), in particular by developing an understanding of the Counter-IED/Counter-Terrorism nexus, using the resources and expertise of UN system entities and of Interpol in order to enable greater law enforcement and military cooperation;
(r) to reiterate, in the context, the need for an adequate mix of security, law enforcement, human rights, socio-economic instruments that offers more adequate options for responding to the changing nature of terrorism and violent extremism as posed by Daesh, al-Qaeda, Al-Shabaab, Boko Haram and others;

(s) to support an enhanced EU contribution to UN capacity building initiatives concerning the fight against foreign terrorist fighters and violent extremism;

**Non-proliferation and disarmament**

(t) to support UN efforts to prevent non-state actors and terrorist groups from developing, manufacturing, acquiring or transferring weapons of mass destruction and their delivery systems and to contribute to the comprehensive review of Security Council Resolution 1540 (2004) in 2016; to insist on full compliance with the Treaty on the Non-Proliferation of Nuclear Weapons (NPT), the Chemical Weapons Convention and the Biological Weapons Convention, and on finishing the ratification process of the Comprehensive Nuclear Test Ban Treaty; to encourage all UN Member States to sign and ratify the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on their Destruction; to welcome the establishment of an Open-Ended Working Group (OEWP), as a subsidiary body of the UN General Assembly, aimed at taking forward multilateral nuclear disarmament negotiations, and for all EU Member States to participate actively in its proceedings; to request UN Members to take active steps towards global disarmament, taking due account of both the security dimension and the humanitarian dimensions of nuclear weapons;

(u) to urge Member States to support the UN General Assembly resolution ‘Effects of the use of arms and ammunitions containing depleted uranium’ at the 71st session, and to develop an EU common position that better reflects Parliament’s repeated calls for a precautionary global moratorium and the developing global consensus on the potential civilian health risks, complex post-conflict radioactive waste management burden and financial costs associated with the use of such weapons; to include depleted uranium assessment and clearance projects in the EU’s funding instruments for mine action;

(v) to promote the full implementation of the Arms Trade Treaty (ATT) and encourage all UN Member States to sign or accede to the ATT;

(w) to work towards more effective action against the diversion of and illicit trade in weapons and ammunitions, including Small Arms and Light Weapons, in particular by developing a weapons tracking system;

(x) to promote a policy response at global level on the use of armed drones, aimed at keeping their use strictly within the limits of international human rights and humanitarian law; to promote a ban on the development, production and use of fully autonomous weapons which enable strikes to be carried out without human intervention; to make sure that human rights are part of all dialogues with third countries on counter-terrorism;

(y) to further support on-going UN efforts at exploring the development of norms for responsible and safe behaviour in cyberspace, including a multilateral framework against cyber-attacks, with a view to ensuring the application of existing international law and human rights law;

**Migration**

(z) to promote greater support for the work of UNHCR in implementing its international mandate to protect refugees, paying particular attention to vulnerable groups such as women and children; to stress the high funding gap between UNHCR’s budgetary needs and funds received and to demand greater global solidarity; to call for greater UN regular budget funding of the UNHCR core functions in order to safeguard its functioning;

(aa) to recall that enhanced coherence and coordination is required between the external and internal dimensions of migration policy and the development and external affairs agendas;
to demand that greater efforts be made to prevent irregular migration and to fight people smuggling and human trafficking, in particular by combating criminal networks through timely and effective exchange of relevant intelligence, while respecting international human rights law; to improve methods to identify and protect victims and to reinforce cooperation with third countries with a view to tracking, seizing and recovering the proceeds of criminal activities in this sector; to insist at the UN level on the importance of the ratification and full implementation of the UN Convention against Transnational Organised Crime and the Protocols thereto against the Smuggling of Migrants by Land, Sea and Air and to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children; to support the work of the UN Special Rapporteur on the human rights of migrants;

(AC) to support the high-level plenary meeting of the UN General Assembly on addressing large movements of refugees and migrants, scheduled for 19 September 2016, and demand that it focus on the root causes of migration, paying due attention to poverty eradication and the realisation of human rights and stability;

Human rights, democracy and the rule of law

(ad) to reiterate clearly and firmly that all human rights agreed under UN conventions are universal, indivisible, interdependent and interrelated and that respect for these rights must be enforced; to draw attention to human rights violations and abuses worldwide; to call for the defence of the freedoms of opinion and expression; to emphasise the importance of a free press in a healthy society, and the role of every citizen therein, and to defend the freedoms of association and assembly;

(ae) to continue to advocate for freedom of religion or belief; to urge greater efforts to protect the rights of religious and other minorities; to call for greater protection of religious minorities against persecution and violence; to call for the repeal of laws criminalising blasphemy or apostasy that serve as a pretext for the persecution of religious minorities and non-believers; to support the work of the Special Rapporteur on freedom of religion or belief; to actively work for a UN recognition of the genocide against minorities committed by so-called ISIS/Daesh, and for referral to the ICC of cases of suspected crimes against humanity, war crimes and genocide;

(af) to continue to actively promote equality and non-discrimination; to urge the UN to actively support gender mainstreaming initiatives in its activities and programmes and to continue to support the work of UN Women; to support measures strengthening leadership and participation by women at all levels of decision-making; to fight against violence and discrimination against individuals on the basis of their sexual orientation, gender identity or gender expression; to call for the repeal of legislation in UN member states that violates the rights of lesbian, gay, bisexual, transgender and intersex (LGBTI) persons; to welcome the first ever UN Security Council meeting on LGBTI rights in 2015; to call for the UN member states to implement the recommendations of the UN Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance;

(ag) to promote children’s rights, in particular by contributing to ensuring children’s access to water, sanitation, healthcare and education, including in conflict zones and refugee camps, and eliminating child labour, torture, trafficking, child marriage and sexual exploitation; to support and strengthen international efforts through the UN to end the use of children in armed conflict, as well as to address more effectively the impact of conflict and post-conflict situations on women and girls; to support a human-rights-based approach to disability in situations of risk and emergency, in line with the UN Convention on the Rights of Persons with Disabilities;

(ah) to urge all States, including the EU Member States to swiftly ratify the Optional Protocol to the International Covenant of Economic Social and Cultural Rights establishing complaint and inquiry mechanisms;
(ai) to contribute to a successful outcome of the work of the Intergovernmental Working Group on transnational corporations and other business enterprises with respect to human rights; to support further implementation of the UN Guiding Principles on Business and Human Rights by UN member states; to encourage UN member states to develop and implement national action plans; to support the Accountability and Remedy Project of the UN High Commissioner for Human Rights aimed at enhancing domestic law remedies, in particular in cases of gross human rights abuses in the business sector; to call on the UN member states to raise the issue of human rights with international and national sports bodies;

(aii) to continue to advocate for zero tolerance for the death penalty and to further work towards its universal abolition, leading the way towards the adoption of the next UN General Assembly resolution on a moratorium on the use of the death penalty; to denounce the increase in the handing down of the death sentence for drug-related offences and to call for the exclusion of the use of capital punishment for such offences;

(ak) to recall the obligation of the General Assembly, when electing the membership of the UN Human Rights Council (UNHRC), to take into account candidates' respect for the promotion and protection of human rights, the rule of law and democracy; to call for the establishment of clear human rights performance based criteria for membership of the UNHRC and, in view of the tenth anniversary of the UNHRC, to call for an assessment of the Council's working methods and impact;

(al) to strengthen the work of the International Criminal Court (ICC) in its role of ending impunity for perpetrators of the most serious crimes of concern to the international community and providing justice for the victims of war crimes, crimes against humanity and genocide; to provide political, diplomatic, financial and logistical support to the day-to-day operation of the ICC; to call on all UN member states to join the Court by ratifying the Rome Statute, and to encourage the ratification of the Kampala amendments; to foster strong cooperation with the Court by the UN and its bodies and agencies and the expansion of its relationship with the Security Council; to call for a UN Security Council referral of the situation in the Democratic People’s Republic of Korea to the ICC;

(am) to engage with the public and a comprehensive debate with all members of the UN General Assembly on the importance of respecting constitutional limits in presidential mandates worldwide;

(an) to call on the UN to address the legal shortfalls in the term ‘climate refugee’, including its possible international definition;

**Development**

(ao) to work towards the implementation of the Sustainable Development Goals of the 2030 Agenda for Sustainable Development; to work towards improving the lives of future generations and to encourage and support countries to take ownership and establish national frameworks for the achievement of the 17 goals; to encourage UN member states to meet their commitments on development aid spending and to call for the adoption of a solid framework of indicators and the use of statistical data to monitor progress and ensure the accountability of all; to insist that the High-Level Political Forum (HLPF) on sustainable development should become the main decision-making body competent for ensuring the follow-up and review of the implementation of the SDGs and to present a common EU position on the implementation of Agenda 2030 ahead of the HLPF in 2016;

(ap) to ensure that the ‘acquis’ of the Beijing Platform for Action regarding access to education and health as a basic human right is not undermined; to enhance access to sexual and reproductive health services, as this contributes to reducing infant and maternal mortality; to promote family planning, maternal health, easy access to contraception and access to the full range of sexual and reproductive health services as important elements in saving women’s lives and helping them rebuild their lives if they have been victims of rape; to place these policies at the core of development cooperation with third countries;
(aq) to insist on the need to strengthen policy coherence for development within the UN working structures in order to effectively integrate all dimensions of sustainable development; to highlight the importance of a universal, rule-based, open, transparent, non-discriminatory, inclusive and equitable multilateral trade system and the need to bring about the conclusion of the WTO Doha Development Round; to recall that development is not possible without peace, nor peace without development, stressing the importance of the SDG 16 on peace, justice and governance, which should be one of the priorities in development cooperation financing; to call on the UN to systematically integrate capacity-building and good governance into long-term development strategies;

(ar) to welcome the UN General Assembly adoption of the landmark resolution 68/304 of 9 September 2014, which recognised ‘the sovereign right of any State to restructure its sovereign debt, which should not be frustrated or impeded by any measure emanating from another State’, and noted ‘with concern that the international financial system does not have a sound legal framework for the orderly and predictable restructuring of sovereign debt’ and launched a process to adopt ‘a multilateral legal framework for sovereign debt restructuring processes’; to call on the UN system as a whole to fully support this process; calls on the EU and its Member States to actively engage in this process;

(as) to develop a much more efficient and strategic approach to the UN agencies in particular regarding programming of the external financial instruments to ensure stronger visibility of EU aid on the ground;

(at) to take active steps to improve political oversight in the area of sustainable development, by strengthening the United Nations Environment Programme (UNEP), and to take up the proposal to establish an International Criminal Court for environmental crimes with the aim of enforcing environmental law more effectively worldwide;

(au) to work towards the reinforcement of international fiscal cooperation, supporting the creation of an international tax body within the UN system; to counter tax evasion and money laundering through worldwide automatic exchange of information on tax issues and the creation of a common global black list of tax havens;

(av) to launch a global plan to fight antimicrobial resistance, in order to prevent the further spreading of resistant superbacteria;

**Climate change**

(aw) to ensure that the EU remains at the forefront of the fight against climate change and cooperates further with the UN in this area; to ensure swift implementation of the decisions taken at the 2015 UN Climate Change Conference in Paris;

**EU and reform of the UN system**

(ax) to support a comprehensive reform of the United Nations Security Council on the basis of a broad consensus, in order to better reflect the new world reality and to ensure that the Council is able to deal effectively with threats to international peace and security; to work towards the long-term goal of the EU having a seat in a reformed UN Security Council; to urge Security Council members to refrain from using their right of veto in cases when crimes against humanity are being committed;

(ay) to promote the revitalisation of the work of the General Assembly, and improved coordination and coherence of the action of all UN institutions, which should enhance the efficiency, effectiveness, legitimacy, transparency, accountability, capacity and representativeness of the system; to support and build on the increased transparency in the process for the selection of the next UN Secretary-General, with candidates’ presentations being made in the General Assembly; in the course of the identification and appointment of the best candidate, to promote equal and fair opportunities based on gender and geographical balance and to support the selection of a woman as the next Secretary-General if candidates have similar outstanding qualifications;

(az) in view of the 2015 UN report and recent sexual child abuse allegations against French and UN troops in the Central African Republic, to make sure that the UN, EU Member States and the EU’s CSDP organs investigate, prosecute and sentence any UN, national and EU personnel who committed acts of sexual violence without delay and with firmest resolve;
(ba) to invite the European Court of Auditors to strengthen its cooperation with the respective oversight institutions of the United Nations Secretariat, in particular the Office of Internal Oversight Services (OIOS), the Independent Audit Advisory Committee (IAAC) and the Board of Auditors (BoA) with a view of increasing transparency and mutual understanding of funding and functioning;

(bb) to establish an effective system of protection for UN whistle-blowers;

(bc) in view of the recent case of conflict of interest of the UN Special Representative for Libya to initiate a binding code of conduct that obliges office holders to maintain impartiality as laid down in the UN Guidance on effective mediation;

2. Instructs its President to forward this recommendation to the Council, the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the EU’s special representative for Human Rights, the European External Action Service, the Commission and, for information, the United Nations General Assembly and the Secretary General of the United Nations.
III

(Preparatory acts)

EUROPEAN PARLIAMENT

P8_TA(2016)0295

EU-Peru Agreement on the short-stay visa waiver ***

European Parliament legislative resolution of 5 July 2016 on the draft Council decision on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the Republic of Peru on the short-stay visa waiver (12099/2015 — C8-0143/2016 — 2015/0199(NLE))

(Consent)

(2018/C 101/16)

The European Parliament,
— having regard to the draft Council decision (12099/2015),
— having regard to the draft Agreement between the European Union and the Republic of Peru on the short-stay visa waiver (12097/2015),
— having regard to the request for consent submitted by the Council in accordance with Article 77(2)(a) and Article 218 (6), second subparagraph, point (a)(v), of the Treaty on the Functioning of the European Union (C8-0143/2016),
— having regard to Rule 99(1), first and third subparagraphs, Rule 99(2) and Rule 108(7) of its Rules of Procedure,
— having regard to the recommendation of the Committee on Civil Liberties, Justice and Home Affairs (A8-0197/2016),
1. Gives its consent to conclusion of the agreement;
2. Instructs its President to forward its position to the Council, the Commission and the governments and parliaments of the Member States and of the Republic of Peru.
Emission limits for non-road mobile machinery ***I


(Ordinary legislative procedure: first reading)

(2018/C 101/17)

The European Parliament,

— having regard to the Commission proposal to Parliament and the Council (COM(2014)0581),
— having regard to Article 294(2) and Article 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0168/2014),
— having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
— having regard to the opinion of the European Economic and Social Committee of 18 February 2015 (1),
— having regard to the undertaking given by the Council representative by letter of 22 April 2016 to approve Parliament’s position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
— having regard to Rule 59 of its Rules of Procedure,
— having regard to the report of the Committee on the Environment, Public Health and Food Safety and the opinion of the Committee on the Internal Market and Consumer Protection (A8-0276/2015),

1. Adopts its position at first reading hereinafter set out;
2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.


(As an agreement was reached between Parliament and Council, Parliament’s position corresponds to the final legislative act, Regulation (EU) 2016/1628.)

(1) Not yet published in the Official Journal.
Participation of Azerbaijan in Union programmes ***


(Consent)

(2018/C 101/18)

The European Parliament,
— having regard to the draft Council decision (05616/2014),
— having regard to the draft Protocol to the Partnership and Cooperation Agreement between the European Communities and their Member States, of the one part, and the Republic of Azerbaijan, of the other part, on a Framework Agreement between the European Union and the Republic of Azerbaijan on the general principles for the participation of the Republic of Azerbaijan in Union programmes (05618/2014),
— having regard to the request for consent submitted by the Council in accordance with Article 212 and Article 218(6), second subparagraph, point (a), of the Treaty on the Functioning of the European Union (C8-0043/2014),
— having regard to Rule 99(1), first and third subparagraphs, Rule 99(2), and Rule 108(7) of its Rules of Procedure,
— having regard to the recommendation of the Committee on Foreign Affairs (A8-0210/2016),

1. Gives its consent to conclusion of the Protocol;

2. Instructs its President to forward its position to the Council, the Commission and the governments and parliaments of the Member States and of the Republic of Azerbaijan.
Draft amending budget No 2/2016: Surplus from 2015


(2018/C 101/19)

The European Parliament,

— having regard to Article 314 of the Treaty on the Functioning of the European Union,

— having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,


— having regard to the general budget of the European Union for the financial year 2016, as definitively adopted on 25 November 2015 (2),


— having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management (4),

— having regard to Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities’ own resources (5),

— having regard to Draft amending budget No 2/2016, which the Commission adopted on 15 April 2016 (COM(2016)0227),

— having regard to the position on Draft amending budget No 2/2016 which the Council adopted on 17 June 2016 and forwarded to Parliament on the same day (09586/2016 — C8-0225/2016),

— having regard to Rules 88 and 91 of its Rules of Procedure,

— having regard to the report of the Committee on Budgets (A8-0212/2016),

A. whereas Draft amending budget No 2/2016 aims to enter in the 2016 budget the surplus from the 2015 financial year, amounting to EUR 1 349 million;

B. whereas the main components of that surplus are a positive outturn on income of EUR 980 million, an under-spending in expenditure of EUR 187 million, and exchange rate differences amounting to EUR 182 million;

C. whereas on the revenue side, the two main components are interest on late payments and fines (EUR 180 million) and a positive outturn on own resources (EUR 1 071 million), from which a negative outturn on surpluses, balances and adjustments is deducted (-EUR 537 million);

D. whereas on the expenditure side, the under-implementation for Section III is relatively low with EUR 78 million for 2015 and EUR 14 million for 2014 carryovers, while it amounts to EUR 94 million for the other institutions;

E. whereas the high rate of implementation in Section III underlines the pressure on payment appropriations which still represented a key challenge in 2015 and which is expected to reappear in the last years of the current Multiannual Financial Framework (MFF);

1. Takes note of Draft amending budget No 2/2016, as submitted by the Commission, which is devoted solely to the budgeting of the 2015 surplus, for an amount of EUR 1 349 million, in accordance with Article 18 of the Financial Regulation, and of the Council’s position on that Draft amending budget;

2. Observes that the adoption of Draft amending budget No 2/2016 will reduce the share of GNI contributions from Member States to the Union budget in 2016 by EUR 1 349 million; urges, once again, the Member States to use the opportunity of such a reflow to honour their pledges in relation to the refugee crisis and to match the Union contribution to the two dedicated Union Trust Funds; notes with concern that in spring 2016 Member States only contributed EUR 82 million to the Africa Trust Fund and EUR 69 million to the Madad Trust Fund on the Syrian crisis, while the Union’s contributions stand at EUR 1.8 billion and more than EUR 500 million respectively;

3. Insists that, instead of adjusting the GNI contribution, the Union budget should be enabled to reuse any surplus resulting from under-implementation of appropriations or from fines imposed on companies for breaching Union competition law in order to deal with its financing needs, especially in the context of payment shortages; expects this matter to be settled as part of the revision of the MFF;

4. Approves the Council position on Draft amending budget No 2/2016;

5. Instructs its President to declare that Amending budget No 2/2016 has been definitively adopted and arrange for its publication in the Official Journal of the European Union;

6. Instructs its President to forward this resolution to the Council, the Commission, the Court of Auditors and the national parliaments.
High common level of security of network and information systems across the Union

European Parliament legislative resolution of 6 July 2016 on the Council position at first reading with a view to the adoption of a directive of the European Parliament and of the Council concerning measures for a high common level of security of network and information systems across the Union (05581/1/2016 — C8-0188/2016 — 2013/0027(COD))

(Ordinary legislative procedure: second reading)

(2018/C 101/20)

The European Parliament,
— having regard to the Council position at first reading (05581/1/2016 — C8-0188/2016),
— having regard to the reasoned opinion submitted, within the framework of Protocol No 2 on the application of the principles of subsidiarity and proportionality, by the Swedish Parliament, asserting that the draft legislative act does not comply with the principle of subsidiarity,
— having regard to the opinion of the European Economic and Social Committee of 22 May 2013 (1),
— having regard to its position at first reading (2) on the Commission proposal to Parliament and the Council (COM(2013)0048),
— having regard to Article 294(7) of the Treaty on the Functioning of the European Union,
— having regard to Rule 76 of its Rules of Procedure,
— having regard to the recommendation for second reading of the Committee on the Internal Market and Consumer Protection (A8-0211/2016),
1. Approves the Council position at first reading;
2. Notes that the act is adopted in accordance with the Council position;
3. Instructs its President to sign the act with the President of the Council, in accordance with Article 297(1) of the Treaty on the Functioning of the European Union;
4. Instructs its Secretary-General to sign the act, once it has been verified that all the procedures have been duly completed, and, in agreement with the Secretary-General of the Council, to arrange for its publication in the Official Journal of the European Union;
5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Energy efficiency labelling ***I


(Ordinary legislative procedure: first reading)

(2018/C 101/21)

Amendment 1
Proposal for a regulation
Recital 1

Text proposed by the Commission

(1) The European Union is committed to building an Energy Union with a forward looking climate policy. Energy efficiency is a crucial element of the European Union’s 2030 Climate and Energy Policy Framework and is key to moderate energy demand.

Amendment

(1) The European Union is committed to building an Energy Union with a forward looking energy and climate policy. Energy efficiency is a crucial element of the European Union’s 2030 Climate and Energy Policy Framework and is key to moderate energy demand and to limiting greenhouse gas emissions.

Amendment 2
Proposal for a regulation
Recital 2

Text proposed by the Commission

(2) Energy efficiency labelling allows consumers to make informed choices with regard to energy consumption of products and thereby promotes innovation.

Amendment

(2) Energy efficiency labelling allows consumers to make informed choices with regard to efficient and sustainable energy-related products and thereby makes a significant contribution to energy savings and to reducing energy bills, while at the same time promoting innovation and investments into the production of more energy efficient products.

(**1** The matter was referred back to the committee responsible for reconsideration pursuant to Rule 61(2), second subparagraph (A8-0213/2016).)
Amendment 3
Proposal for a regulation
Recital 4

Text proposed by the Commission

(4) It is appropriate to replace Directive 2010/30/EU by a Regulation which maintains the same scope, but modifies and enhances some of its provisions in order to clarify and update their content. A Regulation is the appropriate legal instrument as it imposes clear and detailed rules which do not give room for divergent transposition by Member States and ensures thus a higher degree of harmonisation across the Union. A harmonised regulatory framework at Union rather than at Member State level brings down costs for manufacturers and ensures a level playing field. Harmonisation across the Union ensures the free movement of goods across the Single Market.

Amendment

(4) It is appropriate to replace Directive 2010/30/EU by a Regulation which maintains the same scope, but modifies and enhances some of its provisions in order to clarify and update their content taking into account the rapid technological progress for energy efficiency in products achieved over recent years. A Regulation is the appropriate legal instrument as it imposes clear and detailed rules which do not give room for divergent transposition by Member States and ensures thus a higher degree of harmonisation across the Union. A harmonised regulatory framework at Union rather than at Member State level brings down costs for manufacturers over the entire value chain and ensures a level playing field. Harmonisation across the Union ensures the free movement of goods across the Single Market.

Amendment 4
Proposal for a regulation
Recital 4 a (new)

Text proposed by the Commission

(4a) It is appropriate to exempt second-hand products from this Regulation, which includes all those products that have been put into service before being made available on the market for a second or additional time.

Amendment

Amendment 5
Proposal for a regulation
Recital 4 b (new)

Text proposed by the Commission

(4b) Since the energy consumption of means of transport for persons or goods is directly or indirectly regulated by other Union law and policies, it is appropriate to continue to exclude them from the scope of this Regulation. That exclusion includes means of transport the motor of which remains in the same location during operation, such as elevators, escalators and conveyor belts.
Amendment 6
Proposal for a regulation
Recital 7

Text proposed by the Commission

(7) Improving the efficiency of energy-related products through informed consumer choice benefits the Union economy overall, drives innovation and will contribute to the achievement of the Union’s 2020 and 2030 energy efficiency targets. It will also allow consumers to save money.

Amendment

(7) Improving the efficiency of energy-related products through informed consumer choice and enhanced societal awareness benefits the Union economy overall, reduces energy demand and saves money on energy bills. It also contributes to energy security, provides an incentive for research, innovation and investments into energy efficiency, and allows industries which develop and produce the most energy efficient products to gain a competitive advantage. It will also contribute to the achievement of the Union’s 2020 and 2030 energy efficiency targets, as well as to the Union’s environmental and climate goals.

Amendment 7
Proposal for a regulation
Recital 8

Text proposed by the Commission

(8) The conclusions of the European Council of 23 and 24 October 2014 set an indicative target at Union level of at least 27% for improving energy efficiency in 2030 compared to projections of future energy consumption. This target will be reviewed by 2020 having in mind an Union level of 30%. They also set a binding EU target of at least 40% domestic reduction in greenhouse gas emissions by 2030 compared to 1990, including a 30% reduction of emissions in non-ETS sectors.

Amendment

deleted
(9) The provision of accurate, relevant, and comparable information on the specific energy consumption of energy-related products facilitates the customer’s choice in favour of those products which consume less energy and other essential resources during use. A standardised mandatory label is an effective mean to provide potential customers with comparable information on the energy consumption of energy-related products. It should be supplemented with a product information sheet. The label should be easily recognisable, simple and concise. To this end the existing dark green to red colour scale of the label should be retained as the basis to inform customers about the energy efficiency of products. A classification using letters from A to G has shown to be most effective for customers. In situations where because of ecodesign measures under Directive 2009/125/EC products can no longer fall into classes ‘F’ or ‘G’, those classes should not be shown on the label. For exceptional cases this should also be extended to the ‘D’ and ‘E’ classes, although this situation is unlikely to occur given that the label would be rescaled once a majority of product models falls into the top two classes.

(9) The provision of accurate, relevant, verifiable and comparable information on the specific energy consumption of energy-related products facilitates the customer’s choice in favour of those products which consume less energy and other essential resources during use in order to achieve a certain performance, therefore having reduced life-cycle costs. A standardised mandatory label is an effective mean to provide potential customers with comparable information on the energy efficiency and absolute energy consumption of energy-related products. It should be supplemented with a product information sheet, referred to as a ‘product fiche’ in the delegated acts adopted pursuant to Directive 2010/30/EU, which may be made available electronically. The label should be concise, based on proper measurement and calculation methodology, and easily recognisable and understandable. To this end the established set of colours of the label, dark green to red, should be retained as the basis to inform customers about the energy efficiency of products. The known classification using letters from A to G has shown to be most effective for customers. Its uniform application across products groups should raise transparency and understanding among customers. In situations where because of ecodesign measures under Directive 2009/125/EC (1a) products can no longer fall into classes ‘F’ or ‘G’, those classes should nonetheless be shown on the label in dark grey, in order to maintain a unified scale from A to G for all product groups. In that context, the dark green to red colour scale of the label should be retained for the remaining upper classes and should only apply to new product units placed on the market.

Amendment 9
Proposal for a regulation
Recital 10

Text proposed by the Commission

(10) Advances in digital technology allow for alternative ways of delivering and displaying labels electronically, such as on the internet, but also on electronic displays in shops. In order to take advantage of such advances, this Regulation should allow the use of electronic labels as replacement of or complementary to the physical energy label. In cases where it is not feasible to display the energy label, such as certain forms of distance selling and in advertisements and technical promotional material, potential customers should be provided at least with the energy class of the product.

Amendment

(10) Advances in digital technology allow for alternative ways of delivering and displaying labels electronically, such as on the internet, but also on electronic displays in shops. In order to take advantage of such advances, this Regulation should allow the use of electronic labels complementary to the printed energy label. This does not affect the duty of the supplier to accompany each unit of a product with a printed label for the dealer. In cases where it is not feasible to display the energy label, potential customers should be provided at least with the energy class of the product model. The delegated acts for specific product groups could also establish alternative provisions for displaying the label for small-sized products, and when identical products are displayed together in large quantity.
Amendment 10
Proposal for a regulation
Recital 11

Text proposed by the Commission

(11) Manufacturers respond to the energy label by creating ever more efficient products. This technological development leads to products populating mainly the highest classes of the energy label. Further product differentiation may be necessary to allow customers a proper comparison, leading to the need to rescale labels. For the frequency of such rescaling a timescale of approximately ten years would be appropriate, taking into account the need to avoid over burdening manufacturers. This Regulation should therefore lay down detailed arrangements for rescaling in order to maximise legal certainty for suppliers and dealers. A newly rescaled label should have empty top classes to encourage technological progress and enable ever more efficient products to be developed and recognised. When a label is rescaled, confusion to customers should be avoided by replacing all energy labels within a short timeframe.

Amendment

(11) Manufacturers respond to the energy label by developing and placing on the market ever more efficient products. In parallel, they discontinue the production of less efficient products, stimulated to do so by Union law relating to ecodesign. This technological development leads to product models populating mainly the highest classes of the energy label. Further product differentiation may be necessary to allow customers a proper comparison, leading to the need to rescale labels. For the frequency of such rescaling a timescale of approximately ten years would be desirable, taking into account the need to avoid over burdening manufacturers and dealers, with a special consideration for small businesses. Such an approach should avoid unnecessary or inefficient rescaling that would damage both manufacturers and consumers. This Regulation should therefore lay down detailed arrangements for rescaling, in order to maximise legal certainty for suppliers and dealers. Before any rescaling, the Commission should carry out a thorough preparatory study. Depending on the product group and based on a detailed assessment of its potential, a newly rescaled label should have empty space at the top of the scale to encourage technological progress and enable ever more efficient product models to be developed and recognised. When a label is rescaled, confusion to customers should be avoided by replacing all energy labels within a short and feasible timeframe, and by making the visual appearance of the rescaled label easily distinguishable from the old label, together with adequate consumer information campaigns clearly indicating that a new version has been introduced resulting in an improved appliance classification.
Amendment 11
Proposal for a regulation
Recital 11 a (new)

Text proposed by the Commission
(11a) The current evolution of labels established by delegated acts adopted pursuant to Directive 2010/30/EU gives rise to the need for an initial rescaling of existing labels, in order to ensure a homogeneous A to G scale, adapting them to the requirements of this Regulation.

Amendment 12
Proposal for a regulation
Recital 14

Text proposed by the Commission
(14) In order for customers to retain trust in the energy label, other labels that mimic the energy label should not be allowed to be used for energy-related products. Additional labels, marks, symbols or inscriptions that are likely to mislead or confuse customers with respect to the consumption of energy should not be allowed either.

Amendment
(14) In order for customers to retain trust in the energy label, the use of other labels that mimic the energy label should not be allowed to be used for energy-related products. Additional labels, marks, symbols or inscriptions that are not clearly differentiated from the energy efficiency label and could mislead or confuse customers with respect to the consumption of energy or any other characteristics covered by the relevant delegated act, should not be allowed either.
Amendment 13
Proposal for a regulation
Recital 15

Text proposed by the Commission

(15) In order to ensure legal certainty, it is necessary to clarify that rules on Union market surveillance and control of products entering the Union market provided for in Regulation (EC) No 765/2008 of the European Parliament and of the Council (21) apply to energy-related products. Given the principle of free movement of goods, it is imperative that the market surveillance authorities of the Member States cooperate with each other effectively. **Such cooperation on energy labelling should be reinforced through support** by the Commission.


Amendment

(15) In order to ensure legal certainty, it is necessary to clarify that rules on Union market surveillance and control of products entering the Union market provided for in Regulation (EC) No 765/2008 of the European Parliament and of the Council (21) apply to energy-related products. Given the principle of free movement of goods, it is imperative that the market surveillance authorities of the Member States cooperate with each other effectively, **through ongoing exchanges of information, particularly regarding the outcome of product conformity assessments and their consequences. Furthermore, custom authorities of the Member States should be involved in the exchange of information on energy-related imported products from third countries into the Union. The Administrative Co-operation (‘ADCO’) Working Groups on Ecodesign and Energy Labelling should be reinforced and enhanced by the Commission as framework for the cooperation of market surveillance authorities.**


Amendment 14
Proposal for a regulation
Recital 15 a (new)

Text proposed by the Commission

(15a) In order to ensure more effective surveillance and fair competition in the Union market, and to use scarce resources in the most efficient way, national market surveillance authorities should perform compliance monitoring also through physical product testing, and the Information and Communication System on Market Surveillance (ICSMS) to exchange information about planned and completed product testing, to make available testing protocols and to share the outcome of their tests, thus avoiding double testing and paving the way for regional centres of excellence for physical testing. Results should also be shared when a test does not show that there has been a breach.
Amendment 15
Proposal for a regulation
Recital 16

Text proposed by the Commission

(16) In order to facilitate the monitoring of compliance and to provide up-to-date market data for the regulatory process on revisions of product-specific labels and information sheets, suppliers should provide their product compliance information electronically in a database established by the Commission. The information should be made publicly available to provide information for customers and to allow for alternative ways for dealers to receive labels. Market surveillance authorities should have access to the information in the database.

Amendment

(16) Without prejudice to the Member States’ market surveillance obligations, in order to set up a useful tool for consumers, to facilitate the monitoring of compliance and to provide up-to-date market data for the regulatory process on revisions of product-specific labels and information sheets, suppliers should provide the required product compliance information electronically in a database established and maintained by the Commission. The part of the information addressed to consumers should be made publicly available on the public interface of the product database. That information should be made available as open data so as to give ‘app’ developers and other comparison tools the opportunity to use it. Easy direct access to the public interface of the product database should be facilitated by a dynamic quick response code (QR) or other user-oriented tools included on the printed label. Additional information should be made available by suppliers on the compliance interface of the product database both to market surveillance authorities and to the Commission. The database should be subject to strict data protection rules. Where the technical information is sensitive, market surveillance authorities should retain the power to access the information when necessary in accordance with the suppliers’ duty of cooperation.

Amendment 16
Proposal for a regulation
Recital 16 a (new)

Text proposed by the Commission

(16a) The Commission should set up and maintain an online portal that provides market surveillance authorities access to detailed product information on the servers of suppliers.
Energy consumption and other information concerning the products covered by product-specific requirements under this Regulation should be measured by using reliable, accurate and reproducible methods that take into account the generally recognised state-of-the-art measurements and calculation methods. It is in the interests of the functioning of the internal market to have standards which have been harmonised at Union level. In the absence of published standards at the time of application of product-specific requirements the Commission should publish in the Official Journal of the European Union transitional measurement and calculation methods in relation to those product-specific requirements. Once a reference to such a standard has been published in the Official Journal of the European Union compliance with it should provide a presumption of conformity with measurement methods for those product-specific requirements adopted on the basis of this Regulation.
Amendment 18
Proposal for a regulation
Recital 20

(20) The Commission should provide a working plan for the revision of labels of particular products including an indicative list of further energy-related products for which an energy label could be established. The working plan should be implemented starting with a technical, environmental and economic analysis of the product groups concerned. This analysis should also look at supplementary information including the possibility and cost to provide consumers with information on the performance of an energy-related product, such as its absolute energy consumption, durability or environmental performance, in coherence with the objective to promote a circular economy. Such supplementary information should improve the intelligibility and effectiveness of the label towards consumers and should not lead to any negative impact on consumers.

Amendment 19
Proposal for a regulation
Recital 20 a (new)

(20a) The working plan should be implemented starting with a technical, environmental and economic analysis of the product groups concerned. That analysis should also consider supplementary information including the possibility and cost to provide consumers with accurate information on the performance of an energy-related product model, such as life-cycle cost, reparability, connectivity, recycled material content, durability, and environmental performance or combined energy efficiency performance index, in coherence with the objective to promote a circular economy. Such supplementary information should improve the intelligibility and effectiveness of the label towards consumers and should not lead to any negative impact on consumers.
Amendment 20
Proposal for a regulation
Article 1 — paragraphs 1 and 2

Text proposed by the Commission

1. This Regulation lays down a framework on the indication by labelling and standard product information of the consumption of energy and other resources by energy-related products during use and supplementary information concerning energy-related products in order to allow customers to choose more efficient products.

2. This Regulation shall not apply to:
   (a) Second hand products;
   (b) Means of transport for persons or goods other than those operated by a stationary motor.

Amendment

1. This Regulation lays down a framework that applies to energy-related products and provides them with a label regarding energy efficiency, absolute consumption of energy and other environmental and performance characteristics. It allows customers to choose more energy-efficient products in order to reduce their energy consumption.

2. This Regulation does not apply to:
   (a) Second hand products;
   (b) Means of transport for persons or goods.

Amendment 21
Proposal for a regulation
Article 2 — paragraph 1 — point 6

Text proposed by the Commission

(6) ‘Manufacturer’ means any natural or legal person who manufactures an energy-related product or has a product designed or manufactured, and markets that energy-related product under his name or trademark;

Amendment

(6) ‘Manufacturer’ means any natural or legal person who manufactures an energy-related product or has such a product designed or manufactured, and markets that energy-related product under his name or trademark;

Amendment 22
Proposal for a regulation
Article 2 — paragraph 1 — point 9

Text proposed by the Commission

(9) ‘Dealer’ means a retailer or other person who sells, hires, offers for hire purchase or displays products to customers;

Amendment

(9) ‘Dealer’ means a retailer or other natural or legal person who sells, hires, offers for hire purchase or displays products to customers;
Amendment 23
Proposal for a regulation
Article 2 — paragraph 1 — point 10 a (new)

Text proposed by the Commission

(10a) ‘Energy efficiency’ means the ratio of output of performance, service, goods or energy, to input of energy;

Amendment

Amendment 24
Proposal for a regulation
Article 2 — paragraph 1 — point 11

Text proposed by the Commission

(11) ‘Energy-related product’ means any good or system or service with an impact on energy consumption during use, which is placed on the market and put into service in the Union, including parts to be incorporated into energy-related products which are placed on the market and put into service;

Amendment

(11) ‘Energy-related product’ hereinafter ‘product’ means any good or system with an impact on energy consumption during use, which is placed on the market and put into service in the Union, including parts intended to be incorporated into energy-related products which are placed on the market and put into service as individual parts for customers and of which the energy and environmental performance can be assessed independently;

Amendment 25
Proposal for a regulation
Article 2 — paragraph 1 — point 13

Text proposed by the Commission

(13) ‘Label’ means a graphic diagram including a classification using letters from A to G in seven different colours from dark green to red in order to show consumption of energy;

Amendment

(13) ‘Label’ means a graphic diagram, in printed or electronic form, including a closed scale using only letters from A to G, each class corresponding to significant energy savings, in seven different colours from dark green to red, in order to inform customers about energy efficiency and energy consumption;

Amendment 26
Proposal for a regulation
Article 2 — paragraph 1 — point 13 a (new)

Text proposed by the Commission

(13a) ‘Product group’ means a group of energy-related products which have the same main functionality;
Amendment 27
Proposal for a regulation
Article 2 — paragraph 1 — point 17

Text proposed by the Commission

(17) ‘Product information sheet’ means a standard table of information relating to a product;

Amendment

(17) ‘Product information sheet’ means a standard table of information relating to a product, *in printed or electronic form*;

Amendment 28
Proposal for a regulation
Article 2 — paragraph 1 — point 18

Text proposed by the Commission

(18) ‘Rescale’ means a *periodic* exercise to make more stringent the requirements for achieving the energy class on a label for a particular product, *which, for existing labels may imply the deletion of certain energy classes*;

Amendment

(18) ‘Rescaling’ means an exercise to make more stringent the requirements for achieving the energy class on a label for a particular product *group*;

Amendment 29
Proposal for a regulation
Article 2 — paragraph 1 — point 19

Text proposed by the Commission

(19) ‘Rescaled label’ means a label for a particular product that has undergone a rescaling exercise.

Amendment

(19) ‘Rescaled label’ means a label for a particular product *group* that has undergone a rescaling exercise, *which is clearly distinguishable from the labels applicable before rescaling*;

Amendment 97
Proposal for a regulation
Article 2 — paragraph 1 — point 19 a (new)

Text proposed by the Commission

(19a) ‘Smart appliance’ means an appliance that, using advanced information and communications technologies and a standardised reference ontology, can be activated to respond to external stimuli such as price information, direct control signals sent through wireless or apps, and/or local measurements, and to automatically change its energy consumption pattern for a more efficient use;
Amendment 30
Proposal for a regulation
Article 2 — paragraph 1 — point 20

Text proposed by the Commission

(20) ‘Supplementary information’ means information on the functional and environmental performance of an energy-related product, such as its absolute energy consumption or durability, which is based on data that are measurable by market surveillance authorities, is unambiguous and has no significant negative impact on the clear intelligibility and effectiveness of the label as a whole towards customers.

Amendment

(20) ‘Supplementary information’ means any information specified by the relevant delegated act on the functional, environmental and resource-efficiency performance of an energy-related product, which is based on data that are measurable and verifiable by market surveillance authorities, is easily understandable and has no significant negative impact on the effectiveness of the label as a whole towards customers;

Amendment 31
Proposal for a regulation
Article 2 — paragraph 1 — point 20 a (new)

Text proposed by the Commission

(20a) ‘Product database’ means a collection of data concerning the energy-related products covered by this Regulation and the delegated acts adopted pursuant thereto, arranged in a systematic manner and consisting of a public interface, organised as a consumer-oriented website, where information is individually accessible by electronic means, and a compliance interface, structured as an electronic platform supporting the activities of national market surveillance authorities, with clearly specified accessibility and security requirements.

Amendment

(20a) ‘Product database’ means a collection of data concerning the energy-related products covered by this Regulation and the delegated acts adopted pursuant thereto, arranged in a systematic manner and consisting of a public interface, organised as a consumer-oriented website, where information is individually accessible by electronic means, and a compliance interface, structured as an electronic platform supporting the activities of national market surveillance authorities, with clearly specified accessibility and security requirements.

Amendment 32
Proposal for a regulation
Article 3 — paragraph 1

Text proposed by the Commission

1. Suppliers shall comply with the following:

(a) they shall ensure that products placed on the market are provided, free of charge, with accurate labels and product information sheets in accordance with this Regulation and the relevant delegated acts;

(b) they shall deliver labels promptly and free of charge on request from dealers;

Amendment

1. Suppliers shall:

(a) ensure that products placed on the market are provided, free of charge, with accurate printed labels and with product information sheets for each individual unit;

(b) deliver labels and product information sheets, free of charge, within five working days upon request from dealers;
(c) **they shall** ensure the accuracy of the labels and product information sheets **that they provide** and produce technical documentation sufficient to enable the accuracy to be assessed;

(d) **they shall, prior to** placing a product model on the market, enter into the product database established in accordance with Article 8 the information detailed in Annex I.

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**Amendment**

1a. **Suppliers shall not:**

(a) place on the market products designed so that their performance is automatically altered in test conditions, by means of either hardware or software incorporated into the product, with the objective of reaching a more favourable level;

(b) once the product is in service, introduce changes by means of software updates that would be to the detriment of the parameters of the original energy efficiency label, as defined by the relevant delegated act.
2. Dealers shall **comply with the following:**

(a) **they shall display in a visible manner the label provided by the supplier or otherwise made available for a product covered by a delegated act:**

(b) **they shall,** where they do not have a label or a rescaled label:

   (i) **request the label or a rescaled label from the supplier;**

   (ii) **print out the label from the product database established in accordance with Article 8 if that function is available for that product; or**

   (iii) **print out the label or a rescaled label from the supplier’s website if that function is available for that product.**

(c) **they shall** make available to customers the product information sheet.

(b) where they do not have a label or a rescaled label, **request it from the supplier:**

(c) **upon request,** make available to customers the product information sheet, **including in printed form.**

3. Suppliers and dealers shall **comply with the following:**

(a) **they shall** make reference to the energy efficiency class of the product in any advertisement or technical promotional material for a specific model of products in accordance with the relevant delegated act;

(a) **make reference to the energy efficiency class of the product in any visual advertisement or technical promotional material for a specific model of products in accordance with the relevant delegated act:**
(b) they shall cooperate with market surveillance authorities and take immediate action to remedy any situation of non-compliance with the requirements set out in this Regulation and its delegated acts falling under their responsibility, at their own initiative or when required to do so by market surveillance authorities;

(c) they shall not, for products covered by this Regulation, provide or display other labels, marks, symbols or inscriptions which do not comply with the requirements of this Regulation and of the relevant delegated acts, if this is likely to mislead or confuse customers with respect to the consumption of energy or other resources during use;

(d) they shall, for products not covered by this Regulation, not supply or display labels which mimic the label as defined in this Regulation.

(b) cooperate with market surveillance authorities and take immediate action to remedy any situation of non-compliance, pursuant to Article 5;

(c) refrain, for products covered by this Regulation, from providing or displaying any misleading, confusing or mimicking labels, marks, symbols or inscriptions, regarding the consumption of energy or other resources during use;

(d) for products not covered by this Regulation, not supply or display labels which mimic the label as defined in this Regulation.

Amendment 36
Proposal for a regulation
Article 3 — paragraph 3 a (new)

3a. All general obligations regarding labels set out in paragraphs 1 to 3 shall apply equally to existing, new and rescaled labels.

Amendment 37
Proposal for a regulation
Article 4 — paragraph 1

1. Member States shall not prohibit, restrict or impede the placing on the market or putting into service, within their territories, of energy-related products which comply with this Regulation and its relevant delegated acts.

1. Member States shall not impede the placing on the market or putting into service, within their territories, of products which comply with this Regulation.
Amendment 38
Proposal for a regulation
Article 4 — paragraph 2

Text proposed by the Commission

2. Member States shall take all appropriate measures to ensure that suppliers and dealers comply with the obligations and requirements of this Regulation and of the relevant delegated acts.

Amendment

2. Member States shall take all appropriate measures to ensure that suppliers and dealers comply with the obligations and requirements of this Regulation.

Amendment 39
Proposal for a regulation
Article 4 — paragraph 3

Text proposed by the Commission

3. Where Member States provide any incentives for an energy-related product covered by this Regulation and specified in a delegated act, these shall aim at the highest class of energy efficiency laid down in the applicable delegated act.

Amendment

3. Where Member States provide any incentives for a product covered by this Regulation and specified in a delegated act, those incentives shall aim at the highest two populated classes of energy efficiency, as laid down in the applicable delegated act.

Amendment 40
Proposal for a regulation
Article 4 — paragraph 4

Text proposed by the Commission

4. Member States shall ensure that the introduction of labels including rescaled labels and product information sheets is accompanied by educational and promotional information campaigns aimed at promoting energy efficiency and more responsible use of energy by customers, if appropriate in cooperation with dealers.

Amendment

4. Member States shall ensure that the introduction and rescaling of labels is accompanied by educational and promotional information campaigns on energy labelling.

The Commission shall coordinate those campaigns, supporting close cooperation with suppliers and dealers and the exchange of best practices.
Amendment 41
Proposal for a regulation
Article 4 — paragraph 5

Text proposed by the Commission

5. Member States shall lay down the rules on penalties and enforcement mechanisms applicable to infringements of the provisions of this Regulation and its delegated acts, and shall take all measures necessary to ensure that they are implemented. The penalties must be effective, proportionate and dissuasive. Member States shall notify those provisions to the Commission by the date of application of this Regulation and shall notify without delay any subsequent amendment affecting them.

Amendment

5. Member States shall lay down the rules on penalties and enforcement mechanisms applicable to infringements of the provisions of this Regulation, and shall take all measures necessary to ensure that they are implemented. The penalties shall be effective, proportionate and dissuasive, and proportionate to the economic advantage of non-compliance. Member States shall notify those provisions to the Commission by the date of application of this Regulation and shall notify without delay any subsequent amendment affecting them.

Amendment 42
Proposal for a regulation
Article 5 — paragraph 2

Text proposed by the Commission

2. The Commission shall support cooperation and exchange of information on market surveillance of energy labelling of products among national authorities of the Member States responsible for market surveillance or external border controls and between such authorities and the Commission.

Amendment

2. The Commission shall encourage and coordinate cooperation and exchange of information on market surveillance of energy labelling regarding products covered by this Regulation among national authorities of the Member States responsible for market surveillance or in charge of the control of products entering the Union market and between them and the Commission by strengthening the Administrative Co-operation (‘ADCO’) Working Groups on Ecodesign and Energy.

Such exchanges of information shall also be conducted when test results indicate that the producer is in compliance with the relevant law.

Amendment 43
Proposal for a regulation
Article 5 — paragraph 2 a (new)

Text proposed by the Commission

2a. By 1 January 2018, Member States shall establish and implement a market surveillance plan for monitoring the enforcement of the requirements of this Regulation. Member States shall review their market surveillance plans at least every three years.

Amendment

By 1 January 2020 and thereafter on an annual basis, Member States shall draw up a report on market surveillance, evaluating compliance trends with this Regulation and with Directive 2009/125/EC.
Member States shall make the use of the Information and Communication System on Market Surveillance (ICSMS) compulsory for all national market surveillance authorities.

Amendment 44
Proposal for a regulation
Article 5 — paragraph 2b (new)

Text proposed by the Commission

2b. National market surveillance authorities shall carry out physical product testing, covering at least one product group per year in accordance with the delegated acts adopted pursuant to this Regulation.

Market surveillance authorities shall inform the other Member States and the Commission of their planned and completed physical tests, through the compliance interface of the product database established pursuant to Article 8.

They shall use reliable, accurate and reproducible measurement procedures, pursuant to Article 9, aiming to simulate real-life conditions of use and excluding intentional or unintentional manipulation or alteration of the test results.

Amendment 45
Proposal for a regulation
Article 5 — paragraph 2c (new)

Text proposed by the Commission

2c. Market surveillance authorities shall have the right to recover the costs of a physical product testing from suppliers in case of an infringement of this Regulation.

The Commission may check independently compliance, directly or through a third party.
Amendment 46
Proposal for a regulation

Article 6 — paragraph 1

**Text proposed by the Commission**

1. Where the market surveillance authorities of one Member State have sufficient reason to believe that an energy-related product covered by a delegated act under this Regulation presents a risk to aspects of public interest protection covered by this Regulation, they shall carry out an evaluation in relation to the energy-related product concerned covering all the requirements laid down in this Regulation and its relevant delegated acts. The supplier shall cooperate as necessary with the market surveillance authorities for that purpose.

**Amendment**

1. Where the market surveillance authorities of one Member State have sufficient reason to believe that a product covered by a delegated act under this Regulation presents a risk to aspects of public interest protection covered by this Regulation, they shall immediately notify the Commission and carry out an evaluation in relation to the product model concerned, covering all the requirements laid down in this Regulation and the relevant delegated acts, also assessing whether it is advisable to extend the evaluation to other product models. The supplier shall cooperate as necessary with the market surveillance authorities.

Amendment 47
Proposal for a regulation

Article 6 — paragraph 2

**Text proposed by the Commission**

2. Where, in the course of that evaluation, the market surveillance authorities find that the energy-related product does not comply with the requirements laid down in this Regulation and its relevant delegated acts, they shall without delay require the supplier to take all appropriate corrective action to bring the energy-related product into compliance with those requirements, to withdraw the energy-related product from the market, or to recall it within a reasonable period, commensurate with the nature of the risk, as they may prescribe. Article 21 of Regulation (EC) No 765/2008 shall apply to the measures referred to in this paragraph.

**Amendment**

2. Where in the course of that evaluation, the market surveillance authorities find that the product model does not comply with the requirements laid down in this Regulation, they shall require the supplier to take all appropriate corrective action to bring the product model into compliance without delay, and they may prescribe to withdraw the product model from the market, or to recall the units put into service within a reasonable period, commensurate with the nature of the risk, extending such measures to the equivalent models available on the market. Article 21 of Regulation (EC) No 765/2008 shall apply to the measures referred to in this paragraph.

Amendment 48
Proposal for a regulation

Article 6 — paragraph 3

**Text proposed by the Commission**

3. Where the market surveillance authorities consider that non-compliance is not restricted to their national territory, they shall inform the Commission and the other Member States of the results of the evaluation and of the actions which they have required the supplier to take.

**Amendment**

3. The market surveillance authorities shall inform through the ICSMS the Commission and other Member States, of any results of the evaluation and of any actions which they have required the supplier to take pursuant to paragraph 2.
**Amendment 49**
Proposal for a regulation
Article 6 — paragraph 4

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tr>
<td>4. The supplier shall ensure that <strong>all appropriate corrective action</strong> is taken in respect of all the <strong>energy-related products</strong> concerned that it has made available on the market throughout the Union.</td>
<td>4. The supplier shall ensure that <strong>any restrictive measure prescribed in accordance with paragraph 2</strong> is taken, in respect of all the <strong>product models</strong> concerned that it has made available on the market throughout the Union.</td>
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</table>

**Amendment 50**
Proposal for a regulation
Article 6 — paragraph 5

<table>
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<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tr>
<td>5. Where the supplier does not <strong>take adequate corrective action</strong> within the period referred to in the paragraph 2, the market surveillance authorities shall take all appropriate provisional measures to prohibit or restrict the <strong>energy-related product’s being made available</strong> on their national market, to withdraw the <strong>energy-related product</strong> from that market or to <strong>recall it</strong>. The market surveillance authorities shall <strong>inform</strong> the Commission and the other Member States, <strong>without delay</strong>, of those measures.</td>
<td>5. Where the supplier does not <strong>implement the corrective action</strong> within the period referred to in the paragraph 2, the market surveillance authorities shall take all appropriate provisional measures to prohibit or restrict the <strong>making available of the product model</strong> on their national market or to <strong>withdraw or recall the product model</strong> from that market. The market surveillance authorities shall <strong>immediately notify</strong> the Commission and the other Member States of those measures, and shall <strong>upload the information in the compliance interface of the product database established pursuant to Article 8.</strong></td>
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**Amendment 51**
Proposal for a regulation
Article 6 — paragraph 6

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<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tr>
<td>6. The <strong>information</strong> referred to in the paragraph 5 shall include all available details, in particular the data necessary for the identification of the non-compliant <strong>energy-related product</strong>, the <strong>origin of the energy-related product</strong>, the nature of the non-compliance alleged and the risk involved, the nature and duration of the national measures taken and the arguments put forward by the supplier. In particular, the market surveillance authorities shall indicate whether the non-compliance is due to either failure of the <strong>energy-related product</strong> to meet requirements relating to aspects of public interest protection laid down in this Regulation or to shortcomings in the harmonised standards referred to in Article 9 conferring a presumption of conformity.</td>
<td>6. The <strong>notification</strong> referred to in paragraph 5 shall include all available details, in particular the data necessary for the identification of the non-compliant product, <strong>its</strong> origin, the nature of the non-compliance alleged and the risk involved, the nature and duration of the national measures taken and the arguments put forward by the supplier. In particular, the market surveillance authorities shall indicate whether the non-compliance is due to either failure of the <strong>product model</strong> to meet requirements relating to aspects of public interest protection laid down in this Regulation or to shortcomings in the harmonised standards referred to in Article 9 conferring a presumption of conformity. <strong>In this case, the Commission shall apply the procedure provided for in Article 11 of Regulation (EU) No 1025/2012.</strong></td>
</tr>
</tbody>
</table>
Amendment 52
Proposal for a regulation
Article 6 — paragraph 7

Text proposed by the Commission

7. Member States other than the Member State initiating the procedure shall without delay inform the Commission and the other Member States of any measures adopted and of any additional information at their disposal relating to the non-compliance of the energy-related product concerned, and, in the event of disagreement with the notified national measure, of their objections.

Amendment

7. Member States other than the Member State initiating the procedure shall without delay inform the Commission and the other Member States of any measures adopted and of any additional information at their disposal relating to the non-compliance of the product model concerned and, in the event of disagreement with the notified national measure, of their objections.

Amendment 53
Proposal for a regulation
Article 6 — paragraph 8

Text proposed by the Commission

8. Where, within 60 days of receipt of the information referred to in paragraph 5, no objection has been raised by either a Member State or the Commission in respect of a provisional measure taken by a Member State, that measure shall be deemed justified.

Amendment

8. Where, within four weeks of the notification referred to in paragraph 5, no objection has been raised by either a Member State or the Commission in respect of a provisional measure taken by a Member State, that measure shall be deemed to be justified.

Amendment 54
Proposal for a regulation
Article 6 — paragraph 9

Text proposed by the Commission

9. Member States shall ensure that appropriate restrictive measures, such as withdrawal of the energy-related product from their market, are taken in respect of the energy-related product concerned, without delay.

Amendment

9. Member States shall ensure that parallel restrictive measures, proportionate to their specific national situation, are taken without delay in respect of the product model concerned, and shall inform the Commission accordingly.

Amendment 55
Proposal for a regulation
Article 6 — paragraph 10

Text proposed by the Commission

10. Where, on completion of the procedure set out in paragraphs 4 and 5, objections are raised against a measure taken by a Member State, or where the Commission considers a national measure to be contrary to Union legislation, the Commission shall without delay enter into consultation with the Member States and the supplier and shall evaluate the national measure. On the basis of the results of that evaluation, the Commission shall decide whether the national measure is justified or not.

Amendment

10. Where, on completion of the procedure set out in paragraphs 4 and 5, objections are raised against a measure taken by a Member State, or where the Commission considers such national measure to be contrary to Union law, the Commission shall without delay enter into consultation with the Member States and the supplier, and shall evaluate the national measure, on the basis of the results of which it shall decide whether the national measure is justified or not, and may propose an appropriate alternative measure.
Amendment 56
Proposal for a regulation
Article 6 — paragraph 11

Text proposed by the Commission

11. The Commission shall address its decision to all Member States and shall immediately communicate it to them and the supplier.

Amendment

11. The Commission shall address its decision to all Member States and shall immediately notify it to them and to the supplier concerned.

Amendment 57
Proposal for a regulation
Article 6 — paragraph 12

Text proposed by the Commission

12. If the national measure is considered justified, all Member States shall take the measures necessary to ensure that the non-compliant energy-related product is withdrawn from their market, and shall inform the Commission accordingly. If the national measure is considered unjustified, the Member State concerned shall withdraw the measure.

Amendment

12. If the national measure is considered to be justified, all Member States shall take the measures necessary to ensure that the non-compliant product model is withdrawn from their national markets, and shall inform the Commission accordingly. If the national measure is considered to be unjustified, the Member State concerned shall withdraw the measure.

Amendment 58
Proposal for a regulation
Article 6 — paragraph 13

Text proposed by the Commission

13. Where the national measure is considered justified and the non-compliance of the energy-related product is attributed to shortcomings in the harmonised standards referred to in paragraph 6, the Commission shall apply the procedure provided for in Article 11 of Regulation (EU) No 1025/2012.

Amendment

13. Where a national measure is considered to be justified and the non-compliance of the product model is attributed to shortcomings in the harmonised standards referred to in paragraph 6, the Commission shall apply the procedure provided for in Article 11 of Regulation (EU) No 1025/2012.

Amendment 96
Proposal for a regulation
Article 6 — paragraph 13 a (new)

Text proposed by the Commission

13a. In the case of proven non-compliance of the product with the requirements laid down in this Regulation and its relevant delegated acts, customers shall have the right to return the product to the dealer free-of-charge and receive from the supplier a full refund of the original purchase price.
In cooperation with the market surveillance authorities, the suppliers shall make all reasonable efforts to contact affected customers, in accordance with applicable consumer rights law.

Amendment 59
Proposal for a regulation
Article 7 — title and paragraph 1

1. The Commission may, by means of delegated acts adopted pursuant to Articles 12 and 13, introduce labels or rescale existing labels.

Amendment 60
Proposal for a regulation
Article 7 — paragraph 2

2. When, for a given product group, no models belonging to energy classes D, E, F or G are allowed to be placed on the market any more because of an implementing measure adopted under Directive 2009/125/EC, the class or classes in question shall no longer be shown on the label.

1. The Commission is empowered to adopt delegated acts in accordance with Article 13 in order to supplement this Regulation by introducing or rescaling labels.

Labels introduced by delegated acts adopted in accordance with Article 10 of Directive 2010/30/EU before 1 January 2017 shall be considered to be labels for the purposes of this Regulation.

2. In order to ensure a homogenous A to G scale, the Commission shall introduce rescaled labels for existing product groups, as referred to in paragraph 1, within 5 years after the entry into force of this Regulation, respecting the requirements of paragraph 4.
Product groups covered by Commission Delegated Regulations (EU) No 811/2013 (\(^{(1a)}\)) and 812/2013 (\(^{(1b)}\)) shall be reviewed 6 years after the entry into force of this Regulation with a view to rescaling them.

For product groups covered by Commission Delegated Regulations (EU) No 1059/2010 (\(^{(1c)}\)), 1060/2010 (\(^{(1d)}\)), 1061/2010 (\(^{(1e)}\)), 1062/2010 (\(^{(1f)}\)) and 874/2012 (\(^{(1g)}\)), where preparatory studies are finalised, the Commission shall introduce rescaled labels no later than 21 months after the entry into force of this Regulation.


Amendment 61
Proposal for a regulation
Article 7 — paragraph 3

Text proposed by the Commission

3. The Commission shall ensure that, when a label is introduced or rescaled, the requirements are laid down so that no products are expected to fall in energy classes A or B at the moment of the introduction of the label and so that the estimated time within which a majority of models falls into those classes shall be at least ten years later.

Amendment

3. The Commission shall ensure that any subsequent rescaling for new labels or rescaled labels referred to in paragraph 2 is initiated once the following conditions are met, showing the appropriate technological progress in the relevant product group:

(a) 25% of the products sold within the Union market fall into the top energy efficiency class A; or

(b) 50% of the products sold within the Union market fall into the top two energy efficiency classes A and B.

Amendment 62
Proposal for a regulation
Article 7 — paragraph 3 a (new)

Text proposed by the Commission

3a. The Commission shall ensure, through the inclusion of the product group in the working plan pursuant to Article 11, that:

(a) the preparatory study for rescaling is completed no later than 18 months after the conditions laid down in paragraph 3 are met;

(b) rescaling is completed, through the review and entry in force of the relevant delegated act in accordance with Article 13, no later than three years after the conditions laid down in paragraph 3 are met.

Amendment 63
Proposal for a regulation
Article 7 — paragraph 4

Text proposed by the Commission

4. Labels shall be re-scaled periodically.

Amendment

4. The Commission shall lay out the requirements for new or rescaled labels aiming for an expected validity of at least 10 years.

To that end, the Commission shall ensure that, when a label is introduced or rescaled, no products are expected to fall in energy class A at the moment of the introduction of the label.
For product groups where the preparatory study referred to in point (a) of paragraph 3a shows a fast technological progress, no products are expected to fall in energy classes A and B at the moment of the introduction of the label.

Amendment 64
Proposal for a regulation
Article 7 — paragraph 5

5. When a label is rescaled:

(a) suppliers shall provide both the current and the rescaled labels to dealers for a period of six months before the date specified in paragraph (b).

(b) dealers shall replace the existing labels on products on display including on the Internet with the rescaled labels within one week following the date specified for that purpose in the relevant delegated act. Dealers shall not display the rescaled labels before that date.

Dealers shall be permitted to sell energy-related products without a label or a rescaled label, only where a (rescaled) label has never been produced for a given product and the supplier of the product is no longer active on the market.

Amendment 65
Proposal for a regulation
Article 7 — paragraph 6

6. Labels introduced by delegated acts adopted in accordance with Article 10 of Directive 2010/30/EU before the date of application of this Regulation shall be considered as labels for the purposes of this Regulation. The Commission shall review those labels within five years of the entry into force of this Regulation with a view to rescaling them.
Amendment 66
Proposal for a regulation
Article 8

Text proposed by the Commission

Product database

The Commission shall establish and maintain a product database including the information referred to in Annex I. The information listed under point 1 of Annex I shall be made publicly available.

Amendment

Product database

1. The Commission shall establish and maintain a product database, consisting of two different interfaces, the public interface and the compliance interface.

The public interface shall contain the information set out in point 1 of Annex I, respecting the functional requirements set out in point 3 of Annex I.

The compliance interface shall contain the information set out in point 2 of Annex I, respecting the functional requirements set out in point 4 of Annex I.

2. When entering information into the product database, suppliers shall keep access and editing rights to it. Any changes shall be dated and clearly visible to market surveillance authorities.

Data contained in the compliance interface shall be used only for purposes linked to the enforcement for this Regulation and the delegated acts adopted pursuant thereto, and prohibited from unintended use.

Suppliers shall be permitted to keep on their servers’ technical documentation pursuant to point (c) of Article 3(1), test reports or similar conformity assessment documentation, as established by point 2(a) of Annex I corresponding to tests carried by the suppliers themselves, accessible exclusively to market surveillance authorities and the Commission.

The establishment of the database shall follow criteria that allow for minimising the administrative burden for suppliers and other database users, user-friendliness and cost-effectiveness.

The product database does not replace or modify the responsibilities of the market surveillance authorities.

3. The Commission, with the support of market surveillance authorities and suppliers, shall pay special attention to the transitional process until the full implementation of the public and compliance interfaces.
Text proposed by the Commission

4. The Commission is empowered to adopt delegated acts in accordance with Article 13 supplementing this Regulation by specifying the operational details relating to the establishment of the product database.

Amendment 67
Proposal for a regulation

Article 9 — paragraph 2

Text proposed by the Commission

When during the conformity assessment of a product such harmonised standards are applied, the product shall be deemed to comply with the relevant measurement and calculation requirements of the delegated act.

Amendment

2. When during the conformity assessment of a product such harmonised standards are applied, the product model shall be deemed to comply with the relevant measurement and calculation requirements of the delegated act.

2a. Harmonised standards shall aim to simulate real-life usage as far as possible while maintaining a standard test method, with no prejudice to comparability within the product group.

2b. Measurement and calculation methods included in the harmonised standards shall be reliable, accurate and reproducible, and aligned with the requirements of Article 3(1a).

Amendment 68
Proposal for a regulation

Article 10 — paragraph 1

Text proposed by the Commission

In the conduct of its activities under this Regulation the Commission shall ensure in respect of each delegated act, a balanced participation of Member States' representatives and interested parties concerned with the product group in question, such as industry, including SMEs and craft industry, trade unions, traders, retailers, importers, environmental protection groups and consumer organisations. For this purpose, the Commission shall establish a Consultation Forum in which these parties shall meet. This Consultation Forum may be combined with the Consultation Forum referred to in Article 18 of Directive 2009/125/EC.

Amendment

1. In the conduct of its activities under this Regulation, for the introduction or rescaling of labels under Article 7, and for the setup of the database under Article 8, the Commission shall ensure a balanced participation of Member States' representatives, including market surveillance authorities, and interested parties concerned with the product group in question, such as industry, including SMEs and craft industry, trade unions, traders, retailers, importers, environmental protection groups and consumer organisations, as well as the involvement of the European Parliament.

2. The Commission shall establish a Consultation Forum in which the parties listed in paragraph 1 shall meet for that purpose. That Consultation Forum may coincide, fully or in part, with the Consultation Forum referred to in Article 18 of Directive 2009/125/EC. The minutes of the Consultation Forum meetings shall be published in the public interface of the database established pursuant to Article 8.
Amendment 69
Proposal for a regulation
Article 10 — paragraph 2

Text proposed by the Commission

Where appropriate prior to the adoption of delegated acts, the Commission shall test the design and content of the labels for specific product groups with consumers to ensure their clear understanding of the labels.

Amendment

3. Where appropriate, prior to the adoption of delegated acts adopted pursuant to this Regulation, the Commission shall test the design and content of the labels for specific product groups with representative groups of Union consumers to ensure their clear understanding of the labels.

Amendment 70
Proposal for a regulation
Article 11 — paragraph 1

Text proposed by the Commission

The Commission shall, having consulted the Consultation Forum referred to in Article 10, establish a working plan which shall be made publicly available. The working plan shall set out an indicative list of product groups which are considered as priorities for the adoption of delegated acts. The working plan shall also set out plans for the revision and rescaling of labels of products or product groups. The working plan may be amended periodically by the Commission after consultation with the Consultation Forum. The working plan may be combined with the working plan required by Article 16 of Directive 2009/125/EC.

Amendment

1. The Commission shall adopt delegated acts pursuant to Article 13 supplementing this Regulation, after having consulted the Consultation Forum referred to in Article 10, in order to establish a long-term working plan which shall be made publicly available, including through the public interface of the database established pursuant to Article 8.

2. The Commission shall organise the working plan in sections containing priorities for the introduction of energy efficiency labels in new product groups, and for the rescaling of labels of product groups.

The Commission shall ensure the necessary resources to the plan and its coherence.

This working plan may be combined with the Ecodesign working plan required by Article 16 of Directive 2009/125/EC.

The Commission shall update the working plan periodically, having consulted the Consultation Forum. The European Parliament and the Council shall be informed annually of its progress and shall be formally notified of any changes thereto.
Amendment 71
Proposal for a regulation
Article 12 — paragraph 1

Text proposed by the Commission

1. The Commission shall be empowered to adopt delegated acts concerning detailed requirements relating to labels for specific groups of energy-related products ('specific product groups') in accordance with Article 13.

Amendment

1. The Commission is empowered to adopt delegated acts in accordance with Article 13 to supplement this Regulation by laying down detailed requirements relating to labels for specific groups of energy-related products ('specific product groups').

Amendment 72
Proposal for a regulation
Article 12 — paragraph 2

Text proposed by the Commission

2. Delegated acts shall specify product groups which satisfy the following criteria:

(a) according to the most recently available figures and considering the quantities placed on the Union market, the product group shall have significant potential for saving energy and where relevant, other resources;

(b) product groups with equivalent functionality shall differ significantly in the relevant performance levels;

(c) there shall be no significant negative impact as regards the affordability and the life cycle cost of the product group.

Amendment

2. Delegated acts shall specify product groups which satisfy the following criteria:

(a) according to the actual penetration in the Union market, there is significant potential for saving energy and where relevant, other resources;

(b) within the product group, models with equivalent functionality have significantly different energy efficiency levels;

(c) there are no significant negative impacts regarding affordability, life cycle cost and functionality of the product from the perspective of the user.

Amendments 73 and 98
Proposal for a regulation
Article 12 — paragraph 3

Text proposed by the Commission

3. Delegated acts relating to specific product groups shall specify in particular:

(a) the definition of the specific product groups falling under the definition of 'energy-related product' set out in Article 2 (11) which are to be covered;

Amendment

3. Delegated acts relating to specific product groups shall specify in particular for the product group concerned:

(a) the definition of the energy-related products to be covered;
Text proposed by the Commission

(b) the design and content of the label, including a scale showing consumption of energy consisting of A to G, which as far as possible shall have uniform design characteristics across product groups and shall in all cases be clear and legible;

c) where appropriate, the use of other resources and supplementary information concerning energy related products, in which case the label shall emphasise the energy efficiency of the product;

d) the locations where the label shall be displayed, such as attached to the product, printed on the packaging, provided in electronic format or displayed on line;

e) where appropriate, electronic means for labelling products;

(f) the manner in which the label and technical information are to be provided in the case of distance selling;

(g) the content and, where appropriate, the format and other details concerning the technical documentation and product information sheet;

(h) that when verifying compliance with the requirements, only those verification tolerances that are set out in the delegated act(s) shall apply;

(i) the obligations on suppliers and dealers in relation to the product database;

(j) the specific indication of the energy class to be included in advertisements and technical promotional material, including requirements for this to be in a legible and visible form;

Amendment

(b) the design, dimensions, and content of the label, which shall in all cases be clear and legible, taking into account the needs of visually impaired customers, and shall contain in a prominent position the following information determined in accordance with the relevant delegated act:

(i) an A to G scale showing the energy efficiency class of the corresponding product model, which as far as possible shall have uniform design characteristics across product groups;

(ii) the absolute energy consumption in kWh, displayed per year or per any relevant period of time.

c) where appropriate, the use of other resources and supplementary information concerning energy related products, in which case the label shall emphasise the energy efficiency of the product;

(ca) where appropriate, the inclusion of a reference on the label allowing customers to identify products with connectivity functions (i.e. smart appliances);
<table>
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<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tr>
<td>(k) the conformity assessment procedures and the measurement and calculation methods to be used to determine label and product information sheet information;</td>
<td>(k) the conformity assessment procedures and the measurement and calculation methods, as established in Article 9, to be used to determine label and product information sheet information, including the definition of the Energy Efficiency Index (EEI), or equivalent parameter, and its A to G steps setting the energy efficiency classes;</td>
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<tr>
<td>(l) whether for larger appliances a higher level of energy efficiency is required to reach a given energy class;</td>
<td>(l) whether for larger appliances a higher level of energy efficiency is required to reach a given energy class;</td>
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<tr>
<td>(m) the format of any additional references on the label allowing customers to access through electronic means more detailed information on the product performance included in the product information sheet;</td>
<td>(m) the format of any additional references on the label allowing customers to access through electronic means more detailed information on the product performance included in the product information sheet;</td>
</tr>
<tr>
<td>(n) whether and how energy classes describing the product's energy consumption during use should be shown on smart meters or on the product's interactive display;</td>
<td>(n) whether and how energy classes describing the product's energy consumption during use should be shown on smart meters or on the product's interactive display;</td>
</tr>
<tr>
<td>(o) the date for the evaluation and possible revision of the delegated act.</td>
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**For the content of the label as referred to in point (b) of the first subparagraph, the A-G steps of the classification shall correspond to significant energy and cost savings from the customer’s perspective.**

For the format of references referred to in point (m) of the first subparagraph, those references may take the form of a website address, a Quick Response (QR) code, a link on on-line labels or any other appropriate consumer-oriented means linking to the public interface of the database established pursuant to Article 8.

**The introduction of a label for a product to be covered by a delegated act shall not have a significant negative impact on the functionality of the product from the perspective of the user.**

The product information sheet as referred to in point (g) of the first subparagraph, shall provide direct links to the public interface of the database established pursuant to Article 8, and it shall be made available to customers in all the Union official languages of the national markets where the corresponding product model has been made available.

The Commission shall be empowered to adopt delegated acts regarding operational details relating to the product database, including any obligations on suppliers and dealers in accordance with Article 13.

The Commission is empowered to adopt delegated acts in accordance with Article 13 supplementing this Regulation by laying down operational details related to the product database, including any obligations on suppliers and dealers.
Regarding information referred to in point (g) of the first subparagraph, in order to ensure proper safeguarding of confidential information and technical documentation, those delegated acts shall specify the information that is to be uploaded in the product database and what information to be available on the request of national authorities and the Commission.

Amendment 74
Proposal for a regulation
Article 12 — paragraph 3 a (new)

3a. The Commission shall keep an updated inventory of all delegated acts supplementing this Regulation and those developing the Ecodesign Directive 2009/125/EC, including complete references to all harmonised standards that satisfy the relevant measurement and calculation methods, as of Article 9, and shall make it publicly available.

Amendment 75
Proposal for a regulation
Article 13 — paragraph 2

2. The delegation of power referred to in Articles 7 and 12 shall be conferred on the Commission for an indeterminate period of time from the date of application of this Regulation.

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.
Amendment 76
Proposal for a regulation
Article 13 — paragraph 3

Text proposed by the Commission

3. This delegation of power referred to in Articles 7 and 12 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 this Regulation. 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.

Amendment

3. The delegation of power referred to in Articles 7, 8(4), 11(1) and 12 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.

Amendment 77
Proposal for a regulation
Article 13 — paragraph 3 a (new)

Text proposed by the Commission

3a. 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.

Amendment

3a. 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.

Amendment 78
Proposal for a regulation
Article 13 — paragraph 5

Text proposed by the Commission

5. A delegated act adopted pursuant to Articles 7 and 12 shall enter into force only if no objection has been expressed either by the European Parliament or 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 may be extended by two months at the initiative of the European Parliament or of the Council.

Amendment

5. A delegated act adopted pursuant to Articles 7, 8(4), 11(1) and 12 shall enter into force only if no objection has been expressed either by the European Parliament or 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.
Amendment 79
Proposal for a regulation
Article 14 — paragraph 1

Text proposed by the Commission

No later than eight years after the entry into force, the Commission shall assess the application of this Regulation and transmit a report to the European Parliament and the Council. That report shall assess how effectively this Regulation has allowed customers to choose more efficient products, taking into account its impacts on business.

Amendment

By … [6 years after the entry into force of this Regulation], the Commission shall assess the application of this Regulation and submit a report to the European Parliament and the Council. That report shall assess how effectively this Regulation and its delegated acts have allowed customers to choose more energy efficient products, taking into account criteria such as its effect on business, energy consumption, greenhouse gases emissions, market surveillance activities, and the cost to establish and maintain the database.

The evaluation exercise conducted pursuant to the first paragraph shall make explicit use of the annual follow-up reports regarding enforcement and market surveillance established by Article 5.

Amendment 80
Proposal for a regulation
Article 16 — paragraph 3

Text proposed by the Commission

However, Article 3(1)(d) shall apply from 1 January 2019.

Amendment

However, point (d) of Article 3(1) shall apply as soon as the public interface of the product database established pursuant to Article 8 is fully operational, and in any event no later than 1 January 2018.

Amendment 81
Proposal for a regulation
Annex I — title and point 1

Text proposed by the Commission

Information to be included in the product database

1. Publicly available product information:

(a) manufacturer’s or supplier’s name or trademark;

(b) the model identifier(s), including of all equivalent models;

Information to be included in the product database, plus functional requirements

1. Information to be included in the public interface of the database:

(a) the name or trademark, address, contact details and other legal identification of the supplier;

(aa) contact details of the Member State market surveillance authorities;

(b) the model identifier(s), including of all equivalent models;
Amendment 82
Proposal for a regulation
Annex I — point 2

Text proposed by the Commission

2. **Compliance information**, only available to Member States’ market surveillance authorities and the Commission:

(a) the **technical** documentation specified in the **applicable** delegated act;

(b) test report or similar technical evidence enabling compliance with all requirements in the applicable delegated act to be assessed;

(c) name and address of the supplier;

(d) the contact details of a representative of the supplier.

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Amendment

2. **Information to be included in the compliance interface of the database**:

(a) **test report or similar conformity assessment** documentation enabling to assess compliance with all requirements in the relevant delegated act, including testing methods and series of measurements;

(b) provisional measures adopted in the frame of market surveillance related to this Regulation;

(c) the technical documentation referred to in point (c) of Article 3(1):

(ca) direct contact details of the Member State market surveillance authorities and Commission coordination;

(cb) Member States’ and Commission’s outcome of the compliance checks and, if applicable, corrective action and restrictive measures taken by the market surveillance authorities as referred to in Articles 5 and 6.
Amendment 83
Proposal for a regulation
Annex I — point 2 a (new)

Text proposed by the Commission

Amendment

2a. Functional requirements for the public interface of the database:

(a) each product model shall be organised as an individual record;
(b) it shall enable consumers to easily identify the best energy class populated for each product group, allowing them to compare model characteristics and to choose the most energy efficient products;
(c) it shall generate as a single viewable and printable file the energy label of each product, as well as the linguistic versions of the complete product information sheet, covering all the official languages of the Union;
(d) the information shall be machine readable, sortable and searchable, respecting open standards for third party use, free of charge;
(e) redundant registration shall be automatically avoided;
(f) an online helpdesk or contact point for customers shall be established and maintained, clearly referenced on the interface.

Amendment 84
Proposal for a regulation
Annex I — point 2 b (new)

Text proposed by the Commission

Amendment

2b. Functional requirements for the compliance interface of the database:

(a) strict security arrangements for the safeguarding of confidential information shall be ensured;
(b) access rights shall be based on the need-to-know principle;
(c) a link shall be provided to the Information and Communication System on Market Surveillance (ICSMS).
European Border and Coast Guard


(Ordinary legislative procedure: first reading)

(2018/C 101/22)

The European Parliament,
— having regard to the Commission proposal to Parliament and the Council (COM(2015)0671),
— having regard to Article 294(2), and Article 77(2)(b) and (d) and Article 79(2)(c) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0408/2015),
— having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
— having regard to the opinion of the European Economic and Social Committee of 25 May 2016 (1),
— having regard to the undertaking given by the Council representative by letter of 30 June 2016 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
— having regard to Rule 59 of its Rules of Procedure,
— having regard to the report of the Committee on Civil Liberties, Justice and Home Affairs and the opinions of the Committee on Foreign Affairs, the Committee on Budgets and the Committee on Fisheries (A8-0200/2016),

1. Adopts its position at first reading hereinafter set out:
2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text:
3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

P8_TC1-COD(2015)0310


(As an agreement was reached between Parliament and Council, Parliament’s position corresponds to the final legislative act, Regulation (EU) 2016/1624.)

(1) Not yet published in the Official Journal.
European Maritime Safety Agency


(Ordinary legislative procedure: first reading)

(2018/C 101/23)

The European Parliament,
— having regard to the Commission proposal to Parliament and the Council (COM(2015)0667),
— having regard to Article 294(2) and Article 100(2) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0404/2015),
— having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
— having regard to the opinion of the European Economic and Social Committee of 16 March 2016 (1),
— after consulting the Committee of the Regions,
— having regard to the report of the Committee on Transport and Tourism and the opinion of the Committee on Civil Liberties, Justice and Home Affairs (A8-0215/2016),
1. Adopts its position at first reading hereinafter set out;
2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.


(As an agreement was reached between Parliament and Council, Parliament’s position corresponds to the final legislative act, Regulation (EU) 2016/1625.)

(1) Not yet published in the Official Journal.
P8_TA(2016)0307

Community Fisheries Control Agency ***I


(Ordinary legislative procedure: first reading)

(2018/C 101/24)

The European Parliament,

— having regard to the Commission proposal to Parliament and the Council (COM(2015)0669),
— having regard to Article 294(2) and Article 43(2) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0406/2015),
— having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
— having regard to the opinion of the European Economic and Social Committee of 25 May 2016 (1),
— having regard to Rule 59 of its Rules of Procedure,
— having regard to the report of the Committee on Fisheries (A8-0068/2016),

1. Adopts its position at first reading, hereinafter set out;
2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

P8_TC1-COD(2015)0308


(As an agreement was reached between Parliament and Council, Parliament’s position corresponds to the final legislative act, Regulation (EU) 2016/1626.)

(1) Not yet published in the Official Journal.
Secretariat of the OLAF Supervisory Committee


(Ordinary legislative procedure: first reading)

(2018/C 101/25)

The European Parliament,

— having regard to the Commission proposal to Parliament and the Council (COM(2016)0113),

— having regard to Article 294(2) and Article 325 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0109/2016),

— having regard to Article 294(3) of the Treaty on the Functioning of the European Union,

— having regard to the opinion of the Court of Auditors of 5 April 2016 (1),

— having regard to the undertaking given by the Council representative by letter of 8 June 2016 to approve Parliament’s position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,

— having regard to Rule 59 of its Rules of Procedure,

— having regard to the report of the Committee on Budgetary Control (A8-0188/2016),

1. Adopts its position at first reading hereinafter set out;

2. Takes note of the Commission statement annexed to this resolution;

3. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;

4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.


(As an agreement was reached between Parliament and Council, Parliament’s position corresponds to the final legislative act, Regulation (EU) 2016/2030.)

ANNEX TO THE LEGISLATIVE RESOLUTION

Commission Statement

The Commission is fully committed to the independent functioning of the Secretariat of the OLAF Supervisory Committee. The main purpose of the proposed amendment to the OLAF Regulation (EU, Euratom) No 883/2013 is to add further guarantees to the independence of the Secretariat. The implementation of the amended Regulation will be guided by this aim.

As confirmed by Vice-President Georgieva to the Chairman of the Supervisory Committee by letter of 20 May 2016, the Commission intends to attach the Secretariat of that Committee, as of the date of application of the amended Regulation, to PMO. This attachment will be of a purely administrative nature, with a view to facilitating certain organisational and budgetary aspects. It will not affect the independent functioning of the Secretariat.

As also mentioned in that letter, the administrative attachment of the Secretariat to PMO will have no impact on its current staffing and budgetary means. The Head of the Secretariat will be in charge of the management and appraisal of his staff. The appraisal of the Head of the Secretariat will be based on a report of the Supervisory Committee.

The Commission will consider, after consulting the Supervisory Committee, putting in place appropriate internal rules on mobility limiting the duration of the postings of the Secretariat, while ensuring continuity in order to render their independence effective, and avoid risks of conflicts of interests or of revolving doors issues with OLAF.

The modification of the Regulation does not affect the access of the Supervisory Committee to information such as that contained in OLAF’s IT systems, databases and documents.

The offices of the staff of the secretariat of the Supervisory Committee will be maintained within the building currently housing OLAF, protecting the independence of the Supervisory Committee and of OLAF while ensuring ease of contact.
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