

COUNCIL DECISION

of 6 December 2007

concerning the accession of Bulgaria and Romania to the Convention, drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests, the Protocol of 27 September 1996, the Protocol of 29 November 1996 and the Second Protocol of 19 June 1997

(2008/40/JHA)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union,

Having regard to the 2005 Act of Accession, and in particular Article 3(4) thereof,

Having regard to the recommendation from the Commission,

Having regard to the Opinion of the European Parliament ⁽¹⁾,

Whereas:

(1) The Convention, drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests ⁽²⁾ (hereinafter referred to as the Convention) was done at Brussels on 26 July 1995 and entered into force on 17 October 2002.

(2) The Convention was supplemented by the Protocol, drawn up on the basis of Article K.3 of the Treaty on European Union, to the Convention on the protection of the European Communities' financial interests ⁽³⁾ (hereinafter referred to as the Protocol of 27 September 1996), which was done at Brussels on 27 September 1996, and the Protocol, drawn up on the basis of Article K.3 of the Treaty on European Union, on the interpretation, by way of preliminary rulings, by the Court of Justice of the European Communities of the Convention on the protection of the European Communities' financial interests ⁽⁴⁾ (hereinafter referred to as the Protocol of 29 November 1996), which was done at Brussels on 29 November 1996. Both Protocols entered into force on 17 October 2002.

(3) The Convention was further supplemented by the Second Protocol, drawn up on the basis of Article K.3 of the Treaty on European Union, to the Convention on the

protection of the European Communities' financial interests ⁽⁵⁾ (hereinafter referred to as the Second Protocol of 19 June 1997), which was done at Brussels on 19 June 1997 but which has not yet entered into force.

(4) Article 3(3) of the 2005 Act of Accession provides that Bulgaria and Romania accede to the conventions and protocols listed in Annex I to the Act of Accession, which include, *inter alia*, the Convention, the Protocol of 27 September 1996, the Protocol of 29 November 1996 and the Second Protocol of 19 June 1997. The conventions and the protocols listed in Annex I to the 2005 Act of Accession are to enter into force in relation to Bulgaria and Romania on the date determined by the Council,

HAS ADOPTED THIS DECISION:

Article 1

The texts of the Convention, the Protocol of 27 September 1996, the Protocol of 29 November 1996 and the Second Protocol of 19 June 1997, drawn up in the Bulgarian and Romanian languages ⁽⁶⁾, shall be authentic under the same conditions as the other texts thereof.

Article 2

1. The Convention, the Protocol of 27 September 1996 and the Protocol of 29 November 1996 shall enter into force in relation to Bulgaria and Romania on the first day of the first month following the date of adoption of this Decision, unless they have already entered into force for Bulgaria or Romania before that date.

2. The Second Protocol of 19 June 1997 shall enter into force in relation to Bulgaria and Romania on the date on which it enters into force in relation to the State which, being a member of the European Union on the date of the adoption by the Council of the act drawing up that Protocol ⁽⁷⁾, is the last to fulfil the formality of notification referred to in Article 16(2) thereof.

⁽¹⁾ Opinion of 23 October 2007 (not yet published in the Official Journal).

⁽²⁾ OJ C 316, 27.11.1995, p. 49.

⁽³⁾ OJ C 313, 23.10.1996, p. 2.

⁽⁴⁾ OJ C 151, 20.5.1997, p. 2.

⁽⁵⁾ OJ C 221, 19.7.1997, p. 12.

⁽⁶⁾ The Bulgarian and Romanian texts of the Convention and of the Protocols thereto shall be published in a special edition of the OJ at a later date.

⁽⁷⁾ Council Act of 19 June 1997 drawing up the Second Protocol of the Convention on the protection of the European Communities' financial interests (OJ C 221, 19.7.1997, p. 11).

Article 3

This Decision shall take effect on the day following its publication in the *Official Journal of the European Union*.

Done at Brussels, 6 December 2007.

For the Council
The President
A. COSTA
