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## Information and Notices

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Sitting of 11 November 2015

*The Minutes of this session have been published in OJ C 435, 24.11.2016.*

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*Key to symbols used*

- \* Consultation procedure
- \*\*\* Consent procedure
- \*\*\*I Ordinary legislative procedure: first reading
- \*\*\*II Ordinary legislative procedure: second reading
- \*\*\*III Ordinary legislative procedure: third reading

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments by Parliament:

New text is highlighted in ***bold italics***. Deletions are indicated using either the  symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.



**EUROPEAN PARLIAMENT**

2015-2016 SESSION

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Wednesday 11 November 2015

I

*(Resolutions, recommendations and opinions)*

RESOLUTIONS

EUROPEAN PARLIAMENT

P8\_TA(2015)0394

**Future aviation package**

**European Parliament resolution of 11 November 2015 on aviation (2015/2933(RSP))**

(2017/C 366/01)

*The European Parliament,*

- having regard to its resolution of 25 April 2007 <sup>(1)</sup> on the establishment of a European common aviation area,
- having regard to Directive 2009/12/EC of 11 March 2009 on airport charges,
- having regard to its resolution of 7 June 2011 on international air agreements under the Treaty of Lisbon <sup>(2)</sup>,
- having regard to its resolution of 2 July 2013 on the EU's External Aviation Policy — Addressing future challenges <sup>(3)</sup>,
- having regard to its position adopted at first reading on 12 March 2014 on the proposal for a regulation of the European Parliament and of the Council on the implementation of the Single European Sky (recast) <sup>(4)</sup>,
- having regard to its position adopted at first reading on 12 March 2014 on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EC) No 216/2008 in the field of aerodromes, air traffic management and air navigation services <sup>(5)</sup>,
- having regard to its resolution of 29 October 2015 on allocation by the World Radiocommunication Conference, to be held in Geneva from 2 to 27 November 2015 (WRC-15), of the necessary radio spectrum band to support the future development of a satellite-based technology to enable global flight tracking systems <sup>(6)</sup>,
- having regard to the Treaty on the Functioning of the European Union (TFEU) and in particular Articles 90, 100(2) and 218 thereof,

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<sup>(1)</sup> OJ C 74 E, 20.3.2008, p. 658.

<sup>(2)</sup> OJ C 380 E, 11.12.2012, p. 5.

<sup>(3)</sup> Texts adopted, P7\_TA(2013)0290.

<sup>(4)</sup> Texts adopted, P7\_TA(2014)0220.

<sup>(5)</sup> Texts adopted, P7\_TA(2014)0221.

<sup>(6)</sup> Texts adopted, P8\_TA(2015)0392.



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- having regard to the Commission's upcoming legislative 'Aviation Package',
  - having regard to Rules 123(2) and 123(4) of its Rules of Procedure,
- A. whereas in 2012 the air transport economy in Europe directly supported 2,6 million jobs and contributed more than 2,4 % of EU GDP;
- B. whereas in 2014 the number of passengers travelling by air in the EU amounted to 849,4 million, an increase of 4,4 % compared with 2013 and of 16,9 % compared with 2009;
- C. whereas more than 20 000 job cuts have been implemented and scheduled by European airlines since 2012;
- D. whereas EU airlines are operating in a fast-changing, increasingly competitive environment on both internal and external markets;
- E. whereas the International Civil Aviation Organization (ICAO), the EU and its Member States must improve various legal and financial regulations, such as the intra-EU Emissions Trading Scheme (ETS), extended passenger rights, levies and national taxes, noise reduction at airports and restricting operating hours;
- F. whereas air transport plays a role in climate change, accounting for some 13 % of EU CO<sub>2</sub> transport emissions, as well as other emissions such as NO<sub>x</sub>;
- G. whereas the Commission intends to deliver an Aviation Package by the end of 2015 which seeks to identify and address the challenges facing the EU aviation sector;

### ***Improving the competitiveness of the aviation industry***

1. Considers that the Aviation Package should provide a much-needed boost for a more sustainable and competitive European aviation industry, strengthen European airlines, airports and the aeronautic industry, ensure a level playing field in the global market, and set out a long-term strategy for Europe's aviation sector;
2. Calls on the Commission to take into account and include the fundamental points of Parliament's positions at first reading on Single European Sky 2+ (SES2+) and the European Aviation Safety Agency (EASA) and from its resolution of 2 July 2013 on the EU's External Aviation Policy when drafting the Aviation Package;
3. Emphasises that the aeronautics industry is a major contributor to EU growth and jobs and is closely linked to competitiveness in the EU aviation sector (e.g. positive export balance, cleaner technologies for European aircraft, SESAR deployment, SES, maintenance chain), generating a turnover of around EUR 100 billion per year and sustaining some 500 000 direct jobs; asks therefore for proactive policies aimed at supporting and developing the aeronautics industry;
4. Underlines the fact that innovation is a prerequisite for a competitive European aviation industry; recommends, therefore, that the Commission take into account and support innovation in the fields of air traffic management (automated air traffic control (ATC), free routing), remotely piloted aircraft systems (RPASs), alternative fuel solutions, aircraft and engine design (greater efficiency, less noise), airport security (touchless solutions, one-stop security) digitalisation, and multimodal solutions (computerised ground handling services); further recommends that it support global environmental solutions, such as a global market-based measure to reduce CO<sub>2</sub> emissions from international aviation, and align regional schemes, such as the aviation emissions trading system (ETS), with the goal of merging them into a global scheme, airport greening and new business models (such as the International Air Transport Association (IATA)'s New Distribution Capability (NDC), self-connection or integrated ticketing);

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5. Calls on the Commission to start, within its competences, to remove EU and national burdens from European airlines in order to strengthen competitiveness in the European air transport sector;
6. Highlights the loss of competitiveness of EU airlines and airports vis-à-vis subsidised third-country carriers and airports; requests, in this context, a proactive policy to ensure a level playing field on ownership, and strongly encourages Member States to improve their national infrastructure to allow their airlines to compete on more favourable terms;
7. Deplores the fact that Regulation (EC) No 868/2004 on protection against unfair pricing practices in the air transport sector has proved to be inadequate and ineffective in terms of scope; asks the Commission to issue an analysis of the causes of its non-implementation by November 2015 at the latest; calls on the Commission to revise Regulation (EC) No 868/2004 in order to safeguard fair competition in EU external aviation relations and reinforce the competitive position of the EU aviation industry, prevent unfair competition more effectively, ensure reciprocity and eliminate unfair practices, including subsidies and state aid awarded to airlines from certain third countries that distort the market; stresses that the aim should be to improve the political strategy at European level in order to quickly resolve this conflict, based mainly on the application of a transparent 'fair competition' clause; calls also on the Commission to address the concept of 'effective control' of airlines;
8. Notes that European airports are facing significant competitive pressures — from both airlines and competing airports; urges the Commission therefore to take these developments into consideration in implementing the Airport Charges Directive and to provide benefits to all stakeholders and passengers;
9. Calls for greater efforts to be made within the Council to approve the slots regulation proposal in order to improve the performance of airports and allow for the smooth functioning of air transport in Europe, in the context of traffic being expected to double by 2030;
10. Highlights the importance of small and regional airports within the Union for regional connectivity; calls on the Commission, together with the Member States, to present a long-term EU strategic plan to address the challenges and opportunities for regional airports within the EU context, including state-aid rules for transport infrastructure, as their role in ensuring cohesion among EU regions should be promoted and become one of the pillars of the EU's growth and jobs strategy;

#### ***International dimension***

11. Emphasises that the negotiation of comprehensive aviation agreements with the EU's major trading partners should be a strategic goal and that such negotiations should be launched or accelerated; urges the Commission to seek comprehensive mandates from the Member States as soon as possible, giving priority to the Gulf Cooperation Council countries, in order to ensure a level playing field for European airlines and airports, ensure reciprocity and include an effective fair competition clause; insists that, in order to make these comprehensive aviation agreements effective in practice, a safeguard clause must be included that defines an offence and the legal consequences of its violation;
12. Notes that the air transport sector is not regulated on a worldwide basis as it is not a WTO subject; stresses the importance of globally agreed rules within the International Civil Aviation Organization (ICAO) in order to reduce aviation emissions and the climate impact; recognises that the ICAO is committed to the development of a global market-based mechanism;
13. Calls on the Commission and the Member States to accelerate the implementation of the Single European Sky through the adoption of the SES2+ package, as the existing fragmentation of European airspace is a major burden on European air carriers;

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14. Expects that the Aviation Package will address and ensure the full integration of airports in the European transport network; recalls the need for the Aviation Package to be consistent with current and future legislation on passenger rights, while urging the Council to come forward with its position, as both passengers and air carriers are longing for clarity on the rules;

#### ***Social agenda in the aviation sector***

15. Underlines the fact that certain working conditions in the aviation sector may impact flight safety; recommends that DG MOVE and DG EMPL work together and that the Aviation Package includes social provisions and provides the necessary safeguards, as discussed during the high-level conference 'A social agenda for transport' held on 4 June 2015 by the Commission;

16. Requests the enhancement and harmonisation of the safety chain by attracting and retaining a skilled, highly trained workforce;

17. Stresses that the aviation industry is recognised as a growing sector that has attracted and provided highly skilled and motivated professionals, and that in order to continue this trend, current EU regulatory provisions on employment and working conditions, standards and practices, including collective bargaining practices, should be maintained;

18. Recommends pinning down the concept of 'principal place of business' so that the operating licence is granted by a state if the volume of air transport therein is substantial and also, in the context of the coordination of social security systems and labour law, alignment of the definition of 'Home Base' as per Regulation (EU) No 83/2014 and Regulation (EU) No 465/2012; highlights the need to shorten the transitional period and clarify the situation of aircrew that have multiple home bases;

19. Notes the challenges in implementing the Directive on Temporary Agency Work (2008/104/EC) and recommends that the Commission study its current application in the sector and decide on this basis how to tackle those challenges;

20. Is concerned about the increase in socially problematic business practices such as 'flags of convenience' and the use of atypical forms of employment such as bogus self-employment, pay-to-fly schemes and zero-hours contracts, which may have potential safety implications, takes the view that social standards need be upheld in all aviation activities;

#### ***Ensuring a high level of safety in EU airspace***

21. Calls for the full implementation of the SESAR programme, which requires close cooperation among, and a financial commitment from, the Commission, air navigation service providers, air carriers and airports; calls therefore for a total system approach in all aviation domains covering all phases of the flight, starting on the ground, with a stronger role for the EASA within the SES-SESAR environment of a EU-EASA system governing safety, security, environment and performance; calls on the Commission to ensure the completion of the original Connecting Europe Facility (CEF) budget, which was affected by the establishment of the European Fund for Strategic Investments (EFSI);

22. Welcomes the intention to increase the EASA's responsibilities and therefore expects the amended Basic Regulation (EC) No 216/2008 to ensure the establishment of a comprehensive Safety Management System and to entrust the EASA with the safety aspects of EU security measures and of commercial space transport and remotely piloted aircraft; calls on the Commission to grant the EASA the status of single aviation authority in Europe, in accordance with the wide range of responsibilities to be assigned by the legislator;

23. Calls on the Commission to maintain a strong representation across all eight seats representing the EU Member States in the ICAO Council, to strengthen, as soon as possible, the EASA's role on the international scene and to ensure its official recognition within the ICAO, in order to establish a single EU voice that will ensure a higher level of safety for EU citizens worldwide, while safeguarding the competitiveness and exports of the EU aviation industry;

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24. Calls on the Commission to lift the regulatory barriers to satellite-based air traffic surveillance in order to enable life-saving services for EU citizens, and asks the International Telecommunication Union to make the necessary spectrum allocation, as the ICAO has identified satellite ADS-B as the one technology that can assist flight tracking, also for air traffic management (ATM) purposes, outside of the most densely populated areas, where other forms of terrestrial ATM surveillance technologies are limited; stresses that when implementing ADS-B the needs of all airspace users must be considered and inter-operability between alternative technologies must be ensured in order to avoid safety and security breaches; emphasises that it could help governments, air navigation service providers (ANSPs) and airlines in Europe and around the world to increase air traffic management efficiency and capacity, thus reducing aviation emissions, and significantly enhance aviation safety, all while providing European airspace with another layer of surveillance that could augment the current one;

25. Calls on the Commission to take measures with a view to improving medical assessment of pilots and the security, entry and exit procedures relating to cockpit doors, following the risk assessment in the EASA Task Force Report;

26. Calls for a 'risk-based security' approach for passenger and freight transport instead of the current reaction-based measures, and for a fair and balanced approach to the sensitive issue of aviation security which meets the needs and expectations of Member States on the one hand and limits passenger dissatisfaction at airports on the other, and which strengthens the Aviation Security Service (AVSEC) and Stakeholder Advisory Group on Aviation Security (SAGAS) system; urges the Commission, therefore, in light of successful experiences in other regions, to undertake a feasibility study on the implementation of a pre-check and 'Global Entry' system in Europe;

27. Calls on the budgetary authorities to maintain a competitive budget for the EASA, taking into account those new responsibilities, in order to have flexible and effective tools available for EU manufacturers and airlines to compete worldwide, while noting that the industry provides 70 % of the EASA's budget;

28. Notes that a number of aviation legislative files are pending in the Council, and therefore asks the Commission to seek a solution for unblocking the current situation;

29. Calls on the Commission to address the aforementioned issues in its Aviation Legislative Package to be delivered by the end of 2015;

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30. Instructs its President to forward this resolution to the Council and the Commission.

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P8\_TA(2015)0395

**Reform of the electoral law of the EU****European Parliament resolution of 11 November 2015 on the reform of the electoral law of the European Union (2015/2035(INL))**

(2017/C 366/02)

*The European Parliament,*

- having regard to the Act concerning the election of the members of the European Parliament by direct universal suffrage ('the Electoral Act') annexed to the Council decision of 20 September 1976 as amended <sup>(1)</sup>, in particular Article 14 thereof,
- having regard to the Treaties and in particular to Articles 9, 10, 14 and 17(7) of the Treaty on European Union (TEU) and to Articles 22, 223(1) and 225 of the Treaty on the Functioning of the European Union (TFEU), and to Article 2 of Protocol No 1 on the role of national parliaments in the European Union,
- having regard to Protocol No 7 on the Privileges and Immunities of the European Union,
- having regard to its previous resolutions on the European Parliament's electoral procedure, and in particular its resolution of 15 July 1998 on a draft electoral procedure incorporating common principles for the election of Members of the European Parliament <sup>(2)</sup>, its resolution of 22 November 2012 on the elections to the European Parliament in 2014 <sup>(3)</sup> and its resolution of 4 July 2013 on improving the practical arrangements for the holding of the European elections in 2014 <sup>(4)</sup>,
- having regard to its resolution of 13 March 2013 on the composition of the European Parliament with a view to the 2014 elections <sup>(5)</sup>,
- having regard to Commission Recommendation 2013/142/EU of 12 March 2013 on enhancing the democratic and efficient conduct of the elections to the European Parliament <sup>(6)</sup>,
- having regard to the Commission communication of 8 May 2015 entitled 'Report on the 2014 European Parliament elections' (COM(2015)0206),
- having regard to the European Added Value Assessment on the Reform of the Electoral Law of the European Union <sup>(7)</sup>,
- having regard to the Framework Agreement of 20 October 2010 on relations between the European Parliament and the European Commission <sup>(8)</sup>,
- having regard to Council Directive 93/109/EC of 6 December 1993 laying down detailed arrangements for the exercise of the right to vote and stand as a candidate in elections to the European Parliament for citizens of the Union residing in a Member State of which they are not nationals <sup>(9)</sup>,

<sup>(1)</sup> Council Decision 76/787/EEC, Euratom (OJ L 278, 8.10.1976, p. 1) as amended by Council Decision 93/81/Euratom, ECSC, EEC (OJ L 33, 9.2.1993, p. 15) and by Council Decision 2002/772/EC, Euratom (OJ L 283, 21.10.2002, p. 1).

<sup>(2)</sup> OJ C 292, 21.9.1998, p. 66.

<sup>(3)</sup> Texts adopted, P7\_TA(2012)0462.

<sup>(4)</sup> Texts adopted, P7\_TA(2013)0323.

<sup>(5)</sup> Texts adopted, P7\_TA(2013)0082.

<sup>(6)</sup> OJ L 79, 21.3.2013, p. 29.

<sup>(7)</sup> PE 558.775 ([http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/558775/EPRS\\_IDA\(2015\)558775\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/558775/EPRS_IDA(2015)558775_EN.pdf))

<sup>(8)</sup> OJ L 304, 20.11.2010, p. 47.

<sup>(9)</sup> OJ L 329, 30.12.1993, p. 34.

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- having regard to Regulation (EU, Euratom) No 1141/2014 of the European Parliament and the Council of 22 October 2014 on the statute and funding of European political parties and European political foundations <sup>(1)</sup>, and in particular Articles 13, 21 and 31 thereof,
  - having regard to the Charter of Fundamental Rights of the European Union (Charter), and in particular Articles 11, 23 and 39 thereof,
  - having regard to Rules 45 and 52 of its Rules of Procedure,
  - having regard to the report of the Committee on Constitutional Affairs (A8-0286/2015),
- A. whereas Article 223 TFEU gives the European Parliament the right to initiate the reform of its own electoral procedure, with the aim of drawing up a uniform procedure which applies throughout the Union or a procedure that is based on principles common to all the Member States, and to give its consent thereto;
- B. whereas the reform of the European Parliament's electoral procedure should aim to enhance the democratic and transnational dimension of the European elections and the democratic legitimacy of the Union decision-making process, reinforce the concept of citizenship of the Union, improve the functioning of the European Parliament and the governance of the Union, make the work of the European Parliament more legitimate, strengthen the principles of electoral equality and equal opportunities, enhance the effectiveness of the system for conducting European elections, and bring Members of the European Parliament closer to their voters, in particular the youngest amongst them;
- C. whereas the reform of the electoral procedure must respect the principles of subsidiarity and proportionality and should not seek to impose uniformity for its own sake;
- D. whereas the possibility of developing a uniform electoral procedure based on direct universal suffrage has been enshrined in the Treaties since 1957;
- E. whereas the steadily decreasing turnout in European elections, in particular among the youngest voters, and voters' lack of interest in European issues is posing a threat to the future of Europe, and whereas there is therefore a need for ideas that will help to revive European democracy;
- F. whereas a genuine harmonisation of the procedure for elections to the European Parliament in all the Member States could better promote the right of all Union citizens to participate, on an equal basis, in the democratic life of the Union, while strengthening the political dimension of European integration;
- G. whereas the European Parliament's competencies have been gradually increasing since the first direct elections in 1979, and whereas the European Parliament now has equal status as co-legislator with the Council in most of the Union's policy areas, most notably as a result of the entry into force of the Treaty of Lisbon;
- H. whereas the Treaty of Lisbon changed the mandate of Members of the European Parliament, making them direct representatives of the Union's citizens <sup>(2)</sup> instead of 'representatives of the peoples of the States brought together in the Community' <sup>(3)</sup>;
- I. whereas the only reform of the Electoral Act itself took place in 2002 as a result of the adoption of Council Decision 2002/772/EC, Euratom <sup>(4)</sup>, which requires the Member States to conduct the elections on the basis of proportional representation using a list system or a single transferable vote system and which abolished the dual mandate for Members of the European Parliament; whereas, furthermore, Member States were expressly granted the right to establish constituencies at national level and to introduce a national threshold not exceeding 5 % of the votes cast;

<sup>(1)</sup> OJ L 317, 4.11.2014, p. 1.

<sup>(2)</sup> Articles 10(2) and 14(2) TEU.

<sup>(3)</sup> Article 189(1) of the Treaty establishing the European Community.

<sup>(4)</sup> Council Decision 2002/772/EC, Euratom of 25 June 2002 and 23 September 2002 amending the Act concerning the election of the representatives of the European Parliament by direct universal suffrage, annexed to Decision 76/787/ECSC, EEC, Euratom (OJ L 283, 21.10.2002, p. 1).

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- J. whereas a comprehensive agreement on a truly uniform electoral procedure has not yet been achieved, though some convergence of electoral systems has taken place gradually, inter alia as a result of the adoption of secondary legislation, such as Council Directive 93/109/EC;
- K. whereas the concept of citizenship of the Union, formally introduced into the constitutional order by the Treaty of Maastricht in 1993, includes the right of Union citizens to participate in European and municipal elections in their Member States, and in their State of residence under the same conditions as nationals of that State<sup>(1)</sup>; whereas the Charter, to which the Treaty of Lisbon gave binding legal force, has reinforced that right;
- L. whereas despite these reforms, European elections are still governed for the most part by national laws, electoral campaigning remains national, and European political parties cannot sufficiently fulfil their constitutional mandate and 'contribute to forming European political awareness and to expressing the will of citizens of the Union' as required by Article 10(4) TEU;
- M. whereas European political parties are best placed to 'contribute to forming European political awareness' and should therefore play a stronger role in the campaigns for Parliament elections in order to improve their visibility and to show the link between a vote for a particular national party and the impact it has on the size of a European political group in the European Parliament;
- N. whereas the procedure for nominating candidates for elections to the European Parliament varies considerably from Member State to Member State and from party to party, in particular as regards transparency and democratic standards, while open, transparent and democratic procedures for the selection of candidates are essential for building trust in the political system;
- O. whereas the deadlines for finalising electoral lists ahead of European elections vary greatly among Member States, currently ranging from 17 days to 83 days, and this puts candidates and voters across the Union in an unequal position when it comes to the time they have to campaign or to reflect on their voting choice;
- P. whereas the deadlines for finalising the electoral roll ahead of European elections vary greatly among Member States and may render the exchange of information between Member States on voters (which is aimed at the avoidance of double voting) difficult, if not impossible;
- Q. whereas the establishment of a joint constituency in which lists are headed by each political family's candidate for the post of President of the Commission would greatly strengthen European democracy and legitimise further the election of the President of the Commission;
- R. whereas the existing European electoral rules allow for a non-obligatory threshold of up to 5 % of votes cast to be set for European elections, and whereas 15 Member States have availed themselves of this opportunity and have introduced a threshold of between 3 % and 5 %; whereas in smaller Member States, and in Member States that have subdivided their electoral area into constituencies, the de facto threshold nevertheless lies above 3 %, even though no legal thresholds exist; whereas introducing obligatory thresholds is recognised by constitutional tradition as a legitimate means of guaranteeing that parliaments are able to function;
- S. whereas, although Article 10(2) of the Electoral Act expressly prohibits the early publication of the results of elections, such results have been made public in the past; whereas a harmonised time for the close of polling in all Member States would contribute strongly to the common European character of the European elections and would reduce the possibility of their outcome being influenced if election results in some Member States are made public before the close of polling in all Member States;

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<sup>(1)</sup> Article 20(2) TFEU.



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- T. whereas first official projections of the electoral results should be announced simultaneously in all Member States on the last day of the election period at 21:00 hours CET;
- U. whereas establishing a common European voting day would better reflect common participation by citizens across the Union, reinforce participatory democracy and help create a more coherent pan-European election,
- V. whereas the Lisbon Treaty established a new constitutional order by granting the European Parliament the right to elect the President of the European Commission <sup>(1)</sup> instead of merely giving its consent; whereas the 2014 European elections set an important precedent in this respect and have shown that nominating lead candidates increases the interest of citizens in European elections;
- W. whereas the nomination of lead candidates for the office of President of the European Commission provides a link between votes cast at national level and the European context and enables Union citizens to make informed choices between alternative political programmes; whereas the designation of lead candidates by open and transparent procedures reinforces democratic legitimacy and strengthens accountability;
- X. whereas the procedure for the nomination and selection of lead candidates for that office is a strong expression of European democracy; whereas, furthermore, it should be an integral part of the election campaigns;
- Y. whereas the deadline for the nomination of candidates by European political parties should be codified in the Electoral Act and whereas the lead candidates for the office of President of the Commission should be candidates in the elections to the European Parliament;
- Z. whereas not all Member States afford their citizens the possibility of voting from abroad, and among those that do, the conditions for deprivation of the right to vote vary greatly; whereas granting all Union citizens residing outside the Union the right to participate in elections would contribute to electoral equality; whereas, however, Member States need to coordinate their administrative systems better in order to prevent voters from voting twice in two different Member States;
- AA. whereas at least 13 Member States do not have in place adequate internal rules precluding citizens of the Union who have dual nationality of Member States from voting twice, in breach of Article 9 of the Electoral Act;
- AB. whereas an electoral authority, acting as a network of Member States' single contact authorities, should be set up at Union level, as it would facilitate access to information on the rules governing the European elections as well as streamlining the process and enhancing the European character of those elections; whereas, therefore, the Commission is called upon to explore the practical arrangements necessary to establish such an authority at Union level;
- AC. whereas the minimum age for eligibility to stand as a candidate across the 28 Member States varies between 18 and 25, and the minimum age for eligibility to vote ranges from 16 to 18, due to the divergent constitutional and electoral traditions in the Member States; whereas harmonisation of the voting age, and of the minimum age for candidates, would be highly desirable as a means of providing Union citizens with real voting equality, and would enable discrimination to be avoided in the most fundamental area of citizenship, namely the right to participate in the democratic process;
- AD. whereas the official establishment and consolidation of political parties at Union level are fostering the development of European political awareness and giving expression to the wishes of Union citizens, and whereas this has also facilitated the process of gradually bringing electoral systems closer together;

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<sup>(1)</sup> Article 17(7) TEU.



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- AE. whereas postal, electronic and internet voting could make the conduct of European elections more efficient and more appealing for voters, provided that the highest possible standards of data protection are ensured;
- AF. whereas in most Member States, members of the executive can seek election to the national parliament without having to discontinue their institutional activity;
- AG. whereas despite continuous progress since 1979 in terms of balance between women and men in the distribution of seats, there remain considerable divergences in this regard between Member States, with 10 of them having a level lower than 33 % accounted for by the less represented gender; whereas the current composition of the European Parliament, comprising as it does only 36,62 % women, falls short of the values and objectives of gender equality championed in the Charter;
- AH. whereas equality between women and men must be achieved, as one of the founding values of the Union, while only very few Member States have incorporated this principle in their national electoral laws; whereas gender quotas in political decision-making and zipped lists have proved to be highly effective tools in addressing discrimination and gender power imbalances and improving democratic representation on political decision-making bodies;
- AI. whereas the principle of degressive proportionality enshrined in the TEU has contributed significantly to the common ownership of the European project between all Member States,
1. Decides to reform its electoral procedure in good time before the 2019 elections, with the aim of enhancing the democratic and transnational dimension of the European elections and the democratic legitimacy of the EU decision-making process, reinforcing the concept of citizenship of the Union and electoral equality, promoting the principle of representative democracy and the direct representation of Union citizens in the European Parliament, in accordance with Article 10 TFEU, improving the functioning of the European Parliament and the governance of the Union, making the work of the European Parliament more legitimate and efficient, enhancing the effectiveness of the system for conducting European elections, fostering common ownership among citizens from all Member States, enhancing the balanced composition of the European Parliament, and providing for the greatest possible degree of electoral equality and participation for Union citizens;
  2. Proposes that the visibility of European political parties be enhanced by placing their names and logos on the ballot papers, and recommends that the same should also appear on television and radio campaign broadcasts, posters and other material used in European election campaigns, especially the manifestos of national parties, since those measures would render European elections more transparent and improve the democratic manner in which they are conducted, as citizens will be able to link their vote clearly with the impact it has on the political influence of European political parties and their ability to form political groups in the European Parliament;
  3. Considers at the same time, in the light of the Union's commitment to subsidiarity, that regional political parties competing in European elections should follow the same practice and that regional authorities should be encouraged to use officially recognised regional languages in that context;
  4. Encourages Member States to facilitate the participation of European political parties, as well as their lead candidates, in electoral campaigns, particularly on television and in other media;
  5. Determines to set a common minimum deadline of 12 weeks before election day for the establishment of electoral lists, in order to enhance electoral equality by providing candidates and voters across the Union with the same period in which to prepare and reflect ahead of the vote; encourages Member States to reflect upon ways to ensure greater convergence between rules governing electoral campaigns regarding European elections;
  6. Deems it essential that political parties at all levels adopt democratic and transparent procedures for the selection of candidates; recommends that national parties hold a democratic vote to select their candidates for European elections;

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7. Suggests the introduction of an obligatory threshold, ranging between 3 % and 5 %, for the allocation of seats in single-constituency Member States and constituencies in which the list system is used and which comprise more than 26 seats; considers this measure to be important for safeguarding the functioning of the European Parliament, since it will avoid further fragmentation;

8. Proposes, despite the fact that Member States are free to determine the day(s) of the elections within the electoral period, that elections in all Member States end by 21:00 hours CET on the Sunday of the European elections, as this would ensure the correct application of Article 10(2) of the Electoral Act and thus reduce the possibility of the outcome of the elections being influenced if the election results in some Member States are made public before the close of polling in all Member States; advocates that the ban on early announcement of the election results should remain in force in all Member States;

9. Determines to set a common deadline for the nomination of lead candidates by European political parties 12 weeks in advance of European elections, so as to enable their electoral programmes to be presented, political debates between the candidates to be organised and Union-wide electoral campaigns to be mounted; considers that the process of nomination of lead candidates constitutes an important aspect of electoral campaigns due to the implicit link between the results of European elections and the selection of the Commission President as enshrined in the Treaty of Lisbon;

10. Determines to set a common deadline of eight weeks for finalisation of the electoral roll and six weeks for information concerning Union citizens with dual nationality and Union citizens living in another Member State to be exchanged with the national single authority in charge of the electoral roll;

11. Suggests that the integrity of elections should be bolstered by limiting campaign expenditure to a reasonable amount that allows adequate presentation of political parties, candidates and their election programmes;

12. Proposes that all Union citizens, including those living or working in a third country, be granted the right to cast their vote in elections to the European Parliament; considers that this would finally give all Union citizens the same right to vote in European elections under the same conditions, irrespective of their place of residence or citizenship;

13. Calls on Member States, however, to coordinate their administrative systems better in order to prevent voters from voting twice in two different Member States;

14. Encourages Member States to allow postal, electronic and internet voting in order to increase the participation of, and to make voting easier for, all citizens, and especially for people with reduced mobility and for people living or working in a Member State of which they are not a citizen or in a third country, provided that necessary measures are taken to prevent any possible fraud in the use of voting by those means;

15. As a future step, recommends to Member States that they should consider ways to harmonise the minimum age of voters at 16, in order to further enhance electoral equality among Union citizens;

16. Calls for a review of the Framework Agreement on relations between the European Parliament and the European Commission, with a view to adapting the rules on Commissioners seeking election to the European Parliament, in order not to impede the institutional efficiency of the Commission in times of elections, while avoiding the misuse of institutional resources;

17. Determines to give Parliament the right to fix the electoral period for elections to the European Parliament after consulting the Council;

18. Encourages Member States to adopt adequate legal frameworks that ensure the highest standards of informative, fair and objective media coverage during the election campaigns, particularly from public service broadcasters; considers this crucial in order to allow Union citizens to make an informed choice about competing political programmes; recognises the significance of self-regulatory instruments such as codes of conduct in achieving this goal;

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19. Calls for the standards intended to ensure free and unfettered competition between political parties to be tightened up and, in particular, for media pluralism and the neutrality of all levels of public administration with regard to the electoral process to be enhanced;
  20. Highlights the importance of an increased presence of women in political decision-making and a better representation of women in European elections; consequently, calls on Member States and the institutions of the Union to take all necessary measures to promote the principle of equality between men and women throughout the whole electoral process; emphasises in this connection the importance of gender-balanced electoral lists;
  21. Encourages Member States to take measures to promote adequate representation of ethnic, linguistic and other minorities in European elections;
  22. Deems it to be desirable to establish an European Electoral Authority that could be tasked with centralising information on the elections for the European Parliament, overseeing the conduct of elections and facilitating the exchange of information between Member States;
  23. Determines that the office of Member of the European Parliament should also be incompatible with that of member of a regional parliament or assembly vested with legislative powers;
  24. Recalls that, despite recommendations by the Commission, Member States have repeatedly failed to agree on a common voting day; encourages Member States to work towards finding an agreement on this issue;
  25. Submits to the Council the annexed proposal for amendment of the Act concerning the election of the Members of the European Parliament by direct universal suffrage <sup>(1)</sup>;
  26. Instructs its President to forward this resolution to the European Council, the Council, the Commission and the parliaments and governments of the Member States.
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<sup>(1)</sup> The amendments in the annexed proposal are based on a consolidation produced by the Legal Service of the European Parliament on the basis of the Act concerning the election of the representatives of the Assembly by direct universal suffrage (OJ L 278, 8.10.1976, p. 5), as amended by Decision 93/81/Euratom, ECSC, EEC amending the Act concerning the election of the representatives of the European Parliament by direct universal suffrage, annexed to Council Decision 76/787/ECSC, EEC, Euratom of 20 September 1976 (OJ L 33, 9.2.1993, p. 15), and Council Decision 2002/772/EC, Euratom of 25 June 2002 and 23 September 2002 (OJ L 283, 21.10.2002, p. 1). It differs from the consolidated version produced by the Publications Office of the European Union (CONSLEG. 1976X1008-23/09/2002) on two points: it incorporates an indent to Article 7(1) '– member of the Committee of the Regions' resulting from Article 5 of the Treaty of Amsterdam (OJ C 340, 10.11.1997) and is renumbered in accordance with Article 2(1) of Council Decision 2002/772/EC, Euratom.

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## ANNEX

### Proposal for a COUNCIL DECISION

adopting the provisions amending the Act concerning the election of the members of the European Parliament by direct universal suffrage

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 223(1) thereof,

Having regard to the proposal from the European Parliament,

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

Having regard to the consent of the European Parliament,

Acting in accordance with a special legislative procedure,

Whereas the Treaty provisions concerning the electoral procedure should be implemented,

HAS ADOPTED the following provisions and recommends that they be approved by the Member States in accordance with their respective constitutional requirements.

#### *Article 1*

The Act concerning the election of the Members of the European Parliament by direct universal suffrage, annexed to Council Decision 76/787/ECSC, EEC, Euratom <sup>(1)</sup>, is amended as follows:

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

‘1. In each Member State, members of the European Parliament shall be elected as representatives of the citizens of the Union on the basis of proportional representation, using the list system or the single transferable vote.’

(2) The following article is inserted:

‘Article 2a

The Council decides by unanimity on a joint constituency in which lists are headed by each political family’s candidate for the post of President of the Commission.’

(3) Article 3 is replaced by the following:

‘Article 3

For constituencies, and for single-constituency Member States, in which the list system is used and which comprise more than 26 seats, Member States shall set a threshold for the allocation of seats which shall not be lower than 3 per cent, and shall not exceed 5 per cent, of the votes cast in the constituency, or the single-constituency Member State, concerned.’

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<sup>(1)</sup> Council Decision 76/787/ECSC, EEC, Euratom of 20 September 1976 (OJ L 278, 8.10.1976, p. 1).

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- (4) The following articles are inserted:

‘Article 3a

Each Member State shall set a deadline for the establishment of lists of candidates for election to the European Parliament. That deadline shall be at least 12 weeks before the start of the electoral period referred to in Article 10(1).

Article 3b

The deadline for the establishment and finalisation of the electoral roll shall be eight weeks before the first election day.

Article 3c

Political parties participating in elections to the European Parliament shall observe democratic procedures and transparency in selecting their candidates for those elections.

Article 3d

The list of candidates for election to the European Parliament shall ensure gender equality.

Article 3e

The ballot papers used in elections to the European Parliament shall give equal visibility to the names and logos of national parties and to those of the European political parties.

Member States shall encourage and facilitate the provision of those affiliations in television and radio campaign broadcasts and on electoral campaign materials. Electoral campaign materials shall include a reference to the manifesto of the European political party, if any, to which the national party is affiliated.

The rules concerning the posting of electoral materials to voters in elections to the European Parliament shall be the same as those applied for national, regional and local elections in the Member State concerned.

Article 3f

European political parties shall nominate their candidates for the position of President of the Commission at least 12 weeks before the start of the electoral period referred to in Article 10(1).’.

- (5) The following articles are inserted:

‘Article 4a

Member States may introduce electronic and internet voting for elections to the European Parliament and, where they do so, shall adopt measures sufficient to ensure the reliability of the result, the secrecy of the vote and data protection.

Article 4b

Member States may afford their citizens the possibility of casting their vote by post in elections to the European Parliament.’.

- (6) In Article 5(1), the second subparagraph is deleted.

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(7) Article 6 is replaced by the following:

‘Article 6

1. Members of the European Parliament shall vote on an individual and personal basis. They shall not be bound by any instructions and shall not receive a binding mandate. They shall represent all Union citizens.

2. Members of the European Parliament shall enjoy the privileges and immunities applicable to them by virtue of Protocol No 7 on the privileges and immunities of the European Union, annexed to the Treaty on European Union, the Treaty on the Functioning of the European Union and the Treaty establishing the European Atomic Energy Community.’.

(8) Article 7 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. The office of member of the European Parliament shall be incompatible with that of:

- member of the government of a Member State,
- member of a national or regional parliament or assembly vested with legislative powers,
- member of the Commission,
- Judge, Advocate-General or Registrar of the Court of Justice of the European Union,
- member of the Executive Board of the European Central Bank,
- member of the Court of Auditors,
- European Ombudsman,
- member of the Economic and Social Committee,
- member of the Committee of the Regions,
- member of committees or other bodies set up pursuant to the Treaty on the Functioning of the European Union or the Treaty establishing the European Atomic Energy Community for the purposes of managing the Union’s funds or carrying out a permanent direct administrative task,
- member of the Board of Directors, Management Committee or staff of the European Investment Bank,
- active official or servant of the institutions of the European Union or of the specialised bodies attached to them or of the European Central Bank.’;

(b) paragraph 2 is deleted;

(c) paragraph 4 is replaced by the following:

‘4. Members of the European Parliament to whom paragraphs 1 and 3 become applicable in the course of the five-year period referred to in Article 5 shall be replaced in accordance with Article 13.’.

(9) The following articles are inserted:

‘Article 9a

All Union citizens, including those living or working in a third country, shall have the right to vote in elections to the European Parliament. Member States shall take the necessary measures to ensure the exercise of this right.

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## Article 9b

Each Member State shall designate the contact authority responsible for exchanging data on voters with its counterparts in the other Member States. That authority shall transmit to those counterparts, at the latest six weeks before the first day of the election and via uniform and secure electronic means of communication, data concerning Union citizens who are nationals of more than one Member State and Union citizens who are not nationals of the Member State in which they are residing.

The information transmitted shall include at least the surname and forename, age, city of residence, and date of arrival in the Member State concerned, of the citizen in question.’

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

## ‘Article 10

1. Elections to the European Parliament shall be held on the date or dates and at the times fixed by each Member State. For all Member States the date or dates shall fall within the same period starting on a Thursday morning and ending on the following Sunday. The election shall end in all Member States by 21:00 hours CET on that Sunday.

2. Member States shall not officially make public the results of their count until after the close of polling. First official projections of the results shall be communicated simultaneously in all Member States at the end of the electoral period specified in paragraph 1. Prior to this no exit poll-based forecasts may be published.

3. The counting of postal votes shall begin in all Member States once the polls have closed in the Member State whose voters vote last within the electoral period referred to in paragraph 1.

## Article 11

1. The European Parliament, after consulting the Council, shall determine the electoral period for the elections at least one year before the end of the five-year term referred to in Article 5.

2. Without prejudice to Article 229 of the Treaty on the Functioning of the European Union, the European Parliament shall meet, without requiring to be convened, on the first Tuesday after expiry of an interval of one month from the end of the electoral period.’

(11) Articles 14 and 15 are replaced by the following:

## ‘Article 14

Measures to implement this Act shall be proposed by the European Parliament, acting by a majority of its component members, and adopted by the Council, acting by a qualified majority, after consulting the Commission and obtaining the consent of the European Parliament.

## Article 15

This Act is drawn up in the Danish, Dutch, English, Finnish, French, German, Greek, Irish, Italian, Portuguese, Spanish and Swedish languages, all the texts being equally authentic.

Pursuant to Accession Treaties, the Bulgarian, Croatian, Czech, Estonian, Hungarian, Latvian, Lithuanian, Maltese, Polish, Romanian, Slovak and Slovenian versions of this Act shall also be authentic.’

(12) Annexes I and II are deleted.

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*Article 2*

1. The amendments laid down in Article 1 shall take effect on the first day of the month following the approval of the provisions of this Decision by the Member States, in accordance with their respective constitutional requirements.
2. The Member States shall notify the General Secretariat of the Council of the completion of their national procedures.

*Article 3*

This decision shall be published in the *Official Journal of the European Union*.

Done at Brussels,

*For the Council*

*The President*

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Tuesday, November 24, 2015

P8\_TA(2015)0401

**Reducing inequalities with a special focus on child poverty****European Parliament resolution of 24 November 2015 on reducing inequalities with a special focus on child poverty (2014/2237(INI))**

(2017/C 366/03)

*The European Parliament,*

- having regard to the UN Convention on the Rights of the Child, adopted in New York on 20 November 1989,
- having regard to the UN Convention on the Rights of Persons with Disabilities, adopted in New York on 13 December 2006,
- having regard to Article 3 of the Treaty on European Union,
- having regard to Article 24 of the Charter of Fundamental Rights of the European Union,
- having regard to the revised European Social Charter,
- having regard to the Racial Equality Directive (2000/43/EC) and the Employment Equality Framework Directive (2000/78/EC),
- having regard to the Commission recommendation of 20 February 2013 entitled 'Investing in children: Breaking the cycle of disadvantage' (2013/112/EU),
- having regard to the Commission report entitled 'Employment and Social Developments in Europe 2012',
- having regard to the Commission communication of 15 February 2011 entitled 'An EU Agenda for the Rights of the Child' (COM(2011)0060),
- having regard to the Commission communication of 16 December 2010 entitled 'The European Platform against Poverty and Social Exclusion: A European framework for social and territorial cohesion' (COM(2010)0758),
- having regard to the Commission communication of 4 July 2006 entitled 'Towards an EU Strategy on the Rights of the Child' (COM(2006)0367),
- having regard to the Eurofound report 'Third European Quality of Life Survey — Quality of life in Europe: Impacts of the crisis',
- having regard to the Eurofound (2013) report 'Third European Quality of Life Survey — Quality of life in Europe: Social inequalities',
- having regard to its resolution of 27 November 2014 on the 25th anniversary of the UN Convention on the Rights of the Child <sup>(1)</sup>,

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<sup>(1)</sup> Texts adopted, P8\_TA(2014)0070.

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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 <sup>(1)</sup>,
- having regard to its resolution of 12 June 2013 on the Commission communication ‘Towards Social Investment for Growth and Cohesion — including implementing the European Social Fund 2014-2020’ <sup>(2)</sup>,
- having regard to its resolution of 15 November 2011 on the European Platform against poverty and social exclusion <sup>(3)</sup>,
- having regard to its resolution of 8 March 2011 on the face of female poverty in the European Union <sup>(4)</sup>,
- having regard to its resolution of 8 March 2011 on reducing health inequalities in the EU <sup>(5)</sup>,
- having regard to its resolution of 20 October 2010 on the role of minimum income in combating poverty and promoting an inclusive society in Europe <sup>(6)</sup>,
- having regard to its resolution of 9 October 2008 on promoting social inclusion and combating poverty, including child poverty, in the EU <sup>(7)</sup>,
- having regard to its resolution of 16 January 2008: Towards an EU strategy on the rights of the child <sup>(8)</sup>,
- having regard to the Save the Children (2014) report ‘Child poverty and social exclusion in Europe’,
- having regard to the UNICEF Office of Research (2014) report ‘Children of the Recession: The impact of the economic crisis on child well-being in rich countries’,
- having regard to the EAPN and Eurochild (2013) report ‘Towards children’s well-being in Europe — explainer on child poverty in the EU’,
- having regard to the Eurochild assessment report (2014) entitled ‘The 2014 National Reform Programmes (NRP) and National Social Reports (NSR) from a child poverty and well-being perspective’,
- having regard to the report from the 11<sup>th</sup> Eurochild conference, which took place from 26 to 28 November 2014 in Bucharest,
- having regard to the UNICEF Innocenti Research Centre (2012) report ‘Measuring child poverty: New league tables of child poverty in the world’s rich countries’,
- having regard to the DRIVERS Final Scientific Report: Social Inequalities in early childhood health and development: a European-wide systematic review, London, September 2014,
- having regard to EU Statistics on Income and Living Conditions (EU-SILC) 2013,
- having regard to the opinion of the European Economic and Social Committee of 30 September 2009 entitled ‘Work and poverty: towards the necessary holistic approach’,

<sup>(1)</sup> Texts adopted, P7\_TA(2013)0328.

<sup>(2)</sup> Texts adopted, P7\_TA(2013)0266.

<sup>(3)</sup> OJ C 153 E, 31.5.2013, p. 57.

<sup>(4)</sup> OJ C 199 E, 7.7.2012, p. 77.

<sup>(5)</sup> OJ C 199 E, 7.7.2012, p. 25.

<sup>(6)</sup> OJ C 70 E, 8.3.2012, p. 8.

<sup>(7)</sup> OJ C 9 E, 15.1.2010, p. 11.

<sup>(8)</sup> OJ C 41 E, 19.2.2009, p. 24.

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- having regard to the opinion of the European Economic and Social Committee of 14 July 2010 on ‘Child poverty and children’s well-being’,
  - having regard to the opinion of the European Economic and Social Committee of 10 December 2013 on ‘European minimum income and poverty indicators’,
  - having regard to the synthesis report entitled ‘Investing in children: Breaking the cycle of disadvantage — A study of national policies’ by the European Network of Independent Experts on Social Inclusion <sup>(1)</sup>,
  - having regard to Rule 52 of its Rules of Procedure,
  - having regard to the report of the Committee on Employment and Social Affairs (A8-0310/2015),
- A. whereas greater political visibility should be given to fighting child poverty at the highest EU political level if the EU is to meet the Europe 2020 strategy target of reducing the number of people affected by poverty by at least 20 million by 2020;
- B. whereas, under the UN Convention on the Rights of the Child (UNCRC), all children should be guaranteed the right to education, health care services, housing, protection, participation in decisions that affect them, leisure and free time, a balanced diet and the receipt of care in a family environment;
- C. whereas the majority of Member States so far have given little attention to using EU structural funds to fight the alarming and still growing rates of poverty among children in Europe and promote their social inclusion and general well-being;
- D. whereas social inequalities, contribute significantly to increased child poverty, and whereas children are at greatest risk of poverty in 19 Member States;
- E. whereas according to Eurostat the main factors affecting child poverty are wealth-redistribution policies, the effectiveness of government intervention through income support, the provision of enabling services, labour policy <sup>(2)</sup> and the labour market situation of parents, which is linked to their level of education and the composition of the household in which the children live; whereas increasing employment is an effective instrument for fighting poverty;
- F. whereas one fifth of the EU’s total population is under 18; whereas, despite the commitments made, over one in four children now lives at risk of poverty or social exclusion across the EU;
- G. whereas Parliament has repeatedly called for the implementation of the Social Investment Package, and endorses the Commission recommendation entitled ‘Investing in children: Breaking the cycle of disadvantage’, which puts forward a comprehensive policy framework for tackling child poverty and promoting child well-being, based on three pillars, namely access to adequate resources in the framework of the European Social Fund, access to quality and inclusive services, and children’s participation in society and decision-making, and which recognises children as rights holders; considers it regrettable, however, that the EU has not taken coherent steps to implement this through the European Semester;
- H. whereas, although the children of parents with very low work intensity are 56,7 % more likely to be at risk of poverty or social exclusion, families with high work intensity remain at risk of child poverty today (in Romania, Lithuania, Portugal, Spain, Greece, Latvia, Slovakia, Poland and Luxembourg);

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<sup>(1)</sup> Network of Independent Experts on Social Inclusion, Synthesis report ‘Investing in children: Breaking the cycle of disadvantage — A study of national policies’, Brussels, 2014.

<sup>(2)</sup> Save the Children, ‘Child Poverty and Social Exclusion in Europe’, Brussels, 2014, p. 5.

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- I. whereas child poverty stems from the poverty of families, whereas low-income and large families are therefore more at risk of poverty, while income redistribution has a major impact on reducing cycles of social inequality, and whereas deteriorating national wage policies and social protection systems are increasing the risk of poverty and social exclusion, which contributes to growing child poverty, as seen in the Member States with the lowest rates of child poverty, which are also those with the lowest levels of general poverty and inequality;
- J. whereas between 2008 and 2012 the number of children at risk of poverty or social exclusion in Europe (EU27 +Norway, Iceland and Switzerland) rose by almost one million, increasing by half a million between 2011 and 2012 alone <sup>(1)</sup>; whereas according to Eurostat data, in 2013, 26,5 million children in the EU28 were at risk of falling into poverty or social exclusion; whereas in the EU27 the risk of poverty or social exclusion increased between 2008 and 2012 from 26,5 % to 28 %; whereas in 2013, in the Member States of the EU28, 28 % of the total population under 18 was at risk of poverty or social exclusion and, in the vast majority of countries, the risk of poverty and social exclusion is greater for children than for adults;
- K. whereas women are at greater risk of poverty than men and whereas tackling women's poverty is not only important in its own right but also of vital importance in efforts to reduce child poverty;
- L. whereas there is growing inequality between countries within the EU; whereas it is alarming that the percentage of children who suffer from malnutrition is rising, causing the resurgence of diseases that had disappeared in the EU (e.g. rickets); whereas it is symptomatic that, according to UNICEF <sup>(2)</sup>, in countries such as Estonia, Greece and Italy, the percentage of children who cannot afford to eat meat, chicken or fish two days running has doubled in dramatic fashion since 2008;
- M. whereas in its concluding observations on the latest periodic reports of some countries the UN Committee on the Rights of the Child expressed concern about the rise in the poverty rate and/or the at-risk-of-poverty rate among children due to economic crisis, which affects their enjoyment of many of the rights enshrined in the UNCRC, in particular the rights to health, education and social protection, and encouraged authorities to ensure that budgetary lines for children are protected, and whereas the financial and economic crisis has led to a deterioration in living and working conditions and to the emergence of a new group, also referred to as 'new to need';
- N. whereas a favourable entrepreneurial environment stimulates the growth of employment in Member States and broadens employment opportunities for parents, who can then serve as welcome role models, especially in communities adversely affected by multi-generational poverty and exclusion;
- O. whereas single-parent families, especially families headed by single mothers, are at greater risk of poverty or social exclusion (49,8 % compared to 25,2 %), although there are large differences between countries, according to EU-SILC <sup>(3)</sup>, which is related to the feminisation of poverty, women's overrepresentation in precarious work and as involuntary part-time workers, the disproportionate time spent by women in unpaid work, interruptions in women's careers to care for children or other family members, and the pay gap between men and women;
- P. whereas child poverty can be alleviated by improving opportunities in the labour market, especially those of women, through better development of childcare;

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<sup>(1)</sup> Save the Children, 'Child Poverty and Social Exclusion in Europe', Brussels, 2014, p. 5.

<sup>(2)</sup> UNICEF Office of Research (2014), 'Children of the Recession: The impact of the economic crisis on child well-being in rich countries', Innocenti Report Card 12, UNICEF Office of Research, Florence, p. 2.

<sup>(3)</sup> 'Child Poverty and Social Exclusion in Europe', Brussels, 2014, p. 14.

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- Q. whereas children and their parents, foster parents and caregivers must be protected from discrimination on any grounds such as sex, race, colour, language, religion or belief, political or other opinion, national, ethnic or social origin, association with a national minority, property, birth, disability, age or other status, and whereas children from vulnerable population groups are more at risk of marginalisation, poverty and social exclusion, as confirmed by the latest reports by the European Federation of National Organisations Working with the Homeless, which highlight an increase in women, young people and families with children (especially migrant families) taken into homeless shelters; whereas large single-income families are more at risk of poverty and social exclusion, owing to deteriorating national wage policies and social protection systems as a consequence of the financial and economic crisis;
- R. whereas the effects of poverty and social exclusion on children can last a lifetime and result in intergenerational worklessness and poverty; whereas the educational gap between children from different socio-economic backgrounds has increased (in 11 countries, the provision of early childhood education and care to children between the ages of 0 and 3 reaches no more than 15 % coverage);
- S. whereas early childhood education and care have a decisive impact on the cognitive development of children, given that they develop essential capacities in the first five years and whereas access to high-quality education lays the foundations for later success in life in terms of education, well-being, employability, and social integration, and has a significant impact on self-esteem, especially for children from disadvantaged backgrounds; whereas the educational gap between children from different socioeconomic backgrounds has increased; whereas working parents who do not have access to a nursery school are often forced to leave children in the care of another child, or to resort to paid and uncertified informal care networks, which jeopardises their children's safety and well-being; whereas pre-school education may play a significant role in compensating for the low socio-economic status of children under threat of poverty and constitutes a factor facilitating parents' return to the labour market<sup>(1)</sup>; whereas inclusive education addresses and responds to the diversity of needs of all learners through increased participation in learning, cultures and community values, and thus represents a powerful tool for combating child poverty and social exclusion;
- T. whereas local and regional authorities are at the forefront of work to tackle child poverty and exploitation and therefore have a crucial responsibility in preventing marginalisation and social exclusion, and whereas they should be provided with sufficient means by national authorities to meet these objectives, whenever appropriate;
- U. whereas spending on education, especially as regards school materials and transportation, is essentially borne by households in most countries; whereas this expenditure is one of many contributing factors in school dropouts; whereas there remain financial, administrative and other practical barriers to education for children from marginalised groups;
- V. whereas the socioeconomic environment in which children live affects the quality of time spent at school and the quality of time during school holidays, and whereas a poor level of stimulation during free time has the unwelcome effect of increasing the differences between children, especially in their education;
- W. whereas, in 2012, the average school-dropout rate was 13 % for the EU and over 20 % in some countries (Portugal, Spain and Malta)<sup>(2)</sup>;

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<sup>(1)</sup> Commission report entitled 'Study regarding funds for implementing policy regarding child poverty' 2008, p. 9.

<sup>(2)</sup> EU-SILC (2013) EU Statistics on Income and Living Conditions.

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- X. whereas, even in countries where the right to health is enshrined in law, there are children who do not have access to adequate healthcare and some children that have extremely limited access to services beyond emergency care, such as those of a general practitioner or dentist, particularly because of a lack of available public services; whereas children born into poverty are at greater risk of suffering chronic illnesses and having more health problems, which leads to the perpetuation of inequality;
- Y. whereas the financial problems of families contribute to increased mental health problems in parents and to instances of family breakdown, which has undeniable repercussions on the psychological and social well-being of children;
- Z. whereas the environment in which a child lives, including the pre-birth period, has a decisive influence on the development of the cognitive system, on communication and language, and on social and emotional skills, which will have an impact on health, well-being, participation in communities and learning capacities <sup>(1)</sup>;
- AA. whereas all children have the right to be protected from abuse, violence and neglect and whereas research has concluded that financial pressure within families, cuts in public services and an increase in poverty can lead to greater violence against children;
- AB. whereas child poverty is a multi-dimensional phenomenon that requires a multi-dimensional response; whereas employment is one important factor, but does not always guarantee a route out of poverty for the family of the children concerned;
- AC. whereas child poverty has a high economic cost for societies, particularly as regards increased spending on social support;
- AD. whereas families living at risk of poverty are more likely to live in unsanitary and unsafe areas, and whereas 17 % of children in the EU28 still live in such conditions, with 15 countries above average; whereas the increasing number of evictions due to the inability to pay housing costs has pushed children into increasingly unstable housing conditions, which in turn has negative impacts on the child's development and life chances;
- AE. whereas, according to the 2012 Eurostat Statistics on Income and Living Conditions (EU-SILC), energy poverty is a problem that affects all Member States; whereas one of the consequences of energy price increases is that many children live in homes without heating, and whereas this increases the number of cases of respiratory and cardiovascular disease;
- AF. whereas families with children with health problems, and likewise parents who have health problems, more often face the risk of poverty, family breakdown and difficulty in establishing themselves on the job market;
- AG. whereas the upcoming Sustainable Development Goals post-2015 agenda and its universality provide an opportunity to increase investments in children and their rights;
- AH. whereas migrant children are over-represented in the group at risk of poverty and there is more discrimination against them because of language barriers, and whereas the situation is worse for illegal immigrant children; whereas, with the intensification of migratory flows, there are currently a growing number of cases in which the children of immigrants remain in the country of their birth under the care of other family members or third parties, and whereas this has a negative influence on the children's development, particularly at the emotional level;
- AI. whereas a strong policy focus on child poverty in recent years within the EU and supportive political statements by EU Heads of State have not led to significant reductions in the levels of child poverty;

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<sup>(1)</sup> Drivers, 2014, 'Universal, quality early childhood programmes that are responsive to need promote better and more equal outcomes in childhood and later life'.

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AJ. whereas stronger financial backing should be given to food-aid programmes aimed at disadvantaged families, since a growing number of children only have access to food at school; whereas these programmes are important, but cannot be seen as a long-term solution;

AK. whereas environmental issues such as pollution, traffic, contaminated land and unsafe drinking water often disproportionately affect children living in poverty;

1. Recommends that Member States make a real commitment to developing policies to fight child poverty that focus on correcting child poverty factors and increase the effectiveness, quantity, amounts and scope of the social support specifically directed at children, but also at parents who are unemployed and the phenomenon of the working poor (such as unemployment benefits and adequate minimum income) and to promote labour laws that guarantee social rights, including a statutory adequate minimum wage in accordance with national practices and collective agreements, which will provide greater security to families and fight precarious employment, while promoting work with adequate social rights;

2. Calls for monitoring and evaluation of the effectiveness of this support, in order to adapt policies for combating poverty, exclusion and dropping out of school to existing social equality requirements; urges the Member States to develop and apply diverse evidence-gathering processes appropriate to each stage of intervention;

3. Recommends that the Commission establish with Member States a roadmap for the implementation of the three-pillar approach taken in the Commission recommendation 'Investing in children: Breaking the cycle of disadvantage' in terms of access to resources, services and children's participation; considers that, in order to achieve better results with the three-pillar approach, it could be useful to develop precise and specific indicators of the level of child poverty and the areas more affected by this phenomenon; calls on the Member States to effectively integrate relevant aspects of the Social Investment Package and the aforementioned Commission recommendation into their annual National Reform Programmes and National Social Reports in a comprehensive way and calls on the Commission to set a Europe 2020 sub-target on reducing child poverty and social exclusion, to make the reduction of child poverty and social exclusion visible and explicit at all stages of the European Semester; stresses that the reduction of child poverty by investing in children should be proposed as a core priority for the 2016 Annual Growth Survey, and as a key means of progressing on the poverty target; calls on the Commission to ensure annual monitoring and reporting by Member States on the implementation of the Commission recommendation through the roadmap and to use the European Social Fund to implement the Commission recommendation and conduct an assessment of the effects on poverty of reforms proposed within National Reform Programmes;

4. Calls on the Member States to also address, in their efforts to combat child poverty, the position of women taking care of children and family members with special needs and disabilities;

5. Recommends that the Member States, when using European Structural and Investment Funds (ESIF) resources and developing social policies, should devote greater attention to protecting families (especially single-parent families) with children with health problems against poverty;

6. Reiterates the importance of preventive public policies investing in sensible child welfare policies that support the development of empowered individuals, capable of integrating in society and into the labour market, rather than focusing on the consequences of their social exclusion and poverty;

7. Considers that, without neglecting the need to support children who are poor, have dropped out of school or are socially excluded, policies supporting children and young people should be strongly marked by prevention, including long-term strategies for combating social inequality;



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8. Recommends that the Member States implement or enhance universal welfare benefits targeting children, such as the provision of subsidised or free meals for children, especially for disadvantaged and poor children, in order to ensure their healthy development; calls on the Member States to adopt active employment measures as part of comprehensive strategies and policies to support parents' access to good-quality employment and adequate income, and access to high-quality public services (particularly childcare, education, health, housing, and leisure activities) facilitating the alignment of professional life with family life, and to strengthen the participation of children and their families in the development, implementation and monitoring of these policies; stresses that universal solutions should be coupled with targeted measures to support the most vulnerable and marginalised groups of children and adolescents; regrets the growing tendency of Member State governments to move away from universal support policies towards more means-tested support, as evidence shows that universal support policies offer better protection against child poverty <sup>(1)</sup>;

9. Encourages the Member States and the Commission to agree on EU standards or establish an agreed methodology for determining the cost of raising a child and for defining adequate resources to prevent and combat child poverty;

10. Calls on the Commission to refrain from recommending reformulations and cuts in the public services of Member States, from promoting flexible labour relations and the privatisation of public services, which have led unequivocally to the weakening of the social rights of children;

11. Asks the Commission to emphasise the need for investment in free, public education by pinpointing specific education methods for the most vulnerable social groups, such as immigrants or people with disabilities of various kinds; considers that education can be a key priority in ensuring that children acquire the skills which will enable them to access skilled, well-paid jobs, enabling them to build their own way out of poverty;

12. Recalls that tackling child poverty requires the adoption of a life-cycle approach, including breaking the intergenerational cycle of poverty risks, that reflects the different needs of early childhood, primary childhood and adolescence, applying a whole-child oriented approach by measuring the number of deprivations each child experiences simultaneously, thereby identifying those most deprived, and measuring not only monetary poverty but also multidimensional deprivations;

13. Recommends that all children have access to good quality services at this crucial stage in their development; considers that health, education, parenting and family support, housing and protection are key services which are most often delivered by local and regional authorities;

14. Urges the Member States to adopt, implement and monitor plans for alleviating multi-dimensional child poverty, putting the focus on the intrinsic rights of children and setting targets for reducing child poverty and social exclusion, with an explicit focus on and prioritisation of those children living at the highest risk of poverty; recalls the importance of the Member States providing for at least pre-crisis levels of real-term expenditure on social protection, health, education and social housing for the benefit of the most disadvantaged children;

15. Urges the Member States to implement plans to alleviate the sense of social exclusion felt by children with learning difficulties and to establish more efficient education modules which support their learning methods;

16. Calls on the Member States to recognise that child poverty and social exclusion are key barriers to overcome if they are to achieve their Europe 2020 targets in relation to employment rates, investment in research, development, energy and sustainable development;

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<sup>(1)</sup> Based on Eurofound research.



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17. Urges the Member States to devote greater attention to the creation and availability of a suitable out-of-school environment in which children can spend their time in a meaningful and stimulating way outside school hours and during school holidays, and to devote greater attention to the availability of basic healthcare for children in deprived areas and in remote and inaccessible regions;

18. Calls on the Member States to avoid ghettoisation of children experiencing poverty and social exclusion, by introducing minimum standards for children's housing, taking into account the best interests of the child, and by guaranteeing households an appropriate home that meets their needs and ensures their well-being, privacy and quality of life, thereby contributing to the achievement of social justice and cohesion and the combating of social exclusion and poverty;

19. Calls for the Commission and Parliament to take the opportunity provided by the mid-term review of the multiannual financial framework to make better use of the European Social Fund, the Fund for European Aid to the Most Deprived and the Programme for Employment and Social Innovation and to check whether children are a priority in the programming and implementation of regional and cohesion policies, with particular regard to the obligation to gradually eliminate large residential institutions (enforceable since 2014), in order to reinforce adoptive and foster-parent status so that orphans and disadvantaged children can actually grow up in a family or a family-type environment; also urges the Commission to create indicators to analyse child poverty;

20. Urges the Commission and the Member States to consider whether food-based strategies, such as dietary diversification and food fortification, as well as nutrition education, public health and food safety measures, and finally supplementation, need to be addressed for particular groups of the population in order to prevent the negative effects of malnutrition or undernutrition on the health of children;

21. Recommends that Member States' national budgets contain visible, transparent, participatory and accountable provisions for appropriations and costs to combat child poverty and to fulfil their duty to protect children, including through an increase in public spending with a view to attaining such objectives; calls on the Member States to make maximum use of the European Structural and Investment Funds, in particular the European Social Fund, in order to implement all three pillars of the Investing in Children recommendation;

22. Recommends that the Commission develop guidelines to support the participation of children in the policy-making process, putting in place mechanisms which promote and ensure children's participation in decision making that affects their lives, and which enable and encourage children to express informed views, ensuring that those views are given due weight and are reflected in the main decisions affecting them;

23. Recommends that the Commission and the Member States set targets for reducing child poverty and social exclusion;

24. Urges the Member States to put in place, where necessary, cooperation agreements with entities and institutions that promote the education, cultural or sports training, and integration of children, and that combat child poverty; recommends, however, that the Member States ensure the supervision, quality, sustainability and relevance of this support, and of its actual results;

25. Calls on the Member States to implement specific legislation to protect and increase maternity and paternity rights, including through the implementation of efficient instruments to ensure a balance between work and family, and to safeguard the return to work for women after pregnancy and maternity leave, and support for single-parent families; stresses, furthermore, that reinforcing legislation on paternity leave gives an important boost to combating gender and pay discrimination at work; urges the Member States to ensure that unequal treatment and harassment of employees cannot be justified by employers by reference to pregnancy, the rearing of children or family-related matters;

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26. Recommends that the Member States develop proactive, universal and integrated social policies that prevent poverty and the removal of children from their family environment; calls on the Member States to ensure that the institutionalisation of children and young people is used only as a last resort, under exceptional circumstances, and to use the EU structural funds and the European Fund for Strategic Investments to support the transition from institutional to family and community-based services;

27. Recommends that the Member States move away from institutional care in favour of stable foster care systems which better prepare children and young people for an independent life, continued learning or work;

28. Recommends that the Member States develop and implement integrated child protection systems to protect children against violence, abuse, exploitation and neglect in such a way as to ensure that all duty-bearers and system components work together across sectors and agencies sharing responsibilities to form a protective and empowering environment for all children;

29. Urges the Member States to conduct policies that facilitate the creation and maintenance of decent workplaces and develop systems for training, improving qualifications and amenities such as teleworking or flexitime facilitating parents' entry or return to the labour market following a break in their professional career;

30. Calls on EU institutions, EU agencies, Member State authorities and other stakeholders to develop clear roles, responsibilities, regular dialogue and procedures when children are in need of protection in cross-border situations;

31. Recommends that the Member States guarantee all children access to free, inclusive and quality public education at all ages, including early childhood education and care, and formal and non-formal education, promoting their emotional, social, cognitive and physical development, establish appropriate teacher-student ratios and promote social mix in education, in order to safeguard the safety and well-being of children, ensure that all children can benefit from inclusive high-quality education and thus maximise the education systems' impact on equal opportunities and breaking the cycle of poverty;

32. Urges the Member States to increase the quality of educational services offered, by applying an individual approach and promoting cooperation among teachers, social workers and parents in order to prevent children and young persons from putting a stop to their education;

33. Calls on the Member States to pay particular attention to developing affordable and accessible early childhood education and care (ECEC), regarding it as a social investment aimed at addressing inequality and challenges faced, in particular, by children from disadvantaged families, and also to raise parents' awareness of the benefits of active participation in ECEC programmes;

34. Calls on the Member States to promote inclusive schooling, which should involve not just increasing the number of special education teachers, but also integrating children with special educational needs into normal classes;

35. Urges the Member States to provide universal and equal access to crèches and pre-schools for children from all social groups;

36. Calls on the Member States to promote full school engagement of all children by providing free and basic school materials, nutritious school meals and the necessary school transportation for children in poverty or at risk of poverty, to increase the effectiveness of present public investments in the sector and combat the intergenerational transmission of poverty more effectively;

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37. Urges the Member States to guarantee universal, public, free and quality health care with regard to prevention, immunisation programmes and primary care, access to diagnosis, treatment and rehabilitation, and to provide speech and psychological therapies for children, guaranteeing women the right to sexual and reproductive health by ensuring health care for babies, maternity care and home visits in the pre- and post-natal care period, particularly in the case of premature birth, access to family doctors, nurses, dentists, family counselling services and mental health specialists for all children and their families; calls on the Member States and the Commission to integrate these aspects into national and EU public health strategies;

38. Recommends that the Member States provide the necessary support to ensure the right to culture, sport and leisure, access to open space and a healthy environment for all children, with a focus on ensuring equal access and quality for children in poverty, children in remote areas, children with disabilities, children belonging to national or ethnic, religious, linguistic and migrant minorities, children moving within the EU regardless of their nationality and children left behind; recalls the right to play, as laid down in the UNCRC;

39. Emphasises the need for enhanced protection of children experiencing poverty and social exclusion from domestic violence;

40. Calls on the Member States, particularly those where social inequalities are greater, to strengthen social rights and access to services and social protection, that the state must guarantee, increasing the number of employees and professionals in social security services working with and for children and their families, and increasing medical, psychological and social care, directing it at those most in need, in particular at children, in line with an early intervention approach;

41. Recommends that the Member States put in place mechanisms that promote and ensure children's participation in decision making that affects their lives and enable and encourage children to express informed views, ensuring that those views are given due weight and are reflected in the main decisions affecting them;

42. Recognises the role of civil society, including children's rights and anti-poverty organisations, in ensuring EU policy coherence, and calls for strengthened civil dialogue on preventing and tackling child poverty in the Member States;

43. Urges the Commission to make the early school leaving rate and tackling child poverty an explicit priority;

44. Calls on the Member States and the Commission to participate actively in combating the trafficking of children for any form of exploitation, including work, forced marriage, illegal adoption, illegal activities and sexual exploitation;

45. Calls on the Commission and the Member States to support the functioning of European and transnational networks to combat child and youth poverty and exclusion; warns that integrating the outermost regions and the most disadvantaged regions into these networks and institutions should be particularly supported;

46. Considers the right to free and universal education, health and social security systems as basic conditions for combating poverty, in particular among children; bearing in mind this objective, calls on the Commission and the Member States, in view of the weakening of public services, to introduce a child guarantee so that every child in poverty can have access to free healthcare, free education, free childcare, decent housing and adequate nutrition, as part of a European integrated plan to combat child poverty including both the Child Guarantee and programmes offering support and opportunities for the parents to come out of social exclusion situations and to integrate the labour market;

47. Calls on the Member States to support, through their municipalities, local centres for supporting children and their families, particularly in the communities and/or areas most affected by the issue of child poverty, which provide not just for legal aid and/or advice, parental advice and school support, but also for education and guidance on a healthy lifestyle and on safe internet use, among other things;

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48. Recommends that the Commission and the Member States develop statistical methods that integrate multidimensional indicators, disaggregated by age, gender and particular disadvantaged groups, in measuring poverty, social exclusion, inequalities, discrimination and child well-being (parents' income, access to high-quality public services, participation in social and cultural activities, access to adequate formal and informal education services, exposure to physical risk, safety, a stable family environment, and the level of life satisfaction), in order to inform evidence-based policy development and take into account the limitations of relative poverty measurements and the work of the UNDP, UNICEF, the OECD and the Indicators Sub-Group of the Social Protection Committee, going beyond the AROPE (at risk of poverty and/or exclusion) indicators; invites the Commission and the Member States to develop responses based on a comprehensive approach and to make full use of data collected under initiatives such as the Multi-Overlapping Deprivation Analysis (MODA) developed by UNICEF; stresses that further indicators should be developed to improve the assessment of the quality of services, outcomes and access to services, e.g. in relation to the socio-economic status and background of parents (migrant or minority), gender, disability and geographical aspects;

49. Invites the European Economic and Social Committee and the Committee of the Regions to draw up opinions on investing in children;

50. Instructs its President to forward this resolution to the Council, the Commission and the Member States.

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**Cohesion policy and marginalised communities****European Parliament resolution of 24 November 2015 on cohesion policy and marginalised communities (2014/2247(INI))**

(2017/C 366/04)

*The European Parliament,*

- having regard to Articles 2 and 3 of the Treaty on European Union,
- having regard to Articles 151, 153, 162 and 174 to 176 of the Treaty on the Functioning of the European Union,
- having regard to the EU Charter of Fundamental Rights,
- having regard to European conventions protecting human rights and fundamental freedoms, notably the European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR) and the related case law of the European Court of Human Rights, the European Social Charter and the related recommendations of the European Committee of Social Rights, and the Framework Convention for the Protection of National Minorities of the Council of Europe,
- having regard to the UN Declaration on the Rights of Indigenous Peoples,
- having regard to the ILO Convention concerning Indigenous and Tribal Peoples in Independent Countries,
- having regard to the EU anti-discrimination directives, Article 14 of the European Convention on Human Rights and Protocol No 12 to that convention,
- having regard to the United Nations Convention of 5 January 2011 on the Rights of Persons with Disabilities,
- having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 <sup>(1)</sup> (hereinafter ‘the CPR’),
- having regard to Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 <sup>(2)</sup>,
- having regard to Regulation (EU) No 437/2010 of the European Parliament and of the Council of 19 May 2010 amending Regulation (EC) No 1080/2006 on the European Regional Development Fund as regards the eligibility of housing interventions in favour of marginalised communities <sup>(3)</sup>,

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<sup>(1)</sup> OJ L 347, 20.12.2013, p. 320.

<sup>(2)</sup> OJ L 347, 20.12.2013, p. 289.

<sup>(3)</sup> OJ L 132, 29.5.2010, p. 1.

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- having regard to Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006 <sup>(1)</sup>,
- having regard to Regulation (EU) No 1381/2013 of the European Parliament and of the Council of 17 December 2013 establishing a Rights, Equality and Citizenship Programme for the period 2014 to 2020 <sup>(2)</sup>,
- having regard to Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived <sup>(3)</sup>,
- having regard to Commission Delegated Regulation (EU) No 240/2014 of 7 January 2014 on the European code of conduct on partnership in the framework of the European Structural and Investment Funds <sup>(4)</sup>,
- having regard to its resolution of 26 February 2014 on the European Commission's 7th and 8th progress reports on the EU Cohesion Policy and the Strategic Report 2013 on programme implementation 2007-2013 <sup>(5)</sup>,
- having regard to its resolution of 12 December 2013 on the progress made in the implementation of the National Roma Integration Strategies <sup>(6)</sup>,
- having regard to its resolution of 11 June 2013 on social housing in the European Union <sup>(7)</sup>,
- having regard to its resolution of 9 March 2011 on the EU strategy on Roma inclusion <sup>(8)</sup>,
- having regard to its resolution of 20 May 2010 on the contribution of the cohesion policy to the achievement of Lisbon and the EU2020 objectives <sup>(9)</sup>,
- having regard to its resolution of 11 March 2009 on the social situation of the Roma and their improved access to the labour market in the EU <sup>(10)</sup>,
- having regard to the Commission's sixth report on economic, social and territorial cohesion of 23 July 2014 entitled 'Investment for jobs and growth: promoting economic, social and territorial cohesion in the Union',
- having regard to the Commission's Thematic Guidance Fiche of 27 February 2014 on Roma and Marginalised Communities (Thematic objective 9 — Social Inclusion and Poverty),
- having regard to the Commission communication of 2 April 2014 entitled 'Report on the implementation of the EU Framework for National Roma Integration Strategies' (COM(2014)0209),

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 470.

<sup>(2)</sup> OJ L 354, 28.12.2013, p. 62.

<sup>(3)</sup> OJ L 72, 12.3.2014, p. 1.

<sup>(4)</sup> OJ L 74, 14.3.2014, p. 1.

<sup>(5)</sup> Texts adopted, P7\_TA(2014)0132.

<sup>(6)</sup> Texts adopted, P7\_TA(2013)0594.

<sup>(7)</sup> Texts adopted, P7\_TA(2013)0246.

<sup>(8)</sup> OJ C 199 E, 7.7.2012, p. 112.

<sup>(9)</sup> OJ C 161 E, 31.5.2011, p. 120.

<sup>(10)</sup> OJ C 87 E, 1.4.2010, p. 60.

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- having regard to the Commission communication of 21 May 2012 entitled ‘National Roma integration Strategies: a first step in the implementation of the EU Framework’ (COM(2012)0226),
  - having regard to the Commission communication of 8 December 2010 entitled ‘European Union Strategy for Danube Region’ (COM(2010)0715),
  - having regard to the Commission communication of 12 December 2010 entitled ‘The European Platform against Poverty and Social Exclusion: A European framework for social and territorial cohesion’ (COM(2010)0758),
  - having regard to the Commission communication of 3 March 2010 entitled ‘Europe 2020 — A strategy for smart, sustainable and inclusive growth’ (COM(2010)2020),
  - having regard to Council recommendation of 9 December 2013 on effective Roma integration measures in the Member States <sup>(1)</sup>,
  - having regard to the Commission’s ‘Guidance Note on the use of European Structural and Investment Funds in tackling educational and spatial segregation (Draft)’ of 1 July 2015,
  - having regard to the question for written answer to the Commission of 24 February 2015 on funding for marginalised communities (E-002782/2015),
  - having regard to the Opinion of the Committee of the Regions on ‘Roma integration strategies’ <sup>(2)</sup>,
  - having regard to Rule 52 of its Rules of Procedure,
  - having regard to the report of the Committee on Regional Development and the opinions of the Committee on Employment and Social Affairs and the Committee on Women’s Rights and Gender Equality (A8-0314/2015),
- A. whereas cohesion policy is aimed at enhancing economic, social and territorial cohesion, reducing social disparities, including the reduction and eradication of poverty and exclusion, which calls for the prevention of segregation and for the promotion of equal access and opportunities for all citizens, including the most marginalised communities as well as groups and individuals of all ages facing poverty and social exclusion and lacking access to education, employment, housing and healthcare systems;
- B. whereas cohesion policy, as defined in the 1986 Single European Act, is about reducing disparities between the various regions, and the backwardness of the least-favoured regions; whereas the Treaty on the Functioning of the European Union adds another facet to cohesion, referring to ‘economic, social and territorial cohesion’;
- C. whereas the objective of social cohesion calls for a European role in policies for the inclusion of marginalised communities, and requires Member States to use their competences in this area to take supportive action and action also under transnational cooperation as well as national programmes;
- D. whereas funding opportunities for marginalised communities were introduced into the European Regional Development Fund (ERDF) in 2010; whereas the legislative framework for cohesion policy 2014-2020 offers a strategic approach;

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<sup>(1)</sup> OJ C 378, 24.12.2013, p. 1.

<sup>(2)</sup> OJ C 114, 15.4.2014, p. 73.



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- E. whereas Regulation (EU) No 1304/2013 stipulates that the ESF benefits people, including disadvantaged groups such as the long-term unemployed, people with disabilities, migrants, ethnic minorities, marginalised communities and people of all ages facing poverty and social exclusion;
- F. whereas at least 23,1 % of the Cohesion Policy budget will be allocated to investments under the ESF during the 2014-2020 programming period; whereas the ERDF and the ESF play a specific and significant role, with at least 20 % of the ESF earmarked in each Member State for the specific objective of promoting social inclusion and combating poverty and all forms of discrimination, thus representing a crucial tool in the promotion of greater inclusion of marginalised communities;
- G. whereas Regulation (EU) No 1303/2013 lays down a number of preconditions related to non-discrimination, gender and disability that need to be complied with <sup>(1)</sup>;
- H. whereas the sixth report of the Commission on economic, social and territorial cohesion has shown that the economic crisis has increased poverty and social exclusion;
- I. whereas the economic crisis and resulting budget cuts and austerity measures have led to numerous problems, often resulting in severe budgetary problems for municipalities, leading to a lack of options when dealing with marginalised groups and seeking to improve their inclusion and prevent segregation, as such policies are chiefly, and sometimes solely, dependent on European Structural and Investment Funds (ESIF) funding;
- J. whereas the consequences of the economic crisis and the cutbacks in public services have exacerbated the situation of women within marginalised communities;
- K. whereas women in marginalised communities suffer more intense multiple discrimination, and have a much lower employment rate, than do men in those communities and than do other women;
- L. whereas a large number of public and private actors at different levels and sectors, including civil society representatives, are involved and often play an important role in implementing inclusion policies, thus requiring a coherent and well-coordinated approach;
- M. whereas there is no definition of marginalised community at present at European Union level; whereas understanding the report begins by understanding marginalisation based on an analysis of specific attributes and characteristics of marginalised groups, which takes into account their specific situation and needs, such as living and working conditions, limited access to education and health care systems and employment, early school leaving, accompanied by structural and systemic exclusion and aims at ensuring their effective socio-economic inclusion;
- N. whereas the Commission has not provided a definition of marginalised communities, leaving Member States the responsibility of deciding on a definition on the basis of their national indicators; notes, however, that marginalisation can be established by looking at a set of relevant indicators such as social exclusion, high long-term unemployment, a low level of education, (extremely) poor housing conditions, a high level of discrimination, and excessive exposure to health risks and/or lack of access to healthcare, i.e. those populations considered to be most vulnerable and most in need of help;
- O. whereas marginalisation is a social phenomenon in which individuals or communities are socially excluded and systematically blocked from participating in, or denied access to, social and political processes that are essential to their

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<sup>(1)</sup> Part II of Annex XI of Regulation (EU) No 1303/2013.



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social integration; whereas 'marginalised communities' refers to diverse groups and individuals, such as minorities, Roma, people with disabilities, people living below the poverty line or at risk of poverty, migrants, refugees and socially excluded groups in society; whereas racism, patriarchy, homophobia, economic disadvantages and other discriminatory factors contribute to creating layers of inequality and a dynamic of disempowerment for women within marginalised communities;

- P. whereas common characteristics shared by marginalised communities include communities of places, such as marginalised communities living in rural areas and disadvantaged neighbourhoods; communities of interests, such as refugees and asylum seekers, and ethnic and linguistic minorities; and people with disabilities, elderly people, homeless as well as indigenous peoples; whereas different types of marginalised communities share common difficulties and all suffer from multiple forms of stigmatisation and discrimination;
- Q. whereas there are a large number of marginalised groups in Europe; whereas among them the Roma people, a term which is understood differently across Europe, is Europe's largest ethnic minority and one of the most marginalised communities;
- R. whereas cohesion policy should address marginalised communities in their diversity, taking into account specific needs; whereas the inclusion of marginalised communities in funding requires that efforts be made at all levels, involving a long-term, integrated and coherent approach, permanent solutions, empowerment, building on experience and capacity building, including for women and girls within marginalised communities, transition from institutional to community-based care, in order to end segregation and reach normalisation;
- S. whereas European cohesion policy strategies for empowering women in marginalised communities must take into account the situation of aging women, women with disabilities, women carers and women with mental health problems;
- T. whereas arts and culture-based projects promoting intercultural exchanges, empowerment of participants, development of creative and social skills and active participation in the life of the local community are among the most effective tools for addressing social inclusion and integration;
- U. whereas education, both formal and informal, is instrumental in overcoming marginalisation and multiple discrimination, in terms of creating dialogue, openness and understanding between communities, and in terms of empowering marginalised communities; whereas a gender perspective in education, and its role in empowering women and girls in marginalised communities, must not be forgotten;

### **General principles**

1. Recalls the urgent need to tackle the issue of marginalised communities; underlines the important role of cohesion policy in supporting their economic, social and territorial inclusion;
2. Recalls that marginalised communities were introduced as a focus of cohesion policy measures because of the growing concern about, and commitment to combat, social exclusion, including concern about the situation of Roma and the longstanding demand to improve their living conditions;
3. Calls on the Commission to issue guidance on the definition of marginalised communities, specifying a set of attributes and characteristics of marginalised groups, taking into account the specific situation, challenges and needs of each potential target group with the aim of promoting their socio-economic inclusion, and involving representatives of those communities; emphasises that such guidance would further increase the effectiveness of cohesion policy in strengthening economic, social and territorial cohesion throughout the European Union;

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4. Welcomes the fact that the legislative framework for cohesion policy 2014-2020 introduced new elements which consolidate the initial approach by extending funding opportunities and inserting mechanisms to ensure that support for marginalised communities complies with European values and objectives and takes into account the need to involve those groups in the whole process;
5. Calls on the Commission to provide detailed information about the take-up of funding opportunities for marginalised communities; asks for an analysis that allows appropriate conclusions to be drawn and obstacles that prevent further take-up or the best possible results to be identified;
6. Calls on the Commission to monitor the effective use of the European Code of Conduct with regard to the partnership principle and the involvement of civil society; recalls that the horizontal principles in the Common Provisions Regulation (CPR) — which embody fundamental rights such as the promotion of equal opportunities, the prevention of discrimination and the promotion of sustainable development — must be applied when preparing and implementing programmes under the ESIF; recalls that all Member States' actions, which are funded under the EU cohesion policy, should respect fundamental rights principles and must never contribute to segregation in any way;
7. Emphasises that equal opportunities and non-discrimination are embodied in the ESIF funding rules for the purpose of eradicating the systemic causes of inequality, whether economic, social or based on gender, as well as concerning the access to culture and education; highlights that understanding, and raising awareness about, systemic xenophobia and racism should be a focal point when analysing the roots of exclusion;
8. Recalls that equality between women and men constitutes a principle that applies horizontally to cohesion policy; deplores the multiple discrimination suffered in particular by women, migrants and persons with disabilities within marginalised communities;
9. Highlights that the implementation of the cohesion policy must tackle the crucial challenge of poverty and exclusion of young people and children, adults and people with disabilities, including the transition from institutional to community-based care and services; urges the Member States concerned to take appropriate action and measures to develop and implement strategies towards this end, applying the integrated approach;
10. Points out that, in developing policies addressed to specific target audiences following the principle of 'explicit but not exclusive targeting', care must be taken not to exclude other groups in similar socio-economic circumstances, so as to avoid triggering defensive reactions; emphasises that this principle is only a first step in recognising the need to pay attention to some of the most vulnerable and marginalised communities and individuals;
11. Stresses that accountable, transparent and democratic structures should be in place to fight corruption and the fraudulent use of funds to ensure the inclusion of marginalised communities;
12. Regards access to public services as one of the major goals when addressing inclusion of marginalised groups; calls on the Member States to improve the provision of tailored health-information material and the development of disease-prevention strategies and community-health initiatives in marginalised communities; calls for the creation of specialised structures, such as clearing points advising on issues related to access to healthcare, labour market and education; demands that action be taken to effect a shift in public administrations from a demand-driven approach to a welcoming service approach;
13. Calls for better coordination and stronger links between national strategies for marginalised communities, including National Roma Inclusion Strategies, National Poverty Reduction Strategies, strategies for the inclusion of other marginalised or less favoured communities, and gender equality strategies with cohesion policy;

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14. Calls on the Member States and the Commission to regard children as a priority when implementing the EU Framework for National Roma Strategies, and reiterates the importance of promoting equal access to housing, healthcare, education and dignified living conditions for children;

15. Calls on Member States and local authorities to encourage the use of ESF funding to support informal learning and lifelong learning projects, as well as culture-based projects, in order to reach the objectives of investing in new skills for innovation and combating unemployment, poverty and social exclusion;

16. Recalls — bearing in mind the growing regional disparities, the demographic challenges and the situation faced by the growing number of young people who have left or are currently planning to leave their country of origin — that in the 2014-2020 budgetary cycle less funding is available for cohesion policy; believes that cohesion policy still has the potential to add value to the work already under way in Member States, and that — by focusing on improving employment opportunities, participation in society and investment in skills, particularly in those regions that need it most — cohesion policy will result in, among other benefits, greater social inclusion and poverty reduction by allowing appropriate flexibility to enable the Member States to implement individualised support in line with local needs and ensure that funding is used in those areas in which unemployment is highest and where funding is most needed;

17. Calls on the Commission to ensure that the Member States comply with these principles during the implementation of operational programmes; invites the Commission to include its analysis in its reporting, including on National Roma Integration Strategies;

18. Stresses that budget cuts for public services in some Member States during the crisis have led to heightened unemployment, a lack of social security, a difficult housing situation and health problems; calls on the Member States to use ESF support more efficiently in order to improve the quality of, and equal access to, public services for marginalised communities, and to combat any form of discrimination;

19. Calls for a human-rights perspective to be taken into account when designing actions supported by cohesion funds, and stresses that cultural, economic and social rights should be integrated into policies aimed at recognising women from marginalised communities as active citizens in their own right, and that racism, both open and invisible, should explicitly be addressed in every action and policy design;

### ***Preparation of programmes***

20. Stresses that the partnership principle must lead to involvement at all levels, and needs to be applied by Member States on an obligatory basis and not merely pro forma; stresses the importance of implementing the code of conduct on partnership in ensuring equal participation and representation of partners, whereby specific attention should be paid to including marginalised communities so that their specific situation, and any potential challenges that they face in contributing substantially to the partnership, may be taken into account; is concerned about the poor compliance with the obligatory involvement of partners in accordance with the respective principles laid down in the CPR and the European code of conduct on partnership; urges the Commission and the Member States to ensure the involvement of partners, including those most concerned, and to implement a system of incentives and exchange of best practices, including specific support to those managing authorities and beneficiaries that have had particularly good results in this area;

21. Regrets that the Commission has accepted partnership agreements that do not include marginalised communities to a sufficient degree; asks the Commission to take measures to facilitate the inclusion of marginalised communities in the preparation, implementation and assessment of projects, as a tool for empowering the concerned communities; suggests that recommendations be presented in the context of the European Semester as a suitable way of promoting action to be taken by Member States;

22. Calls on the Member States to act on, and on the Commission to follow up closely, the country-specific recommendations issued on the social inclusion of marginalised communities;

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23. Welcomes the fact that some Member States, including those receiving recommendations, choose the socio-economic integration of marginalised communities as an investment priority in their operational programmes; warns, however, that this must also be mainstreamed in policy areas such as education and employment;

24. Calls on the Member States to make full use of the funds; emphasises the need for a special focus on funding measures that go beyond targeted action under the thematic objective for social inclusion, combating poverty and any discrimination, favouring an integrated and systematic approach;

25. Considers multi-level governance and coordination to play an important role; emphasises that the involvement of local authorities and local stakeholders is essential if the target group is to be reached, and that it requires the highest territorial proximity possible;

### ***Implementation of programmes***

26. Points to the importance of an integrated approach; is of the opinion that funds should be used in a more integrated way, including by means of multi-fund programmes, Community-Led Local Development, Integrated Territorial Investment and cross-financing, as referred to in Article 98.2 of the CPR, and that synergies should be achieved with other EU and national funding instruments; calls on the administrations and authorities concerned to strive for active cooperation at all levels, including across borders;

27. Notes that cross-financing is currently used in a limited way, to some extent caused by complex rules described in Article 98(2) of the CPR; is of the opinion that increasing the flexibility of rules for cross-financing, particularly in reference to marginalised communities, could increase the effectiveness of the projects and bring an important added value to their impact; calls, therefore, on the Commission to conduct an analysis of the application and level of use of cross-financing;

28. Notes that marginalised communities often live in less favourable parts of cities; emphasises the importance of a genuine implementation of urban renewal and regeneration programmes for deprived neighbourhoods that combine integrated and place-based approaches and partnerships, tackle both economic, social and territorial challenges, and improve the urban environment, and that also focus on increasing connectivity with a view to giving these communities better access; considers that the future EU Urban Agenda should address, in an adequate way, the key challenges and needs related to marginalised communities in urban areas in order to prevent the establishment of ghetto areas and successfully fight segregation, poverty and social exclusion;

29. Draws attention to the specific needs that marginalised communities living in rural, mountainous and isolated areas face, including challenges related to connectivity, mobility and access to services, but also in terms of cultural and social opportunities; highlights the importance of connecting the regions in a better way; notes also that people in cross-border areas are often subject to marginalisation owing to their geographical situation and that this should be taken into consideration in a better way when cohesion policy is formulated, notably as regards the European territorial cooperation goal;

30. Underlines the need to build up the capacity of the stakeholders, including public services, administrations and civil-society bodies, with a view of empowering communities, notably by allowing them to take greater part in policy making; calls for targeted technical assistance and funding to be used also to this end;

31. Calls on the Commission to offer the technical support needed to improve the administrative capacity of bodies involved in the administration of the Structural Funds, and calls on the Member States to provide advice and administrative assistance, e.g. by organising training and by helping with aid applications and explanations, so as to make it easier for marginalised communities such as Roma to obtain information concerning European and national funding programmes in support of entrepreneurship and employment and to submit the relevant applications;

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32. Stresses that the social partners must have access to technical assistance not only in order to strengthen their capacity, but also to ensure their coordination and representation in the ad hoc committees that define and implement the operational programmes;

33. Points out that, in partnership with representatives of marginalised communities, the Commission, after giving guidance on the definition of marginalised communities, should set up an ad hoc expert group for advice, and promote appropriate training for administrative staff, in order to provide specific knowledge of the difficulties facing marginalised communities, and to combat discriminatory practices, with a view to fostering inclusion through constructive and effective dialogue, and to implementing and monitoring EU-funded projects related to marginalised communities in an integrated and effective way, thereby maximising their impact;

34. Considers it essential to include equality bodies, women's organisations and women from marginalised communities in the decision-making process on the allocation, use, implementation and monitoring of the funds, at all levels — from local and regional through Member State to EU level — and considers that the monitoring and evaluation of the programmes implemented should be regarded as a key process in enhancing the participation of women from marginalised communities;

35. Notes the approach that all strategic and operational policy arrangements, including sufficient administrative or institutional capacity, are to be in place before investments are made; encourages the Commission to monitor thoroughly the fulfilment of these conditions, and to ensure that complementary actions are taken by the Member States concerned, in particular in the field of promoting inclusion and combating poverty and discrimination;

#### ***Monitoring and recommendations***

36. Points out that EU-funded projects must have a long-term perspective in order to be effective, and that the funds must support investment in the actual needs of the beneficiaries, with mechanisms to ensure that target groups are reached and to address exclusion and marginalisation; calls for qualitative evaluation and monitoring mechanisms; calls on the Commission to put in place proactive and participatory mechanisms for monitoring and observing Members States' actions in the planning and evaluation processes for funds used for marginalised communities;

37. Highlights that housing exclusion, homelessness, education exclusion and unemployment are often key elements of marginalisation; emphasises, therefore, the importance of integrated housing, educational and employment interventions, in favour of marginalised communities;

38. Recalls — bearing in mind that the recent economic and financial crisis has been felt particularly hard by those marginalised groups that face the greatest risk of losing their jobs during times of turbulence on the labour market — that education and employment are the best ways out of poverty, and that integrating marginalised communities into society and the labour market should therefore be a priority; notes with concern that members of marginalised communities are frequently excluded from society and suffer discrimination, and consequently face barriers to accessing high-quality education, employment, healthcare, transportation, information and services in general, which poses a complex problem that needs to be addressed properly through the complementary use and effective combination of ESIF and national resources; emphasises, accordingly, the need to make special efforts as regards existing EU programmes, such as the Youth Employment Initiative, Erasmus+ and Creative Europe, with a view of reaching out to members of marginalised communities, accompanied by regular monitoring of the success of that outreach, in order to break the cycle of poverty and marginalisation and to boost people's professional skills and qualifications;

39. Calls for the funds to be used to improve living conditions and to facilitate access for women in marginalised communities to high-quality, stable education, housing, health care, employment, childcare, social services, victim support services and legal systems;

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40. Underlines that representatives of marginalised communities need to be actively involved, and enabled to participate as full members, in monitoring arrangements; points out that considerable experience could have been gathered at local, regional, national and transnational level; underlines the need to disseminate and capitalise on best practices; calls on the Commission and Member States to analyse all existing best practices, including innovative ones related to the inclusion of marginalised groups and individuals into society, and to initiate networking activities, including among social, youth and community workers as well as among academics and researchers; stresses the need for a network platform at EU level facilitating the exchange of best practices and joint problem solving that could serve as well as an e-learning facility for capacity building;

41. Invites the Commission to address cohesion policy and marginalised communities in its annual structured dialogue with civil society and organisations representing partners, while making sure that representatives of marginalised communities participate and facilitating a debate based on quantitative and qualitative analysis;

42. Points out that awareness of structural and systemic inclusion is not only called for on the part of society as a whole but is especially essential for the work of decision-makers and stakeholders at all administrative levels and other public bodies involved; calls on all public stakeholders and training institutes to carry out a thorough analysis of the causes of discrimination and marginalisation, and to raise awareness of the fact that xenophobia and racism, and all types of marginalisation leading to systemic exclusion, including anti-Gypsyism, must be eliminated; calls on the Commission rigorously to enforce and monitor EU legislation on discrimination; calls on public employment services (PES) to provide high-quality, needs-based tailored services;

43. Highlights the need for a dual approach to helping and integrating marginalised groups, which should be done directly in conjunction with those affected through the provision of education, including education facilities, training, vocational guidance and job opportunities, and in conjunction with the local community and authorities in order to improve and/or change public perceptions by raising awareness of the effects of prejudice, improving public services and adapting social systems;

44. Stresses that education is a fundamental right enshrined in the Treaty on European Union; emphasises that ensuring equal access to high-quality education for all members of society is key to breaking the cycle of social exclusion; takes the view that formal, non-formal and informal education, characterised by education in diversity, is a first step towards the genuine political, economic and social inclusion of marginalised communities; underlines the need to implement programmes, projects and support activities for marginalised communities in order to provide for preschool education, to underpin the need for formal education, while also offering opportunities for other forms of education as well as lifelong learning, particularly in vocational skills and in ICT, and to improve access to the media, also with a view of empowering women and girls in marginalised communities;

45. Calls on the Member States, and on regional and local authorities, to encourage the use of ERDF to support SMEs and social enterprises that involve and benefit marginalised communities; points to the need to support activities for marginalised communities in order to provide aid to, and create the conditions for, micro-scale entrepreneurship, thereby preserving different ways of doing business;

46. Points out that many sectors will undergo a significant transformation in the near future, in part because of the wider use of online tools and solutions; points out that this will put both low- and medium-skilled workers under pressure, which will have a particular impact on members of marginalised communities, as at present it is they who usually find work in these sectors; highlights the importance of accessible and affordable training and services for all in the field of new technologies and sectors, with special regard to opportunities in the digital sector and the green economy, especially for the most disadvantaged groups; notes the importance of micro- and small businesses in helping to sustain jobs in rural areas, and calls, therefore, for increased emphasis on ensuring access to finance for these businesses;



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47. Points to the importance of empowering women within marginalised communities by encouraging women entrepreneurs and women's participation in those communities;
48. Highlights the important role that social entrepreneurship, cooperatives, mutual associations and alternative business can play in empowering women in marginalised communities; recommends that cohesion funds, particularly the ESF, support investments in this field that have a strong gender perspective;
49. Invites the Commission to analyse the limitations of the current allocation key for determining support from cohesion policy funds based on GDP, making better use of available indicators — such as Eurostat EU-SILC data on income and living conditions — capable of identifying pockets of poverty and social fragility on the Union's territory, in order to target EU support for marginalised communities in a better way;
50. Stresses that in the EU political debate, marginalised communities are often exploited tendentiously for political ends, and that a detailed analysis of structural exclusion is required, both in partnership agreements and in the operational programmes concerned; calls on the Commission to provide coherent, consistent and clear guidance on the development, implementation and management of the EU-funded projects related to marginalised communities, including in-depth analyses, best practise examples and policy recommendations, to ensure that marginalised communities are included in EU funds also in view of the forthcoming programming period;
51. Calls for a gender perspective and an intersectional analysis to be incorporated into all EU-funded integration and social inclusion initiatives, programmes, actions and funding arrangements, so that the specific needs of women in marginalised communities can be addressed — and the variety of voices and perspectives of women in different structural positions and roles can be captured — in a better way; believes that gender impact assessments and gender budgeting are useful in evaluating the impact on women of funding priorities, the allocation of financial resources and the specifications for funding programmes; emphasises the need for gender-disaggregated data to be collected systematically and analysed regularly;
52. Invites the Member States to offer an award for exemplary dedication to the integration and inclusion of marginalised groups in implementing EU funds; suggests that such an award for outstanding work could be presented to municipalities or regions in the Member States;
53. Invites the Member States to enable and encourage networking among municipalities and cities dealing with the integration of marginalised groups; suggests that the Covenant of Mayors on Climate Change could serve as an example for such a network;

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54. Instructs its President to forward this resolution to the Council and the Commission.
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P8\_TA(2015)0403

## **The role of the EU within the UN**

### **European Parliament resolution of 24 November 2015 on the role of the EU within the UN — how to better achieve EU foreign policy goals (2015/2104(INI))**

(2017/C 366/05)

*The European Parliament,*

- having regard to the Treaty on European Union,
- having regard to its previous resolutions on the EU and the UN, in particular its recommendation to the Council of 2 April 2014 on the 69th session of the United Nations General Assembly <sup>(1)</sup> and its resolution of 11 May 2011 on the EU as a global actor: its role in multilateral organisations <sup>(2)</sup>,
- 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 resolution of the United Nations General Assembly (UNGA) on the participation of the European Union in the work of the United Nations <sup>(3)</sup>, 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 the first-ever statement, made on 14 February 2014, by the President of the Security Council on the role the EU has played in maintaining international peace and security <sup>(4)</sup>,
- having regard to the declaration of the Durban World Conference of 2001 against Racism, Racial Discrimination, Xenophobia and Related Intolerance,
- having regard to the study published in March 2015 by the European Parliament's Directorate-General for External Policies, 'Reforming the United Nations: State of Play, Ways Forward',
- 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 Development, the Committee on International Trade, the Committee on Budgetary Control, the Committee on Culture and Education and the Committee on Constitutional Affairs (A8-0308/2015),

### ***The goals and global strengths of the EU***

- A. whereas the future of the European Union is linked with global peace, security, development and human rights; whereas the challenges the EU faces need global solutions, and global issues need European action;
- B. whereas the principles and goals of the EU's external policy are enshrined in Article 21 of the Treaty on European Union, and are closely interlinked with those of the UN; whereas Article 21 TEU expressly calls for respect for the principles of the UN Charter and international law;

<sup>(1)</sup> Texts adopted, P7\_TA(2014)0259.

<sup>(2)</sup> OJ C 377 E, 7.12.2012, p. 66.

<sup>(3)</sup> A/RES/65/276 of 3 May 2011 on participation of the European Union in the work of the United Nations.

<sup>(4)</sup> S/PRST/2014/4 of 14 February 2014 — statement by the President of the Security Council on cooperation between the United Nations and regional and subregional organisations in maintaining international peace and security.



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- C. whereas the EU has a unique potential to mobilise resources across the full range of diplomatic, security, defence, economic, development and humanitarian instruments, in full compliance with the provisions of the UN charter; whereas using these instruments on the basis of a comprehensive approach allows the EU a unique flexibility in terms of effectively addressing the most challenging security goals;
- D. whereas the EU actively participates, under UN auspices, in the promotion of peace, security and progress, through its Common Foreign and Security Policy (CFSP) and Common Security and Defence Policy (CSDP);
- E. whereas the EU safeguards its values, fundamental interests, security, independence and integrity and acts in order to preserve peace, prevent conflicts and strengthen international security, in accordance with the principles of the UN Charter and the Helsinki Final Act of 1975, and with the aims of the Charter of Paris for a New Europe adopted in 1990; whereas the EU is part of the collective UN security system, also as one of the regional arrangements foreseen under Chapter VIII of the UN Charter;
- F. whereas the EU fosters the sustainable economic, social and environmental progress of developing countries, with the primary aims of eradicating poverty, promoting long-term peace and stability and combating social inequalities, and provides humanitarian assistance to populations, countries and regions that are confronted with all types of crises, whether natural or human-made;
- G. whereas the EU is a leading actor in different interrelated policy areas: trade, development, humanitarian relief, the environment and human rights;
- H. whereas the EU works for environmental sustainability by promoting international measures and actions to preserve and improve the quality of the environment and the sustainable management of natural resources;
- I. whereas the EU also plays a leading role in environmental policies, notably in the fight against climate change, not only by being in the vanguard and setting itself ambitious targets, but also by unfailingly exercising advocacy in global negotiations for binding agreements and concrete and measurable actions;
- J. whereas the EU strengthens the foundation of social sustainability and good governance by consolidating, supporting and promoting democracy, the rule of law, human rights and the principles of international law;
- K. whereas, in accordance with its treaties, the EU promotes an international system based on stronger multilateral cooperation and good global governance, and is committed to an effective multilateralism having the UN at its core; whereas this commitment is rooted in the conviction that, if it is to respond successfully to global crises, challenges and threats, the international community needs an efficient multilateral system founded on universal rights and values;
- L. whereas the main emphasis of the EU's external policy has been on bilateral relations and on cooperation and partnerships with countries, groups of countries and other regional and international organisations all over the world; whereas special attention has been paid over the last decades to the geopolitical goals and concerns in the EU's Eastern and Southern neighbourhoods; whereas the EU also maintains special relationships with, and, in its actions, devotes particular attention to, the challenges in African countries;
- M. whereas in a context of growing global interdependence the EU must strengthen its role both in bilateral relationships and in multilateral forums;

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- N. whereas the EU has been involved in, and plays an important role in, international negotiations and mediation, in particular in the cases of the E3/EU3+3 and Iran negotiations and the Middle East Peace Process;
- O. whereas, as the largest trading bloc in the world, the EU plays a strong role in bilateral and multilateral trade arrangements, and has developed active trade policy measures for promoting economic growth, poverty reduction and protection of the environment and of natural resources;
- P. whereas the EU and its Member States are the largest financial contributor to the UN general budget, as well as to its humanitarian assistance, Official Development Assistance (ODA) and peacekeeping operations; whereas EU development policies are of great importance owing to their active promotion of poverty reduction and of economic, social and environmental sustainability, thus strengthening peace and security; whereas the EU is party to more than 50 UN multilateral agreements and conventions, as the only non-state participant;
- Q. 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; whereas provisions relating to those principles are included in all its bilateral partnerships and have a central position in its multilateral policy; whereas the EU has always been a very strong supporter of international justice;
- R. whereas the EU plays an important role in supporting UN operations in areas of mutual concern, in particular in the protection of civilians and especially of women and children affected by armed conflict;
- S. whereas equality between women and men is a basic value of the EU that is recognised in its Treaties and in the Charter of Fundamental Rights; whereas the EU has assumed the responsibility of integrating gender equality in all its activities and policy areas, including in external and development cooperation policies;
- T. whereas humankind has common values and interests; whereas there should be fair sharing of the burden and the benefits when solving common problems and promoting common goals and values;

#### ***The United Nations system***

- U. whereas the UN system is the main global forum for improving global governance, and as such represents the best forum in which to promote the EU's values and interests;
- V. whereas the main goal after World War II was maintaining peace and security; whereas the promotion of economic and social development and human rights had a central place in the Charter; whereas environmental concerns have emerged on the agenda of the UN since the early 1970's; whereas in 1987 the Brundtland report 'Our Common Future' defined the concept of sustainable development as development that meets the needs of the present without compromising the ability of future generations to meet their own needs; whereas at the Rio Conference (UNCED) in 1992 development and environmental policies were merged into a combination of effective poverty reduction and promotion of sustainable development all over the world;
- W. whereas the UN system covers all areas of cooperation, with the Security Council at its core being primarily responsible for maintaining international peace and security, assisted by subsidiary and advisory bodies;

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- X. whereas the UN system is made up of 19 specialised agencies, among them the FAO, the IFAD, the ILO, the IMF, UNESCO, UNIDO, the WHO and the World Bank Group, together with 11 funds and programmes, among them UNCTAD, UNDP, UNEP, UNFPA, UNHCR, UNICEF, UN Women and the WFP <sup>(1)</sup>, as well as 9 functional commissions, 5 regional commissions and a number of other similar bodies; whereas organisations like the World Trade Organisation (WTO) and the International Atomic Energy Agency (IAEA) are also linked to the UN system;
- Y. whereas most of the above agencies, funds, programmes, commissions and committees work under the auspices of the Economic and Social Council and of the General Assembly, to which some of them report;
- Z. whereas the EU and its Member States have a crucial role in promoting the principles and goals of the UN and solving the common problems of humanity; whereas, on the other hand, Europe needs global partners for solving its own problems in areas such as security, the protection of the environment, human rights, migration, safeguard of the right to asylum, and financial instability;
- AA. whereas the EU has a special responsibility for peacekeeping, development and human rights where its neighbourhood is concerned;
- AB. whereas it is crucial that actions undertaken in the framework of the UN respect international law; whereas crimes perpetrated under a UN mandate are extremely harmful to the organisation's credibility and should not enjoy impunity;
- AC. whereas countries are divided into geographical areas, which often leads to countries voting as a bloc; whereas states which are members of the UN Human Rights Council (UNHRC) are often systematic violators of human rights themselves, thereby undermining the effectiveness and credibility of the UNHRC as a whole;
- AD. whereas the profits from looting and smuggling activities related to cultural and religious sites and objects in Iraq and Syria on the part of ISIS/Da'esh are being used to help fund ISIS/Da'esh terrorist activities; whereas UNESCO and its Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property have a central role to play in ensuring emergency protection of the Syrian and Iraqi cultural heritage;
- AE. whereas the EU and the UN engage in close cooperation in the most delicate crisis scenarios, in particular in the Middle East and North Africa; whereas their effort must be further enhanced with a view to finding peaceful political solutions to such crises;
- AF. whereas the discussion and decision on the renewal of the mandate of the Internet Governance Forum (IGF) are scheduled for 2015 at the UN General Assembly; whereas Parliament has called on the Assembly to renew the IGF's mandate and to strengthen both its resources and the multi-stakeholder model of internet governance;

### ***The EU within the UN system***

1. Recalls that the EU and its Member States share the values and principles of the UN Charter as stated in Article 21(1) TEU and have a crucial role in promoting those principles as well as the goals of the UN, through the external action of the Union; considers that the EU needs global partners if it is to succeed in achieving its foreign policy goals, notably in the fields of peace and security, terrorism, organised crime, regional conflicts, state failures and the proliferation of weapons of mass destruction;

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<sup>(1)</sup> FAO: Food and Agriculture Organisation; IFAD: International Fund for Agricultural development; ILO: International Labour Organisation; IMF: International Monetary Fund; UNESCO: UN Educational, Scientific and Cultural Organisation; UNIDO: UN Industrial Development Organisation; WHO: World Health Organisation; UNCTAD: UN Conference on Trade and Development; UNDP: UN Development Programme; UNEP: UN Environment Programme; UNFPA: UN Population Fund; UNHCR: Office of the UN High Commissioner for Refugees; UNICEF: UN Children's Fund; WFP: World Food Programme.

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2. Considers the security environment of the EU to be increasingly unstable and volatile owing to the large number of longstanding or newly emerging security challenges; regards the conflict in eastern Ukraine, the conflicts in Syria and Iraq and the rise of the ISIS terrorist organisation, the Libyan crisis and the terrorist threat in Africa (in particular in the Sahel, Libya and the Horn of Africa) as serious global threats requiring global responses; considers that the EU cannot deal with those threats on its own but needs the support of international partners;
3. Welcomes the fact that the EU and its Member States play an active part and contribute to the work of the UN system in different ways and formats, which should be more visible;
4. Welcomes as well the EU's major contribution to development and humanitarian relief around the world; recalls that the EU and its Member States are, taken together, the world's biggest contributor to development and humanitarian aid;
5. Recalls that the EU has become a real international actor and accordingly has 'enhanced observer' status at the UN, with the right to speak at UN General Assembly meetings in debates among representatives of major groups and before individual states, the right to submit proposals and amendments, the right of reply, and the right to raise points of order and circulate documents;
6. Recalls, in addition, that within the UN the EU is represented by a multiplicity of actors: the President of the European Council, the High Representative of the Union for Foreign Affairs and Security Policy, the European Commission and the EU delegations, as well as by its 28 Member States, two of which (France and the United Kingdom) are permanent veto-holding members of the UN Security Council (UNSC); insists on the fact that according to the Treaty the EU Member States are obliged to coordinate their action in all international forums;

#### ***How to better achieve EU foreign policy goals within the UN***

7. Is of the conviction that, in order to better achieve its foreign policy goals as enshrined in the Treaty, the EU should strive to strengthen global governance inside the UN system and to increase its own and its Member States' influence within that system; recalls the EU's commitment to actively support a comprehensive reform of the UN system in order to strengthen its legitimacy, its regional representation, and its transparency, accountability and effectiveness in responding to the complex, multi-faceted challenges of today; stresses in particular the importance of revitalising the work of the General Assembly;
8. Emphasises that, within the General Assembly, the EU should play an enhanced role that implies sufficient visibility and policy leverage, enabling it to better execute its international obligations, in line with the above mentioned General Assembly resolution of 3 May 2011;
9. Reiterates its support for the role of parliaments and regional assemblies in the UN system;
10. Calls on the Security Council members to review and revise, in close cooperation with the General Assembly, the opaque process of selection of the UN Secretary-General, and to ensure equitable opportunities as between men and women candidates for this post; calls on all UN bodies, and notably the Security Council, to dedicate sufficient attention to gender mainstreaming within the UN, and on EU Member States to be in the forefront of this effort by encouraging and promoting women candidates; expresses its wish that a woman be elected as the next UN Secretary-General; calls on the EU to support UN Women in taking into account discrimination based on gender identity and gender expression;
11. Stresses the EU's current priorities, set for the 70th UN General Assembly session, which reiterate the Union's long-standing demand that the UN should streamline its structures, budget and working methods, without shying away from difficult topics such as the reform of the Security Council;
12. Stresses that the General Assembly, which represents the governments of all member countries, must have ways and means to give direction to the UN system and coordinate all its activities;

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13. Is convinced that the Security Council must be reformed in order to better reflect the new world reality and to more effectively meet present and future security challenges; encourages countries having the right of veto on the UN Security Council to refrain from exercising their veto in situations of genocide and crimes against humanity;

14. Recalls, considering the contribution of the EU to peace and security architecture in the world and the Lisbon Treaty's objective of enhancing the European foreign policy, the long-term goal of the EU having a seat on an enlarged Security Council, and reiterates its call for a Europe-wide debate on its reform; reiterates its call on the Vice-President/High Representative (VP/HR) to seek common EU positions on issues within the remit of the Security Council, and to improve the existing cooperation mechanisms aimed at ensuring that EU Member States sitting on the Security Council defend common EU positions in that forum; recalls that, according to Article 34 TEU, EU members of the UNSC shall keep other Member States and the High Representative informed, and defend the positions and interests of the EU; further recalls that where the EU has a defined position on a UNSC agenda item, those states shall request that the High Representative be invited to present the Union's position;

15. Recalls that Chapter VIII of the UN Charter furthers an enhanced role for regional and sub-regional organisations within the UN, and calls on the EU and the OSCE to aim for their and other regional organisations' greater involvement in global governance;

16. Considers that, through further cooperation with the UN, the EU should take greater advantage of partnerships with the UN's specialised agencies, funds, programmes, commissions and committees; calls for a strengthening of EU coordination on the boards of these bodies to ensure that the EU speaks with a single voice;

17. Stresses that, besides these necessary reforms to be carried out within the UN, a better achievement of the EU's foreign policy goals, including the promotion of fundamental values, presupposes a more effective coordination of the various dimensions of all of its external policy, both bilateral and multilateral; reiterates its call for stronger visibility of EU action and assistance in all multilateral forums and on the ground;

18. Calls on the EU to more effectively coordinate its work in the field of humanitarian aid, e.g. through ECHO, with the respective UN agencies, in order to create optimal efficiency with limited resources and avoid unnecessary overlap;

19. Calls on the relevant EU and UN institutions to fully respect and implement the Financial and Administrative Framework Agreement (FAFA); asks the Commission to report to Parliament on the implementation of FAFA and the related guidelines, and to identify areas needing improvement and make relevant proposals in this regard;

20. Stresses the importance of EU-UNDP cooperation on aid effectiveness; underlines the commitment of the Global Partnership for Effective Development Cooperation and encourages all states, as well as private sector actors, to commit to it;

21. Believes that the European Court of Human Rights has contributed very successfully to the progress Europe has made in terms of respect for human rights and can serve as an example for other regions;

22. Calls for the improvement of preventive and early warning tools and enhanced UN mediation capabilities, with coherent and achievable mandates for peace-building and peace-keeping operations that include a human rights component and clear exit strategies; encourages EU Member States to provide more substantial support to peace-building and peace-keeping operations, and calls on the EU to strengthen its mediation efforts in conflict resolution; bearing in mind the recent atrocities and human rights violations perpetrated by some extremist and terrorist groups, as well as ongoing sexual violence in conflict, including rape as a weapon of war; urges the Security Council, in line with the 'Responsibility to

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Protect' doctrine, to define an ambitious set of tools and means in order to ensure effective prevention of these atrocities and uphold the rule of law and of international humanitarian law, and to prompt UN Member States to combat human trafficking and clamp down on recruitment to and funding for terrorist groups by preventing and suppressing the recruiting, organising, transporting, and equipping of terrorist fighters and the financing of their travel and activities;

23. Calls for the EU to support a strengthening of the coherence, synergies and complementarities between the reviews of peace operations, the UN peacebuilding architecture and UNSC Resolution 1325 on women, peace and security; stresses the importance of women's equal and full participation as active agents in conflict prevention and resolution, peace negotiations, peace-building, peacekeeping, humanitarian response and post-conflict reconstruction; welcomes, in this context, the fact that the Commission has reviewed its humanitarian aid policy, which now states that international humanitarian law and/or human rights law may justify providing safe abortions to female war rape victims;

24. Encourages the EU to promote a broad definition of the human security concept, linking it more closely to human rights, gender equality and human development;

25. Is of the conviction that the EU must demonstrate strong and committed support to the International Criminal Court, notably by strengthening and expanding its relationship with the UN, especially the Security Council, and by ensuring speedy ratification by the EU Member States of the Kampala amendments to the Rome Statute which define the crime of aggression; recalls that primary responsibility for bringing offenders to justice lies with states themselves, and supports ICC jurisdiction where national authorities are unable or unwilling to genuinely prosecute the most serious crimes of concern to the international community;

26. Supports the reinforcement of EU-UN operational cooperation in crisis management, also by the EU working together with the UN on both the sharing of analyses (in order to come to a joint analysis) and the planning of peace and security operations (in order to facilitate the operational aspects);

27. Considers that more should be done to ensure that UN member states honour their promises to provide humanitarian aid by publishing regular overviews of compliance with obligations;

28. Welcomes the EU's commitment to greater responsibility and transparency in the arms trade, and supports the promotion of the universalisation and full implementation of the Arms Trade Treaty as well as the implementation of the outcome of the First Conference of States; requests the EU to continue to promote the Treaty on the Non-Proliferation of Nuclear Weapons (NPT), as the cornerstone of the global nuclear non-proliferation regime and thus the essential foundation for nuclear disarmament, in accordance with that treaty's own Article VI; further requests the EU to actively take steps towards global disarmament;

29. Underlines the importance of the EU continuing to actively promote equality and non-discrimination; welcomes the first-ever UN Security Council meeting on LGBTI rights, held on 24 August 2015, which condemned the attacks on and killings of LGBTI people in the Middle East by ISIS; encourages the Security Council to take further account of violations of LGBTI rights;

30. Recalls the EU's position on zero tolerance for the death penalty; underlines the importance of the EU continuing to advance the moratorium on the death penalty;



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31. Is of the conviction that the economic, social, environmental and development dimensions of the UN system must be substantially strengthened by ensuring that the UN bodies take a more political approach and improving cooperation between them, and by securing a more effective and transparent use of available resources; believes that this must be achieved in the first instance by means of a structural and functional reform of the principal organ responsible for this task under the UN Charter, namely the Economic and Social Council; calls on the EU institutions and Member States to consider the possibility of strengthening their role in the Economic and Social Council by developing it into a Sustainable Development Council;

32. Welcomes the creation of the High-Level Political Forum (HLPF) on sustainable development, which has the role of providing political leadership, guidance and recommendations on development policy related to the three pillars (social, economic and environmental) of sustainable development; is convinced that the HLPF must become the main decision-making body for all development policy, thus ensuring coordinated and efficient assessment of needs and adoption of necessary roadmaps, decisions and binding measures related to the post-2015 sustainable development framework; insists on the need to effectively implement the Sustainable Development Goals adopted by the UN summit in September 2015;

33. Is of the conviction, in light of the recurring humanitarian crises linked to refugees and migrants which are causing much human suffering, and considering that the sustainable development of the countries of origin could ultimately provide a solution to the humanitarian crisis, that the work of all agencies related to this concern should be coordinated;

34. Takes the view that the challenges presented by the humanitarian crisis linked to refugees are issues which need to be managed in a comprehensive fashion, in a spirit of solidarity within the EU and in close cooperation with the UN and its agencies;

35. Calls on the EU and the UN to step up their joint efforts with a view to reaching an ambitious and legally binding agreement at the UN Climate Change Conference in Paris 2015, and to ensuring that the swift implementation of COP21 will follow;

36. Takes the view that the work of the World Bank Group, the International Monetary Fund and the World Trade Organisation could also be coordinated as parts of the UN system, while maintaining their present decision-making structures, in order to ensure that their respective decisions are taken and actions carried out in an accountable, efficient, coherent and non-redundant fashion;

37. Supports the goal of establishing, at multilateral level, an investment protection regime, with a new system whereby the jurisdiction of national courts is respected, and calls on the Commission to incorporate this objective into its negotiating agenda for the drafting of agreements on investment; is of the opinion that, should a permanent international court for the settlement of investment disputes be created, it could be located within the UN system, and should be based on the rights and obligations of those subject to the court, with an emphasis on the OECD principles for multinational enterprises and the UN Guiding Principles on Business and Human Rights; considers that the UN system provides useful templates for such a system, in particular for questions of financing;

38. Considers it necessary to bring about the conclusion of the WTO Doha Development round, and believes that the UN can use its unique position to ensure that those talks are a success for developing countries; believes that in this regard the UN could work alongside the WTO, as well as providing advice and guidance for developing countries in terms of promoting a strategy for trade and investment, with the EU as a key player;

39. Is aware of the need to strengthen and implement the UN Guiding Principles on Business and Human Rights; urges the EU to contribute to a successful outcome of the work of the Intergovernmental Working Group on transnational corporations and human rights;

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40. Believes that the UN should enhance all human wellbeing-related matters; is of the view that these include cultural sustainability and the protection and promotion of the diversity of cultural expressions, through the integration of education, tourism, cultural diplomacy, protection of heritage, the creative sector and scientific research in the policy-making approach;

41. Recommends ensuring cooperation between the EU and the UN for education in emergency programmes in the event of humanitarian crises, armed conflicts and natural disasters, by continuing to support programmes such as UNICEF's Education in Emergencies and Post-Crisis Transition, the UNHCR's quality education programme in refugees camps, and the educational work of UNRWA;

42. Welcomes the organising into clusters of the work of the Commission appointed in 2014, giving the VP/HR the strengthened responsibility of coordinating the external policy of the EU, in close cooperation with other EU institutions; stresses that policies with a global dimension must be at the heart of the work of this specific cluster;

43. Calls on the VP/HR to include in her/his annual report on the CFSP a comprehensive section on the promotion of the EU's global foreign policy goals;

44. Is of the opinion that Parliament must be in a position to address the global challenges in the same deep and comprehensive way as the Commission, and to organise its work accordingly; encourages all committees of Parliament whose remit covers policies having an external and global dimension to forward their opinions on the relevant section of the report of the VP/HR to the Committee on Foreign Affairs, which has responsibility for this report;

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45. Instructs its President to forward this resolution to the Council, the Commission, the European External Action Service, the United Nations General Assembly and the Secretary-General of the United Nations.

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P8\_TA(2015)0408

**Tax rulings and other measures similar in nature or effect****European Parliament resolution of 25 November 2015 on tax rulings and other measures similar in nature or effect (2015/2066(INI))**

(2017/C 366/06)

*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, 116, 175 and 208 of the Treaty on the Functioning of the European Union (TFEU),
- having regard to its decision of 12 February 2015 on setting up a special committee on tax rulings and other measures similar in nature or effect, its powers, numerical strength and term of office <sup>(1)</sup>,
- 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 ‘LuxLeaks’,
- having regard to the outcome of the G7, G8 and G20 Summits on international tax issues, in particular the Elmau Summit of 7-8 June 2015, the Brisbane Summit of 15-16 November 2014, the St Petersburg Summit of 5-6 September 2013, the Lough Erne Summit of 17-18 June 2013 and the Pittsburgh Summit of 24-25 September 2009,
- having regard to the Organisation for Economic Cooperation and Development (OECD) Report ‘Harmful Tax Competition: An Emerging Global Issue’ of 1998,
- having regard to the OECD Report ‘Addressing Base Erosion and Profit Shifting’ (BEPS) of 2013, the OECD’s action plan on BEPS and its subsequent publications,
- having regard to the recent European Council conclusions on the Common Consolidated Corporate Tax Base (14 March 2013), on taxation (22 May 2013), on the automatic exchange of information (18 December 2014), on Base Erosion and Profit Shifting (BEPS), the automatic exchange of information at global level and harmful tax measures (18 December 2014) and on tax evasion (27 June 2014),
- having regard to the Economic and Financial Affairs Council (ECOFIN) conclusions and its report to the European Council on tax issues of 22 June 2015,
- having regard to the six-monthly reports from the Code of Conduct Group (Business Taxation) to the Council on the Code of Conduct,

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<sup>(1)</sup> Texts adopted, P8\_TA(2015)0039.

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- having regard to the Administrative Cooperation Directive <sup>(1)</sup>, the Interest and Royalties Directive <sup>(2)</sup> and the latest Commission legislative proposals to amend them,
- having regard to Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States <sup>(3)</sup> (the 'Parent-Subsidiary Directive'), as last amended in 2015,
- having regard to Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts <sup>(4)</sup>,
- having regard to Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 TFEU <sup>(5)</sup>,
- 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 <sup>(6)</sup>,
- having regard to Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC <sup>(7)</sup>,
- having regard to the Commission communication of 26 February 2007 to the Council, the European Parliament and the European Economic and Social Committee on the work of the EU Joint Transfer Pricing Forum in the field of dispute avoidance and resolution procedures and on Guidelines for Advance Pricing Agreements within the EU (COM(2007)0071),
- having regard to the Commission notice of 10 December 1998 on the application of the state aid rules to measures relating to direct business taxation <sup>(8)</sup>,
- having regard to the Commission communication of 17 June 2015 entitled 'A fair and efficient corporate tax system in the European Union: 5 key areas for action' (COM(2015)0302),
- having regard to the Commission communication of 18 March 2015 on tax transparency to fight tax evasion and avoidance (COM(2015)0136),
- having regard to the Commission communication of 6 December 2012 entitled 'An Action Plan to strengthen the fight against tax fraud and tax evasion' (COM(2012)0722),
- having regard to the Commission recommendation of 6 December 2012 on aggressive tax planning (C(2012)8806),

<sup>(1)</sup> Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1), concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation.

<sup>(2)</sup> Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States (OJ L 157, 26.6.2003, p. 49).

<sup>(3)</sup> OJ L 225, 20.8.1990, p. 6.

<sup>(4)</sup> OJ L 158, 27.5.2014, p. 196.

<sup>(5)</sup> OJ L 83, 27.3.1999, p. 1.

<sup>(6)</sup> OJ L 336, 27.12.1977, p. 15.

<sup>(7)</sup> OJ L 141, 5.6.2015, p. 73.

<sup>(8)</sup> OJ C 384, 10.12.1998, p. 3

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- having regard to the Commission recommendation of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters (C(2012)8805),
- having regard to the Commission communication of 27 June 2012 on concrete ways to reinforce the fight against tax fraud and tax evasion, including in relation to third countries (COM(2012)0351),
- having regard to the Commission's 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 <sup>(1)</sup>,
- having regard to the Commission communication of 25 October 2011 on 'A renewed EU strategy 2011-14 for Corporate Social Responsibility' (COM(2011)0681),
- 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 <sup>(2)</sup> and to the regular Code of Conduct Group (Business Taxation) reports to the Council,
- having regard to the Recommendation of 30 April 2014 adopted by the Committee of Ministers of the Council of Europe on the protection of whistleblowers,
- having regard 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) and the update of this report in 2009,
- having regard to the amendments adopted by Parliament on 8 July 2015 to the proposal for a directive of the European Parliament and of the Council amending Directive 2007/36/EC as regards the encouragement of long-term shareholder engagement and Directive 2013/34/EU as regards certain elements of the corporate governance statement <sup>(3)</sup>,
- 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 <sup>(4)</sup>,
- having regard to its resolution of 25 March 2015 on the Annual Tax Report <sup>(5)</sup>,
- having regard to its resolution of 11 March 2015 on the Annual Report 2013 on the Protection of the EU's Financial Interests — Fight against fraud <sup>(6)</sup>,
- having regard to its resolution of 23 October 2013 on organised crime, corruption and money laundering <sup>(7)</sup>,
- having regard to its resolution of 21 May 2013 on the fight against tax fraud, tax evasion and tax havens <sup>(8)</sup>,

<sup>(1)</sup> OJ C 258 E, 7.9.2013, p. 134.

<sup>(2)</sup> OJ C 2, 6.1.1998, p. 2.

<sup>(3)</sup> Texts adopted, P8\_TA(2015)0257.

<sup>(4)</sup> Texts adopted, P8\_TA(2015)0265.

<sup>(5)</sup> Texts adopted, P8\_TA(2015)0089.

<sup>(6)</sup> Texts adopted, P8\_TA(2015)0062.

<sup>(7)</sup> Texts adopted, P7\_TA(2013)0444.

<sup>(8)</sup> Texts adopted, P7\_TA(2013)0205.

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- having regard to its resolution of 19 April 2012 on the call for concrete ways to combat tax fraud and tax evasion <sup>(1)</sup>,
- having regard to its resolution of 8 March 2011 on Tax and Development — Cooperating with Developing Countries on Promoting Good Governance in Tax Matters <sup>(2)</sup>,
- having regard to its resolution of 10 February 2010 on promoting good governance in tax matters <sup>(3)</sup>,
- having regard to the various parliamentary hearings and consecutive reports on the same topic held in national parliaments and in particular in the UK House of Commons, the US Senate and the French Assemblée nationale,
- 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 (A8-0317/2015),

### ***LuxLeaks: facts and figures***

- A. whereas the LuxLeaks scandal, which erupted on 5 November 2014 thanks to the International Consortium of Investigative Journalists, with the release of some 28 000 pages of confidential documents setting out more than 500 private tax arrangements between the Luxembourg tax administration and more than 300 multinational corporations (MNCs) between 2002 and 2010, revealed the extent of the use of secret deals featuring complex financial structures designed to obtain drastic tax reductions; whereas in many cases Luxembourg subsidiaries handling hundreds of millions of euros in business maintain little presence and conduct little economic activity in Luxembourg;
- B. whereas issues related to corporate tax base erosion and aggressive tax planning practices have been known and analysed at international level for several decades at least; whereas LuxLeaks brought public and media attention to those issues, disclosing questionable tax practices promoted by accountancy firms in one specific Member State; whereas the Commission's investigations and the work carried out by Parliament through its special committee have shown that this is not the only case, but that taking tax measures to reduce some large corporations' overall tax liabilities so as to artificially increase the national tax base at the expense of other countries, some of which are subject to austerity measures, is a practice that is widespread within Europe and beyond;
- C. whereas such behaviours, often resulting in disconnection between where value is created and where profits are taxed, is not limited to tax rulings, but encompasses a wide range of harmful tax practices, which are implemented by national tax administrations within and outside the EU;
- D. whereas subjecting these practices to public scrutiny is part of democratic control; whereas, given their negative impact on society as a whole, they can only persist as long as they remain undisclosed, or are tolerated; whereas investigative journalists, the non-governmental sector and the academic community have been instrumental in exposing cases of tax avoidance and informing the public thereof; whereas, as long as they cannot be prevented, their disclosure should not depend on the courage and ethical sense of individual whistleblowers, but rather be part of more systematic reporting and information-exchange mechanisms;

<sup>(1)</sup> OJ C 258 E, 7.9.2013, p. 53.

<sup>(2)</sup> OJ C 199 E, 7.7.2012, p. 37.

<sup>(3)</sup> OJ C 341 E, 16.12.2010, p. 29.

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***Member States' approach to corporate taxation***

- E. whereas corporate income tax revenue for the 28 Member States of the Union amounts to an average 2,6 % of GDP in 2012 <sup>(1)</sup>;
- F. whereas, according to the Treaty, direct taxation is mainly a competence of the Member States; whereas, to the extent that the EU has competence in taxation, the exercise of that competence is usually subject to the unanimity requirement within the Council; whereas this has resulted in no significant decisions being taken yet at EU level in the area of corporate taxation, despite recent developments in EU integration in connection with the internal market and other areas covered by the EU Treaties, such as international trade agreements, the single currency, economic and fiscal governance and anti-money-laundering principles and legislation; whereas the Member States must comply with European competition law and ensure that their tax legislation is compatible with the principles of the internal market and does not create distortion of competition; whereas, by giving each Member State a veto right, the unanimity rule within the Council reduces the incentive to move from the status quo towards a more cooperative solution; whereas, unless the procedure laid down in Article 116 TFEU is used, Treaty change would be required to change the unanimity requirement in matters of direct taxation;
- G. whereas the current situation of each Member State having a veto right implies that all Member States have to act decisively and cooperatively in tackling the pan-European problem of tax evasion and avoidance;
- H. whereas, with some laudable exceptions, national political representatives have not been sufficiently forthcoming up until now in addressing the problem of tax avoidance, including tax rulings;
- I. whereas in the European internal market capital flows freely and large companies report their activities on a consolidated basis but tax is collected nationally by tax authorities exchanging very little information among them;
- J. whereas, in a completed internal market, no artificial distortion should affect investment decisions and business location; whereas, however, globalisation, digitalisation and free movement of capital create the conditions for more intense tax competition between Member States, and with third countries, in order to attract investment and businesses; whereas it is important to keep and attract companies in Europe, but this should not take the form of potentially harmful tax schemes which are aimed at fostering investment and attracting additional economic activity in the first place, reacting to similar measures launched in neighbouring countries, or are intended to correct what are regarded as pre-existing imbalances between the Member States in terms of relative wealth, size or peripheral location; whereas, incidentally, in some jurisdictions there seems to be a correlation between attractive corporate tax systems and a high level of national wealth; whereas the optimal design for tax systems depends on numerous factors and therefore differs from one country to another; whereas harmful tax competition between Member States limits the potential of the single market;
- K. whereas, instead of merely concentrating on the promotion of an attractive business climate with, for example, good infrastructure and a high-quality workforce, including through productivity-enhancing expenditure, and of ensuring the stability and predictability of the tax system, countries, in their role as players in the tax competition game, use their national legislation in conjunction with their tax treaty networks to promote themselves as countries to invest in, as hubs through which to channel financial flows or in which to book profits, thereby attracting businesses or letterbox companies at the expense of partner countries and creating unfair practices between them; whereas, taken in isolation,

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<sup>(1)</sup> 'Taxation trends in the European Union', 2014 edition, Eurostat.

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each country has a clear interest in adopting 'free rider' behaviour, i.e. in being the first to design and implement specific tax schemes and provisions to attract tax base, and the last to participate in any cooperative and coordinated action to tackle tax avoidance;

- L. whereas tax competition exists between Member States; whereas the principle of sincere cooperation between the Union Member States is outlined in Article 4 TEU; whereas Member States should fully apply the principle of sincere cooperation in matters of tax competition;
- M. whereas some Member States adopt an ambivalent position regarding tax avoidance, complaining on the one hand about their national tax base erosion while at the same time being responsible for the design of the current national and international tax systems which made it possible, and still impeding any development of their tax systems towards a more coordinated solution; whereas, in a framework of full capital mobility within the EU and with the Commission's stated aim of introducing a Capital Markets Union, the interdependence and mutual effects of national tax systems and revenue should be fully taken into account, bearing in mind the extensive positive and negative cross-border spillovers from individual Member States' tax decisions, since one country's tax incentive is another's base erosion;
- N. whereas we are observing a paradox whereby free competition between Member States in tax matters has resulted in anti-competitive behaviours and distortions of competition;
- O. whereas the introduction of the European single market has proved highly beneficial to national economies, making them more competitive and attractive in a globalised economy, and whereas tax convergence between Member States will ultimately have the same effect;
- P. whereas the legislator and often insufficiently resourced tax administrations cannot anticipate, but only react, sometimes with great delay, to the innovative tax avoidance schemes which are designed and promoted by some tax advisers, in particular from very large accountancy firms, by lawyers and by intermediary companies; whereas, in particular, experience shows that EU bodies which should prevent the introduction of new harmful tax measures (such as the Code of Conduct Group set up by Member States in 1998 or the Commission, as guardian of the Treaties) have proved incapable of countering these undesirable developments, sometimes reacting in an ineffective way or on the basis of too a limited mandate, and that many new and often aggressive tax avoidance measures or agreements, such as patent boxes, have been introduced in the EU; whereas MNCs are relying, in the EU and worldwide, on the expertise of a well-organised and skilled sector of tax advisers, as well as banks and other financial service providers, for the development of their tax avoidance schemes; whereas this sector is at the same time represented in bodies advising governments and public institutions on tax matters, such as, for instance, the EU Platform for Tax Good Governance; whereas there are concerns over the conflicts of interest that might arise from the provision by the same firms of advice to both public authorities and private MNCs;
- Q. whereas all tax planning should take place within the boundaries of the law and the applicable treaties; whereas, consequently, the most appropriate answer to aggressive tax planning is good legislation and international coordination as to desired outcomes;
- R. whereas implementation of legislation is decisive for the achievement of the intended objectives; whereas such implementation is matter for national administrations which have often few incentives to cooperate with each other at European level; whereas this situation adds to and worsens the divergences already arising from differences in legislations across the Union;

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- S. whereas the Troika of institutions (European Commission, European Central Bank and the International Monetary Fund) overseeing financial and fiscal adjustment programs in Member States such as Portugal and Greece did not attempt to prevent tax amnesties, tax rulings, tax benefits and tax exemption schemes which were and are unfairly discriminatory, favouring tax dodging corporations and individuals, causing high bleeding of State revenues and increasing the burden on already overtaxed small and medium-sized enterprises (SMEs) and citizens;
- T. whereas the investigation and prosecution of tax crimes and money laundering, often involving financial operations and legal persons in several jurisdictions, is extremely challenging; whereas Member States' personnel in charge of investigating and conducting judicial prosecutions against offenders of tax crimes and other financial crimes are often under-trained and under-equipped;
- U. whereas policies of austerity and budget containment in the past few years have significantly reduced the tax administrations' ability to investigate tax crimes and harmful tax practices; whereas these cuts were particularly harmful in countries under programs of financial assistance led by the Troika, where the increase of state revenues was achieved at the expense of overtaxed SMEs and citizens, while big corporations and wealthy tax dodgers often benefitted from tax amnesties, tax rulings and other tax exemptions and benefit schemes, as was the case in Portugal and Greece;

#### ***Tax rulings and harmful tax practices***

- V. whereas tax rulings cover a wide range of practices in Member States, ranging from ad-hoc policy to a clearly framed application of the law, in terms of possible scope and topics covered, binding nature, frequency of use, publicity, length and payment of fees; whereas there is no commonly agreed definition of tax rulings at international level except for the Commission's reference to them as 'any communication or any other instrument or action with similar effects, by or on behalf of the Member State regarding the interpretation or application of tax laws';
- W. whereas tax rulings are not intrinsically problematic since they can, as is their original purpose, provide legal certainty for the taxpayer and reduce the financial risk for honest firms in cases where the tax laws or their particular application in certain circumstances are unclear or subject to diverging interpretations, in particular with regard to complex transactions, and thereby avoid future disputes between the taxpayer and the tax authority;
- X. whereas the practice of rulings developed, in the framework of a closer and more cooperative relationship between tax administrations and taxpayers, as a tool to tackle the increasing complexity of the tax treatment of certain transactions in an increasingly complex, global and digitalised economy; whereas — despite Member States' asserting that rulings are not discretionary, but merely a tool to clarify existing tax legislation, while keeping them secret — its special committee's work has confirmed that tax rulings can be issued without any legal framework through informal or discretionary arrangements, that support tax-driven structures which rely on tax planning tools typically used by MNCs to reduce their tax contribution; whereas this seems to be an issue particularly — although not exclusively — with rulings related to pricing of intra-company transfers (so-called Advance Pricing Agreements); whereas, in providing legal certainty only to some selected actors, they might create inequality between companies to which they have been granted and companies in the same sector which have no access to them;
- Y. whereas neither the OECD nor the European Commission have called for an end to the practice of tax rulings as such;



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- Z. whereas advanced tax rulings are not supposed to affect in any way the tax treatment of any transaction, nor benefit one taxpayer over another, but rather should have, everything being equal, the same effect as the ex post application of the underlying tax provisions; whereas, accordingly, the focus of this report is not strictly limited to tax rulings but includes, in line with the mandate given to its special committee (TAXE), any tax measure similar in nature or in effect, under the generic term of 'harmful tax practices', i.e. measures aimed at attracting non-resident firms or transactions at the expense of other tax jurisdictions in which these transactions should normally be taxed and/or measures aimed at privileging only some companies, thus distorting competition;
- AA. whereas harmful tax practices can, to some extent, be connected to one or several of the following undesirable effects: lack of transparency, arbitrary discrimination, distortions of competition and an uneven playing field within and outside the internal market, an impact on the integrity of the single market, and on the fairness, stability and legitimacy of the tax system, more taxation on less mobile economic factors, increased economic inequalities, unfair competition between states, tax base erosion, social dissatisfaction, mistrust and a democratic deficit;
- AB. whereas it should be acknowledged that, while SMEs remain the driving force of the economy and of employment in Europe, multinational companies also play a key role in generating investment, economic growth and jobs; whereas paying their fair share of tax in the countries where the actual economic activity and value creation takes place remains a key contribution by those companies to the welfare and sustainability of European societies;

### *The work of the Special Committee*

- AC. whereas its competent special committee, constituted on 26 February 2015, held 14 meetings, during which it heard Commission President Jean-Claude Juncker, Competition Commissioner Margrethe Vestager, Economic and Financial Affairs, Taxation and Customs Commissioner Pierre Moscovici, the President-in-office of the Council Pierre Gramegna, the Ministers of Finance of France, Michel Sapin, Germany, Wolfgang Schäuble, Italy, Pier Carlo Padoan, and Spain, Luis de Guindos, OECD representatives, as well as whistleblowers, investigative journalists, experts, academics, representatives of MNCs, professional associations, trade unions, non-governmental organisations and members of EU national parliaments (see Annex 1); whereas delegations from the TAXE Committee visited Switzerland, to look into specific aspects of the third-country dimension of its mandate, and the following Member States, to conduct fact-finding missions: Belgium, Luxembourg, Ireland, the Netherlands and the United Kingdom; whereas meetings with Government representatives of Gibraltar and Bermuda were also organised; whereas all these activities, while yielding diverse and invaluable insights into the tax systems and practices across the EU, did not clarify all pertinent questions, including remaining inconsistencies in the statements made by Commission President Jean-Claude Juncker with respect to the long-time secret page of the Krecké report;
- AD. whereas some of the committee's work was hindered by the fact that a number of the Member States and the Council did not reply in due time (see Annex 2) and, in the end, did not forward all the documents requested or simply made courtesy replies that hardly touched upon the substance of the requests made; whereas out of 17 MNCs invited, only four agreed to appear before the committee in June and July 2015 at the first invitation; whereas a further 11 MNCs agreed to appear before the committee only after the report was voted in the TAXE Committee and after repeated invitations, such that a new extraordinary meeting had to be convened shortly before the vote in plenary (see Annex 3); whereas the Commission did not fully cooperate either and send all room documents and informal meeting notes from the Code of Conduct meetings, only offering, because of some Member States' intransigence, a limited consultation procedure; whereas the committee's term of office therefore had to be extended;



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- AE. whereas a number of state aid investigations by the Commission, in relation to transfer pricing arrangements, validated by tax rulings and other measures similar in nature or effect which affect the taxable profit allocated to certain MNC subsidiaries, were still in progress at the time of the adoption of this report;

### ***Overview of corporate tax practices in the Member States***

1. Recalls that the models of corporate taxation existing in industrialised countries were designed in the first half of the 20th century, a period in which cross-border activity was limited; notes that globalisation and digitalisation of the economy have radically altered the global value chain and the way markets operate and that most large companies now have a transnational structure which necessitates to go beyond national tax rules; stresses that national and international rules in the field of taxation have not kept pace with the evolution of the business environment;

2. Stresses the need to formulate a balanced and fair tax policy as an integral part of structural reform in the Member States;

3. Notes that, while compliance with various tax systems has become increasingly complex for firms operating across borders, globalisation and digitalisation have made it easier for them to organise their activities through off-shore financial centres and to create sophisticated structures in order to reduce their global tax contribution; is concerned that, owing to the economic and debt crisis and to budget consolidation, most Member States have significantly reduced their tax administration staff; stresses that national tax administrations should have sufficient resources, including human resources, to operate effectively in the prevention and detection of, and the fight against, aggressive tax planning, tax evasion and tax avoidance, which generate substantial erosion of their tax base, and ensure better and fairer tax collection and the credibility of the tax system; notes that studies have shown that skilled staff in tax administrations bring in significantly more revenue to the state than related expenditures, as the effectiveness of tax administrations has a direct positive impact on tax revenues;

4. Stresses the difference between, on the one hand, harmful practices of certain tax and national administrations allowing MNCs to shift profits in order to avoid taxation on the territories where profits were generated and, on the other hand, governments' competition in attracting foreign direct investment (FDI) or keeping economic activities within the country in full compliance with the EU legislation;

5. Stresses that the Treaty, in line with the subsidiarity principle, allows Member States to determine their own corporate tax rates and tax base until stronger tax convergence measures have been agreed in line with the Treaty; stresses also, however, that the over-complex rules of national tax systems, together with the differences between these systems, create loopholes that are used by MNCs for aggressive tax planning purposes, thus leading to base erosion, profit shifting, a race to the bottom and, ultimately, a suboptimal economic outcome; underlines the fact that this kind of tax avoidance is a negative-sum game for all national budgets taken together, as the increases in tax revenues resulting from harmful practices in one Member State (thanks to derogations, specific deductions or loopholes) do not compensate for the reductions in tax revenues in others; points out that only a more coordinated, joint approach by Member States, which should result in a common framework within which Member States set their tax rates, can prevent further base erosion, harmful tax competition and a tax rate race to the bottom;

6. Recalls that some Member States have formally higher company taxes than others, but, in reality, owing to deductions and loopholes which favour domestic business, rates are substantially lower, making the effective tax rate lower than in Member States with a formally low rate;

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7. Points to the fact that lower company tax in some Member States can provide for a relative higher tax income than what higher tax rates provide for;

8. Notes that, according to the Commission <sup>(1)</sup>, statutory corporate income tax rates in the EU fell by 12 percentage points, from 35 % to 23 %, between 1995 and 2014; stresses that this decrease in tax rates is accompanied by a broadening of the tax base to mitigate revenue losses and that the relatively stable revenue stemming from corporate taxation in the same timeframe can also be explained by a substantial 'incorporation' trend, i.e. a shift from certain legal forms of doing business, such as (sole) proprietorship, to corporation status, which results in a similar shift from a personal to a corporate tax base;

9. Notes that most Member States spend large amounts on tax incentives meant to give SMEs a competitive advantage but that, according to the Commission <sup>(2)</sup>, these attempts are undermined by the effect of international tax planning in three out of four Member States surveyed in a recent study; notes that such effects put SMEs at a competitive disadvantage despite the large costs associated with tax expenditures to support these and that such results undermine the intention of national policy makers;

10. Highlights the growing gap between statutory and effective tax rates, in particular for firms operating at global level, which reflects at least in part various derogations and exemptions from the general tax regime, whether intended by the legislator to reach specific objectives or resulting from aggressive tax planning, i.e. from creating purely artificial arrangements for taxation purposes only;

11. Emphasises that mismatches between tax systems at a global level contribute to significant tax base erosion and tax evasion, but that action at EU level only will not deal with these issues;

12. Notes the great diversity of the 28 tax systems in the EU, as regards both the definition of the tax base and the level of the tax rate, which is even greater if one takes into account those special jurisdictions with autonomous tax systems that are connected to EU Member States (overseas territories and Crown dependencies); deplores the fact that basic notions and elements, such as the balance between source and residence taxation, permanent establishment and taxable entities, economic substance and anti-abuse rules, the definition of interest and royalties, the treatment of intangibles, the treatment of debt and equity, let alone what can or cannot be deducted from the tax base, are currently not subject to any joint definition or guidelines in the EU, leaving Member States with uncoordinated tax systems; stresses that it is necessary to harmonise these definitions;

13. Stresses that national preferential regimes and mismatches between the different tax systems within the single market create opportunities for tax avoidance; notes that these undesirable effects are further aggravated by the interaction with a great number of bilateral tax treaties between Member States and third countries, and insufficient anti-abuse provisions therein;

14. Notes that this uncoordinated tax framework within the EU also suffers from a blatant lack of cooperation between Member States; stresses, in this connection, that Member States do not necessarily take into consideration the impact of their tax measures on other Member States, not only when they design their tax measures but also when they share information on the implementation of such measures, leading to a de facto beggar-thy-neighbour policy in tax matters, which is contrary to the very foundations of the European project; points out that an automatic, systematic and efficient exchange of information between Member States would make it possible to take account of the tax treatment of specific income flows or transactions in other Member States; stresses that this also contributes to creating an unacceptable situation in which the profits generated by MNCs in a Member State are often taxed at very low rates or not at all in the EU;

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<sup>(1)</sup> 'Taxation trends in the European Union', Eurostat statistical books, 2014 edition.

<sup>(2)</sup> European Commission (2015), 'SME taxation in Europe — an empirical study of applied corporate income taxation for SMEs compared to large enterprises'.

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15. Believes that fiscal policy and competition policy should be seen as two sides of the same coin in the internal market and calls on the Commission to reassess and enhance available instruments and resources for competition policy and state aid;

16. Emphasises that convergence between national tax systems in the EU has been very limited despite an unprecedented deepening of the EU integration process over the last 30 years, particularly in connection with the single market and the Economic and Monetary Union; deplores the fact that coordination of national tax systems lags far behind when compared with coordination efforts in other areas at EU level, in particular in the framework of the European Semester, although, apart from the relevance of measures on the expenditure side, a significant part of the policy mix to ensure fiscal consolidation concerns the revenue side; takes the view that this aspect should have been mentioned in the Five Presidents' report on 'Completing Europe's Economic and Monetary Union' of June 2015;

17. Stresses that the lack of political will to bring about convergence between national fiscal policies induces Member States to opt for a bilateral approach, whereas a common approach would be more effective; recalls the option of working towards fiscal convergence using enhanced cooperation; welcomes, in this light, the desire of certain Member States to institute a financial transaction tax;

#### ***Aggressive tax planning instruments and their impact***

18. Stresses that tax avoidance by some MNCs can result in close-to-zero effective tax rates for the profits generated in European jurisdictions, highlighting the fact that such MNCs, while benefiting from various public goods and services where they operate, do not pay their fair share, thereby contributing to national tax base erosion and greater inequalities; stresses also that the possibility to shift profits is only available to companies undertaking cross-border activities which penalises competitors only active in one country;

19. Notes with great concern that corporate tax avoidance has a direct impact on national budgets and on the breakdown of the tax effort between categories of taxpayers as well as between economic factors (to the benefit of the most mobile factors such as capital in the form of FDI); deplores the fact that, in addition to competition distortions and an uneven playing field, this results in an extremely worrying situation where, in a context of intense fiscal consolidation and structural reform efforts, some of those taxpayers with the highest ability to pay contribute significantly less than those most affected by the economic, financial and debt crisis, such as ordinary citizens and firms not using aggressive tax planning, which often belong to the SME category and are often unable to compete with MNCs because of this comparative tax disadvantage; stresses that this situation risks feeding democratic mistrust and affecting overall tax compliance, particularly in those countries subject to adjustment programmes; deplores the fact that whistleblowers, who provide national authorities, in the public interest, with crucial information about misconduct, wrongdoing, fraud or illegal activities or practices, can be subject to legal prosecution, as well as to personal and economic repercussions; notes with great concern that even journalists uncovering illegal or illegitimate practices have at times faced similar consequences;

20. Notes that research by the IMF<sup>(1)</sup> covering 51 countries concludes that profit shifting between tax jurisdictions results in an average revenue loss of about 5 % of current corporate income tax revenue — but of almost 13 % in non-OECD countries; notes also that, according to the Commission, econometric evidence shows that FDI's sensitivity to corporate taxation has increased over time; underlines the fact that, according to a study, an estimated EUR 1 trillion of potential tax revenue is lost each year through the combined effect of tax fraud, tax evasion, including the shadow economy, and tax avoidance in the EU<sup>(2)</sup>, and that estimates point to yearly losses to national budgets of around EUR 50-70 billion as a result of tax avoidance, but that these revenue losses across the EU could in reality amount to around EUR 160-

<sup>(1)</sup> IMF policy papers 'Spillovers in international corporate taxation', 9 May 2014 and 'Base Erosion, Profit Shifting and Developing Countries', 29 May 2015.

<sup>(2)</sup> Report of 10 February 2012 by Richard Murphy FCA on 'Closing the European Tax Gap'.

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190 billion if special tax arrangements, inefficiencies in collection and other such activities were taken into account <sup>(1)</sup>; whereas the UN Commission for Trade and Development has calculated that developing countries lose around USD 100 billion per year in revenues through tax avoidance by MNCs; stresses that these figures should be considered with caution and may underestimate the actual losses to national budgets, given the limited transparency and different accounting and conceptual frameworks around the globe, which affect the availability of comparable and meaningful data and the reliability of any estimate;

21. Notes that tax planning strategies can be based on the structuring of corporations, financing arrangements for their branches or transfer pricing disconnected from real economic activities, allowing artificial shifting of profit across jurisdictions with the objective of reducing the global tax contribution of companies; notes with great concern that a growing number of letterbox companies are used in the EU but are companies only in name and are used exclusively for tax evasion purposes; notes the specific example of McDonalds, whose tax practices were shown in a report by a coalition of trade unions to have cost European countries over EUR one billion in lost taxes between 2009 and 2013 <sup>(2)</sup>;

22. Takes the view that national preferential regimes and the poor level of coordination or convergence between the Member States' tax systems, despite the effective economic interconnections and interplay within the internal market, result in a number of mismatches that allow aggressive tax planning, double deductions and double non-taxation, for instance through one or a combination of the following practices: abusive transfer pricing, locating deductions in high-tax jurisdictions, passing on funds raised by loans through conduit companies, risk transfer, hybrid financial products, exploiting mismatches, tax arbitrage, royalty agreements, treaty shopping, and locating asset sales in low-tax jurisdictions;

23. Stresses that, during its fact-finding missions in five Member States and Switzerland, its special committee observed that a number of national tax measures, often used in combination by MNCs, had the potential to be harmful tax practices, in particular the following, which should only be considered as a non-exhaustive list:

- abusive use of tax rulings or settlement agreements to go beyond simple clarification of the existing legislation and get preferential tax treatment,
- diverging definitions of permanent establishment and tax residence,
- little or no consideration for economic substance which allows the creation of special purpose entities (e.g. letterbox companies, shell companies...) with a lower tax treatment,
- deduction of notional interests (enabling companies to deduct from their taxable income a fictitious interest calculated on the basis of their shareholders' equity),
- excess profit ruling practices (through which a company may obtain written confirmation from the tax administration that its taxable income does not include those profits that would not have been realised in a 'stand-alone' situation),
- unclear or uncoordinated transfer pricing provisions,
- a number of preferential regimes, in particular in relation to intangibles (patent, knowledge or IP boxes),
- refund or exemption of withholding tax on interest, dividends and royalties through bilateral tax treaties and/or as laid down in national legislation,

<sup>(1)</sup> 'European added value of legislative report on bringing Transparency, coordination and convergence to corporate tax policies in the European Union', Dr Benjamin Ferrett, Daniel Gravino and Silvia Merler, European Parliament.

<sup>(2)</sup> 'Unhappy meal — €1 Billion in Tax Avoidance on the Menu at McDonald's', EPSU et al., February 2015.

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- differences in legal designations between Member States (hybrid entities or hybrid loans, where interest expenses change to exempted dividends),
- in the case of Switzerland, special tax regimes at cantonal level for foreign-controlled companies which are not granted to nationally controlled companies (so-called ring-fencing regimes),
- a lack of effective General or Specific Anti-Abuse Rules or a weak enforcement or interpretation of such rules,
- and structures that can obscure the beneficial owner of assets and may not be subject to information exchange regimes, such as trusts and so-called 'freeports';

24. Takes note that, according to the Commission <sup>(1)</sup>, 72 % of profit shifting takes place in the EU through the channels of transfer pricing and location of intellectual property;

25. Stresses that a number of Member States have in recent years developed specific corporate tax reduction schemes to attract companies' mobile intangible assets, such as income resulting from intellectual property; notes the variety in the tax rate reductions and allowances and in the scope of the schemes proposed (innovation boxes, intellectual property boxes, knowledge boxes, patent boxes, etc.); stresses that, in some Member States, taxpayers do not need to produce intellectual property themselves and/or within the country in order to access tax benefits, but merely to acquire it through a company which has its residence within the jurisdiction; stresses, therefore, that any fiscal benefits for R&D must be linked to real expenditures in the said jurisdiction;

26. Stresses furthermore that the costs of research and development can be already claimed against tax under the national tax systems even without patent boxes, and that patent boxes thus contribute to tax avoidance in a way that runs counter to the system;

27. Considers such schemes to be examples of harmful tax competition between states, because while their connection with and impact on the real economy is, in most cases, non-existent, they have the effect of reducing the tax revenue of other countries, including Member States; notes that in a review of R&D tax incentives the Commission <sup>(2)</sup> finds that 'Patent boxes seem more likely to relocate corporate income than to stimulate innovation';

28. Stresses that, in an economic environment characterised by more intangible assets, transfer pricing is often affected by the lack of comparable transactions and benchmarks, which makes the sound application of the arm's length principle, according to which the pricing of transactions between entities belonging to the same corporate group should be valued in the same way as between independent entities, a challenging exercise;

29. Notes that the existing guidelines for transfer pricing leave MNCs a significant margin of discretion in the choice and implementation of evaluation methods; stresses that the lack of any effective common standard for transfer pricing and the various derogations, exceptions and alternatives provided for are being exploited by MNCs, in contradiction with the spirit of those guidelines, to calibrate their taxable profits by jurisdiction and reduce their overall tax liability through, for instance, abusive cost-plus, arbitrary setting of profit margins or the questionable exclusion of certain expenditure from their calculation; stresses that the best way to address the issue of transfer pricing at EU level is through common tax base consolidation, which does away with the need for these prices;

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<sup>(1)</sup> Commission staff working document of 17 June 2015 on Corporate Income Taxation in the European Union (SWD(2015)0121).

<sup>(2)</sup> A study on R&D Tax incentives, Taxation paper No 52-2014, European Commission.

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30. Underlines the fact that transfer pricing files submitted by MNCs or their representatives cannot be properly monitored by tax administrations, which are often not sufficiently equipped and staffed to critically and thoroughly examine those analyses and their outcome or impact;

31. Deplores the fact that, in an economic context where 60 % of world trade is intra-group<sup>(1)</sup>, guidelines for the application of this purely economic concept are fragmented at national level and therefore subject to inconsistencies between Member States and legal disputes;

32. Underlines, moreover, the fact that, despite the significant number of legal disputes in the EU stemming from differing interpretations of the same transfer pricing principles, no efficient dispute resolution mechanism is in place at European level; notes that the settlement of cases put forward to the EU arbitration convention on transfer pricing can take up to eight years, contributing to legal uncertainty for companies and tax administrations;

33. Stresses the crucial role of large accounting firms, including the 'Big Four', in the design and marketing of rulings and tax avoidance schemes that exploit mismatches between national legislations; stresses that those firms, which seem to derive a considerable amount of their revenue from tax services, to dominate most Member States' auditing markets and to prevail in global tax advising services, constitute a narrow oligopoly; considers that such a situation cannot continue without damaging the functioning of the single market in the fields of activity of the 'Big Four'; draws attention to the conflict of interest resulting from the juxtaposition, within the same firms, of tax advice and consulting activities intended, on the one hand, for tax administrations and, on the other, for MNCs' tax planning services, which exploit the weaknesses of national tax laws; takes the view that good practices in this respect must be promoted and that existing codes of conduct should be improved; questions, nevertheless, the effectiveness of corporate codes of conduct and corporate social responsibility policies in tackling this issue; underlines the fact that tax rulings have become, in the EU and worldwide, a common business practice, not only in order to obtain legal certainty or advantageous tax deals, but also in cases where legislative provisions do not allow any room for interpretation; is concerned by estimations from the tax advice industry that a mere 50 % chance of being lawful is sufficient for a tax planning scheme to be recommended to clients<sup>(2)</sup>;

34. Calls on tax authorities to improve and diversify their sources of know-how and to substantially improve the process of impact assessment in order to reduce the risks of unexpected consequences of new tax measures; reminds Member States that not only differences between tax systems, but also excessively high complexity of national tax systems and low stability, with too frequent changes, are important contributors to the creation of tax gaps, unfairness of tax systems and low credibility of tax policy; underlines in this respect the obstacle that tax fragmentation poses for the creation of a European Capital Market Union;

### ***State of play and assessment of EU, international and national actions***

35. Recognises that, following the economic crisis and, in addition, the LuxLeaks scandal, addressing aggressive tax planning by MNCs has been high on the political agenda of Member States, the EU, the OECD and the G20, but regrets that, so far, with exemption of G20 sponsored BEPS project of OECD that has just been completed and is not implemented by countries yet, no significant progress has been made in practical terms;

36. Notes, against this background, that many Member States have introduced or intend to adopt measures to tackle tax avoidance, in particular in connection with the limitation of the deductibility of interests, anti-abuse rules, a better definition of the notion of permanent establishment (including the development of economic substance tests to determine the taxable presence of firms more effectively), the possible exclusion of misbehaving firms from public tenders, or the publication of tax planning schemes that can be instrumental in regaining credibility of the tax system and in reducing the time gap between the establishment of specific schemes and the adoption of corrective action, including at legislative level;

<sup>(1)</sup> 'Transfer pricing: Keeping it at arm's length', OECD Observer 230, January 2002 (corrected 2008).

<sup>(2)</sup> House of Commons, oral evidence taken before the Public Accounts Committee, 31 January 2013.



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37. Is concerned, nonetheless, that in the absence of a cooperative approach, unilateral measures taken by Member States against tax base erosion may contribute to increasing complexity, generating new mismatches and, as a result, more opportunities for tax avoidance within the internal market; stresses that any divergent implementation by Member States of international or EU guidelines can have the same effect;

38. Welcomes the various initiatives and legislative proposals by the Commission over the last 20 years, including the most recent, aimed at moving towards stronger coordination of Member States' corporate tax systems with a view to reinforcing the internal market, addressing double taxation or double non-taxation issues and preserving the right of Member States to tax effectively; deplores, nevertheless, the fact that, to date, only a small number of these have been adopted by the Council, due to the unanimity requirement and the fact that certain Member States persist in considering that they have more to gain individually from loopholes in the uncoordinated tax system than they would collectively in a coordinated one;

39. Welcomes the publication of a new set of fiscal policies and calls on the Commission to seek to ensure a fair tax system based on the principle of taxation in the Member State where profits are generated, thus avoiding internal market distortion and unfair competition;

40. Stresses that the Code of Conduct Group on Business Taxation (the 'Group'), set up in 1998 by Member States, made it possible in the late 1990s and the early 2000s to eliminate what constituted the most harmful individual tax practices at the time through the double-track soft law approach of 'rolling back' existing tax measures that constituted harmful tax competition and refraining from introducing any such measures in the future ('standstill');

41. Deplores the fact that the Group's work seems to have lost momentum; notes that some of the more than 100 measures which have been rolled back as a result of its activity have been replaced in Member States by tax measures with similar harmful effects; notes that tax authorities have countered the Group's recommendations by creating new structures with the same harmful effects as those rolled back by the Group; deplores the fact that past attempts to strengthen its governance and mandate, and to adjust and broaden the working methods and criteria set in the Code, with the aim of combating new forms of harmful tax practices within the current economic environment, have not been successful; supports the Commission's latest proposals on this matter, as set out in its action plan of 17 June 2015 for fair and efficient corporate taxation in the EU;

42. Deplores the fact that, despite ambitious objectives which have been proclaimed since 1997, tax competition has persisted between Member States, arising less from differences in tax rates than from the heterogeneity of national rules for establishing what constitutes taxable profits, invariably illustrated for several decades by the disparities between the nominal and the actual corporate tax rates applied by the Member States;

43. Deplores also the fact that the Group's original status and governance arrangements left too much room for political negotiations and compromises in seeking to reach 'broad consensus' (i.e. quasi-unanimity effectively, with the possibility to express disagreement in footnotes) on the assessment of harmful practices, thus affecting the reliability and completeness of its work and sometimes leading to the deliberate non-publication or the non-following up of reports, such as the 1999 report by Simmons & Simmons on administrative practices; considers it regrettable that the rollback of existing measures suffered from political delays and, in some cases, allowed the inclusion of new beneficiaries after the deadline, which is also related to the Group's very weak accountability and monitoring mechanisms;

44. Stresses more fundamentally that the Code's case-by-case approach, while having resulted in Member States now competing more with general measures, does not address the systemic weaknesses of a fragmented corporate tax framework in the EU, which requires a more substantial overhaul;

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45. Notes also the efforts made through the creation of the Platform for Tax Good Governance, which brings various stakeholders around the same table with the aim of creating consensus around the issue of tax avoidance, in particular in an international context, and the Joint Transfer Pricing Forum, which issues a number of guidelines on the technical issues surrounding transfer pricing; stresses that, to date, these bodies have contributed to making limited corrections to the corporate tax framework; regrets that the guidelines issued by the Joint Transfer Pricing Forum so far have not sufficiently tackled the issue of tax avoidance; deplores the fact that the composition of the Joint Transfer Pricing Forum, despite a recent update of its membership, is still unbalanced; objects, moreover, to the fact that tax experts contribute to the work on guidelines on transfer pricing while, at the same time, they may be advising their clients on aggressive tax planning strategies based on transfer pricing, and thus be in a position of conflict of interest;

46. Stresses that EU legislation (the Parent-Subsidiary, Interest and Royalties, Mergers and Administrative Cooperation Directives) though covering limited aspects linked to corporate taxation, has been able to tackle specific issues faced by Member States and firms operating in several countries; highlights the fact that these measures, originally designed to eliminate double taxation, have some unintended counter-productive effects on tax avoidance and sometimes lead to double non-taxation; welcomes the recent adoption by the Council of amendments to the Parent-Subsidiary Directive aimed at introducing a general anti-abuse clause and tackling hybrid loan mismatches, which will be entering into force at the end of 2015, expecting that this will help remove some of the opportunities for tax avoidance in the EU;

47. Recalls the provisions of Council Directive 2011/16/EU on administrative cooperation aimed at implementing the exchange of all relevant financial information; takes the view that an automatic, immediate and comprehensive exchange, and efficient processing, of tax information would have a strong deterrent effect against tax evasion and the introduction of harmful tax practices and would allow Member States and the Commission to have all the relevant information at their disposal in order to react to them;

48. Deplores the fact that the current legislative and monitoring framework for the exchange of information about tax measures is not effective, given that evidence has demonstrated that the existing requirements for spontaneous or on-demand exchanges of information are not being complied with; deplores the fact that practically no Member State exchanges any information which may have an effect on partner countries of the EU; regrets the lack of coordination between the Commission and the competent authorities of the Member States;

49. Regrets that tax information is hardly ever exchanged spontaneously between Member States; welcomes automatic exchange of information that is no longer based on reciprocity; draws attention to the structural design problems of a system based on discretion as to what should be communicated or not and accompanied by weak monitoring systems, which make any violation of the exchange information requirement very difficult to identify;

50. Welcomes the Commission's commitment to promoting the automatic exchange of tax information as the future European and international standard for transparency; urges it, as a first step, to fulfil its duty as guardian of the Treaties and take all the necessary action to ensure that existing EU law and the principle of loyal cooperation between Member States laid down in the Treaties are duly complied with; welcomes the proposal by the expert group on automatic exchange of financial account information to look at possibilities to support developing countries with automatic information exchange by granting non-reciprocal exchange agreements;

51. Notes that state aid rules and sanctions are useful as a means of addressing the most abusive and distortive harmful tax practices and can have a significant deterrent effect;

52. Welcomes the Commission's Tax Transparency Package on automatic exchange of information between Member States on their tax rulings, of March 2015, and the action plan for a fair and efficient corporate tax system in the EU of June 2015; stresses, however, that these texts can only be seen as first steps in the right direction and that a consistent framework of legislative provisions and administrative coordination is needed as a matter of urgency, including for the benefit of SMEs



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and those MNCs that are helping to create genuine economic growth and are paying their fair share of taxes within the internal market;

53. Welcomes the recent agreement on the OECD BEPS action plan which, following successive calls for action at the G7 and G20 summits, attempts to address the individual issues affecting the functioning of the international corporate tax system by putting forward global and systematic action to tackle them; regrets the late and unequal inclusion of developing countries in the OECD BEPS process, in which they should have participated fairly; also regrets that some outcomes of the BEPS action plan do not go further in areas such as harmful tax regimes, digital economy and transparency;

54. Notes that, following a systematic analysis of the 'pressure points' of the international tax system, the BEPS action plan was delineated into 15 action points, of which seven were endorsed by the G20 in November 2014, and the others delivered upon in October 2015; stresses that, against the background of an evolving business environment, those actions seek to address transparency issues, e.g. by issuing guidelines on country-by-country reporting, the lack of substance in certain tax avoidance arrangements and greater consistency in international rules;

55. Warns, nevertheless, against compromises which could fall short of the initial ambitions or lead to diverging interpretations at national level; stresses, moreover, that until now, there has been hardly any effective monitoring of the implementation of OECD guidelines in the countries which endorsed them, and that even the best designed solutions cannot be effective if they are not monitored and implemented appropriately;

56. Stresses the complementary nature of EU and OECD activity in this field; takes the view that, given its degree of integration, the EU must go further than the BEPS proposals in terms of coordination and convergence aimed at avoiding all forms of harmful tax competition within the internal market; is convinced that, while ensuring that its competitiveness is not adversely affected, the EU could put in place more effective tools to ensure fair tax competition and the right of Member States to operate effective taxation on profits generated in their territories;

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57. Stresses that, within the internal market, new entrants and firms, including SMEs, that do not use aggressive tax practices are penalised as compared with MNCs, which are able to shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only by virtue of their size and their ability to arrange business internationally; notes with concern that, all other things being equal, the resulting lower tax liabilities leave MNCs with a higher post-tax profit and thereby create an uneven playing field with their competitors on the single market who do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation; points out that this distortion of a level playing field in favour of multinationals contradicts the fundamental principle of the single market;

58. Stresses that the OECD <sup>(1)</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and is deeply concerned that, according to some studies <sup>(2)</sup>, the corporate tax contribution of cross-border companies is up to 30 % lower, on average, than that of domestic companies operating in only one country; finds it unacceptable that, as a result of those strategies, some MNCs can pay a very low effective corporate tax rate while some SMEs have to pay their full share of tax;

<sup>(1)</sup> OECD Press release, 'OECD urges stronger international co-operation on corporate tax', 12.2.2013.

<sup>(2)</sup> SME taxation in Europe — An empirical study of applied corporate income taxation for SMEs compared to large enterprises — European Commission, May 2015, and P. Egger, W. Eggert and H. Winner (2010), 'Saving taxes through foreign plant ownership', *Journal of International Economics* 81, pp. 99-108.

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59. Stresses that this distortion of economic operators' decisions, taken on the basis of expected post-tax returns, results in a sub-optimal allocation of resources within the EU and tends to lower the level of competition, thereby affecting growth and employment;

60. Underlines the fact that some harmful tax practices may fall within the scope of tax-related state aid rules, in particular in so far as that they can, in the same way, grant 'selective' advantage and entail distortions of competition within the internal market; notes that, in the past, the State Aid and Code of Conduct Group processes have mutually supported each other, notably in 1999 and in the first half of the 2000s; stresses that the enforcement of EU competition rules has added legal pressure as a complement to the soft-law decision-making process in the Group, partially compensating for the lack of any other effective tool to remedy the issue of tax avoidance at EU level;

61. Acknowledges the important developments that have taken place in the last 20 years with respect to the Commission's analytical framework for tax-related state aid, which have made it possible to move towards more clarity in the definition and analysis of state aid through tax measures, as well as more systematic action against such measures; notes, in particular, the Commission's 1998 guidelines on the application of state aid rules to measures relating to direct business taxation, the 2004 report thereon and various important case law decisions in the 2000s; welcomes, within the State Aid Modernisation process promoted by the Commission, the launch in 2014 of a public consultation on draft guidelines aimed at clarifying the notion of state aid pursuant to Article 107 TFEU, which includes elements on tax-related state aid and, in particular, tax rulings;

62. Notes that, in recent decades, an increasingly settled European Court of Justice (ECJ) case law has emerged on the application of state aid law to the Member States' tax measures, most recently in the Gibraltar case in 2011 <sup>(1)</sup>;

63. Notes that the ECJ stressed the principle of 'substance over form' and hence that the economic impact of a measure is the reference criterion for its evaluation;

64. Notes, therefore, that the ECJ has derived from the ban on state aid far-reaching requirements for the Member States' legislative responsibility in tax matters;

65. Notes that the concept of 'nature and general scheme of the national system' is a central reference in assessing whether direct or indirect tax measures are selective or not, and thus compatible or not with the internal market, and that any state aid should be assessed in relation to the pre-existing equilibrium; stresses that, as the EU benchmark for assessing potential distortions is the national system of reference <sup>(2)</sup>, not all distortions of competition and harmful tax practices within the internal market can be covered by current competition rules; notes, therefore, that the full enforcement of these rules alone would not enable the issue of corporate tax avoidance in the EU to be solved;

66. Notes that, according to the data provided to its competent special committee <sup>(3)</sup> by the Commission, only 65 tax-related state aid cases have, since 1991, been formally examined by the Commission, of which 7 were tax rulings and only 10 originated in formal notifications by Member States;

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<sup>(1)</sup> C-106/09 P and C-107/09 P, *Commission v Government of Gibraltar and United Kingdom*, judgment of 15 November 2011.

<sup>(2)</sup> If the measures adopted by the Member States concern the entire tax system, they constitute adjustments to general fiscal policy and not state aid.

<sup>(3)</sup> Note sent by Commissioner Vestager to the TAXE Committee on 29 April 2015.

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67. Stresses that the Commission only handled a small number of cases in the field of tax-related state aid in the second half of the 2000s, and that recent state aid proceedings include:

- the initiation, in June 2013, of an inquiry into tax rulings practices in seven Member states, extended to all Member States in December 2014,
- the opening, in October 2013, of an investigation on whether Gibraltar's corporate tax regime favours certain companies, which in October 2014 was extended to also examine tax rulings in the said territory,
- in parallel, the initiation of a separate inquiry on intellectual property taxation regimes ('patent boxes'),
- the opening, in June 2014, of formal investigations into three cases: Apple in Ireland, Fiat Finance and Trade in Luxembourg and Starbucks in the Netherlands, concluded in October 2015, followed, in October 2014, by Amazon in Luxembourg,
- the opening, in February 2015, of a formal investigation into a tax scheme in Belgium (excess profit ruling system);

68. Stresses that ongoing and completed Commission investigations and the cases revealed by LuxLeaks indicate that some Member States fell short of their legal obligation <sup>(1)</sup> to communicate all potential state aid files to the Commission;

69. Stresses that these investigations shed light on only a very limited sample of some typical practices which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of the Commission's competent services may limit its ability to handle a significantly larger number of cases and to carry out systematic checks in order to ascertain whether further practices, other than those based on transfer pricing, in the area of corporate taxation might be in conflict with state aid law;

70. Strongly supports the Commission in its approach, which consists in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establishing more precise and effective guidelines on tax-related state aids and transfer pricing and to compelling Member States to adjust their practices accordingly; invites the Commission, nevertheless, to conclude these ongoing tax-related state aid investigations as soon as it is practically possible without prejudice to their quality and credibility and awaits their results with great interest; invites the Commission to report regularly to the European Parliament on these investigations; calls on the Commission to request the recovery of every euro missing in the event of confirmation of illegal state aid in the ongoing investigations;

71. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the tax measure concerned, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a reward for non-compliance, which is unlikely to discourage Member States, in case of doubt, from engaging in illegal state aid practices and granting abusive tax benefits but, instead, relieves them of their responsibility to comply with EU state aid rules and does not mitigate the financial loss to the budgets of the Member States affected; in more general terms, considers that state aid rules should provide for sanctions that constitute an effective deterrent against illegal state aid;

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<sup>(1)</sup> As laid down in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 TFEU, regarding the obligation to cooperate and provide all necessary documents.

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72. Points also to the possibility, in the event of abusive transfer pricing between cross-border subsidiaries, that not only the Member State at the origin of the advantageous tax treatment sees its tax revenues adjusted (recovery of aid) but that the same happens to other countries in which the transaction took place (ex post adjustment of transfer pricing and thus of taxable income); stresses that, in some cases, this could lead to double taxation;

73. Recalls that tax rulings should be aimed at providing legal certainty and create legitimate expectations for their beneficiaries; stresses, against a background where national rulings can be challenged by state aid rules at EU level, that a risk exists of mass notifications of individual rulings requests from Member States for advance clearance by the Commission with a view to avoiding legal uncertainties for tax administrations and undertakings; stresses that an increased capacity within the Commission and improved processes for transmitting information are the appropriate ways to handle an increased flow of notifications as well as the greater transparency required from Member States in tax matters;

### *Third countries*

74. Is concerned that the negative spillover effects of harmful tax practices by some MNCs seem to be far more significant on developing countries than on developed countries<sup>(1)</sup>, as the former derive a greater proportion of their revenue from corporate tax and have weaker public finance systems, regulatory environments and administrative capacity to ensure tax compliance and tackle these harmful tax practices; notes that the IMF<sup>(2)</sup> suggests that developing countries lose in relative terms three times as much revenue to aggressive tax planning as developed countries; stresses that Article 208 of the Lisbon Treaty obligates Member States to adjust their policies to support development in developing countries; points out that comprehensive ex post spillover analyses of Member States' tax practices, the findings of which should be made public, would help guide policy-making to ensure that such practices do not erode the tax base of other Member States or third countries;

75. Stresses that, at the same time, the few 'winners' of global tax competition, which are those countries with very attractive corporate tax policies inside and outside the EU, present some disproportionate economic fundamentals as compared with their size and real economic activity, especially when looking at, for instance, the number of resident companies per inhabitant, the amount of foreign profits booked, FDI or outgoing financial flows as compared to GDP, etc.; notes that this demonstrates the artificial nature of their tax base and incoming financial flows and the disconnection allowed under the current tax systems between where value is generated and where taxation is operated;

76. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such jurisdictions; believes that this list should be the first iteration of a process that results in a rigorous, objective definition of 'tax havens' which can then inform future lists, established on the basis of clear criteria that should be known in advance; encourages the Commission to assess whether European jurisdictions comply with these criteria;

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<sup>(1)</sup> IMF policy paper, 'Spillovers in international corporate taxation', 9 May 2014.

<sup>(2)</sup> IMF working paper 'Base erosion, profit shifting and developing countries', May 2015.

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77. Stresses that the OECD's work in this regard achieved some significant results in terms of transparency and the exchange of information; welcomes in particular the signing, by close to 100 countries as of June 2015, of the OECD Multilateral Convention of Administrative Assistance in Tax Matters (the 'Joint Convention'), which provides for administrative cooperation between states in the assessment and collection of taxes, in particular with a view to combating tax avoidance and evasion;

78. Stresses, however, that the OECD's work on its former list of uncooperative tax havens was based on a political process which led to arbitrary compromises already when setting the criteria for the lists, such as the requirement to conclude tax agreements with 12 other countries, and resulted in no jurisdiction being listed as an uncooperative tax haven; stresses that its current approach is still based on criteria which refer to tax transparency and the exchange of information, and are not comprehensive enough to address the harmfulness of certain tax practices; notes that, whatever its merits, this limits the relevance of the OECD's approach to identifying those tax jurisdictions which are pillars of tax avoidance practices and harmful tax competition worldwide; stresses, in particular, that this approach does not refer to any qualitative indicators for an objective assessment of compliance with good governance practices or consider quantitative data such as book profits, incoming and outgoing financial flows and their (dis)connection from the economic reality in a given jurisdiction;

79. Underlines, moreover, the fact that these lists can be used at national level to implement national protection and anti-avoidance rules vis-à-vis third countries (such as a limitation on benefits, the application of a principal purpose test, rules on controlled foreign corporations, etc.), and that the limitations of such lists can therefore also limit the scope and effectiveness of national measures aimed at tackling harmful tax practices;

80. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions, bearing in mind that tax rates are the competence of Member States, since the existence of a tax gateway (e.g. no withholding tax) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU;

81. Stresses that a coordinated approach by Member States vis-à-vis both developing and developed countries could prove much more effective in tackling harmful tax practices and promoting greater reciprocity in tax matters;

82. Stresses that, in response to pressure from both the EU and the G20 on the issue of tax transparency, and in the context of the financial, economic and debt crisis, some third countries have finally signed tax information exchange agreements (TIEAs) with the EU, which should improve cooperation with those countries; points out that, in the case of Switzerland, an agreement was signed in May 2015, after a long 'transitional' period during which this important commercial partner of the EU benefited from privileged access to the single market, but, at the same time, did not cooperate in other areas, in particular taxation;

83. Notes that, despite ongoing negotiations, progress remains slow for signing similar cooperation agreements with San Marino, Monaco, Liechtenstein and Andorra; regrets that the Commission does not have a similar European mandate to negotiate automatic information exchange agreements with overseas territories currently covered by the EU Savings Tax Directive;

84. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by MNCs, and that the main cause of missed revenue for developing countries' national budgets lies in the transfer pricing practices of MNCs<sup>(1)</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors 'shopping around' the world in search of tax subsidies and exemptions; denounces the fact that annual losses suffered by national budgets in tax revenues are estimated to range

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<sup>(1)</sup> Study 'Tax revenue mobilisation in developing countries: issues and challenges', European Parliament, April 2014.

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between around EUR 91 <sup>(1)</sup> and EUR 125 billion <sup>(2)</sup>;

85. Reminds Member States that they are bound under the Lisbon Treaty by the principle of policy coherence for development and must ensure that their tax policies do not undermine the EU objectives on development; encourages the Member States to conduct spillover analyses of their tax policies and their impacts on developing countries, as suggested by the IMF;

### ***Conclusions and recommendations***

86. Concludes, looking back to the mandate which it conferred on its special committee, and despite the various limitations and obstacles encountered during its fact-finding missions as well as by other EU institutions, some Member States and MNCs:

- without prejudice to the outcome of the Commission's ongoing state aid investigations, the information gathered indicates that, in several cases, Member States did not comply with Article 107(1) TFEU, since they introduced tax rulings and other measures similar in nature or effect which, by favouring certain undertakings, have distorted competition within the internal market,
- some Member States did not fully enforce Article 108 TFEU since they failed to formally notify the Commission of all their plans to grant tax-related aid, thereby also infringing the corresponding provisions of Council Regulation (EC) No 659/1999; stresses that, as a result, the Commission could not keep under constant review all systems of aid, as provided for in Article 108 TFEU, since it did not have access to all the relevant information, at least before 2010, which is the period not covered by its ongoing investigations,
- Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not and continue not to 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,
- some Member States did not comply with the principle of sincere cooperation enshrined in Article 4(3) TEU, since they did not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations,
- an analysis of individual cases of breaches in community law concerning the aforementioned paragraphs was not possible owing to a lack of detailed information provided by Member States, the Council and the Commission,
- finally, 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 they comply with their obligations, in particular those set out in Council Directives 77/799/EEC and 2011/16/EU, despite evidence to the contrary; the Commission has breached its obligations under Article 108 of the Lisbon Treaty on the functioning of the internal market by not launching state aid investigations in the past;

87. Condemns the fact that several tax documents from the Code of Conduct group meetings that were requested have not been disclosed at all or have only been partially disclosed to the committee, although some of them have already been provided to individual citizens who requested them through the access to documents procedure, thus leading to the European Parliament being less well informed than European citizens about the position of the Member States on tax matters; deplores, in addition, the fact that the Commission has only released less than 5 % of the total number of documents requested, which appeared to be some 5 500; regrets the lack of cooperation with the committee by the Commission and Council, impeding the fulfilment of its mandate;

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<sup>(1)</sup> World Investment Report 2015, United Nations Conference on Trade and Development.

<sup>(2)</sup> Christian Aid report, 2008.



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88. Given Parliament's current lack of parliamentary inquiry powers, calls on the Council and the Commission to urgently consent to the pending proposal for a regulation of the European Parliament on the detailed provisions governing the exercise of Parliament's right of inquiry <sup>(1)</sup>, in order to confer genuine investigative powers needed to exercise its parliamentary right of inquiry;

89. Calls on the Commission to examine whether the abovementioned infringements could still be brought to the Court of Justice;

90. Calls on the Member States to respect the principle of profits taxation in the place they are generated;

91. Calls on the Member States and the EU institutions, which share the political responsibility for the current situation, to put an end to harmful tax competition and fully cooperate in order to eliminate mismatches — and refrain from creating further mismatches — between tax systems and harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market; calls, in this connection, on the Member States to notify the Commission and other Member States about any relevant changes to their corporate taxation law that could have an impact on their effective tax rates or on any other Member State's tax revenue; stresses that the Member States that play a pivotal role in facilitating tax avoidance should take responsibility and lead the efforts to improve tax cooperation within the EU;

92. Calls on the EU Heads of State and Government to make new clear political commitments to taking urgent action to tackle this situation, which can no longer be tolerated, not least because of its impact on national budgets, which are already subjected to fiscal consolidation measures, and on the tax contributions of other taxpayers, including SMEs and citizens; stresses, in this context, that it intends to play its role fully and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

93. Calls on the Commission to fulfil its duty as guardian of the Treaties by ensuring that EU law and the principle of sincere cooperation between Member States are fully complied with; urges the Commission to take further legal action as a matter of course in accordance with the powers conferred upon it by the Treaty; calls therefore on the Commission to reinforce its internal capacity, possibly through the creation of a specific tax department in its services, to deal both with an increasing flow of state aid notifications in the field of competition policy and with its reinforced responsibility for coordinating new measures relating to tax transparency;

94. Calls on the Member States to provide the Commission with all necessary information so that, without hindrance, it can carry out its role as guardian of the Treaties;

95. Calls on the Commission to promote good practices on transfer pricing and the pricing of loans and finance fees in intragroup transactions, to bring them in line with prevailing market prices;

96. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; calls on the Member States to first and foremost ensure a business-friendly environment, characterised by, inter alia, economic, financial and political stability, as well as legal certainty and the simplicity of tax rules; given their crucial role in ensuring fiscal sustainability, calls on the Commission to more thoroughly address corporate taxation issues, including harmful tax practices and their impact, in the framework of the European Semester and for relevant indicators, including estimates of the tax gap arising from tax evasion and tax avoidance, to be included in the macroeconomic imbalance procedure;

97. Calls on the Member States, especially those that receive financial assistance, to implement structural reforms, combat tax fraud and enforce action against aggressive tax planning;

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<sup>(1)</sup> OJ C 264 E, 13.9.2013, p. 41.



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98. Calls on the Commission in this respect to strike the right balance between fiscal and economic convergence, and calls on the Commission to ensure that actions are in support of growth, investment and jobs;

99. Takes the view that, among other things, a comprehensive, transparent and effective automatic exchange of tax information and a mandatory common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

100. Invites the Member States and the EU institutions, given the complexity of the issue, to implement various sets of complementary actions in order to improve the current situation, bearing in mind the need to reduce complexity for all stakeholders and to minimise compliance costs for businesses and tax administrations; stresses, therefore, that simplification of tax schemes should be the first step in seeking to bring clarity not only to Member States but also to citizens, who are at present excluded from the exchange of information;

101. Calls on the Commission to further investigate empirically the opportunity of restricting the deduction of royalty payments to related corporations from the corporate income tax base payments as a way to counteract intra-group profit shifting;

102. Stresses the fact that, despite repeated invitations, only four MNCs <sup>(1)</sup> initially agreed to appear before the committee to discuss international tax planning matters, out of a total of 17; considers that the initial refusal of 13 of them — some with high public visibility — to cooperate with a parliamentary committee is unacceptable and highly damaging to the dignity of the European Parliament and the citizens it represents; notes, however, that 11 MNCs <sup>(2)</sup> finally agreed to come to the committee only after the report had been voted on in the TAXE Committee and shortly before the vote in plenary, while two MNCs <sup>(3)</sup> persisted in their refusal; recommends, therefore, that its competent authorities consider depriving these companies from their access to Parliament's premises and that serious consideration be given to setting up a clear framework and upgrading the duties set out in the Code of Conduct for organisations included in the Transparency Register <sup>(4)</sup>, in terms of cooperation with Parliament's committees and other political bodies;

103. Calls for an investigation into the role of the financial institutions in aiding harmful tax practices;

#### *Cooperation and coordination on advance tax rulings*

104. Deplores the content of the political agreement of 6 October 2015 within the Council, which falls short of the Commission's legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation; stresses that the latter provided, on top of a common framework for the registration and automatic exchange of information on rulings, provisions allowing the Commission to effectively monitor its implementation by Member States and ensure that rulings do not have a negative impact on the internal market; stresses that the adoption of the Council's position would prevent drawing all benefits from the automatic exchange of rulings, in particular in terms of effective implementation, and calls on the Council, therefore, to stick to the Commission's proposal and take due account of the Parliament's opinion thereon, in particular as regards the scope of the directive (all tax rulings instead of cross-border only), the retroactivity period (all tax rulings still valid should be exchanged) and the information provided to the Commission, which should have access to the tax rulings;

105. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; insists that concrete

<sup>(1)</sup> Airbus, BNP Paribas, SSE plc and Total S.A.

<sup>(2)</sup> Amazon, Anheuser-Busch InBev, Barclays Bank Group, Coca-Cola Company, Facebook, Google, HSBC Bank plc, IKEA, McDonald's Corporation, Philip Morris, Walt Disney Company.

<sup>(3)</sup> Fiat Chrysler Automobiles, Walmart.

<sup>(4)</sup> Code of Conduct set out in Annex 3 of the 2014 Interinstitutional Agreement on the Transparency Register.

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steps should be taken to ensure that AEOI becomes truly global, and thereby effective, while respecting confidentiality requirements, by supporting developing countries' efforts to build their capacity for full participation in the AEOI; stresses that, within the EU, automatic information exchange could take place in the form of a central EU-wide register which would be accessible by the Commission and the competent national authorities;

106. Invites the Member States to consider that any tax ruling should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be exchanged between them automatically, comprehensively and without delay and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;

107. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings issued by, or on behalf of, the government or the tax authority of a Member State, or any territorial or administrative subdivisions thereof, which are still active at the date of entry into force of the directive; strongly insists on the key role of the Commission's involvement in the process of data collection and analysis concerning rulings;

108. Calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information, for the collection and publication of statistics on the information exchanged, and, in particular, for the establishment, by the Commission, before 31 December 2016, of a secure central directory to facilitate the exchange of information between the participating tax authorities; recalls that the establishment of a system for the automatic exchange of information on tax rulings will result in a very large quantity of information being collected, which might make it difficult to detect the truly problematic cases; stresses that this situation, in addition to the existence of 28 Member States with different languages and administrative practices, makes it necessary for the Commission and the Member States to reflect on smart ways, including by means of information technology, of dealing with the amount and diversity of the data obtained, in order to make automatic exchange of information in the Union genuinely effective and helpful;

109. Calls on the Commission to study the conditions for setting up, in the longer term, an EU-wide clearing house system, through which tax rulings would be systematically screened by the Commission so as to increase the system's level of certainty, consistency, uniformity and transparency and check whether such rulings have a harmful effect on other Member States;

110. Stresses that, in order to enhance transparency for citizens, the Commission should publish an annual report summarising the main cases contained in the secure central directory, and that, in doing so, the Commission should take into account the provisions of the Mutual Assistance Directive relating to confidentiality;

111. Calls on the Commission to consider the establishment of a common framework at EU level for tax rulings, including common criteria, in particular:

- the requirement to establish them on the basis of a comprehensive spillover analysis, including the tax rulings' effect on other countries' tax bases, with the involvement of all the parties and countries concerned,
- their public disclosure, either fully or in simplified form, but fully respecting confidentiality requirements,
- the obligation to publish the criteria for granting, refusing and revoking tax rulings,

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- equal treatment and availability to all taxpayers,
- absence of discretion and full compliance with underlying tax provisions;

112. Asks the Commission to define common EU guidelines for the application of the OECD's arm's length principle aimed at harmonising EU Member States' practices for fixing transfer pricing in such a way that, when establishing transfer pricing agreements, national administrations have the tools to compare similar undertakings and not only similar transactions;

113. Believes that a fair and efficient tax system requires an adequate level of transparency and confidentiality; is convinced therefore that Member States' tax administrations and, where relevant, the Commission, should have access to information regarding the ultimate beneficiaries of any legal vehicle and/or tax rulings;

114. Calls on the Commission to make use, inter alia, of Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, which includes 'tax crime' in the broad definition of 'criminal activity', in order to determine the ultimate beneficiaries of certain legal vehicles;

115. Calls on the Commission to introduce, in-house, a central public register of all legal corporate-tax exemptions, deductions and credits, together with a quantitative budget impact assessment for each Member State;

#### *Common Consolidated Corporate Tax Base (CCCTB)*

116. Welcomes the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would address not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues); calls on the Commission to resume, without delay, the work concluded in 2011 on the proposal for a Council directive establishing the CCCTB, taking account of Parliament's position thereon and of new factors which have emerged since then and incorporating the most recent conclusions from the work carried out by the OECD, in particular standards resulting from the Action Plan on Base Erosion and Profit Shifting (BEPS), so that a consolidated text can be produced in 2016;

117. Calls on the Commission to include in its proposals provisions aimed at clarifying the definition of R&D investments and of permanent establishment in line with economic substance, covering also the digital economy; points to the importance of R&D investments and the need to facilitate rather than hamper investment and growth in the digital economy, giving the EU's emerging economy in this sector a competitive edge vis-à-vis other actors in the United States and elsewhere; stresses that the existing evidence shows that patent boxes do not help in spurring innovation and can lead to major base erosion through profit shifting; stresses, at the same time, that abuse or exploitation of such systems must be minimised through coordinated action by the Member States and common standards and definitions as regards what qualifies as R&D promotion and what does not; stresses that the so-called modified nexus approach for patent boxes recommended by the BEPS initiative will not be enough to sufficiently limit the problems associated with patent boxes;

118. Stresses that, to restore the link between taxation and economic substance and to ensure that taxes are paid in the countries where actual economic activity and value creation take place, as well as to correct existing mismatches, 'formula apportionment' should differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses since the digital economy makes it more difficult for tax authorities to determine where value is created; calls on the Commission to consider carefully Parliament's position on CCCTB and to adopt a formula apportionment which reflects the real economic activities of companies; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue

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of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

119. Strongly supports the introduction of a full, mandatory CCCTB as soon as possible; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs, nor put an effective end to tax base shifting within the Union; urges the Commission, therefore, to set a concrete and short deadline to include the 'consolidation element' in the CCCTB initiative; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

120. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly through transfer pricing), prepare, pending consolidation, an interim regime offsetting cross-border profits and losses, which should be temporary in nature and with sufficient guarantees that it will not create any further opportunity for aggressive tax planning, and further introduce appropriate and effective anti-abuse rules in all relevant directives; calls on the Commission to check the existing directives and draft directives in the field of tax and company law as regards their adequacy for enforcing effective taxation; calls on the Council to prepare for the prompt adoption of these provisions; emphasises that, if it is to achieve one of its goals, i.e. reducing red tape, the application of a common consolidated tax base should be accompanied by the implementation of common accounting rules and appropriate harmonisation of administrative practices in tax matters;

121. 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, and to develop EU criteria and legislation for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies; stresses that such legislation should clearly indicate that there must be a direct link between the preferential regimes granted by the tax administration and the underlying R&D activities; calls on the Commission to revise EU legislation on controlled foreign companies and its application in accordance with the Cadbury Schweppes judgment of the European Court of Justice (C-196/04) in order to ensure full use of controlled foreign companies beyond situations of wholly artificial arrangements to avoid cases of double non-taxation; calls on the Commission to make proposals for harmonising rules on controlled foreign companies in the EU;

122. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define aggressive tax planning and harmful tax practices, and in particular on double taxation treaties abuses and hybrid mismatch arrangements, taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely the impact of tax avoidance in the EU and in developing countries; calls on the Commission also to define a methodology for measuring the tax gap arising from tax avoidance and tax evasion — as announced in its proposal of March 2015 — and to ensure that this measurement takes place regularly in order to monitor progress and to design appropriate policy responses; asks the Commission to take the necessary action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;

123. Recalls that, in addition to corporate taxation fraud, there is sizable fraud in cross-border VAT, a tax that is fundamental for all national treasuries; calls on the Commission to develop measures to tackle this problem, including better coordination on this matter among national tax agencies;

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*Code of Conduct on business taxation*

124. Calls for an urgent reform of the Code of Conduct on business taxation and of the Group responsible for its enforcement, given that, to date it has proved to be of questionable value, with a view to both addressing real obstacles currently in the way of effectively tackling harmful tax practices and to aiding EU-wide coordination and cooperation on tax policy;

125. Calls on the Member States, in a spirit of good cooperation, to endorse the proposals included in the Commission's action plan of 17 June 2015 for fair and efficient corporate taxation in the EU; believes that the Group's legitimacy would benefit from increased transparency and accountability; advocates therefore that the Group's governance and mandate be reshaped, including through the appointment of a permanent, politically accountable Chair, the improvement of its working methods, including a possible enforcement mechanism, the regular participation in the Group by finance ministers or senior officials, in order to raise its profile, and enhanced information exchange within the Group with a view to effectively addressing BEPS issues; calls also for the criteria set in the Code to be updated and broadened in order to cover new forms of harmful tax practices, including in third countries; calls on the Chair of the Group and on the Council to regularly report to and exchange with its competent committee on the activities of the Group, in particular with regard to the presentation of its biannual reports to ECOFIN;

126. Invites the Council, more generally, to support the promotion of genuine democratic scrutiny in cross-border tax matters at EU level, along the lines of what is already in place in other areas where Member States or other independent institutions, such as the European Central Bank and the Board of the Single Supervisory Mechanism, have exclusive competence; calls on the Council and the Member States to consider the possibility of setting up a high-level group on taxation policy, as also suggested by the Commission President; stresses that such a 'tax committee', accountable to Parliament, would encompass the Council and the Commission, following the model of Economic and Financial Committee, as well as independent experts, and would more generally exercise oversight of legislative and non-legislative tax policy and would report to ECOFIN; requests that Parliament be given a right of initiative to denounce to the Code of Conduct Group any national measure it deems to fit the criteria of harmful tax competition included in the Code of Conduct;

127. Calls on the Commission to give a second 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);

128. Urges the Council and the Member States, with due respect for the Treaties and the competence of the Member States in direct tax matters, to improve the transparency, accountability and monitoring work of the Group, and calls on the Commission to initiate framework legislation, under the Community method; considers it essential that the wider public be granted more information on the work of the Group;

129. Calls on the Commission to fully implement the EU Ombudsman's recommendations regarding the composition of expert groups and to adopt a roadmap to ensure that expert groups will be composed in a balanced manner; insists that, while working towards this goal, reforms of the current structure and composition should start immediately; stresses that such reforms would not result in a lack of available technical expertise for law-making, as those could be submitted via public consultations or public expert hearings open to representatives of all interests; calls on the Commission to adopt a clear definition of conflict of interests and robust policies to prevent actors at risk of such conflicts of interest, as well as representatives of organisations convicted of tax evasion or any other criminal wrongdoing, from being active members of any expert or advisory body;

*State aid*

130. Strongly welcomes and supports the key role of the Commission as the competent competition authority in the ongoing state aid inquiries dealing with tax rulings; considers inappropriate the recurrent practice, engaged in by several Member States, of secrecy in the case of projects that have been in receipt of state aid; encourages the Commission to make full use of its powers under EU competition rules to tackle harmful tax practices and to sanction Member States and companies found to be involved in such practices; stresses the need for the Commission to commit more resources — in terms of finance and staff — to strengthening its ability to pursue all necessary fiscal state aid investigations at once; stresses the need for Member States to comply fully with the investigations and with information requests from the Commission;

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131. Calls on the Commission to adopt new guidelines, at the latest by mid-2017, in the framework of its State Aid Modernisation (SAM) initiative, clarifying what constitutes tax-related state aid and 'appropriate' transfer pricing, with a view to removing legal uncertainties for both compliant taxpayers and tax administrations, providing a framework for Member States' tax practices accordingly, and not discouraging recourse to legitimate tax rulings; contests the usefulness of the arbitration convention, which is not efficient to address disputes, in particular on transfer pricing issues; considers that this instrument should be reshaped and be made more efficient, or replaced by an EU dispute mechanism with more effective mutual agreement procedures;

132. Calls on the Commission to extend its investigations to other MNCs mentioned in the LuxLeaks scandal and to measures similar in nature or effect to transfer pricing;

133. Calls on the Commission, in line with the broader responsibility assigned to Member States by the SAM, to consider setting up a network of national tax administrations to exchange best practices and more consistently contribute to preventing the introduction of any tax measures that might constitute illegal state aid; invites the Commission to enhance strategic synergies between the activities of the (reformed) Code of Conduct Group and the Commission's enforcement of competition rules in the field of tax-related aid;

134. Takes note that current state aid control rules seek to address anti-competitive practices by recovering undue advantages granted to companies; calls on the Commission to assess the possibility of modifying the existing rules in order to allow the amounts recovered following an infringement of EU state aid rules to be returned to the Member States which have suffered from an erosion of their tax bases and not to the Member State which granted the illegal tax-related aid, as is currently the case, or be allocated to the EU budget; calls on the Commission to modify the existing rules to ensure that sanctions can be adopted against the relevant countries and companies in case of breach of state aid rules;

#### *Transparency*

135. Takes the view that the Union has the potential to become a model and a global leader in terms of tax transparency;

136. Underlines the crucial importance of transparency with a view to increasing the public accountability of MNCs and supporting tax administrations in their investigations; stresses that it can have a strong deterrent effect and change behaviours, through both the reputational risk for non-compliant firms and the provision of information to the competent authorities, which can then adopt appropriate corrective measures and sanctions; stresses that the need for transparency should be balanced against the need to protect sensitive commercial interests and respect data protection rules;

137. Considers that increased transparency regarding the activities of multinational companies is essential for ensuring that tax administrations are able to efficiently combat BEPS; reiterates accordingly its position that MNCs in all sectors should disclose clearly and comprehensibly in their financial statements, broken down by Member State and by third country in which they have an establishment, a range of aggregate information, including their profit or loss before tax, taxes on profit or loss, number of employees, assets held, basic information about tax rulings (country-by-country reporting); underlines the importance of making this information available to the public, possibly in the form of a central EU register; stresses furthermore that SMEs and mid-caps which are not MNCs should be exempt from such an obligation; calls on the Council to adopt, by the end of 2015, Parliament's position as voted in the Shareholder Rights Directive in July 2015; stresses that transparency requirements should be designed and implemented in such a way that they do not result in EU firms being put at a competitive disadvantage;



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138. Calls also on the Member States to implement a more extensive country-by-country reporting system available to tax authorities, building on the OECD standard and including more detailed information, such as tax returns and intra-group transactions; highlights that the provision of tax information by firms to other tax administrations needs to be accompanied by an improvement in the framework for resolving disputes in order to clarify the respective rights of each party and avoid any negative side effects; stresses that, vis-à-vis tax administrations of third countries, information should be transmitted only to the authorities of those countries that have in place arrangements equivalent to those provided by the EU Arbitration Convention; calls also for harmonised accounting standards to be developed, permitting, in particular, more granular disclosure regarding royalties;

139. Asks the Commission to support this position, in line with its past assessments and positions, and to undertake all the necessary steps in order to ensure the extension of its application to all MNCs operating on the internal market, and calls on the OECD to support its extension worldwide in order to ensure that similar obligations apply to all firms engaging in cross-border operations; underlines the fact that action aimed at improving transparency, though necessary, is not a sufficient means of tackling the issue comprehensively and that national, EU and international tax systems also need to be substantially reformed;

140. Stresses that the current opacity in the international tax system allows MNCs to avoid taxes, circumvent national tax laws and shift their profits to tax havens; calls on the Commission and the Member States to ensure that the competent authorities have full access to central registers of beneficial ownership for both companies and trusts, in accordance with the fourth Anti-Money-Laundering Directive; calls on the Member States to swiftly transpose the fourth Anti-Money-Laundering Directive, ensuring broad and simplified access to information contained in central registers of beneficial owners; reiterates its position that these registers should be public;

141. Recognises the work undertaken by the Commission for the creation of a European Taxpayer Identification Number (TIN); calls on the Commission to put forward a proposal for a European TIN, based on the outline for a European TIN in the Commission's Action Plan on the fight against tax fraud and tax evasion of 2012 (action 22); recalls that TINs are considered to provide the best means of identifying taxpayers and urges, therefore, for this project to be accelerated; calls on the Commission, by the same token, to actively work for the creation of a similar identification number on a global level, such as the Regulatory Oversight Committee's global Legal Entities Identifier (LEI);

142. Stresses, furthermore, that transparency is also important in ongoing state aid investigations into tax rulings;

143. Calls on the Commission to examine possibilities for implementing within the EU similar provisions as the US Governmental Accounting Standards Board (GASB) rule <sup>(1)</sup> requiring state and local governments to report how much revenue they lose to corporate tax breaks given for economic development;

#### *Protection of whistleblowers*

144. Calls on the Commission to propose, by June 2016, an EU legislative framework for the effective protection of whistleblowers and the like; stresses that it is not acceptable that citizens and journalists can be subject to prosecution rather than legal protection when, acting in the public interest, they disclose information or report suspected misconduct, wrongdoing, fraud or illegal activity, in particular in cases of tax avoidance, tax evasion and money laundering, or any other conduct infringing the fundamental principles of the EU, such as the principle of sincere cooperation;

145. Calls on the Commission to consider a range of tools for ensuring such protection against unjustified legal prosecution, economic sanctions and discrimination, while also ensuring the protection of confidentiality and trade secrets; draws attention, in this connection, to the example of the US Dodd-Frank Act, which both remunerates whistleblowers for

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<sup>(1)</sup> 'Tracking corporate tax breaks: a welcome new form of transparency emerges in the US', Tax Justice Network.



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providing the authorities with original information and protects them from legal prosecution and job loss, bearing in mind that such remuneration should not be a stimulus for publishing business-sensitive information; proposes the creation of an independent European body responsible for collecting this information and carrying out investigations, as well as a pan-European whistleblower common fund, to ensure that whistleblowers receive adequate financial assistance, both funded through a levy on a proportion of the funds recovered or fines imposed; takes the view that protection should also be granted to whistleblowers in case they inform the public after the competent authorities at national or EU level were notified, after no reaction within one month;

#### *Corporate Social Responsibility*

146. Believes that carrying out a responsible tax strategy is to be considered a pillar of Corporate Social Responsibility (CSR), in particular in accordance with the updated definition of CSR as 'the responsibility of enterprises for their impacts on society' <sup>(1)</sup>; regrets that most firms do not include this in their CSR report; underlines the fact that aggressive tax planning is incompatible with CSR; calls on the Commission to include this element and to properly define its content in an updated Corporate Social Responsibility EU strategy;

#### *Third-country dimension*

##### OECD

147. Supports the OECD BEPS action plan, while recognising that it is the result of a compromise which is not going far enough to address the scale of the tax avoidance problem and that these proposals should be the basis for further action at EU and global level; calls for the OECD, its member countries and all other countries involved to set up a strong monitoring tool in order to assess progress in the implementation of those guidelines, obtain evidence of their effectiveness and possibly take corrective action;

148. Recommends that institutional links and cooperation between the OECD and the Commission be strengthened in order to continue to ensure the compatibility of the two processes and avoid double standards; calls on the Member States to promptly transpose all the EU legislation based on the OECD guidelines into national legislation, thereby making the EU a frontrunner in the implementation of the OECD's recommendations; stresses, however, that the OECD approach is still based on soft law and that its action must be complemented by a proper legislative framework at EU level to address the needs of the single market, e.g. in the form of an anti-BEPS directive going beyond the OECD BEPS initiative in areas that are not sufficiently covered;

##### Tax havens

149. Calls for a common EU approach to tax havens; calls on the Commission, in particular, to continue its work on the development and adoption of a European definition, a common set of criteria to identify tax havens, independently of their location, and appropriate sanctions for countries cooperating with them, on the basis of its December 2012 Recommendation regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters (i.e. going beyond the exchange of information and transparency to include fair tax competition and effective taxation) and for companies using them for the purpose of aggressive tax planning, and on defining appropriate common measures applying to those jurisdictions; refers to its above mentioned resolution of 21 May 2013 on 'the fight against tax fraud, tax evasion and tax havens' for a non-exhaustive list of such possible measures <sup>(2)</sup>; reiterates that genuinely European lists, regularly updated and based on comprehensive, transparent, robust, objectively verifiable and commonly accepted indicators, would be more effective as a means of promoting good tax governance and changing tax behaviours towards and within those jurisdictions;

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<sup>(1)</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, 'A renewed EU strategy 2011-14 for Corporate Social Responsibility'(COM(2011)0681), p. 6.

<sup>(2)</sup> These include, to quote but a few: to suspend or terminate existing Double Tax Conventions with jurisdictions that are on the blacklist; to prohibit access to EU public procurement of goods and services and refuse to grant state aid to companies based in blacklisted jurisdictions; to prohibit EU financial institutions and financial advisers from establishing or maintaining subsidiaries and branches in blacklisted jurisdictions and to consider revoking licences for European financial institutions and financial advisers which maintain branches and continue operating in blacklisted jurisdictions; to introduce a special levy on all transactions to or from blacklisted jurisdictions; to examine a range of options for the non-recognition, within the EU, of the legal status of companies set up in blacklisted jurisdictions; to apply tariff barriers in cases of trade with blacklisted third countries.

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150. Calls on the Commission to include in the European black list those territories that grant fiscal advantages to entities without requiring substantial economic activity in the country, provide significantly low effective taxation and do not guarantee automatic exchange of tax information with other jurisdictions;

151. Stresses, in particular, the need to ensure that outgoing financial flows are taxed at least once, for instance by imposing a withholding tax or equivalent measures, in order to avoid profits leaving the EU untaxed, and calls on the Commission to present a legislative proposal to that effect, for instance through the revision of the Parent-Subsidiary and Interest and Royalties Directives; insists that a system should be put in place to ensure that a confirmation document has to be presented to the national tax authorities and communicated to the Commission in order to certify this operation, thereby protecting the single market and maintaining the connection between where profits and economic value are generated and where these are taxed; stresses that such a system should be carefully designed in order to avoid double taxation and disputes; calls on the Commission, while supporting the OECD's promotion of a multilateral approach to tax issues aimed at streamlining international tax arrangements and ensuring that profits are taxed in the place where the value is created, to enhance the EU's role on the international stage by speaking with one voice and to work on the development of a common EU framework for bilateral treaties in tax matters and a progressive substitution of the huge number of bilateral individual tax treaties by EU/third jurisdiction treaties; stresses that this would be the most immediate way to tackle treaty-shopping practices; calls, in the interim, on the Member States to immediately insert anti-abuse clauses into their tax treaties in accordance with the BEPS proposals;

152. Considers that the setting up of free trade agreements needs to be accompanied by enhanced tax cooperation, preventing tax avoidance by firms competing on the same markets and ensuring a level playing field; asks the Commission, therefore, to introduce tax provisions in all EU free trade agreements which would bind partner countries to apply good tax governance and ensure reciprocity in tax matters; stresses that the work undertaken by the Platform for Tax Good Governance forms a good basis on which to implement this concept; underlines the fact that the same could apply to EU cooperation agreements;

153. Calls on EU bodies not to cooperate with those jurisdictions deemed to be uncooperative on tax matters, nor with companies convicted of tax fraud, tax evasion or aggressive tax planning; asks that institutions such as the European Investment Bank (EIB) and the European Bank for Reconstruction and Development (EBRD) no longer cooperate, through their financial intermediaries, with non-cooperative tax jurisdictions; asks, moreover, EU bodies to commit to not granting EU funding to companies convicted of tax fraud, tax evasion or aggressive tax planning;

154. Calls on the Commission to use all the tools at its disposal to foster a more coordinated approach vis-à-vis developed countries in order to promote greater reciprocity in tax matters, in particular with regard to the exchange of information with the United States of America following the entry into force of the Foreign Account Tax Compliance Act; calls also on the Commission, against the background of the agreement of 27 May 2015 between the EU and Switzerland on the automatic exchange of financial account information, to monitor carefully, with a view to preserving the single market, the agreed phasing out of some harmful tax practices in Switzerland, in line with BEPS guidelines, and that no new harmful tax measures are introduced in the future; calls on the Commission in its ongoing negotiations with Switzerland to suggest the introduction of controlled foreign companies rules in Swiss law; insists that the Commission must ensure that Switzerland follows the EU approach on taxation and report to Parliament;

155. Recalls that all Member States have chosen a multilateral approach of automatic exchange of information, through the Convention on Administrative Assistance in Tax Matters and through the 2014 review of the relevant EU directives<sup>(1)</sup>; stresses that these two initiatives are key elements for tackling tax evasion and bank secrecy, as they entail the obligation of financial institutions to report to tax administrations a wide range of information regarding residents with income generated by foreign-held assets;

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<sup>(1)</sup> The EU Savings Tax Directive and the Directive on Administrative Cooperation.

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*Developing countries*

156. Highlights the fact that specific attention should be paid at national, EU and international level to the situation of developing countries and, in particular, least developed countries, which usually are the most affected by corporate tax avoidance and have very narrow tax bases and low tax-to-GDP ratios, when devising actions and policies to tackle tax avoidance; stresses that those actions and policies should contribute to generating public revenues commensurate with the value added generated on their territory, so as to appropriately finance their development strategies, the achievement of the Millennium Development Goals and the post-2015 development agenda; welcomes, against this background, the work of the UN Committee of Experts on International Cooperation in Tax Matters; asks the Commission to support the interests of developing countries in existing international initiatives and to include representatives from developing countries in its Platform for Tax Good Governance;

157. Calls on the EU and the OECD BEPS members to ensure that the new OECD-developed 'Global Standard on Automatic Information Exchange' includes a transition period for developing countries that cannot currently meet reciprocal automatic information exchange requirements owing to a lack of administrative capacity;

158. Calls on the Commission to propose further measures to help enhance administrative capacities in developing countries, in particular in tax matters, to allow an effective exchange of tax information with their administrations; calls for the establishment of a platform for developing countries by implementing pilot projects on AEOI; calls on developing countries to promote regional agreements or other forms of cooperation on tax matters in order to improve their negotiating position vis-à-vis foreign direct investors and MNCs and tackle issues of common interest;

159. Calls on the Member States to ensure, that their development aid agencies have sufficient technical expertise at their disposal for addressing tax issues in their development policies, especially from ministries of finance and tax administrations;

160. Refers to the action plan presented in its resolution of 8 July 2015 on tax avoidance and tax evasion as challenges for governance, social protection and development in developing countries; encourages all countries and international organisations, such as the UN, to be part of an inclusive process and contribute to the G20/OECD tax agenda, addressing BEPS, promoting international tax transparency and the global sharing of tax information, for example through the development of a single common reporting standard in the AEOI or the public disclosure of beneficial ownership; calls on the Commission and the Member States to support a greater role for the UN in future international tax discussions, for instance by supporting the creation of a global tax body under the auspices of the United Nations;

*Tax advisers*

161. Points to the problematic and questionable juxtaposition, within the same firms, of tax advice, auditing and consulting activities intended on the one hand to service tax administrations, e.g. for designing tax systems or improving tax collection, and, on the other hand, to provide tax planning services for MNCs, which may be exploiting the weaknesses of national tax laws;

162. Points out the existence of a European legal framework, which includes the most recent package of reforms to the audit market, approved by Parliament on 3 April 2014 <sup>(1)</sup>; calls on the Commission to ensure that the relevant legislative provisions are applied in the Member States within the appropriate time frame and in line with the objectives pursued;

163. Calls on the Commission to come forward with proposals for guidelines for the tax consulting industry and for the setting up of an EU incompatibility regime for advisers in tax matters and, where appropriate, for banks, establishing a framework effectively preventing conflicts of interest between services provided to the public and private sectors;

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<sup>(1)</sup> Texts adopted, P7\_TA(2014)0283 and P7\_TA(2014)0284.

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164. Calls, furthermore, on the Commission to launch an inquiry in order to assess the state of concentration in the sector and any resulting distortion of competition; recommends that this inquiry also consider specifically whether the combination of tax advice and auditing functions within the same firms can lead to conflicts of interest, and to propose measures accordingly, including by introducing mechanisms to keep departments within consultancy firms separate;

165. Requests that the Commission urgently assess the possibility of introducing a legislative framework providing for sufficient sanctions for firms, banks, accountancy firms and financial advisers proved to be involved in implementing or promoting illegal tax avoidance and aggressive tax planning; stresses that these sanctions should have a deterrent effect and may include, among others, fines, barring access to funding from the EU budget, prohibition of any advisory role in the EU institutions and, in extreme and repeated cases, the revoking of business licences;

*Further action at national level*

166. Encourages further action at national level to tackle tax avoidance, within the EU and OECD frameworks, since uncoordinated reactions can create further mismatches and tax dodging opportunities; stresses that the best tool for fighting tax base erosion is cooperation, instead of unilaterally introducing preferential regimes to attract investments;

167. Calls on the Commission to establish guidelines for tax amnesties granted by Member States aimed at defining the circumstances in which such amnesties would comply with the provisions of the EU Treaties relating to the free circulation of capital, freedom to provide services, state aid and money laundering rules, and the EU common approach against tax havens; recalls the need to use such practice with extreme caution in order not to incentivise tax avoiders to wait for the next amnesty;

168. Calls on the Member States to introduce a system of withholding taxes on royalties, to ensure that royalties paid to third countries not covered by bilateral tax agreements are also taxed;

169. Urges each Member State to carry out, where necessary with the technical support of the Commission, impact assessments that cover spillover effects in other countries, before introducing any tax measures that may have an impact abroad; calls for a strong involvement by national parliaments on the issue of tax avoidance, since no tax regime or tax treatment should escape proper assessment and democratic control by the legislator;

170. Strongly urges Member States to stop and reconsider cuts in the resources of their tax administrations, to step up investment and increase the efficiency of their tax administrations and to ensure effective redeployment of staff and technology and expertise upgrades, with a view to tackling the development and impact of harmful tax practices, which have become increasingly sophisticated; calls on the Commission to provide technical support for such efforts, in particular in the context of the FISCALIS 2020 Programme; calls also on the Member States to work towards more simple, effective and transparent taxation regimes in the interest of Member States, citizens and businesses;

171. Recalls that public procurement accounts for 16 % of GDP in the EU area; requests an assessment of the possibility of introducing tax, transparency or cooperation-related criteria into the public procurement tenders during the next amendment round of the Public Procurement Directive; calls also on the Member States to consider excluding from participating in public procurement companies that have been proved to have engaged in aggressive tax planning and tax avoidance schemes;

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172. Stresses, finally, that the unanimity rule within the Council, by giving each Member State a veto right, reduces the incentive to move from the status quo towards a more cooperative solution; calls on the Commission not to refrain from making use, where appropriate, of Article 116 TFEU, which stipulates the following: 'Where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market and that the resultant distortion needs to be eliminated, it shall consult the Member States concerned. If such consultation does not result in an agreement eliminating the distortion in question, the European Parliament and the Council, acting in accordance with the ordinary legislative procedure, shall issue the necessary directives [...]';

173. Commits to continuing the work initiated by its Special Committee, addressing the obstacles that prevented its Special Committee from completing its full mandate, and ensuring a proper follow-up of its recommendations; instructs its competent authorities to identify the best institutional set-up to achieve this;

174. Reiterates its demand for access to all relevant EU documents; calls on its President to forward this request to the Commission and the Council and makes clear that Parliament is determined to use all possible means at its disposal to achieve this goal;

175. Calls on its competent committee to follow up on these recommendations in its upcoming legislative initiative report on the same topic;

176. Calls on its competent committee responsible for constitutional affairs to follow up on these recommendations, in particular regarding the insertion of binding cooperation clauses in the Code of Conduct for organisations included in the Transparency Register, and changes to the rules for access to documents between EU institutions, with a view to better aligning them with the principle of sincere cooperation set out in the TEU;

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177. Instructs its President to forward this resolution to the European Council, the Council, the Commission, the Member States, the national parliaments, the G20 and the OECD.

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## ANNEX 1

LIST OF PERSONS MET  
(COMMITTEE MEETINGS AND DELEGATIONS)

Date	Speakers
30.3.2015	— Pierre Moscovici, Commissioner for Economic and Financial Affairs, Taxation and Customs
16.4.2015	— Serge Colin, President of UFE (Union of Finance Personnel) — Fernand Müller, Chairman of UFE fiscal committee — Paulo Ralha, President of Portuguese Tax Workers Union — François Goris (President UNSP-NUOD) for the European Confederation of Independent Trade Unions (CESI) — Nadja Salson, European Federation of Public Service Unions — Henk Koller, President of the European Federation of tax advisers (CFE) — Olivier Boutellis-Taft, Chief Executive of the Federation of European Accountants (FEE) — Ravi Bhatiani, Director Legal Affairs of Independent Retail Europe
5.5.2015	— Margrethe Vestager, Commissioner for Competition — Wolfgang Nolz, Chair of Code of Conduct Group — Jane McCormick, Senior Tax Partner, Head of EMA Tax, KPMG — Chris Sanger, Partner, Global Head of Tax Policy, Ernst&Young — Stef van Weeghel, PwC Partner, Global Tax Policy Leader — Bill Dodwell, Head of Tax Policy of Deloitte UK
11.5.2015	<i>Public Hearing on Tax Rulings and Harmful Tax Practices</i> — Stephanie Gibaud, whistle-blower and former UBS employee — Lutz Otte, whistle-blower and former information — technology contractor at Julius Baer — Kristof Clerix, International Consortium of Investigative Journalists (ICIJ) — Edouard Perrin, ICIJ member

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Date	Speakers
	<ul style="list-style-type: none"> <li>— Richard Brooks, ICIJ member</li> <li>— Lars Bové, ICIJ member</li> <li>— Xavier Counasse, journalist 'Le Soir'</li> <li>— Dominique Berlin, Collège européen de Paris, Université Panthéon-Assas (Paris 2)</li> <li>— Gabriel Zucman, Assistant Professor, London School of Economics and Political Sciences</li> <li>— Achim Doerfer, Attorney in the field of taxation, author and legal philosopher</li> </ul>
12.5.2015	<p><i>Delegation to Belgium</i></p> <ul style="list-style-type: none"> <li>— Jacques Malherbe, University of Louvain (UCL)</li> <li>— Axel Haelterman, University of Leuven (KUL)</li> <li>— Werner Heyvaert, tax expert, Jones Day</li> <li>— Wim Wuyts, Head of Tax — President of tax committee FEB-VBO and Hilde Wampers, Vice President Tax — Group Finance FEB-VBO</li> <li>— Christophe Quintard (expert of FGTB, former tax auditor)</li> <li>— Eric van Rompuy (Chair) and others Members of Finance and Budget Committee of the Federal Parliament</li> <li>— Steven Van den Berghe, Head of the tax ruling service</li> <li>— Johan Van Overtveld — Minister of Finance (meeting held on 17 June 2015)</li> </ul>
18.5.2015	<p><i>Delegation to Luxembourg</i></p> <ul style="list-style-type: none"> <li>— Wim Piot, Tax Leader PWC Luxembourg</li> <li>— Nicolas Mackel, CEO Luxembourg for Finance</li> <li>— Christine Dahm, Director, and Mike Mathias, member of Cercle de Coopération des ONG du développement</li> <li>— Eugène Berger (Chair) and others Members of Finance Committee of the Parliament</li> <li>— Pierre Gramegna, Minister of Finance</li> <li>— Pascale Toussing, Director of Tax matters, Ministry of Finance and members of the tax administration</li> </ul>



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Date	Speakers
22.5.2015	<p><i>Delegation to Bern, Switzerland</i></p> <ul style="list-style-type: none"> <li>— Markus R. Neuhaus, Chairman of the Board of PwC Switzerland, Member of the office of the Global Chairman of PwC</li> <li>— Frank Marty, Member of the executive board, Head Financial Services &amp; Taxes, Economie Suisse</li> <li>— François Baur, Permanent Delegate in Brussels, Head European Affairs Economie Suisse</li> <li>— Martin Zogg, Member of the Executive Committee, Head Domestic and International Taxation, Swiss Holdings</li> <li>— Urs Kapalle, Director Financial Policy and Taxes, Swiss Bankers Association</li> <li>— Mark Herkenrath, Alliance Sud, Member of Global Alliance for Tax Justice</li> <li>— Olivier Longchamp, Declaration of Berne (DoB)</li> <li>— Jacques de Watteville, State Secretary for International Financial matters (SIF)</li> <li>— Ambassador Christoph Schelling, Head of Tax Policy Division</li> <li>— Adrian Hug, Director of the Swiss Federal Tax Administration</li> <li>— Ruedi Noser, Member of the National Council, Head of the Committee for Economic Affairs and Taxation</li> <li>— Urs Schwaller Member of the Council of States</li> <li>— Ulrich Trautmann, Head of Sector Trade and Economic Affairs, Delegation of the European Union to Switzerland and Liechtenstein</li> <li>— Marco Salvi, Senior researcher, Avenir Suisse</li> </ul>
27.5.2015	<p><i>Meeting with HM Government of Gibraltar (with TAXE coordinators)</i></p> <ul style="list-style-type: none"> <li>— Fabian Picardo, Chief Minister</li> <li>— Joseph Garcia, Deputy Chief Minister</li> </ul>
28.5.2015	<p><i>Delegation to Dublin, Ireland</i></p> <ul style="list-style-type: none"> <li>— Martin Lambe, Chief Executive, Irish Tax Institute</li> <li>— Michael Noonan, Minister of Finance</li> <li>— Niall Cody, Chairman of Revenue Commission</li> <li>— Liam Twomy (Chair) and others Members of Finance Committee of Parliament (Oireachtas) + Joint House-Senate European Affairs Committee</li> </ul>

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Date	Speakers
	<ul style="list-style-type: none"> <li>— Frank Barry, Trinity College Dublin (TCD)</li> <li>— Seamus Coffey, University College Cork (UCC)</li> <li>— Feargal O'Rourke, Head of Tax, PWC</li> <li>— Conor O'Brien, Head of Tax, KPMG</li> <li>— Jim Clarken, CEO of Oxfam Ireland</li> <li>— Micheál Collins, Nevin Economic Research Institute (NERI).</li> </ul>
29.5.2015	<p><i>Delegation to Den Haag, the Netherlands</i></p> <ul style="list-style-type: none"> <li>— Sjoera Dijkers, MP and others Members of Committee of Finance of Dutch Parliament</li> <li>— Bartjan Zoetmulder, Dutch Association for Tax Advisors</li> <li>— Hans Van den Hurk, University of Maastricht</li> <li>— Indra Römgens, SOMO, independent, not-for-profit research and network organisation</li> <li>— Francis Weyzig, Oxfam</li> <li>— Pieterbas Plasman, Head of Tax Ruling Office</li> <li>— Eric Wiebes, Dutch State Secretary for Tax Affairs</li> </ul>
1.6.2015	<p><i>Public Hearing on International Dimension of Tax Rulings and Other Measures</i></p> <ul style="list-style-type: none"> <li>— Senator Mario Monti, former Commissioner for Competition and for Customs, Taxation and the Internal market</li> <li>— Tove Maria Ryding, Policy and Advocacy Manager of European Network on Debt and Development (EURODAD)</li> <li>— Antoine Deltour, whistle-blower, former Auditor, Pwc Luxembourg</li> </ul>
17.6.2015	<p><i>Interparliamentary meeting on 'Aggressive tax planning and democratic control Role of Parliaments'</i></p> <p>Thirty-seven Members from eighteen national Parliaments:</p> <p>AT, BE, CY, CZ, FR, DE, GR, HU, IE, IT, LT, LU, MT, PL, PT, RO, ES, SV</p> <ul style="list-style-type: none"> <li>— Heinz Zourek, Director General of DG TAXUD</li> <li>— Pascal Saint-Amans, Director of OECD Centre for Tax Policy and Administration</li> </ul>

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Date	Speakers
18.6.2015	<p><i>Delegation to London, UK</i></p> <ul style="list-style-type: none"> <li>— David Gauke, MP, Financial Secretary to the Treasury,</li> <li>— Jim Harra, Director General, Business Tax, HM Revenue &amp; Customs</li> <li>— Fergus Harradence, Dep. Director, Corporate Tax Team, Business and International Tax Group, HM Treasury</li> <li>— Andrew Dawson, Head of Tax Treaty Team, Lead negotiator for UK tax Treaties</li> <li>— Maura Parsons, Deputy Director, Head of Transfer Pricing in HMRC Business International and Chair of HMRC's Transfer Pricing Board.</li> <li>— Meg Hillier (Chair), Margaret Hodge (former Chair) and Guto Bebb, member of the Public Accounts Committee of the House of Commons</li> <li>— Prem Sikka, Professor of Accounting, Essex Business School, University of Essex</li> <li>— Frank Haskew, Head of the ICAEW (Institute of Chartered Accountants in England and Wales) Tax Faculty; and Ian Young, International Tax Manager</li> <li>— Will Morris, Chair of the Tax Committee and the BIAC Tax Committee Confederation of British industry (CBI)</li> <li>— Richard Collier, Senior tax partner at PwC</li> <li>— Joseph Stead, Christian Aid</li> <li>— Meesha Nehru, Programme Director, Fair Tax Mark</li> </ul>
23.6.2015	<p><i>Exchange of views with Multinational Corporations</i></p> <ul style="list-style-type: none"> <li>— Nathalie Mognetti, Chief Tax Officer, Total S.A.</li> <li>— Martin McEwen, Head of Tax, SSE plc</li> <li>— Christian Comolet-Tirman, Director, Fiscal Affairs, BNP Paribas Group</li> </ul>
25.6.2015	<p><i>Meeting with Government representative of Bermuda (with TAXE coordinators)</i></p> <ul style="list-style-type: none"> <li>— Everard Bob Richards, Deputy Premier Minister &amp; Minister of Finance</li> <li>— Alastair Sutton, EU legal adviser to the Government of Bermuda</li> </ul>
2.7.2015	<ul style="list-style-type: none"> <li>— Richard Murphy, Tax Research LLP and founding member of the Tax Justice Network</li> <li>— Guillaume de La Villeguérin, Vice President Tax &amp; Customs Airbus</li> </ul>

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Date	Speakers
17.9.2015	<ul style="list-style-type: none"> <li>— Jean-Claude Juncker, President of the European Commission</li> <li>— Pierre Moscovici, European Commissioner for Economic and Financial Affairs, Taxation and Customs</li> <li>— Margrethe Vestager, European Commissioner for Competition</li> </ul>
22.9.2015	<ul style="list-style-type: none"> <li>— Pierre Gramegna, President of the ECOFIN council, Minister of Finance, Luxembourg</li> <li>— Dr. Wolfgang Schäuble, Federal Minister of Finance, Germany</li> <li>— Luis de Guindos, Minister of Economy and Competitiveness, Spain</li> <li>— Michel Sapin, Minister of Finance and Public Accounts, France</li> <li>— Pier Carlo Padoan, Minister of Economy and Finance, Italy</li> </ul>
16.11.2015	<p><i>Exchange of views with Multinational Corporations</i></p> <ul style="list-style-type: none"> <li>— Monique Meche, Vice President, Global Public Policy, Amazon</li> <li>— Malte Lohan, Global Corporate Affairs Director, Anheuser-Busch InBev SA</li> <li>— Mark Hubbard, Global Head of Tax, Barclays Bank Group</li> <li>— Delphine Reyre, Director of Public Policy Southern Europe, Facebook</li> <li>— Iain McKinnon, Head of Group Tax, HSBC</li> <li>— Krister Mattsson, Head of Corporate Finance, Insurance, Tax &amp; Treasury, IKEA Group</li> <li>— Irene Yates, Vice President, Corporate Tax, McDonald's Europe</li> <li>— Werner Schuster, Vice President Tax, Philip Morris International</li> <li>— Nicklas Lundblad, Senior Director, Public Policy and Government Relations, Google</li> <li>— John Stowell, Senior Vice President, Corporate Taxes, The Walt Disney Company</li> <li>— Robert Jordan, Vice President, General Tax Counsel, Coca-Cola Company</li> </ul>

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## ANNEX 2

LIST OF ANSWERS BY COUNTRY/INSTITUTION  
(situation as of 16 November 2015)

Country	Reply
1st request on 23.4.2015 — Deadline 31.5.2015	
Sweden	29.5.2015
Jersey	29.5.2015
Guernsey	31.5.2015
Luxembourg	1.6.2015
Finland	2.6.2015
Slovakia	3.6.2015
Ireland	5.6.2015
Netherlands	8.6.2015
United Kingdom	8.6.2015
France	10.6.2015
Czech Republic	11.6.2015
Latvia	16.6.2015
Belgium	16.6.2015
Malta	18.6.2015
1st Reminder on 29.6.2015 — Deadline 9.7.2015	
Portugal	30.6.2015
Poland	2.7.2015
Lithuania	3.7.2015
Hungary	7.7.2015
Croatia	8.7.2015
Estonia	10.7.2015

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Country	Reply
Greece	10.7.2015
Spain	10.7.2015
Gibraltar	13.8.2015
Denmark	26.8.2015
Germany	2.9.2015
Romania	3.9.2015
Italy	17.9.2015
Last reminder on 21.9.2015	
Austria	21.9.2015
Cyprus	22.9.2015
Bulgaria	28.9.2015
Slovenia	28.9.2015
INSTITUTIONS	Reply
Commission	29.4.2015
	3.6.2015
	31.8.2015
	23.10.2015
	9.11.2015
Council	29.5.2015
	15.6.2015
	27.7.2015

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## ANNEX 3

MULTINATIONAL CORPORATIONS INVITED TO  
APPEAR IN COMMITTEE MEETINGS

Name	Invited/Representatives	Situation 16 November 2015
Airbus	Guillaume de La Villeguérin, Vice President Tax & Customs	Participated — 2.7.2015
BNP Paribas	Christian Comolet-Tirman, Director, Fiscal Affairs	Participated — 23.6.2015
SSE plc	Martin McEwen, Head of Tax	Participated — 23.6.2015
Total S.A.	Nathalie Moggetti, Chief Tax Officer	Participated — 23.6.2015
Amazon	Monique Meche, Vice President, Global Public Policy	Participated — 16.11.2015
Anheuser-Busch InBev	Malte Lohan, Global Corporate Affairs Director	Participated — 16.11.2015
Barclays Bank Group	Mark Hubbard, Global Head of Tax	Participated — 16.11.2015
Coca-Cola Company	Robert Jordan, Vice President, General Tax Counsel	Participated — 16.11.2015
Facebook	Delphine Reyre, Director of Public Policy Southern Europe	Participated — 16.11.2015
Google	Nicklas Lundblad, Senior Director, Public Policy and Government Relations	Participated — 16.11.2015'
HSBC Bank plc	Iain McKinnon, Head of Group Tax	Participated — 16.11.2015
IKEA Group	Krister Mattsson, Head of Corporate Finance, Insurance, Tax & Treasury	Participated — 16.11.2015



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Name	Invited/Representatives	Situation 16 November 2015
McDonald's Europe	Irene Yates, Vice President, Corporate Tax	Participated — 16.11.2015
Philip Morris International	Werner Schuster, Vice President Tax	Participated — 16.11.2015
The Walt Disney Company	John Stowell, Senior Vice President, Corporate Taxes	Participated — 16.11.2015
Fiat Chrysler Automobiles	Sergio Marchionne, Chief Executive Officer	Declined, due to ongoing investigation
Walmart	Shelley Broader, President and Chief Executive Officer, EMEA Region	Declined

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P8\_TA(2015)0409

## Authorisation for uses of bis(2-ethylhexhyl) phthalate (DEHP)

**European Parliament resolution of 25 November 2015 on draft Commission Implementing Decision XXX granting an authorisation for uses of bis(2-ethylhexhyl) phthalate (DEHP) under Regulation (EC) No 1907/2006 of the European Parliament and of the Council (D041427 — 2015/2962(RSP))**

(2017/C 366/07)

*The European Parliament,*

- having regard to the draft Commission implementing decision granting an authorisation for uses of bis(2-ethylhexhyl) phthalate (DEHP) under Regulation (EC) No 1907/2006 of the European Parliament and of the Council (D041427),
- having regard to Regulation (EC) No 1907/2006 of the European Parliament and of the Council <sup>(1)</sup>, in particular Article 64(8) thereof,
- having regard to the opinions of the Committee for Risk Assessment (RAC) and the Committee for Socio-Economic Analysis (SEAC) <sup>(2)</sup>, pursuant to the third subparagraph of Article 64(5) of Regulation (EC) No 1907/2006,
- having regard to Article 11 of Regulation (EU) No 182/2011 of the European Parliament and of the Council <sup>(3)</sup>,
- having regard to Directive 2008/98/EC <sup>(4)</sup>, in particular Article 4 thereof,
- having regard to Decision No 1386/2013/EU of the European Parliament and of the Council <sup>(5)</sup>, in particular paragraph 43(viii) of the Annex thereto,
- having regard to Commission Delegated Directive (EU) 2015/863 <sup>(6)</sup>,
- having regard to its resolution of 9 July 2015 on resource efficiency: moving towards a circular economy <sup>(7)</sup>,
- having regard to the motion for a resolution by its Committee on the Environment, Public Health and Food Safety,
- having regard to Rule 106(2) and (3) of its Rules of Procedure,

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<sup>(1)</sup> Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1).

<sup>(2)</sup> <http://echa.europa.eu/documents/10162/b50d9fc3-f6db-4e91-8a95-c8397bb424d2>  
<http://echa.europa.eu/documents/10162/8d9ee7ac-19cf-4b1a-ab1c-d8026b614d7a>

<sup>(3)</sup> Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

<sup>(4)</sup> Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

<sup>(5)</sup> Decision No 1386/2013/EU of the European Parliament and of the Council of 20 November 2013 on a General Union Environment Action Programme to 2020 'Living well, within the limits of our planet' (OJ L 354, 28.12.2013, p. 171).

<sup>(6)</sup> Commission Delegated Directive (EU) 2015/863 of 31 March 2015 amending Annex II to Directive 2011/65/EU of the European Parliament and of the Council as regards the list of restricted substances (OJ L 137, 4.6.2015, p. 10).

<sup>(7)</sup> Texts adopted, P8\_TA(2015)0266.

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- A. whereas DEHP is included in Annex XIV to Regulation (EC) No 1907/2006 (the REACH Regulation) because of its classification as a category 1B substance that is toxic to reproduction; whereas DEHP is on the REACH candidate list because of its reprotoxic properties;
- B. whereas the Commission is aiming, through a draft implementing decision on the identification of bis(2-ethylhexyl) phthalate (DEHP), dibutyl phthalate (DBP), benzyl butyl phthalate (BBP) and diisobutyl phthalate (DIBP) as substances of very high concern according to Article 57(f) of Regulation (EC) No 1907/2006 of the European Parliament and of the Council, to identify DEHP as a substance of very high concern;
- C. whereas already in 2000, on the basis of the Communication from the Commission to the Council and the European Parliament on a Community Strategy for Endocrine Disrupters (COM(1999)0706), DEHP was included in Annex 1 setting out the candidate list of 553 substances under category I of chemicals that showed evidence of endocrine disrupting activity in at least one species using intact animals <sup>(1)</sup>;
- D. whereas DEHP was among the first six compounds due to be phased out under the REACH Regulation, as announced by the Commission on 17 February 2011 <sup>(2)</sup>;
- E. whereas, on 12 December 2014, the Member State Committee (MSC) unanimously agreed to the identification of DEHP as a substance giving rise to an equivalent level of concern due to its endocrine disrupting properties in the environment <sup>(3)</sup>; whereas the MSC unanimously acknowledged that, in the case of DEHP, there is scientific evidence on endocrine disrupting activity and on the causal link between this activity and adverse effects on human health;
- F. whereas the Commission notes the unanimous agreement in the MSC on stating that four phthalates, including DEHP, have endocrine disrupting properties and that the adverse effects of this mode of action are the same as those which led to their classification as toxic to reproduction and their identification as substances of very high concern under Article 57(c) of the REACH Regulation; whereas the Commission also notes that the majority of members of the MSC considered that the level of concern to which those effects give rise is equivalent;
- G. whereas, on 21 October 2015, the Commission submitted a draft implementing act to identify DEHP as a substance having endocrine disrupting properties whose effects on human health give rise to an equivalent level of concern under Article 57(f) of the REACH Regulation;
- H. whereas the RAC opinion does acknowledge the endocrine mode of action of DEHP but also recognises that it has been included in Annex XIV because of its reproductive toxicity classification (Article 57(c)) and not on the basis of endocrine disrupting properties (Article 57(f)); whereas, as a consequence, the current assessment of DEHP is limited to its reproductive toxicity;
- I. whereas DEHP should be identified as a substance of very high concern because it meets the criteria set out in Article 57(f) of the REACH Regulation in that it is a substance with endocrine disrupting properties for which there is scientific evidence of probable serious effects on human health, which give rise to a level of concern equivalent to that for other substances listed in points (a) to (e) of Article 57 of the REACH Regulation;
- J. whereas the applicant has applied for authorisation through the adequate control route provided for in Article 60(2) of the REACH Regulation; whereas, however, under Article 60(3)(a) of the REACH Regulation, the adequate control route does not apply to substances meeting the criteria in the CMR classification or under Article 57(f) of that regulation for which it is not possible to determine a threshold in accordance with Section 6.4 of Annex I to the regulation;

<sup>(1)</sup> [http://ec.europa.eu/environment/archives/docum/pdf/bkh\\_annex\\_01.pdf](http://ec.europa.eu/environment/archives/docum/pdf/bkh_annex_01.pdf)

<sup>(2)</sup> [http://europa.eu/rapid/press-release\\_IP-11-196\\_en.htm?locale=en](http://europa.eu/rapid/press-release_IP-11-196_en.htm?locale=en)

<sup>(3)</sup> [http://echa.europa.eu/view-article/-/journal\\_content/title/the-member-state-committee-unanimously-agreed-to-identify-the-phthalate-dehp-as-an-svhc-because-of-its-endocrine-disrupting-properties-in-the-environm](http://echa.europa.eu/view-article/-/journal_content/title/the-member-state-committee-unanimously-agreed-to-identify-the-phthalate-dehp-as-an-svhc-because-of-its-endocrine-disrupting-properties-in-the-environm)

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- K. whereas DEHP has been shown to adversely affect the endocrine system of mammals primarily through in vivo findings on reduced foetal testosterone; whereas these findings are further substantiated by mechanistic findings, also in vivo, of down-regulation of genes in the steroidogenic biosynthesis pathway; whereas the spectrum of adverse effects observed in rats include increased nipple retention, decreased anogenital distance, genital malformations, a reduced number of spermatocytes and testicular changes including multinucleated gonocytes, tubular atrophy and Leydig cell hyperplasia;
- L. whereas scientific evidence on DEHP shows that exposure during sensitive time windows of development may cause irreversible developmental programming effects leading to severe effects on development and reproduction, regarded as particularly serious in relation to human health and wildlife species, also because these adverse effects may first manifest themselves in later life stages as a consequence of exposure during early life stages;
- M. whereas, according to the RAC opinion, based on the information provided in the applications, applicants did not demonstrate that the risks to workers' health from the uses applied for were adequately controlled in accordance with Article 60(2) of the REACH Regulation; whereas, according to the RAC, it is therefore not appropriate to grant the authorisation based on that provision;
- N. whereas, despite the RAC opinion, the Committee for Socio-Economic Analysis (SEAC) concluded that authorisation of the uses would be proportionate and thus that the socio-economic benefits arising from the uses covered by the application outweighed the risks to human health arising from those uses; whereas the SEAC opinion confirmed that there were significant deficiencies in the socio-economic analysis presented by the applicant, including the lack of any health impact assessment identifying the remaining risk to workers' health;
- O. whereas the SEAC is a scientific committee whose task, under Article 64(4)(b) of the REACH Regulation, is to assess socio-economic factors and the availability and technical feasibility of alternatives associated with use(s) of the substance as described in the application, and whereas its role is not to provide conclusions on the proportionality of an authorisation when the risk to society is not adequately controlled;
- P. whereas the applicant is responsible for assessing and managing the risks posed by chemicals and providing appropriate safety information to their users; whereas the SEAC could not conclude quantitatively on the proportionality of the continued use as information on the remaining risks to workers' health could not be quantified;
- Q. whereas the purpose of the REACH Regulation is to ensure a high level of protection of human health and the environment, including the promotion of alternative methods for assessment of the hazards posed by substances, and the free circulation of substances on the internal market, while enhancing competitiveness and innovation;
- R. whereas the applications concern a wide range of uses, which would include use in the formulation of recycled soft PVC containing DEHP in compounds and dry-blends and the industrial use of recycled soft PVC containing DEHP in polymer processing to produce PVC articles; whereas such a broad scope for authorisation would largely reverse the substitution of DEHP as intended by its inclusion in Annex XIV to the REACH Regulation;
- S. whereas DEHP in PVC is widely used in everyday consumer products such as textiles, furniture and building material; whereas it is not chemically bound to the plastic and thus easily leaches out to the environment;
- T. whereas an application for authorisation should focus on the use of the substance, and whereas the fact that the substance is present in recycled materials is not a relevant consideration for granting an authorisation;

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- U. whereas the SEAC noted that it was possible to use post-industrial waste with low DEHP content as an alternative feedstock material, which would also increase the quality of the recyclates produced, but that it would be unlikely that the recycler would be able to pass on a price increase for better-quality recyclates to the downstream user, as they tend to produce articles that are at the lower end of the value spectrum; whereas the SEAC stated that the alternative for plastic converters of using virgin PVC with other non-SVHC plasticisers as feedstock rather than recycled material was not considered, as the applicants indicated that the plastic converters might not remain competitive after incurring the additional cost of using virgin PVC;
- V. whereas it is not acceptable to tolerate potentially numerous cases of male infertility simply to allow soft PVC recyclers and downstream users to save costs in the production of low-value articles so as to compete with low-quality imports;
- W. whereas, although DEHP has a wide range of substitutes, the applicants have not provided a comprehensive analysis of alternatives available on the market to substitute the use of DEHP for the uses applied for;
- X. whereas one of the arguments given by the SEAC in favour of granting authorisation is that 'there is a political and societal incentive to promote recycling as a sustainable way to handle natural resources'; whereas this simplistic argument disregards the waste management hierarchy laid down in Article 4 of Directive 2008/98/EC, according to which prevention takes priority over recycling; whereas this simplistic argument also fails to recognise explicit provisions in the Seventh Environment Action Programme which call for the development of non-toxic material cycles so that recycled waste can be used as a major, reliable source of raw material for the Union;
- Y. whereas, moreover, Parliament stressed in its resolution of 9 July 2015 on 'resource efficiency: moving towards a circular economy' that recycling should not justify the perpetuation of the use of hazardous legacy substances; whereas DEHP is a legacy substance, and has also been recognised as such by the industry concerned <sup>(1)</sup>;
- Z. whereas the use of DEHP has been restricted in electrical and electronic equipment pursuant to Commission Delegated Directive (EU) 2015/863; whereas this was supported inter alia by an assessment of the availability of safer alternatives for DEHP, as well as a positive socio-economic assessment <sup>(2)</sup>;
- AA. whereas the SEAC finds that it cannot conclude that there would be net societal costs, based on the information provided by the applicant, if authorisation was not granted; whereas, therefore, the applicants have not demonstrated the socio-economic benefits arising from the use of the substance and the socio-economic implications of a refusal to authorise as provided for in Article 60(4)(c) of the REACH Regulation;
- AB. whereas the granting of an authorisation for an application that is fraught with so many deficiencies would set a very bad precedent for future authorisation decisions under REACH;
- AC. whereas Article 1(3) of the REACH Regulation states that it is underpinned by the precautionary principle, and whereas, in the event of uncertainty, considerations relating to the protection of human health and the environment should prevail over general economic considerations;
- AD. whereas the Commission is accountable to the European public for protecting citizens and the environment from hazardous chemicals, while promoting innovation, including in the area of safer chemicals and products to foster a resilient economy;

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<sup>(1)</sup> [http://www.vinylplus.eu/uploads/docs/VinylPlus\\_Progress\\_Report\\_2015\\_English.pdf](http://www.vinylplus.eu/uploads/docs/VinylPlus_Progress_Report_2015_English.pdf)

<sup>(2)</sup> [http://www.umweltbundesamt.at/fileadmin/site/umweltthemen/abfall/ROHS/finalresults/Annex6\\_RoHS\\_AnnexII\\_Dossier\\_DEHP.pdf](http://www.umweltbundesamt.at/fileadmin/site/umweltthemen/abfall/ROHS/finalresults/Annex6_RoHS_AnnexII_Dossier_DEHP.pdf)

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1. Considers that the draft Commission implementing decision exceeds the implementing powers provided for in Regulation (EC) No 1907/2006;
  2. Calls on the Commission to withdraw its draft implementing decision and to submit a new draft rejecting the applications for authorisation for the formulation of recycled soft PVC containing DEHP;
  3. Calls on the Commission to swiftly end the use of DEHP in all remaining applications, all the more so because safer alternatives to soft PVC and to DEHP are widely available;
  4. Instructs its President to forward this resolution to the Council and the Commission, and to the governments and parliaments of the Member States.
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P8\_TA(2015)0410

**Prevention of radicalisation and recruitment of European citizens by terrorist organisations****European Parliament resolution of 25 November 2015 on the prevention of radicalisation and recruitment of European citizens by terrorist organisations (2015/2063(INI))**

(2017/C 366/08)

*The European Parliament,*

- having regard to Articles 2, 3, 5, 6, 7, 8, 10 and 21 of the Treaty on European Union and to Articles 4, 8, 10, 16, 67, 68, 70, 71, 72, 75, 82, 83, 84, 85, 86, 87 and 88 of the Treaty on the Functioning of the European Union,
- having regard to the publications 'European Union Minorities and Discrimination Survey Data — Focus Report 2: Muslims' and 'FRA survey on Jewish people's experiences and perceptions of hate crime and discrimination in European Union Member States', both published by the European Union Agency for Fundamental Rights (FRA),
- having regard to the resolution adopted by the UN Security Council on 8 October 2004 on 'Threats to International Peace and Security Caused by Terrorism',
- having regard to the Charter of Fundamental Rights of the European Union, in particular Articles 6, 7, 8, 10(1), 11, 12, 21, 48, 49, 50 and 52 thereof,
- having regard to the EU Internal Security Strategy as adopted by the Council on 25 February 2010,
- having regard to the Commission communication of 22 November 2010 entitled 'The EU Internal Security Strategy in Action: Five steps towards a more secure Europe' (COM(2010)0673) and creating the European Radicalisation Awareness Network (RAN),
- having regard to its resolution of 12 September 2013 on the second report on the implementation of the EU Internal Security Strategy <sup>(1)</sup>,
- having regard to the Commission communication of 15 January 2014 entitled 'Preventing radicalisation to terrorism and violent extremism: Strengthening the EU's Response' (COM(2013)0941),
- having regard to the Revised EU Strategy for Combating Radicalisation and Recruitment to Terrorism, adopted by the Justice and Home Affairs Council at its meeting on 19 May 2014 and approved by the Council at its meeting of 5 and 6 June 2014 (9956/14),
- having regard to the Commission communication of 20 June 2014 on the final implementation report of the EU Internal Security Strategy 2010-2014 (COM(2014)0365),
- having regard to Europol's EU Terrorism Situation and Trend Report (TE-SAT) for 2014,
- having regard to the resolution adopted by the UN Security Council on 24 September 2014 on threats to international peace and security caused by terrorist acts (Resolution 2178 (2014)),
- having regard to the report of the EU Counter-Terrorism Coordinator to the European Council of 24 November 2014 (15799/14),

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<sup>(1)</sup> Texts adopted, P7\_TA(2013)0384.



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- having regard to its resolution of 17 December 2014 on renewing the EU Internal Security Strategy <sup>(1)</sup>,
  - having regard to the conclusions of the Justice and Home Affairs (JHA) Council of 9 October and 5 December 2014,
  - having regard to the statement of the informal JHA Council of 11 January 2015,
  - having regard to its plenary debate of 28 January 2015 on anti-terrorism measures,
  - having regard to its resolution of 11 February 2015 on anti-terrorism measures <sup>(2)</sup>,
  - having regard to the informal JHA Council held in Riga on 29 and 30 January 2015,
  - having regard to the conclusions of the Justice and Home Affairs Council of 12 and 13 March 2015,
  - having regard to the Commission communication of 28 April 2015 on the European Security Agenda (COM(2015)0185),
  - having regard to the ECJ ruling on the Data Retention Directive,
  - having regard to the additional protocol to the Council of Europe Convention on the Prevention of Terrorism and the Council of Europe's action plan on the fight against violent extremism and radicalisation leading to terrorism adopted on 19 May 2015,
  - having regard to the Commission Green Paper entitled 'Strengthening mutual trust in the European judicial area — A Green Paper on the application of EU criminal justice legislation in the field of detention'(COM(2011)0327),
  - having regard to Rule 52 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 and the Committee on Culture and Education (A8-0316/2015),
- A. whereas more than 5 000 European citizens have joined terrorist organisations and other military formations, particularly ISIS (Da'esh), Jahbat al-Nusra and others outside the European Union, especially in the Middle East and North Africa (MENA) region; whereas this phenomenon is speeding up and taking on significant proportions;
- B. whereas radicalisation has become a term used to describe the phenomenon of people embracing intolerant opinions, views and ideas which could lead to violent extremism;
- C. whereas the recent terrorist attacks in France, Belgium, Tunisia and Copenhagen highlight the security threat which is posed by the presence and movement of these 'foreign' fighters who are often EU nationals, in Europe and in its neighbourhood; whereas the EU has condemned these attacks in the strongest terms and has committed itself to combating terrorism alongside the Member States, inside and outside EU territory;
- D. whereas the terrible terrorist attacks that killed and wounded hundreds of people in Paris on 13 November 2015 have highlighted once more the urgent need for coordinated action by the Member States and the European Union to prevent radicalisation and fight against terrorism;

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<sup>(1)</sup> Texts adopted, P8\_TA(2014)0102.

<sup>(2)</sup> Texts adopted, P8\_TA(2015)0032.

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- E. whereas the terrorist threat is significant in the EU, particularly in those Member States that have been or still are militarily engaged in overseas operations in the Middle East and Africa;
- F. whereas the radicalisation of these 'European fighters' is a complex and dynamic phenomenon that is based on a series of global, sociological and political factors; whereas it does not correspond to one single profile, and affects men, women, and particularly young European citizens of all social origins, who share the common trait of feeling at odds with society; whereas the causes of radicalisation may equally be socio-economic, ideological, personal or psychological, and, for that reason, it has to be understood in the light of the background of each individual concerned;
- G. whereas, because of terrorism and radicalisation, there is much stereotyping of religions, which in turn is bringing about renewed upsurges of hate crimes and hate speech motivated by racism, xenophobia or intolerance of opinions, beliefs or religions; whereas it must be pointed out that it is the perverse misuse of religion, and not religion per se, that is one of the causes of radicalisation;
- H. whereas radicalisation is not to be associated with any one ideology or faith but may occur within any of them;
- I. whereas one of the arguments used by violent extremists in recruiting young people is that islamophobia is increasing, following years of war on terror, and that Europe is no longer a place where Muslims are welcome or can live in equality and practise their faith without discrimination and stigmatisation; whereas this can lead to a feeling of vulnerability, aggressive anger, frustration, loneliness and isolation from society;
- J. whereas combating radicalisation cannot be limited to Islamic radicalisation; whereas religious radicalisation and violent extremism also affect the entire African continent; whereas political radicalisation also affected Europe in 2011, in Norway with the attacks perpetrated by Anders Behring Breivik;
- K. whereas the vast majority of terrorist attacks in EU countries have for years been perpetrated by separatist organisations;
- L. whereas, according to Europol in 2013 there were 152 terrorist attacks in the EU, of which two were 'religiously motivated' and 84 were motivated by ethno-nationalist or separatist beliefs, while in 2012 there were 219 terrorist attacks in the EU, of which six were 'religiously motivated';
- M. whereas combating terrorism and preventing the radicalisation and recruitment of European citizens by terrorist organisations still falls essentially within the sphere of competence of the Member States, but European cooperation is essential for the efficient and effective exchange of information between law enforcement agencies in order to combat the cross-border nature of the threat posed by terrorists; whereas a concerted European approach is thus necessary and will provide added value in terms of coordinating or harmonising where appropriate the legislation applying in an area in which European citizens are free to move, and of making prevention and counterterrorism effective; whereas combating trafficking in firearms should be a priority for the EU in fighting serious and organised international crime;
- N. whereas human rights must be at the core of the Union's policies on counterterrorism and prevention of radicalisation, while it must be ensured that the right balance is struck between public safety and respect for fundamental rights, including the rights to security, privacy, and freedom of expression, religion, and association;
- O. whereas Jewish communities are the target of terrorist and anti-Semitic attacks, leading to an increasing perception of insecurity and fear within those communities in Europe;

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- P. whereas the rise of terrorism and foreign fighters has increased intolerance towards ethnic and religious communities in several countries in Europe; considering that a holistic approach to fighting discrimination in general and Islamophobia and anti-Semitism in particular, are complementary in relation to working for the specific prevention of terrorist extremism;
- Q. whereas a number of instruments already exist in Europe to address the radicalisation of European citizens and whereas the EU and its Member States should make full use of these tools and look to enhancing them in order to reflect the current challenges the EU and Member States face; whereas there remains a reluctance on the part of Member States to cooperate in sensitive areas, such as information and intelligence sharing; whereas, given the increasing significance of terrorist radicalisation, which is in total contradiction with European values, new means must be implemented, and this must take place in compliance with the Charter of Fundamental Rights;
- R. whereas it is essential that in all measures undertaken by the Member States and the EU fundamental rights and civil liberties are respected, namely the right to private life, the right to security, the right to data protection, the presumption of innocence, the right to a fair trial and due process, freedom of expression and freedom of religion; whereas the security of European citizens must preserve their rights and liberties; whereas, indeed, these two principles are two sides of the same coin;
- S. whereas the extent to which Member States assume responsibility to counteract the risk of radicalisation and the prevention of recruitment by terrorist organisations can vary greatly from one Member State to another; whereas, while some Member States have already taken effective measures, others are lagging behind in their action to tackle this phenomenon;
- T. whereas concerted European action is required as a matter of urgency to prevent the radicalisation and recruitment of European citizens by terrorist organisations in order to contain this growing phenomenon and thus stem the flow of departures by European citizens to conflict zones, deradicalise the home-stayers, and prevent other terrorist acts from being committed;
- U. whereas this is an international phenomenon and lessons may be learned from many parts of the world;
- V. whereas the important thing now is to put greater emphasis on and invest in preventive rather than reactive measures to address the radicalisation of European citizens and their recruitment by terrorist organisations; whereas a strategy to counter extremism, radicalisation and terrorist recruitment within the EU can only work if it is developed in parallel to a strategy of integration and social inclusion and of reintegration and deradicalisation of so-called 'foreign fighters' who are returnees;
- W. whereas certain forms of internet use is conducive to radicalisation, enabling fanatics throughout the world to connect with each other and recruit vulnerable individuals without any physical contact whatsoever and in a manner that is difficult to trace;
- X. whereas it is essential to clearly distinguish behaviour aimed at preparing and/or supporting terrorist attacks or acts by or opinions of extremists that lack the *mens rea* and *actus reus*;
- Y. whereas terrorist radicalisation appears to be attributable to factors that are both internal and external to the Union;
- Z. whereas combating terrorist radicalisation must form part of a global approach that aims to ensure an open Europe and is based on a set of common values;
- AA. whereas youth radicalisation should not be disconnected from its social and political context and must be investigated within the broader scope of sociology of conflict and violence studies;

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- AB. whereas the causes of terrorist radicalisation have not been studied to a sufficient extent; whereas lack of integration cannot be perceived as the primary cause of terrorist radicalisation;
- AC. whereas, according to the European Court of Justice, the fact that a person has been a member of an organisation which, because of its involvement in terrorist acts, is on the list forming the Annex to Common Position 2001/931/CFSP and that the person has actively supported the armed struggle waged by that organisation does not automatically constitute a serious reason for considering that the person concerned has committed a 'serious non-political crime' or 'acts contrary to the purposes and principles of the United Nations'; on the other hand, where there are serious reasons for considering that a person has committed such a crime or has been guilty of such acts this is conditional on an assessment on a case-by-case basis of the specific facts and on whether individual responsibility for carrying out those acts can be attributed to the person concerned;
- AD. whereas in order to be able to revoke a residence permit granted to a refugee on the ground that the refugee supports such a terrorist organisation, the competent authorities are nevertheless obliged to carry out, under the supervision of the national courts, an individual assessment of the specific facts concerning the actions of both the organisation and the refugee in question;

#### ***1. European added value in the prevention of terrorism***

1. In the light of the dramatic events in Paris, condemns the murderous attacks, and expresses its condolences to and solidarity with the victims and their families, while reaffirming the need to take a stand against violence; condemns also the use of stereotypes and xenophobic and racist discourse and practices by individuals and collective authorities which, directly or indirectly, link the terrorist attacks to the refugees who are currently fleeing their countries in search of a safer place, escaping from war and acts of violence which occur in their home countries on a daily basis;
2. Emphasises that terrorism cannot and should not be associated with any specific religion, nationality or civilisation;
3. Expresses its concern that, unless the conditions conducive to the spread of terrorism are addressed, the phenomenon of EU citizens travelling to other countries to join jihadist or other extremist groups, as well as the specific security risk they present when returning to the EU and the neighbouring countries, is likely to worsen in the years ahead, especially given the ongoing military escalation in the MENA region; calls for a comprehensive study on the effectiveness of national and EU measures aimed at preventing and combating terrorism;
4. Calls on the Commission to establish as a priority an action plan to implement and evaluate the EU strategy for combating radicalisation and recruitment to terrorism, on the basis of the exchange of best practice and the pooling of skills within the European Union, the evaluation of measures undertaken in the Member States and cooperation with third countries and international organisations, on a basis of full respect for international human rights conventions and through a multistakeholder and multisectoral participative and consultative approach; takes the view that the Commission should contribute to and support the development by Member States of an effective and intensive communication strategy on preventing the radicalisation and recruitment of European citizens and of non-EU nationals residing in the EU by terrorist organisations;
5. Calls on the Member States to coordinate their strategies and share the information and experience at their disposal, to implement good practices at both national and European level, to cooperate with a view to taking new steps in combating radicalisation and recruitment to terrorism by updating national prevention policies and putting networks of practitioners in place on the basis of the ten priority areas for action as identified in the EU strategy for combating radicalisation and recruitment to terrorism; stresses the importance of fostering and strengthening crossborder cooperation among law enforcement authorities to this regard, and highlights the crucial importance of providing adequate resources and training to police forces working on the ground;
6. Requests the full disclosure of the Council's action plans and guidelines regarding the ongoing EU Strategy for Combating Radicalisation and Recruitment to Terrorism;

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7. Considers that the additional protocol to the Council of Europe Convention on the Prevention of Terrorism, as well as resolution 2178 of the UN Security Council, should be made use of by the Member States and the European institutions with a view to agreeing on a common definition for the criminalisation of persons to be considered as 'foreign fighters'; calls on the Commission to carry out in-depth studies of the primary causes, the process, and the various influences and factors which lead to radicalisation with the support of the new Centre of Excellence of the Radicalisation Awareness Network (RAN);

8. Calls on the Commission to prepare, in close cooperation with Europol and the counterterrorism coordinator, an annual report on the state of security in Europe, including with regard to the risks of radicalisation and the consequences for the safety of people's lives and physical integrity in the EU, and to report back to Parliament on an annual basis;

9. Stresses the importance of making the fullest use of existing instruments to prevent and combat the radicalisation and recruitment of European citizens by terrorist organisations; highlights the importance of using all relevant internal and external instruments in a holistic and comprehensive manner; recommends that the Commission and the Member States make use of available means, particularly under the Internal Security Fund (ISF), via the ISF Police instrument, in order to support projects and measures aimed at preventing radicalisation; stresses the major role which can be played by the RAN and its Centre of Excellence in taking on this objective of counteracting the radicalisation of European citizens in a comprehensive way; requests that this network receive better publicity and visibility among players combating radicalisation;

## **II. Preventing violent extremism and terrorist radicalisation in prisons**

10. Stresses that prisons remain one of several environments which are a breeding ground for the spread of radical and violent ideologies and terrorist radicalisation; calls on the Commission to encourage the exchange of best practices among the Member States in order to counter the increase of terrorist radicalisation in Europe's prisons; encourages Member States to take immediate action against prison overcrowding, which is an acute problem in many Member States which significantly increases the risk of radicalisation and reduces the opportunities for rehabilitation; recalls that public youth protection institutions or detention or rehabilitation centres may also become places of radicalisation for minors, who constitute a particularly vulnerable target;

11. Calls on the Commission to propose guidelines based on best practices on measures to be implemented in European prisons aimed at the prevention of radicalisation and of violent extremism, with full respect for human rights; points out that the separation of inmates who are found to have adhered to violent extremism or have already been recruited by terrorist organisations from other inmates as a possible measure to prevent terrorist radicalisation from being imposed on others through intimidation and to contain radicalisation in prisons; warns, however, that any such measures should be imposed on a case-by-case basis only and be based on a judicial decision and subject to review by the competent judicial authorities; further recommends that the Commission and Member States examine the evidence and experience concerning the practice of separation in prisons with the objective of containing the spread of radicalisation; is of the view that this assessment must feed into the development of practices in national prison systems; recalls, however, that these measures should be proportionate and in full compliance with the fundamental rights of the inmate;

12. Supports the introduction of specialised training for all prison staff, as well as partners operating in the penal system, religious staff and NGO personnel who interact with prisoners, in order to teach them to detect at an early stage, prevent and deal with behaviour tending to radical and extremist behaviour; stresses the importance of appropriately training and recruiting religious, philosophical and secular representatives so that they can not only adequately meet prisoners' cultural and spiritual needs in prisons, but also contribute to countering potential radical discourse;

13. Encourages the establishment of educational programmes with adequate funding in European prisons in order to promote critical thinking, religious tolerance, and reintegration into society of inmates, but also to offer special assistance to those who are young, vulnerable or more susceptible to radicalisation and recruitment by terrorist organisations, and thus on a basis of the utmost respect for the human rights of inmates; considers that accompanying measures should also be offered subsequently to release from prison;

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14. Recognizes that central to such efforts is a prison environment which fully respects the human rights of inmates and complies with international and regional standards, including the UN Standard Minimum Rules for the Treatment of Prisoners;

### III. *Preventing online terrorist radicalisation*

15. Notes that the internet generates specific challenges given its global and cross-border nature, thus giving rise to legal gaps and jurisdictional conflicts and allowing recruiters and those who are radicalised to communicate remotely and easily from all corners of the world with no physical borders, no need to establish a base, and no need to seek sanctuary in a particular country; recalls that the internet and social networks are significant platforms for the fuelling of radicalisation and fundamentalism, as they facilitate the rapid and large-scale global distribution of hate messages and praise for terrorism; expresses concern at the impact that such messages praising terrorism have especially on younger people, who are particularly vulnerable; underlines the role of education and public awareness campaigns in preventing radicalisation online; affirms its attachment to freedom of expression not only offline but also online, and believes this should underpin all regulatory action regarding the prevention of radicalisation via the internet and social media; notes the dialogue launched at European level with internet companies with a view to preventing the online distribution of illegal content and erasing such content swiftly, in line with EU law and national legislation and in strict compliance with freedom of expression; calls for an effective strategy for the detection and removal of illegal content inciting to violent extremism, while respecting fundamental rights and freedom of expression, and in particular for contributing to the dissemination of effective discourse to counter terrorist propaganda;

16. Recalls that internet and social media companies and service providers have a legal responsibility to cooperate with Member State authorities by deleting any illegal content that spreads violent extremism, expeditiously and with full respect for the rule of law and fundamental rights, including freedom of expression; believes that Member States should consider legal actions, including criminal prosecutions, against internet and social media companies and service providers which refuse to comply with an administrative or judicial request to delete illegal content or content praising terrorism on their internet platforms; believes that refusal or deliberate failure by internet platforms to cooperate, thus allowing such illegal content to circulate, should be considered an act of complicity that can be equated to criminal intent or neglect and that those responsible should in such cases be brought to justice;

17. Calls on the competent authorities to ensure that websites that incite hatred are monitored more strictly;

18. Is convinced that the internet is an effective platform for spreading the discourse of respect of human rights and opposition to violence; considers that the internet industry and service providers should cooperate with Member State authorities and civil society to promote powerful and attractive narratives to counter hate speech and radicalisation online, which should be based on the Charter of Fundamental Rights of the European Union; calls on the digital platforms to cooperate with the Member States, civil society and organisations whose fields of expertise are terrorist deradicalisation or evaluation of hate speech, in order to take part in spreading prevention messages calling for the development of critical thinking and for a process of deradicalisation, as well as identifying innovative legal ways to counter praise of terrorism and hate speech, thereby making online radicalisation more difficult; calls on the Commission and the Member States to encourage the development of such counter-narratives online, and to work closely with civil society organisations for the purposes of reinforcing the channels for distributing and promoting democratic and non-violent discourse;

19. Supports the implementation of youth awareness programmes concerning online hate speech and the risks that it represents, and of programmes promoting media and internet education; supports the implementation of training programmes with a view to mobilising, training and creating networks of young activists to defend human rights online;

20. Takes the view that building a counter-narrative, including in third countries, is one of the keys to combating the appeal of terrorist groups in the MENA region; calls on the EU to increase its support for initiatives such as the SSCAT (Syria Strategic Communication Advisory Team) and to promote the deployment and financing of projects of this kind in third countries;



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21. Considers that the internet industry and service providers must henceforth make it possible to promote radicalisation prevention messages aimed at countering messages that praise terrorism; believes that a special European cooperation unit should be created within Europol with a view to sharing good practices in the Member States, while also permanently cooperating with internet operators, in order to highlight messages that oppose hate speech and praise for terrorism, thereby making online radicalisation more difficult; calls on the Commission and the Member States to support the effective use of counter-narratives and mitigation measures via the internet;

22. Supports the introduction of measures enabling all internet users to easily and quickly flag illegal content circulating on the internet and on social media networks and to report it to the competent authorities, including through hotlines, while respecting human rights, especially freedom of expression, and EU and national legislation;

23. Raises serious concerns over the increasing use of encryption technologies by terrorist organisations that make their communications and their radicalisation propaganda impossible for law enforcement to detect and read, even with a court order; calls on the Commission to urgently address these concerns in its dialogue with internet and IT companies;

24. Considers that every Member State should set up a special unit tasked with flagging illegal content on the internet and with facilitating the detection and removal of such content; welcomes the creation by Europol of the Internet Referral Unit (IRU), to be responsible for detecting illegal content and supporting Member States in this regard, while fully respecting the fundamental rights of all parties involved; recommends that such units should also cooperate with the EU anti-terrorism coordinator and the European Counter Terrorist Centre within Europol, and with civil society organisations active in this field; further encourages Member States to cooperate with each other and with the relevant EU agencies on these matters;

25. Welcomes the establishment with effect from 1 January 2016 of the European Counter-Terrorism Centre (ECTC), of which the European unit tasked with flagging content will be a part; stresses the need to provide the financial resources required to deliver the additional tasks conferred on Europol in connection with the establishment of the European Counter Terrorist Centre; calls for Parliament to be duly involved in the creation of this centre and in its terms of reference, tasks and finance;

26. Believes that online radicalisation cannot be stamped out without reinforcing the tools available to the EU to combat cybercrime; recommends that the mandate and resources of the European Cybercrime Centre (EC3) should be strengthened alongside those of Europol and Eurojust, so that the EC3 can play an effective role in better detecting and tackling online threats and better identifying the means used by terrorist organisations; recalls the need to have properly trained experts at Europol as well as in the Member States in order to respond to this specific threat; calls on the VP/HR to reorganise the EU Situation Centre (SitCen) and the Intelligence Centre (IntCen) and ensure their coordination with the Anti-Terrorism Coordinator in order to better track online criminal activities and the spread of hate speech related to radicalisation and terrorism; urges the Member States to significantly increase information sharing among themselves and with the relevant EU structures and agencies;

27. Considers that all EU and national measures aimed at preventing the spread of violent extremism among European citizens and their recruitment by terrorist organisations should respect EU fundamental rights and the relevant case law of the European Court of Justice and European Court of Human Rights, including respect for the principle of the presumption of innocence, the principle of legal certainty, the right to a fair and impartial trial, the right of appeal and the principle of non-discrimination;

#### **IV. Preventing radicalisation through education and social inclusion**

28. Stresses that schools and education have an important role to play in preventing radicalisation; recalls the crucial role that schools play in helping to promote integration within society and develop critical thinking, and to promote non-discrimination; calls on the Member States to encourage educational establishments to provide courses and academic programmes aimed at strengthening understanding and tolerance, especially with regard to different religions, the history of religions, philosophies and ideologies; stresses the need to teach fundamental values and democratic principles of the Union such as human rights; highlights that it is Member States' duty to guarantee that their education systems respect and promote EU values and principles and that their functioning does not contradict the principles of non-discrimination and integration;



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29. Urges the Member States to ensure that educational programmes on internet use exist in every school (at both primary and secondary level), aimed at educating and training responsible, critical and law-abiding internet users;

30. Stresses the importance of empowering teachers to take an active stand against all forms of discrimination and racism; emphasises the essential role of education and of competent and supportive teachers, not only in strengthening social ties, encouraging a sense of belonging, developing knowledge, skills and competences, embedding fundamental values, and enhancing social, civic and intercultural competences, critical thinking and media literacy, but also in helping young people — in close cooperation with their parents and families — to become active, responsible and open-minded members of society; emphasises that schools can build students' resilience to radicalisation by providing a safe environment and time for debating and exploring controversial and sensitive issues; points out that adolescents are a particularly vulnerable group, as they are at a difficult stage in their lives when they are developing their value system and seeking meaning, and are at the same time highly impressionable and easily manipulated; recalls that groups as well as individuals can be radicalised, and recognises that the development of response to individual and to group radicalisation can be different; emphasises the role society has to play in giving young people better prospects and a purpose in life, in particular by means of high-quality education and training; underlines the role of educational institutions in teaching youth to recognise and manage risks and make safer choices, and in promoting a strong sense of belonging, shared community, care support and responsibility for others; stresses the need to use the various opportunities that vocational education and academic courses offer in order to expose young people to the diverse national, regional, religious and ethnic identities existing in Europe;

31. Emphasises that Europe's diversity and its multicultural communities are integral to its social fabric and are an essential cultural asset; considers that any policy for tackling radicalisation must be sensitive and proportionate in order to respect and strengthen the diverse social fabric of communities;

32. Highlights the importance of combining deradicalisation programs with measures such as establishing partnerships with community representatives, investment in social and neighbourhood projects aimed at disrupting economic and geographical marginalisation, and mentoring schemes for alienated and excluded young people considered at risk of radicalisation; recalls that all Member States are obliged to diligently implement EU anti-discrimination instruments and to take effective measures to address discrimination, hate speech and hate crimes as part of the counter-radicalisation strategy;

33. Calls on the Commission to support Member States in carrying out a communication campaign to raise the awareness of young people and of supervisory staff as regards issues of radicalisation; stresses that training and awareness-raising campaigns should give priority to early intervention, in order to protect individuals and avoid any risk of radicalisation; calls on the Member States to provide educational staff with special training and appropriate tools enabling them to detect any worrying changes in behaviour, identify circles of complicity which amplify the phenomenon of radicalisation through imitation, and properly supervise young people who are at risk of being recruited by terrorist organisations; further encourages the Member States to invest in and financially support specialised facilities in the proximity of schools that serve as contact points enabling young people, but also their families and teachers and relevant experts, to engage in extracurricular activities open to families, including psychological counselling; stresses the importance of there being clear guidance in this area so as not to compromise the primary role of teachers, youth workers and others for whom the wellbeing of the individual is the primary concern, since excessive intervention by public authorities could be counterproductive;

34. Points out the opportunities offered to Member States and to media education experts by the 'Creative Europe' programme; notes that the EU's programmes in the areas of education, culture, social activities and sport constitute essential pillars of support for the actions taken by Member States to tackle inequalities and prevent marginalisation; stresses the importance of developing new actions to promote European values in education, as part of the European strategic framework for cooperation in education and training; insists therefore, among other things, on targeting the transmission and practice of civic values throughout the programmes Europe for citizens, Erasmus + and Creative Europe;

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35. Stresses that it is vital to engage in an intercultural dialogue with the various communities, leaders and experts, with a view to helping achieve better understanding and prevention of radicalisation; stresses the responsibility and the important role of all religious communities in countering fundamentalism, hate speech and terrorist propaganda; draws the Member States' attention to the issue of the training of religious leaders — which ought, where possible, to take place in Europe — with regard to preventing incitement to hatred and violent extremism in places of worship in Europe, and to ensure that those leaders share European values, and also of training the representatives of religions, philosophies and secular society working inside correctional facilities; notes however, that while places of worship may provide contact points, much of the indoctrination and recruitment process takes place in more informal settings or on the internet;

36. Highlights the crucial importance of making all actors aware of their responsibility to prevent radicalisation, whether at local, national, European or international level; encourages the establishment of close cooperation between all civil society actors at national and local level, and of greater cooperation between actors on the ground, such as associations and NGOs, in order to support victims of terrorism and their families, as well as individuals who have been radicalised and their families; calls, in this regard, for the introduction of training adapted to those actors on the ground and for additional financial support for them; stresses, however, that funding for NGOs and other civil society actors should be separate from financial support for counterterrorism programmes;

37. Considers that civil society and local actors have a crucial role to play in the development of projects adapted to their localities or organisations, in addition to their role as an integrating factor for those European citizens who feel at odds with society and are tempted by terrorist radicalisation; believes it essential to raise awareness among and inform and train frontline workers (teachers, educationalists, police officers, child protection workers and workers in the healthcare sector) in order to strengthen local capacity to combat radicalisation; feels that the Member States should support the establishment of structures facilitating, in particular, the guidance of young people, as well as exchanges with families, schools, hospitals, universities, etc.; recalls that such measures can only be implemented through long-term social investment programmes; notes that associations and organisations in this field, which do not bear the mark of governments, can achieve excellent results in the reintegration into society of citizens who had been on the path to radicalisation;

38. Considers it vital to set up an alert system for assistance and guidance in every Member State which would allow families and community members to obtain support or to easily and swiftly flag the development of sudden behavioural change that might signal a process of terrorist radicalisation or an individual's departure to join a terrorist organisation; notes that in this regard, 'hotlines' have been successful and are enabling the reporting of persons among friends and families suspected of being radicalised, but are also helping friends and families to deal with this destabilising situation; calls on the Member States to look into the possibility of establishing such a system;

39. Recalls that the rise of Islamophobia in the European Union contributes to the exclusion of Muslims from society, which could create fertile ground for vulnerable individuals to join violent extremist organisations; considers that Islamophobia in Europe is in turn manipulated by organisations such as Da'esh for propaganda and recruitment purposes; recommends, therefore, the adoption of a European framework for the adoption of national strategies to combat Islamophobia, in order also to tackle discrimination that hinders access to education, employment and housing;

40. Stresses that recent research points to the growing number of young women who have been radicalised and recruited by terrorist organisations, providing evidence of their role in violent extremism; considers that the EU and the Member States should take gender into account at least to some extent in developing strategies for the prevention of radicalisation; calls on the Commission to support generalised programmes aiming to engage young women in their endeavours for greater equality and to provide support networks through which they can safely have their voices heard;

41. Stresses the importance of the role of women in the prevention of radicalisation;

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***V. Stepping up the exchange of information on terrorist radicalisation in Europe***

42. Reiterates its commitment to work towards the finalisation of an EU directive on passenger name records (PNR) by the end of 2015 and to guarantee that such a directive will be compliant with fundamental rights and free from any discriminatory practices based on ideological, religious or ethnic stigmatisation, and will fully respect the data protection rights of EU citizens; recalls, however, that the EU PNR directive will be just one measure in the fight against terrorism, and that a holistic, ambitious and comprehensive strategy on counterterrorism and the fight against organised crime, involving foreign policy, social policy, education policy, law enforcement and justice, is required to prevent the recruitment of European citizens by terrorist organisations;

43. Calls on the Commission to enhance the EU's expertise regarding the prevention of radicalisation by establishing a European network that incorporates the information provided by RAN and by the Policy Planner's Network on Polarisation and Radicalisation (PPN), as well as that provided by experts specialised in a wide array of disciplines across the social sciences;

44. Insists on the absolute necessity of stepping up the expedient and effective exchange of relevant information between the law enforcement authorities in the Member States and between Member States and the relevant agencies, in particular by optimising the use of and contributions to the Schengen Information System (SIS) and Visa Information System (VIS), Europol's secure information exchange network application (SIENA) and Europol's 'Focal Point Travellers' on European citizens who have been radicalised; stresses that stepping up the exchange of information between law enforcement authorities will entail increasing trust between Member States, as well as reinforcing the role and the effective resourcing of EU entities such as Europol, Eurojust and the European Police College (Cepol);

45. Calls for the EU to include the issue of terrorist radicalisation in the training provided by Cepol;

46. Stresses the importance of implementing a specialised European training programme for those working in the justice system, to raise their awareness of the different forms of radicalisation;

47. Stresses that improved cooperation between Member States aimed at countering the radicalisation and recruitment of European citizens is also characterised by intensive exchanges and cooperation between their judicial authorities and with Eurojust; notes that better reporting at European level on the criminal records of terrorist suspects would help speed up their detection and make it easier for them to be properly monitored, either when they leave or when they return to the EU; encourages, therefore, the reform and better use of the European Criminal Records Information System (ECRIS); urges the Commission to assess the feasibility and added value of establishing a European Police Records Index System (EPRIS); underlines that international treaties and the EU law, as well as fundamental rights, and in particular the protection of personal data, must be respected in such information exchanges and that effective democratic oversight of security measures is essential;

48. Considers that combating the trafficking of weapons should be a priority for the EU in fighting serious and organised international crime; believes, in particular, that cooperation needs to be strengthened further as regards information exchange mechanisms and the traceability and destruction of prohibited weapons;

***VI. Strengthening deterrents against terrorist radicalisation***

49. Believes that measures aimed at preventing the radicalisation of European citizens and their recruitment by terrorist organisations will not be fully effective until they are accompanied by an effective, dissuasive and articulated range of criminal justice measures in all Member States; considers that through effectively criminalising terrorist acts carried out abroad with terrorist organisations the Member States will equip themselves with the tools needed to eliminate terrorist radicalisation among European citizens while making full use of the existing EU police and judicial cooperation tools in criminal matters; considers that law enforcement and justice authorities (judges and prosecutors) should have sufficient capacity to prevent, detect and prosecute those acts, and should be adequately and continuously trained on terrorism-related crimes;

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50. Calls for reinforced capacities for Eurojust's Coordination Centre, which should play a critical role in promoting the joint action of Member States' judicial authorities in the collection of evidence and enhance the effectiveness of prosecutions of crimes related to terrorism; is, in this regard, of the view that more use should be made of the Joint Investigation Teams instrument, both among Member States and between Member States and third countries with which Eurojust has established cooperation agreements;

51. Notes that prosecuting terrorist acts carried out in third countries by European citizens or by non-EU nationals residing in the EU requires that the collection of evidence in third countries should be possible, on a basis of full compliance with human rights; calls, therefore for the EU to work on the setting-up of judicial and law enforcement cooperation agreements with third countries to facilitate the collection of evidence in said countries, provided that strict legal standards and procedures, the rule of law, international law and fundamental rights are safeguarded by all parties and under judicial control; recalls, therefore, that the collection of evidence, interrogation and other such investigative techniques must be carried out subject to strict legal standards and must comply with EU laws, principles and values and international human rights standards; warns, in this connection, that the use of cruel, inhuman and degrading treatment, torture, extra-judicial renditions and kidnapping is prohibited under international law and may not take place for the purpose of collecting evidence of criminal offences committed inside the territory of the EU or outside its territory by EU nationals;

52. Welcomes the deployment of security/counterterrorism experts in a number of key EU delegations, with a view to strengthening their capacity to contribute to European counterterrorism efforts and to liaising more effectively with relevant local authorities, while further building up counterterrorism capacity within the European External Action Service (EEAS);

53. Encourages, therefore, the establishment of cooperation agreements between Eurojust and third countries, on the lines of those already established with the US, Norway and Switzerland, while stressing nevertheless the need to ensure full compliance with international human rights law and EU data protection and privacy rules; points out that priority in establishing such agreements should be given to countries that are also particularly hit by terrorism, such as MENA countries; additionally, is of the view that the deployment of Eurojust liaison prosecutors in the relevant countries, especially in the southern neighbourhood, would promote more exchange of information and would enable better cooperation in order to effectively fight terrorism while respecting human rights;

## ***VII. Preventing the departure and anticipating the return of radicalised European citizens recruited by terrorist organisations***

54. Reiterates that the EU must step up its external border controls as a matter of urgency, on a basis of full compliance with fundamental rights; stresses that it will be impossible to effectively track entry and exit in the EU unless Member States implement the mandatory and systematic controls foreseen at the EU's external borders; calls on the Member States to make good use of existing instruments such as the SIS and the VIS, including with reference to stolen, lost and falsified passports; also considers that, to this end, one of the EU's priorities must be to better enforce the Schengen Code;

55. Invites the Member States to give their border guards systematic access to the Europol information system, which may contain information on people suspected of terrorism, foreign fighters and preachers of hate;

56. Calls on the Member States to share good practices with regard to exit and return checks and the freezing of financial assets of citizens, in the context of preventing citizens from taking part in terrorist activities in conflict areas in third countries and of how to manage their return to the EU; stresses in particular that Member States should be enabled to confiscate the passports of their citizens planning to join terrorist organisations, at the request of the competent judicial authority, according to their national laws and in full compliance with the principle of proportionality; considers that the restriction of someone's freedom of movement, which is a fundamental right, can only be decided if the necessity and proportionality of the measure are properly evaluated by a judicial authority; further supports criminal proceedings against suspects of terrorism who become involved in terrorist activities on their return to Europe;

57. Calls for international contributions to the funding mechanism endorsed by the United Nations Development Programme (UNDP) to facilitate the immediate stabilisation of areas cleared of Da'esh;

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58. Calls on the VP/HR and the Council to find a clear language of condemnation for the decade-long financial and ideological support provided by some governments and influential individuals in the Gulf countries for extremist Islamist movements; calls on the Commission to review the EU's relations with third countries in order to more effectively combat material and immaterial support for terrorism; recalls that, in the context of the current revision of the European Neighbourhood Policy (ENP), the security dimension and the capacity of ENP tools to contribute to improving partners' resilience and their capabilities to provide for their own security, on a basis of respect for the rule of law, must be strengthened;

59. Reiterates that making good use of existing instruments such as the SIS, SIS II and VIS systems, Interpol's SLTD system, and Europol's Focal Point TRAVELLERS constitutes the first step in stepping up external border security in order to identify EU citizens and foreigners residing in the EU who may be leaving or returning from a conflict area for the purpose of committing terrorist acts or may receive terrorist training or take part in non-conventional armed conflict on behalf of terrorist organisations; urges Member States to improve cooperation and sharing of information regarding suspected 'foreign fighters' with Member States at the EU's external borders;

60. Calls on the Member States to ensure that any foreign fighters are put under judicial control and, where necessary, in administrative detention upon their return to Europe, until such time as due judicial prosecution takes place;

61. Is seriously convinced that any policymaking in the field of terrorism and radicalisation needs to pool the expertise and assets of the internal and external dimensions of EU policy; believes, in this regard, that it is on the basis of such a holistic approach that an adequate response may be designed to fight terrorism and terrorist recruitment in the EU and its neighbourhood; calls, therefore, on both the Commission and the EEAS, under the leadership and guidance of both the VP/HR and the First Vice-President of the Commission and with the support of the Anti-Terrorism Coordinator, to work together in designing a policy approach that effectively combines the tools of social policy (including employment, integration and anti-discrimination), humanitarian aid, development, conflict resolution, crisis management, trade, energy and any other policy area that might have an internal/external dimension;

#### **VIII. *Strengthening links between internal and external security in the EU***

62. Stresses the vital importance of the EU establishing close cooperation with third countries, notably transit countries and destination countries, insofar as this is possible, in respect of EU laws, principles and values and international human rights, in order to be able to identify EU citizens and non-European residents leaving to fight for terrorist organisations or returning thereafter; also stresses the need to strengthen political dialogue and shared action plans to combat radicalisation and terrorism, in the context of bilateral relations and with regional organisations such as the African Union and the League of Arab States;

63. Notes VP/HR Mogherini's willingness to support projects for countering radicalisation in third countries, including Jordan, Lebanon and Iraq and the Sahel/Maghreb region, as stated in the report on the implementation of measures following the European Council meeting of 12 February 2015; stresses that it must now be ensured that these projects receive the necessary funding as soon as possible;

64. Calls on the EU to increase its cooperation with regional partners in order to curb arms trafficking, targeting in particular the countries where terrorism originates, and to follow closely the export of armaments that could be exploited by terrorists; also calls for foreign policy tools and engagement with third countries to be strengthened with a view to countering the financing of terrorist organisations; draws attention to the conclusion of the G20 Summit of 16 November 2015, which calls on the Financial Action Task Force (FATF) to act more swiftly and efficiently when it comes to cutting off funding for terrorist organisations;

65. Encourages the EU to conduct targeted and upgraded security and counter-terrorism dialogues with Algeria, Egypt, Iraq, Israel, Jordan, Morocco, Lebanon, Saudi Arabia, Tunisia and the Gulf Cooperation Council, including on past or present state involvement in support of terrorist activities; also believes that cooperation with Turkey should be enhanced in line with the General Affairs Council conclusions of December 2014;



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66. Calls on the Council to keep the EU Regional Strategy for Syria and Iraq and the Counter-Terrorism/Foreign Fighters Strategy, adopted on 16 March 2015, under constant review and development in the light of the developing security situation in the EU's southern neighbourhood, alongside preventive and other initiatives such as the Commission's RAN; calls further on the Member States to promote common respect and understanding as crucial elements within the framework of the fight against terrorism, both within the EU and in its Member States, as well as in third countries;

67. Is convinced that for such enhanced cooperation to be established, the Commission, and the EEAS in particular, need to make greater efforts in terms of increasing and improving expertise in the areas of fighting terrorism, non-conventional armed conflict and radicalisation, and also to reinforce and diversify language skills, for instance for Arabic, Urdu, Russian and Mandarin, given that such skills are currently seriously lacking in the European information and intelligence services; considers it essential that the EU's call to combat terrorism, radicalisation and violence can be heard beyond its own borders, through strategic communication that is both incisive and effective;

68. Supports greater international cooperation and information-sharing on the part of national intelligence services in order to identify EU citizens who are at risk of becoming radicalised and being recruited and travelling to join jihadist or other extremist groups; stresses that countries in the MENA region and the Western Balkans must be supported in their efforts to stem the flow of foreign fighters and to prevent jihadist organisations taking advantage of the political instability within their borders;

69. Acknowledges that radicalisation and recruitment of individuals by terrorist networks is a global phenomenon; believes that the response to this phenomenon ought to be international and not just local or European; considers it necessary, therefore, to strengthen cooperation with third countries to identify recruitment networks and increase security at the borders of the countries concerned; reiterates also that cooperation with key partners that are facing similar challenges has to be stepped up through diplomatic, political dialogue and intelligence cooperation;

70. Reiterates that the global reach of terrorism requires an effective and united international response in order to successfully prevent the trafficking of weapons to countries that threaten international peace and security;

71. Welcomes the Commission's allocation in April 2015 of a budget of EUR 10 million to finance a programme of assistance to partner countries to counter radicalisation in the Sahel/Maghreb and stem the flow of foreign fighters from North Africa, the Middle East and the Western Balkans (a first tranche of EUR 5 million to fund technical assistance to enhance the capacities of criminal justice officials to investigate, prosecute and adjudicate cases of foreign fighters or would-be foreign fighters; a second tranche of EUR 5 million to finance the countering of radicalisation programmes in the Sahel/Maghreb); stresses the importance of strictly monitoring the proper use of these funds to ensure that they do not finance projects linked to proselytism, indoctrination and other extremist purposes;

#### ***IX. Promoting the exchange of good practices on deradicalisation***

72. Considers that a comprehensive policy to preventing the radicalisation and recruitment of EU citizens by terrorist organisations can only be successfully put in place if accompanied by proactive deradicalisation and inclusion policies; calls for the EU, therefore, to facilitate the sharing by Member States and with third countries which have already acquired experience and achieved positive results in this area of good practice on the setting-up of deradicalisation structures to prevent EU citizens and non-EU nationals legally residing in the EU from leaving the EU or to control their return to it; recalls the need to offer support to the families of such individuals as well;

73. Suggests that Member States examine the idea of including mentors or counselling assistants in the process of deradicalising EU citizens who have returned from conflict areas disillusioned by what they experienced there, so as to support them in their reintegration into society through appropriate programmes; underlines the need for better exchange of best practices among Member States in that respect; stresses that mentors should be willing to contribute to specific programmes through appropriate training;

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74. Calls for an EU-level structured communication campaign to be launched, making use of the cases of former European 'foreign fighters' who have successfully undergone deradicalisation and whose traumatic experiences help expose the deeply perverse and fallacious religious dimension of joining terrorist organisations such as ISIS; encourages Member States, therefore, to develop platforms enabling face-to-face meetings and dialogue with former fighters; emphasises furthermore that contact with victims of terrorism also seems to be an effective means of stripping radical rhetoric of its religious or ideological significance; suggests that this campaign be used as a tool to assist in the deradicalisation process in prisons, schools and all establishments focusing on prevention and rehabilitation; further calls on the Commission to support, particularly through funding, and coordinate such national communication campaigns;

#### **X. *Dismantling terrorist networks***

75. Underlines that money laundering, tax evasion and other fiscal crimes are in some cases major sources of terrorism funding which threaten our internal security, and that tracking and combating crimes affecting the EU's financial interests must therefore be a priority;

76. Stresses that terrorist organisations such as IS/Daesh and Jabhat al-Nusra have accrued substantial financial resources in Iraq and Syria from smuggling oil, selling stolen goods, kidnapping and extortion, seizing bank accounts and smuggling antiquities; calls, therefore, for the countries and the intermediaries contributing to this black market to be identified and their activities brought to a halt as a matter of urgency;

77. Supports measures aimed at weakening terrorist organisations from the inside and lessening their current influence on EU citizens and non-EU nationals legally residing in the EU; urges the Commission and the competent agencies to look into ways of dismantling terrorist networks and identifying how they are funded; to this end, calls for better cooperation between the Financial Intelligence Units of the Member States and for the speedy transposition and implementation of the Anti-Money Laundering Package; encourages the Commission to propose a regulation on identifying and blocking terrorism funding channels and countering the ways in which they are funded; calls on the Commission, therefore, to re-evaluate the creation of a common European terrorist finance tracking system; encourages Member States to implement the highest standards of transparency concerning access to information on beneficiary owners of all corporate structures in the EU and in opaque jurisdictions which may be vehicles for financing terrorist organisations;

78. Welcomes the recent adoption of the European Agenda on Security, which proposes important steps towards enhancing the fight against terrorism and radicalisation, such as the creation of the European Counter Terrorist Centre within Europol; calls on the Member States to make full use of existing measures, and calls on the Commission to flag sufficient financial and human resources to effectively deliver on its proposed actions;

79. Reiterates its call on the Commission to urgently review the EU firearms legislation by revising Council Directive 91/477/EEC in order to facilitate the role of national police and investigation authorities in detecting and fighting against arms trafficking on the black market and the dark net, and calls on the Commission to put forward common firearms deactivation standards so that deactivated firearms are rendered irreversibly inoperable;

80. Calls for a harmonised approach to the definition as a criminal offence of hate speech, online and offline, whereby radicals incite others to disrespect and violate fundamental rights; suggests that this specific offence be added in the relevant Council framework decisions;

81. Calls on the Member States to participate in efforts to trace external flows of funding and to ensure and display transparency in their relations with certain Gulf countries, with the aim of stepping up cooperation in order to shed light on the financing of terrorism and fundamentalism, in Africa and the Middle East but also by some organisations in Europe; encourages Member States to collaborate in the elimination of the oil black market that provides essential income for terrorist organisations; believes that Member States should not hesitate to use restrictive measures against individuals and organisations where there is credible evidence of financing of or other complicity with terrorism;



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82. Would strongly reject any attempts to remove aspects of the report that focus on fighting acts of terrorism and extremism in their own right; takes the view that it is unhelpful and counter-productive to break the link between fighting radicalisation and fighting its manifestations; calls on the Council to create a blacklist of European jihadists and jihadist terrorist suspects;

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83. Instructs its President to forward this resolution to the Council, the Commission, the governments and parliaments of the EU Member States and the candidate countries, the United Nations, the Council of Europe, the African Union, and the member states of the Union for the Mediterranean, of the League of Arab States and of the Organisation for Security and Cooperation in Europe.

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P8\_TA(2015)0411

**EU Strategic Framework on Health and Safety at Work 2014-2020****European Parliament resolution of 25 November 2015 on the EU Strategic Framework on Health and Safety at Work 2014-2020 (2015/2107(INI))**

(2017/C 366/09)

*The European Parliament,*

- having regard to the Treaty on European Union, in particular the preamble and Articles 3 and 6 thereof,
- having regard to the Treaty on the Functioning of the European Union, in particular Articles 3, 6, 9, 20, 151, 152, 153, 154, 156, 159 and 168 thereof,
- having regard to the Charter of Fundamental Rights of the European Union, in particular Articles 1, 3, 27, 31, 32 and 33 thereof,
- having regard to the European Social Charter of 3 May 1996, in particular Part I and Part II, Article 3 thereof,
- having regard to the Declaration of Philadelphia of 10 May 1944 on the goals and objectives of the International Labour Organisation (ILO),
- having regard to the ILO conventions and recommendations in the field of health and safety at the workplace,
- having regard to the Council conclusions of 27 February 2015 on the EU strategic framework on health and safety at work 2014-2020 (6535/15) and to the Council conclusions of 5 October 2015 on a new agenda on health and safety at work to foster better working conditions,
- having regard to Regulation (EC) No 1338/2008 of the European Parliament and of the Council of 16 December 2008 on Community statistics on public health and health and safety at work <sup>(1)</sup>,
- having regard to Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work <sup>(2)</sup> (framework directive) and to its individual directives,
- having regard to Directive 2003/88/EC of the European Parliament and of the Council of 4 November 2003 concerning certain aspects of the organisation of working time <sup>(3)</sup>,
- having regard to Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation <sup>(4)</sup>,
- having regard to Directive 2007/30/EC of the European Parliament and of the Council of 20 June 2007 amending Council Directive 89/391/EEC, its individual Directives and Council Directives 83/477/EEC, 91/383/EEC, 92/29/EEC and 94/33/EC with a view to simplifying and rationalising the reports on practical implementation <sup>(5)</sup>,

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<sup>(1)</sup> OJ L 354, 31.12.2008, p. 70.

<sup>(2)</sup> OJ L 183, 29.6.1989, p. 1.

<sup>(3)</sup> OJ L 299, 18.11.2003, p. 9.

<sup>(4)</sup> OJ L 204, 26.7.2006, p. 23.

<sup>(5)</sup> OJ L 165, 27.6.2007, p. 21.

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- having regard to the Commission Communication on an EU Strategic Framework on Health and Safety at Work 2014-2020 (COM(2014)0332),
- having regard to the Commission communication on 'Improving quality and productivity at work: Community strategy 2007-2012 on health and safety at work' (COM(2007)0062),
- having regard to the Commission communication on a 'Renewed social agenda: Opportunities, access and solidarity in 21st century Europe' (COM(2008)0412),
- having regard to the Commission report on the implementation of the European social partners' Framework Agreement on Work-related Stress (SEC(2011)0241),
- having regard to the 'EUROPE 2020 — A strategy for smart, sustainable and inclusive growth' (COM(2010)2020), and to its main objective which is to increase employment levels to 75 % by the end of the decade in the European Union, including through the greater involvement of women, older workers and better integration of migrants in the workforce,
- having regard to the Commission White Paper entitled 'An Agenda for Adequate, Safe and Sustainable Pensions' (COM(2012)0055),
- having regard to the Commission Communication entitled 'Taking stock of the Europe 2020 strategy for smart, sustainable and inclusive growth' (COM(2014)0130),
- having regard to the 2015 Annual Growth Survey (COM(2014)0902) and Joint Employment Report (COM(2014)0906),
- having regard to its resolution of 20 September 2001 on harassment at the workplace <sup>(1)</sup>,
- having regard to the Commission Communication to the Council and Parliament transmitting the European framework agreement on harassment and violence at work (COM(2007)0686),
- having regard to its resolution of 24 February 2005 on promoting health and safety at the workplace <sup>(2)</sup>,
- having regard to its resolution of 6 July 2006 with recommendations to the Commission on protecting European healthcare workers from blood-borne infections due to needle-stick injuries <sup>(3)</sup>,
- having regard to its resolution of 23 May 2007 on promoting decent work for all <sup>(4)</sup>,
- having regard to its resolution of 15 January 2008 on the Community strategy 2007-2012 on health and safety at work <sup>(5)</sup>,
- having regard to its resolution of 26 March 2009 on corporate social responsibility in international trade agreements <sup>(6)</sup>,
- having regard to its resolution of 15 December 2011 on the mid-term review of the European strategy 2007-2012 on health and safety at work <sup>(7)</sup>,
- having regard to its resolution of 14 March 2013 on asbestos related occupational health threats and prospects for abolishing all existing asbestos <sup>(8)</sup>,

<sup>(1)</sup> OJ C 77 E, 28.3.2002, p. 138.

<sup>(2)</sup> OJ C 304 E, 1.12.2005, p. 400.

<sup>(3)</sup> OJ C 303 E, 13.12.2006, p. 754.

<sup>(4)</sup> OJ C 102 E, 24.4.2008, p. 321.

<sup>(5)</sup> OJ C 41 E, 19.2.2009, p. 14.

<sup>(6)</sup> OJ C 99 E, 3.4.2012, p. 101.

<sup>(7)</sup> OJ C 168 E, 14.6.2013, p. 102.

<sup>(8)</sup> Texts adopted, P7\_TA(2013)0093.

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- having regard to its resolution of 14 January 2014 on effective labour inspections as a strategy to improve working conditions in Europe <sup>(1)</sup>,
  - having regard to the opinion of the European Economic and Social Committee of 11 December 2014 and the opinion of the Committee of the Regions of 12 February 2015 on the Commission Communication on an EU strategic framework on health and safety at work (2014-2020),
  - having regard to Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation,
  - having regard to the Joint Action on Mental Health and Well-being launched in 2013,
  - having regard to the 'Think Small First' principle and the Small Business Act for Europe,
  - having regard to the EU-OSHA's current campaign entitled 'Healthy Workplaces Manage Stress',
  - 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 Women's Rights and Gender Equality (A8-0312/2015),
- A. whereas good working conditions which protect physical and mental health are a fundamental <sup>(2)</sup> individual workers' right that has positive value in itself;
- B. whereas the economic crisis has led to increased job insecurity and atypical employment as well as reduced company earnings, especially for SMEs; whereas this should not mean losing sight of the importance of health and safety at work as well as the high social and individual costs of workplace accidents resulting from non-compliance;
- C. whereas occupational health and safety is a basic interest for society as well as an investment that has a positive effect on companies' productivity and competitiveness and also improves the sustainability of the social security systems and allows people to work in good health until the statutory retirement age; whereas workplace accidents and occupational diseases are a major societal burden and improvements in occupational health and safety across Europe can contribute to the economic recovery and to reaching the Europe 2020 objectives, where little progress has been made so far towards the target of 75 % employment for 20-64 year olds;
- D. whereas preventing occupational risks, promoting health and safety and protecting workers in the workplace is key to improving working conditions and thus protecting workers health, which in turn confers substantial social and economic benefits on the worker concerned and society as a whole; whereas 9 out of 10 establishments in the EU-28 that carry out regular risk assessments regard them as a useful way of managing occupational health and safety <sup>(3)</sup>;
- E. whereas Article 153 TFEU states that the Union will support and complement the activities of the Member States in the improvement in particular of the working environment to protect workers' health and safety;

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<sup>(1)</sup> Texts adopted, P7\_TA(2014)0012.

<sup>(2)</sup> Charter of Fundamental Rights of the European Union, Article 31(1): Every worker has the right to working conditions which respect his or her health, safety and dignity.

<sup>(3)</sup> Second European Survey of Enterprises on New and Emerging Risks (ESENER-2), EU-OSHA (2015).

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- F. whereas the ageing of the EU population is one of the main challenges of the Member States; whereas there are inequalities in life expectancy between different socioprofessional categories and hardship at work; whereas in addition to musculoskeletal disorders (MSDs), workers over the age of 55 are particularly prone to cancers, heart disease, respiratory problems and sleep disorders <sup>(1)</sup>; whereas the indicator on healthy life years has regressed by 1,1 years for women and by 0,4 years for men between 2010 and 2013, which underlines the need to raise healthy life expectancy, which would also allow more people to stay in the labour market until they actually reach the statutory retirement age;
- G. whereas cancers are the primary cause of work-related deaths <sup>(2)</sup>, followed by cardiovascular and respiratory disease, while accidents at work account for only a very small minority of deaths; whereas chronic health problems, such as musculoskeletal disorders (MSD), are widespread in the EU and can limit people's ability to engage or stay in paid employment <sup>(3)</sup>, and whereas identifying at-risk workers early is vital;
- H. whereas administrative burdens and direct costs incurred by companies as a result of occupational health and safety (OSH) policies that promote well-being, a quality working environment and productivity are significantly lower than those associated with occupational diseases and accidents that the EU regulatory framework aims to prevent <sup>(4)</sup>; whereas some studies suggest that for companies the 'return on prevention' can be significant <sup>(5)</sup>;
- I. whereas the fatal injury at work rate and the proportion of workers, who report their physical and mental health and safety to be at risk because of their work, varies significantly across the Member States <sup>(6)</sup> and sectors of economic activity, which underlines the need for a stronger focus on implementation and enforcement of OSH legislation as an important element of safeguarding workers' health and productivity;
- J. whereas work-related stress in particular, and psychosocial risks in general, are a growing problem for employees and employers across the EU and almost half of all workers consider it to be present at their workplace; whereas work-related stress contributes to absenteeism, negatively impacts productivity and accounts for almost half the number of working days lost each year; whereas actions taken to manage psychosocial risks vary across the Member States <sup>(7)</sup>;
- K. whereas strong, well-implemented and enforced OSH legislation is an important precondition for compliance with OSH requirements, which safeguards workers' health and productivity throughout the working life; whereas labour inspections play an important role in the implementation of occupational health and safety policies at regional and local level, and whereas fulfilling legal obligations is the main reason for many companies to manage OSH and put in place preventive measures <sup>(8)</sup>;
- L. whereas comprehensive worker involvement, participation, and representation at company level and commitment from management is highly important for successful risk prevention in the workplace <sup>(9)</sup> and whereas trade union organised workplaces have lower accident and illness rates;

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<sup>(1)</sup> Eurofound: 'Working conditions of an ageing workforce' Eurofound (2008).

<sup>(2)</sup> Statement by EU-OSHA Director, 18.11.2014.

<sup>(3)</sup> Report on Employment opportunities for people with chronic diseases, Eurofound (2014).

<sup>(4)</sup> Evaluation of the European strategy on Safety and Health at Work 2007-2012, EC (2013) and Socio-economic costs of accidents at work and work-related ill health, EC (2012).

<sup>(5)</sup> Berechnung des internationalen 'Return on Prevention' für Unternehmen: Kosten und Nutzen von Investitionen in den betrieblichen Arbeits- und Gesundheitsschutz, DGUV (2013).

<sup>(6)</sup> 5<sup>th</sup> Working Conditions Survey, Overview Report, Eurofound (2012).

<sup>(7)</sup> Second European Survey of Enterprises on New and Emerging Risks (ESENER-2), EU-OSHA (2015).

<sup>(8)</sup> Second European Survey of Enterprises on New and Emerging Risks (ESENER-2), EU-OSHA (2015).

<sup>(9)</sup> Worker representation and consultation on health and safety, EU-OSHA (2012).

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- M. whereas combating accidents at work as a whole can succeed only by promoting a people-centred approach, in every respect, to the production process;
- N. whereas sufficient resources are needed to appropriately deal with both new and emerging as well as traditional OSH risks, including asbestos, nanomaterial and psycho-social risks; whereas many workers, including construction workers, are potentially exposed to asbestos;
- O. whereas precarious employment has adverse effects on occupational health and safety and is undermining existing occupational health and safety structures; whereas precarious employment may exclude workers from training and access to OSH services and is associated with mental stress due to job insecurity <sup>(1)</sup>; whereas the Framework Directive 89/391/EEC places the responsibility on employers to establish a systematic prevention policy covering all risks; whereas outsourcing of work through subcontracting and temporary agency work may make it more difficult to identify who is responsible for OSH provisions; whereas undeclared work and bogus self-employment constitute a serious challenge to the implementation of OSH measures and workers' health and safety;
- P. whereas social partners play an important role in the process of designing and implementing OSH policies both at national, international and EU level; whereas TFEU Articles 153 to 155 establish the scope and authority of social partners to negotiate and enforce agreements relating to occupational health and safety;
- Q. whereas the EU regulatory framework is aimed at preventing occupational accidents and ill health for all workers; whereas the smaller the company the less well workers may be informed about health and safety risks at work; whereas no link has been shown to exist between the number of accidents and company size; whereas accident rates do depend on the type of production and the sector of operation <sup>(2)</sup>;
- R. whereas the availability and comparability of data on occupational diseases at EU-level is deficient <sup>(3)</sup>;
- S. whereas sexual harassment at work and the sense of insecurity it engenders should be combated;
- T. whereas employment segregation, the pay gap, working time, workplaces, precarious working conditions, sexism and sex discrimination, as well as the differences associated with the specific physical aspects of maternity, are factors likely to affect working conditions for women;
- U. whereas there is a stereotype of women as having lower-risk jobs, whereas the overall view in Europe is that the division of labour between men and women is never neutral, and whereas, in general, that division obscures women's health problems, as a result of which less preventive action is taken in connection with women's jobs;
- V. whereas in the EU, women's employment is considerably higher in the service sector than in industry, with women being mostly employed in the health and social sector, and in retail, manufacturing, education and business activities with an increasing concentration of women working part-time and in casual jobs, which has significant OSH implications;

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<sup>(1)</sup> Flexible forms of work: "very atypical" contractual arrangements, Eurofound (2010) and Health and well-being at work: A report based on the fifth European Working Conditions Survey, Eurofound (2012).

<sup>(2)</sup> 5th Working Conditions Survey, Overview Report, Eurofound (2012) and Third European Company Survey, Eurofound (2015).

<sup>(3)</sup> Report on the current situation in relation to occupational diseases systems in EU Member States and EFTA/EEA countries, EC (2013).

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- W. whereas women can face specific risks, including musculoskeletal disorders or certain types of cancer, such as breast cancer or endometrial cancer, as a result of certain types of jobs where they are over-represented <sup>(1)</sup>;
- X. whereas women report a higher level of work-related health problems than men irrespective of the type of work <sup>(2)</sup> and are particularly vulnerable to age-related diseases; whereas, therefore, health and safety at work measures require a gender-based and life-cycle approach;
- Y. whereas reproductive capacity can be endangered by the health problems which can arise when parents-to-be or their unborn children are exposed to the effects of environmental pollution and risk factors present in the working environment;
- Z. whereas empirical research suggests that women are under-represented in health and safety decision-making;
- AA. whereas women in rural areas have more difficulties in exercising their labour and health rights and are more deprived of access to basic public health services, special medical treatments, and early cancer detection examinations;

### ***The EU-OSH strategic framework***

1. Stresses that all employees, including in the public sector, have a right to the highest level of protection regarding health and safety in the workplace, which must be ensured regardless of the size of the employer, the type of job, underlying contract or the Member State of employment; calls on the Commission to work out labour specific strategies covering all forms of employment under the EU-OSH regulatory framework; stresses the need for clear and efficient rules in the field of OSH;
2. Welcomes the fact that many important fields of action are identified in the EU-OSH strategic framework; regrets, nevertheless, that the Commission has not set out specific targets in the framework; stresses, in this context, that, where supported by scientific evidence and the results from the ex post evaluation of EU-OSH legislation, more concrete legislative and/or non-legislative measures as well as implementation and enforcement tools should be included in the framework, following the 2016 review;
3. Calls on the Commission and the Member States to draw up indicative reduction targets for occupational diseases and accidents at work following the 2016 review of the EU-OSH strategic framework and to rely on the latest peer-reviewed research findings when reviewing the framework; urges the Commission to assign special priority to those sectors where workers are exposed to the greatest risks and to develop guidance and to encourage the exchange of good practices for implementing OSH policies;
4. Finds regrettable the delay in drawing up the current EU-OSH strategic framework; believes that the many challenges facing European workers, businesses and labour markets, including those identified by the Commission, call for measures to be applied in a timely and effective manner;
5. Stresses that it is vital to provide a physically and mentally safe and healthy working environment throughout people's working life in order to achieve the goal of active and healthy ageing for all workers; considers that preventing occupational diseases and accidents and paying more attention to the cumulative effects of occupational risks creates added value for workers and society as a whole;
6. Stresses the need for specific measures to counter the effects of the crisis by assisting companies seeking to improve safety and health at work;

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<sup>(1)</sup> EU-OSHA, 2013, New risks and trends in the safety and health of women at work.

<sup>(2)</sup> Occupational health and safety risks for the most vulnerable workers, EP Policy Department A, Economic and Scientific Policy, 2011, p. 40.



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***National strategies***

7. Stresses that national OSH strategies are essential and contribute to improvements in OSH in the Member States; underlines that regular reporting on progress made should be encouraged; considers it essential to continue to initiate and coordinate policies at EU level while applying a stronger focus on implementation and enforcement of the existing OSH legislation with a view to ensuring a high level of occupational health and safety for all workers; takes the view that OSH policies, at European and national level, should be made consistent with other public policies and that compliance requirements should be clear, making it easier for companies, in particular SMEs, to comply; believes that gender mainstreaming should be implemented in order to better reflect the specific risks faced by male and female workers;

8. Calls on the Member States and the Commission to ensure that national OSH strategies reflect the EU-OSH strategic framework and are fully transparent and open to input from social partners and civil society, including health stakeholders in accordance with the customs and practices of the Member States; considers the sharing of good practices as well as social dialogue as an important means of improving occupational health and safety;

9. Encourages the Member States to incorporate context-appropriate targets that are measurable and comparable into their national strategies; believes that regular and transparent reporting mechanisms on progress achieved should be encouraged; stresses the importance of reliable data;

***Implementation and compliance***

10. Acknowledges the importance of taking into account the situation, specific needs and difficulties with compliance by micro and small enterprises as well as certain public service sectors in the context of the implementation of OSH measures at company level; stresses that awareness raising, exchange of good practices, consultation, user-friendly guides and online platforms are of utmost importance to help SMEs and micro enterprises comply more effectively with OSH regulatory requirements; calls on the Commission, EU-OSHA and the Member States to continue developing practical tools and guidelines, which support, facilitate and improve the compliance of SMEs and micro enterprises with OSH requirements;

11. Calls on the Commission to continue taking into account the specific nature and situation of SMEs and micro-enterprises when revising the strategic framework in order to help these companies meet the objectives set as regards health and safety in the workplace; highlights that the SME concept covers approximately 99 % of all companies in its current form; calls on the Commission and the Member States to increase the efforts to collect reliable data on actual OSH implementation in micro and small enterprises;

12. Welcomes the introduction of the EU-OSHA's online interactive risk assessment (OiRA) as well as other e-tools in the Member States that facilitate risk assessment and aim to promote compliance and a culture of prevention, in particular in micro and small enterprises; urges the Member States to use the European funding for OSH actions in general and the development of e-tools in particular with the aim of supporting SMEs; emphasises the importance of awareness-raising campaigns, such as the Healthy Workplaces Campaigns, in the field of OSH and stresses the importance of raising awareness among employers and employees on basic OSH rights and obligations;

13. Calls on the Member States and social partners to take initiatives to upgrade the skills of health and safety representatives and managers in accordance with national law and practices; calls on the Member States to support the active involvement of employees in implementing preventive OSH measures and ensuring that health and safety representatives are able to receive training beyond the basic modules;

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14. Underlines the importance of promoting a culture of mutual trust, confidence and learning, where employees are encouraged to contribute to the development of a healthy and safe working environment, which also promotes the social inclusion of workers and the competitiveness of companies; stresses, in this context, that workers should not suffer any detriment for raising health and safety concerns;

15. Points out that key elements of good OSH management and performance are well implemented and enforceable legislation as well as fully documented risk assessment with participation of workers and workers' representatives, which allows for appropriate preventive measures to be put in place at the workplace;

16. Calls on the Commission to take all necessary steps to monitor the implementation and enforcement of OSH legislation in the Member States; believes that the ex post evaluation of the practical implementation of EU-OSH directives in the Member States provides a good opportunity for this exercise to be carried out and expects that findings relating to the implementation of existing legislation will be taken into account as part of the review of the strategic framework;

### **Enforcement**

17. Believes that ensuring a level playing-field across the EU and eliminating unfair competition and social dumping is crucial; stresses that labour inspectorates play a key role in enforcing workers' rights to a physically and mentally safe and healthy working environment and in providing consultation and guidance to employers, in particular SMEs and microenterprises; encourages the Member States to follow the ILO standards and guidelines on labour inspection, to ensure that adequate staffing and resources are available to labour inspectorates and to improve training for labour inspectors, as recommended by the European Economic and Social Committee<sup>(1)</sup>; welcomes the cooperation of national labour inspectorates in the Senior Labour Inspectors Committee (SLIC);

18. Stresses the problem of implementing occupational health and safety with respect to workers who are engaged in undeclared activities; recalls that the labour inspectorates play an important role in deterring undeclared work; calls on the Member States to carry out stringent inspections and impose appropriate penalties on employers using undeclared workers; urges the Commission and the Member States to take all necessary measures to combat undeclared work; highlights that a majority of fatal accidents at work occurs in labour intensive sectors, in which undeclared work is more prevalent than in other sectors;

19. Considers that effective application of OSH legislation also depends, to a large extent, on labour inspections; believes that resources should be targeted to those sectors which have been identified as posing the highest risks to workers; urges the relevant authorities, while still performing randomised inspections, to employ risk-based supervision and to target repeat offenders in order to hold employers who do not comply with OSH requirements accountable; calls on the Member States to ensure exchange of information and to improve coordination between labour inspectorates in order to improve cross-border cooperation;

### **Regulatory framework**

20. Welcomes efforts to improve the quality of the regulatory framework and expects further progress in this field; reminds the Commission, however, that the submission of OSH directives to REFIT and modifications of the legislation should be democratic and transparent, involve social partners and should under no circumstances result in reductions in occupational health and safety; underlines, in this context, that changes in the workplace resulting from technological development should be taken into account; points out that Member States are free to adopt higher standards than the minimum OSH requirements; believes, nevertheless, that the existing rules should be improved, inter alia, by avoiding overlapping and promoting better integration of OSH with other policy areas, while preserving and aiming at further raising of the level of health and safety protection of employees;

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<sup>(1)</sup> OJ C 230, 14.7.2015, p. 82.

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21. Stresses that the participation of workers and social partners at all levels, in accordance with national law and practices, is a prerequisite for the effective implementation of OSH legislation and that involvement of social partners at EU level can ensure that the OSH strategic framework is relevant to European employers and employees; calls on the social partners and the Commission to engage in a constructive dialogue on how to improve the existing regulatory framework and believes that it is necessary to strengthen the role of the social partners;

### ***Prevention of work-related diseases and new and emerging risks***

22. Highlights the importance of protecting workers against exposure to carcinogens, mutagens and substances that are toxic to reproduction; stresses, in this context, that women are often exposed to a cocktail of substances, which can increase health risks, including to the viability of their offspring; firmly reiterates its call on the Commission to present a proposal for a revision of Directive 2004/37/EC on the basis of scientific evidence adding more binding occupational exposure limit values where necessary and to develop an assessment system in cooperation with the Advisory Committee on Safety and Health at Work that is based on clear and explicit criteria; believes that possible regulatory overlaps resulting in unintended non-compliance should be addressed in this context;

23. Stresses the need to introduce more stringent protection of workers, taking into account not only exposure periods but also the mix of chemical and/or toxic substances to which they are exposed; points out that many healthcare workers are exposed to hazardous chemicals in their workplace; calls on the Commission to take action on chemical risk factors in the healthcare sector and to include specific provisions on healthcare workers' exposure to hazardous drugs in the OSH strategic framework; urges the Commission to ensure that all workers directly or indirectly involved in the use or disposal of medical sharps equipment are adequately protected; points out that this could, if necessary, entail a revision of Directive 2010/32/EU on prevention of sharps injuries in the hospital and healthcare sector;

24. Points out that many workers are still being exposed to asbestos in their workplaces; calls on the Commission to work closely with social partners and the Member States to promote and coordinate Member States' efforts to develop national action plans, provide adequate funding and take appropriate action for the management and safe removal of asbestos;

25. Reiterates its call <sup>(1)</sup> on the Commission to design and implement a model for asbestos screening and registration in accordance with Article 11 of Directive 2009/148/EC; calls for a European campaign on asbestos, and urges the Member States to compensate workers exposed to asbestos;

26. Calls on the Commission to take action on one of the most prevalent work-related health problems in Europe and submit without delay a proposal for a comprehensive legal instrument on musculoskeletal disorders (MSDs) to improve effective prevention and address the causes of MSDs, taking into account the problem of multicausality and the specific risks faced by women; points out that consolidating EU legislation laying down minimum requirements for protecting workers from exposure to ergonomic risk factors can benefit both workers and employers by making the regulatory framework easier to implement and comply with; stresses also the importance of exchange of good practices and the need to ensure that workers are more aware of and better informed about ergonomic risk factors;

27. Calls on the Member States to implement as quickly as possible the Directive 2002/44/EC of 25 June 2002 on the minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents;

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<sup>(1)</sup> Texts adopted, P7\_TA(2013)0093.

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28. Draws the Commission's attention to the importance of improving the prevention of occupational exposure to endocrine disruptors, which have numerous harmful effects on the health of male and female workers and their offspring<sup>(1)</sup>; calls on the Commission to draw up without delay a comprehensive strategy on endocrine disruptors which could, where necessary, include the implementation of EU legislation on the marketing of pesticides and biocides and tighten up the rules on preventing occupational risks; stresses that EU support for research in safer alternatives is vital with regard to the application of the precautionary and the substitution principle;

29. Welcomes the Commission's engagement in the EU Strategic Framework on Health and Safety at Work 2014-2020 to improve the prevention of work-related diseases especially in the fields of nanotechnology and biotechnology; highlights the uncertainty about the distribution and use of nanotechnology and believes that further research on the potential OSH risks associated with new technologies is needed; believes in this regard that the precautionary principle should be applied in order to reduce potential risks to the health and safety of workers handling nanotechnology;

30. Draws the attention of the Commission to the increased number of workers affected by chronic illness in the workforce; takes the view that accessible and safe jobs should be available for people affected by terminal illnesses, chronic and long-term conditions and disability; urges the Member States to focus on retention and integration of people affected by chronic diseases as well as to support reasonable adaptation of workplaces, which will ensure a timely return to work; calls on the Commission to promote integration and rehabilitation measures for people with disabilities and to support Member States' efforts by raising awareness and identifying and sharing good practices on accommodations and adjustments in the workplace; urges Eurofound to further examine and analyse the employment opportunities and the degree of employability of people with chronic diseases;

31. Notes that technological innovation may be beneficial to society at large; is concerned, however, about new risks brought about as a result of these changes; welcomes, in this context, the Commission's intention to establish a network of OSH professionals and scientists in order to better address future challenges; highlights the increasing use of smart collaborative robots, for example in industrial production, hospitals and retirement homes; calls on the Commission and the Member States to identify potential OSH risks stemming from technological innovation and take appropriate measures to counter them;

32. Calls on the Commission and the Member States to develop and implement a programme for systematic monitoring, managing and support for workers affected by psychosocial risks, including stress, depression and burnout in order to, inter alia, draw up effective recommendations and guidelines to fight these risks; emphasises that stress at work is recognised as a major obstacle to productivity and to the quality of life; notes in this regard that mental health and psychosocial risks can be influenced by many factors, not all of them being work-related; points out, however, that psychosocial risks and work-related stress are a structural problem linked to work organisation and that preventing and managing psychosocial risks and work-related stress is possible; stresses the need to carry out studies, improve prevention and consider new measures based on the sharing of best practices and tools for reintegration in the labour market, when revising the OSH strategic framework in 2016;

33. Welcomes the Healthy Workplaces Manage Stress campaign; emphasises that initiatives for tackling work-related stress must include the gender dimension taking into account specific working conditions for women;

34. Draws attention to the issue of mobbing and its possible consequences on psychosocial health; points to the importance of combatting harassment and violence at work, and calls therefore on the Commission, in close cooperation with social partners, to consider submitting a proposal for a legal act based on the framework agreement on harassment and violence at work; urges the Member States, furthermore, to develop effective national strategies to combat violence at work;

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<sup>(1)</sup> The Cost of Inaction, Nordon (2014) and Rapport sur les perturbateurs endocriniens, le temps de la précaution, Gilbert Barbier (2011).

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35. Calls on the Commission and the Member States to adopt a targeted approach to eliminate precarious work and to take into account the negative effects that precarious work has on occupational health and safety; underlines that workers with atypical contracts may have greater difficulties accessing training and OSH services; stresses that it is vital to improve the health and safety of all workers in all forms of employment, including those who may be vulnerable such as young people and people previously affected by long-term unemployment; calls on the Member States to comply with the requirements laid down in Directive 96/71/EC to combat social dumping and in this context take all necessary measures to enforce and protect the rights of posted workers to equal treatment as regards occupational health and safety;

36. Emphasises that work in the domestic sector should be taken into account when consideration is given to ways of improving health and safety in the workplace; urges employers and policy makers to ensure and facilitate a sound work-life balance, taking into account the growing number of employees that need to combine work and care; stresses the importance of tackling excessive working hours to ensure a balance between work and family life; calls on the Member States to fully implement Directive 2003/88/EC and highlights, in this context, the importance of monitoring compliance with the provision on the maximum number of working hours;

37. Calls on the Commission and the Member States to design appropriate policies to address the aging of the workforce; believes that the OSH regulatory framework should promote sustainable working lives and healthy ageing; calls on the Member States to promote rehabilitation and reintegration measures for older workers by implementing the results of the EU pilot project on the health and safety of older workers;

38. Stresses the importance of occupational health and safety measures to target the specific challenges and risks of women in the workplace, including sexual harassment; calls on the Commission and the social partners to ensure that men and women are more equally represented in all social dialogue processes; urges the Commission to take the gender-equality dimension into account as part of the 2016 review of the OSH strategic framework; calls on the Commission to develop a European strategy to combat violence against women in the workplace and as part of this process to evaluate if Directive 2006/54/EC should be revised to broaden the scope of the Directive to cover new forms of violence and harassment; calls on the Member States to implement Commission Recommendation 92/131/EEC to promote awareness of sexual harassment and other forms of sexual misconduct;

39. Draws the attention of the Commission to the role that the sectoral social dialogue committees can play in tackling sector-specific OSH risks and creating potential added-value through agreements between the social partners using their comprehensive knowledge of sector-specific situations;

40. Stresses that the Commission should collect data, provide research and develop gender- and age-specific statistical methods of evaluating prevention with a view to targeting the specific challenges faced by vulnerable groups, including women, in the workplace;

41. Stresses the importance of investing more in risk-prevention policies as well as promoting, developing and supporting a culture of prevention as regards health and safety at work; calls on the Member States to promote awareness raising and give greater prominence to prevention and occupational health and safety in school curricula at all levels, including during apprenticeships; considers it important to focus on prevention as early as possible in the production process and promote implementation of systematic prevention programmes based on risk assessments which encourage employers and employees to contribute to a safe and healthy work environment; points out that in many Member States the quality of preventive services is key to supporting companies, in particular SMEs, to carry out risk assessment and take adequate preventive measures; calls on the Commission to examine the tasks and training requirements of preventive services laid down in national legislation by the Member States;

42. Emphasises that women must be included in the decision-making processes in relation to the development of better health and safety practices in their work environments;

43. Calls on the Commission not to overlook the issue of the development of work-related cancers, such as nasal-cavity tumours, the incidence of which is higher in cases where workers' respiratory systems are not properly protected against relatively common types of dust that are produced during the processing of wood, leather, flour, textiles, nickel and other materials;

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44. Encourages the Member States to ensure equal opportunities for exercising labour rights and equal access to public health care services for all its citizens, especially for women in rural areas and other vulnerable groups of citizens;

**Statistical data**

45. Calls on the Commission and the Member States to improve the collection of reliable and comparable data on occupational diseases, exposures and hazards across all sectors, including the public sector, with a view to identifying best practices, promoting benchmarking and creating a common database on occupational exposures, without bringing about disproportionate costs; stresses the importance of involving national experts and keeping the database up to date; urges the Member States and the Commission to collect more data on the risks associated with digitalisation, work-related road safety and the effects that the crisis may have had on occupational health and safety;

46. Calls on the Commission and the Member States to collect high-quality gender- and age-specific statistical data on work-related diseases in order to constantly improve and adapt, where needed, the legislative framework, in accordance to the new and emerging risks;

47. Calls on the Member States to conduct studies, broken down by gender, age and area of economic activity, into the incidence of musculoskeletal disorders among the working population at national level, with a view to preventing and combating the emergence of these disorders;

48. Stresses the importance of updating and providing common health indicators and definitions of work-related diseases, including stress at work, and EU-wide statistical data with a view to setting targets to reduce the incidence of occupational diseases;

49. Highlights the problems in collecting data in many Member States; calls for the work of EU-OSHA and Eurofound to be enhanced; urges the Member States to take all necessary steps to ensure that accidents at work are reported by employers;

**International efforts**

50. Calls on the Council and the Commission to ensure that all trade agreements with third countries improve the working environment to protect workers' health and safety;

51. Emphasises that the EU has an interest in and obligation to raise labour standards, including levels of occupational health and safety worldwide;

52. Urges the Commission to strengthen cooperation on OSH with international organisations, including ILO, OECD, G20 and WHO;

53. Deplores the fact that not all Member States have ratified ILO Convention No 187 on the Promotional Framework for Occupational Safety and Health; calls on all Member States to ratify the convention;

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54. Instructs its President to forward this resolution to the Council and the Commission.

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P8\_TA(2015)0412

**Afghanistan, in particular the killings in the province of Zabul****European Parliament resolution of 26 November 2015 on Afghanistan, in particular the killings in the province of Zabul (2015/2968(RSP))**

(2017/C 366/10)

*The European Parliament,*

- having regard to its resolution of 15 December 2011 on the situation of women in Afghanistan and Pakistan <sup>(1)</sup>, and its resolution of 13 June 2013 on the negotiations on an EU-Afghanistan cooperation agreement on partnership and development <sup>(2)</sup>,
  - having regard to the EU Local Strategy for Human Rights Defenders in Afghanistan in 2014,
  - having regard to United Nations Security Council resolution 2210 (2015) and to the mandate of the UN Assistance Mission in Afghanistan (UNAMA),
  - having regard to the Council conclusions on Afghanistan of 20 July 2015,
  - having regard to the Conference on the Implementation and Support of the National Action Plan (UNSCR 1325) on Women, Peace and Security on 20 September 2015,
  - having regard to the UNAMA OHCHR midyear report of August 2015 on the Protection of Civilians in Armed Conflict in Afghanistan for 2015,
  - having regard to the Council conclusions on Afghanistan of 26 October 2015,
  - having regard to the 11 November 2015 statement by the UN mission condemning the ‘senseless murder’ of seven civilian hostages in Zabul,
  - having regard to Rules 135(5) and 123(4) of its Rules of Procedure,
- A. whereas there are rising concerns about ethnic and sectarian persecution in Afghanistan, as the incidents of kidnappings and attacks that have been occurring for months target the Hazara which is considered to be the country’s third-largest ethnic group and the only one that is predominantly Shiite;
- B. whereas seven civilians were abducted in October 2015 and executed between 6 and 8 November 2015 in the Arghandab district, and armed clashes have been reported there between two rival groups of anti-government elements;
- C. whereas the mostly Shia Hazara people are one of the ethnic minorities recognised by the new Constitution of Afghanistan;
- D. whereas on 21 November 2015 a group of up to 30 Hazaras was attacked at gunpoint while travelling on a southern highway; whereas at least five other Hazaras traveling on a bus bound for Kabul were saved by other travellers who helped hide their identities after the bus was stopped by militants;
- E. whereas the killings in Zabul highlight the particular dangers faced by Hazaras; whereas Hazara bus passengers have been separated from other passengers, abducted and, in some cases, killed in a number of incidents over the last two years;

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<sup>(1)</sup> OJ C 168 E, 14.6.2013, p. 119.

<sup>(2)</sup> Texts adopted, P7\_TA(2013)0282.



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- F. whereas the killings highlight the continuing terrorist threat posed to civilians by the Taliban and its splinter groups, some of which have reportedly pledged their allegiance to Da'esh/ISIL;
  - G. whereas the European Union has been an ongoing supporter of the reconstruction and development of Afghanistan since 2002 and is committed to a peaceful, stable and secure Afghanistan;
  - H. whereas the EUPOL mission launched in 2007 to support the training of Afghan police forces helps to establish a penal/judiciary system under Afghan administration; whereas the Council decided in December 2014 to extend the mission until 31 December 2016;
  - I. whereas, the International Security Assistance Force (ISAF) mission was completed at the end of 2014; whereas the new 'Resolute Support Mission' was launched in January 2015 to provide further training, advice and assistance for the Afghan security forces and institutions;
  - J. whereas the murders of civilians, as well as the taking of civilian hostages, are serious violations of international humanitarian law, which all parties to the armed conflict — including all anti-government elements — are required to uphold;
  - K. whereas security throughout Afghanistan continues to be a matter of serious concern on account of terrorist activities by the Taliban;
  - L. whereas collateral damage continues to take place and results in dramatic numbers of casualties among innocent civilians, humanitarian personnel and even troops on peace-keeping missions;
  - M. whereas the recent call by al Qaeda leader al-Zawahiri on ISIL fighters to wage war against the international coalition is a further threat to NATO forces present in Afghanistan and to the country's security;
1. Strongly condemns the barbaric murder and beheading of seven Hazari people (two women, four men and a little girl) in the south-eastern Afghan province of Zabul on the border with Pakistan;
  2. Condemns the attacks by the Taliban, Al Qaeda, ISIL and other terrorist groups against Afghan civilians, the Afghan National Defence and Security Forces, democratic institutions and civil society, which are causing record numbers of casualties; stresses that protection of the Hazara community, as a group particularly vulnerable to Taliban and Da'esh/ISIL terrorist violence, should be a priority for the Afghan Government;
  3. Extends its condolences to the bereaved families, particularly of the recent victims of horrific killings in the Hazara community;
  4. Calls for support for the Afghan authorities to take swift and appropriate action to ensure that the killers of innocent civilians are brought to justice and to reaffirm the rule of law in the country;
  5. Calls on the Afghan authorities to ensure that security force personnel implicated in serious human rights violations, including those having command responsibility over forces committing abuses, are credibly and impartially investigated and disciplined or prosecuted as appropriate;
  6. Believes that murders of civilian hostages, including women and children, must be treated as war crimes; emphasises that the killing of innocent civilians is prohibited by International Humanitarian Law; reiterates that this law must be obeyed by all parties to the conflict, including splinter groups;
  7. Expresses deep concern regarding the serious security situation, the constant increase in violence, the terrorist acts leading to a spike in casualties and the constant threats to a population forced to live in a growing climate of fear and intimidation;
  8. Considers that national security is an essential basis for social and economic development, political stability and the future of Afghanistan;

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9. Calls on the Government of Afghanistan to intensify cooperation with the Government of Pakistan; emphasises that closer collaboration on security and governance matters would be of mutual advantage and would contribute to the promotion of peace and stability in the region;
  10. Calls on the Member States and the European External Action Service (EEAS) to remain fully engaged and to support the Afghan Government in the fight against the insurgency;
  11. Renews its commitment to all efforts to rid Afghanistan of terrorism and extremism and believes such endeavours are vital for regional and global security in order to build an inclusive, stable, democratic and more prosperous country;
  12. Remains committed to supporting the Afghan Government in its efforts to undertake key reforms, to further improve governance and the rule of law, to promote the respect of human rights, including women's rights, to fight corruption, to counter narcotics, to improve fiscal sustainability and to foster inclusive economic growth; notes President Ashraf Ghani's intention to make the fight against corruption one of his priorities;
  13. Reaffirms its support for the Afghan Government and its people in this critical phase; draws attention to the casualties suffered by the Afghan Defence and Security Forces since the end of the ISAF mission at the end of 2014; encourages the government to continue its efforts to step up the efficiency and operational effectiveness of the defence and security forces in order to provide the population at large with security and stability;
  14. Remains deeply concerned at the deteriorating human rights and security situation in Afghanistan, and in particular the implications this could have for women's rights, religious and ethnic minorities, human rights defenders and journalists;
  15. Recalls the landmark Elimination of Violence against Women Law of 2009 and appeals to the authorities to focus more attention and funds on the protection of human rights defenders under threat or attack;
  16. Calls on the Government of Afghanistan to adopt an implementation plan for Afghanistan's 1325 National Action Plan that includes a requirement for women to be full participants in all stages of peace negotiations;
  17. Recalls the commitments made by the Afghan Government to the international community with regard to the rights and protection of ethnic, linguistic, religious and other minorities;
  18. Strongly condemns recent Taliban attacks in Kunduz and the casualties inflicted on the civilian population and the Afghan National Defence and Security Forces; supports an independent investigation into the attack on the Médecins Sans Frontières hospital in Kunduz, and calls for the neutrality of hospitals and medical facilities to be respected;
  19. Reiterates that it is of the utmost urgency that the Afghan Government and all partners in the region engage credibly to end the conflict and ensure a stable environment; reiterates that an Afghan-led and Afghan-owned peace process remains the prerequisite for any sustainable and long-lasting solution;
  20. Welcomes the decision to hold the comprehensive Ministerial Conference on Afghanistan in Brussels in 2016 as evidence of the international community's ongoing commitment to the stabilisation and development of the country; expects the Conference to set out the framework for the Government of Afghanistan and donors until 2020, underpinned by concrete commitments by the Government of Afghanistan and the international community alike;
  21. Instructs its President to forward this resolution to the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the Council, the Commission, the Governments and Parliaments of the Member States, and the Government and the Parliament of Afghanistan.
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P8\_TA(2015)0413

## **Cambodia**

### **European Parliament resolution of 26 November 2015 on the political situation in Cambodia (2015/2969(RSP))** (2017/C 366/11)

*The European Parliament,*

- having regard to its previous resolutions on Cambodia,
- having regard to the EU local statement of 27 October 2015 on the situation in Cambodia,
- having regard to the statement attributable to the spokesman for the UN Secretary-General on Cambodia of 17 November 2015,
- having regard to the press statement issued on 30 October 2015 by the spokesperson for the UN High Commissioner for Human Rights, Ravina Shamdasani,
- having regard to the statements made by the UN Special Rapporteur on the situation of human rights in Cambodia, Professor Rhona Smith, on 23 November 2015 and 24 September 2015,
- having regard to the report of the Special Rapporteur on the situation of human rights in Cambodia of 20 August 2015,
- having regard to the UN Human Rights Council resolution of 2 October 2015 on Cambodia,
- having regard to the statement issued by the EEAS spokesperson on 15 July 2015 on the Law on Associations and NGOs in Cambodia,
- having regard to the statement issued on 22 June 2015 by the UN Special Rapporteur on the rights to freedom of peaceful assembly and of association,
- having regard to the UN Human Rights Committee's concluding observations of 27 April 2015 on the second periodic report of Cambodia,
- 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 2008 EU Guidelines on Human Rights Defenders,
- having regard to the 1997 Cooperation Agreement between the European Community and the Kingdom of Cambodia,
- having regard to Article 35 of the Cambodian Constitution, which guarantees the right to freedom of association and the freedom to participate actively in the political, economic, social and cultural life of the nation,
- having regard to Rules 135(5) and 123(4) of its Rules of Procedure,

A. whereas on 13 November 2015 the Cambodian authorities issued an arrest warrant for Sam Rainsy, leader of the main opposition party, the Cambodia National Rescue Party (CNRP), who is currently abroad, and whereas on 16 November 2015 the National Assembly of Cambodia withdrew his membership, stripping him of parliamentary immunity and making him liable to arrest when he returns to the country, in connection with a seven-year-old defamation case;

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- B. whereas on 20 November 2015 Sam Rainsy was summoned by a court to appear for questioning on 4 December 2015 in relation to a post published on his public Facebook page by an opposition senator, Hong Sok Hour, who has been under arrest since August 2015 on charges of forgery and incitement after posting on Sam Rainsy's Facebook page a video containing an allegedly false document relating to the 1979 border treaty with Vietnam;
- C. whereas on 26 October 2015 a group of pro-government protesters in Phnom Penh brutally assaulted two MPs of the opposition (CNRP), Nhay Chamrouen and Kong Sakphea, and threatened the safety of the private residence of the National Assembly's First Vice-President; whereas reports suggested that police and other state security forces looked on while the attacks took place;
- D. whereas on 30 October 2015 opposition party deputy leader Kem Sokha was removed from his position as First Vice-President of the National Assembly by the ruling Cambodian People's Party (CPP) during a session boycotted by the CNRP; whereas granting the CNRP the post of Vice-President was one of the key concessions which the governing CPP granted the CNRP in July 2014 to end its one-year boycott of parliament after the 2013 elections;
- E. whereas Prime Minister Hun Sen has been in power for over 30 years while his security forces are enjoying impunity for serious human rights abuses;
- F. whereas 11 opposition activists have been serving prison sentences of between seven and 20 years for participating in or leading an 'insurrection';
- G. whereas the two political parties CPP and CNRP had reached a political truce in 2014, which had raised hopes for the beginning of a new phase in settling political differences constructively; whereas, despite the agreement, the political climate in Cambodia remains tense;
- H. whereas the right to freedom of expression is enshrined in Article 41 of the Cambodian Constitution, and the right of political participation in Article 35 thereof;
- I. whereas despite widespread criticism from civil society and the international community the recent promulgation of the Law on Associations and NGOs (LANGO) has given state authorities arbitrary powers to shut down and block the creation of human rights-defending organisations and has already begun deterring human rights defence work in Cambodia and impeding civil society action;
- J. whereas the UN Special Rapporteur on the rights to freedom of peaceful assembly and association has stated that civil society in Cambodia has been excluded from the LANGO drafting process;
- K. whereas the Government of Cambodia approved the draft Law on Trade Unions on 13 November 2015;
- L. whereas the EU is Cambodia's largest partner in terms of development assistance, with a new allocation for the 2014-2020 period of EUR 410 million; whereas the EU supports a wide range of human rights initiatives carried out by Cambodian non-governmental organisations (NGOs) and other civil society organisations; whereas Cambodia is highly dependent on development assistance;
- 1. Expresses its deep concerns about the worsening climate for opposition politicians and activists, and human rights, social and environmental activists in Cambodia, and condemns all acts of violence and politically motivated charges, sentences and convictions against opposition politicians, activists and human rights defenders in Cambodia;

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2. Urges the Cambodian authorities to revoke the arrest warrant and drop all charges issued against opposition leader Sam Rainsy and CNRP members of the National Assembly and Senate, including Senator Hong Sok Hour and CNRP activists and organisers, to allow them to work freely without fear of arrest or persecution, and to end political use of the courts to prosecute people on politically-motivated and trumped-up charges;
  3. Calls on the National Assembly to reinstate Sam Rainsy immediately and to restore his parliamentary immunity;
  4. Urges the Government of Cambodia to recognise the legitimate and useful role played by civil society, trade unions and the political opposition in contributing to Cambodia's overall economic and political development;
  5. Encourages the government to work towards strengthening democracy and the rule of law and to respect human rights and fundamental freedoms, which includes fully complying with the constitutional provisions concerning pluralism and freedom of association and expression;
  6. Recalls that a non-threatening environment of democratic dialogue is essential for political stability, democracy and a peaceful society in the country and urges the government to take all the necessary measures to ensure the security of all democratically elected representatives of Cambodia, irrespective of their political affiliation;
  7. Notes that the 'culture of dialogue' between the leaders of the CPP and CNRP brought hope that Cambodia's democracy was on a positive trajectory; calls on the Government of Cambodia and the opposition to engage in a serious and meaningful dialogue;
  8. Calls on the government to ensure full and impartial investigations with United Nations participation, leading to prosecution of all those responsible for the recent brutal attack on the two CNRP members of the National Assembly by members of the armed forces and for military and police use of excessive force to suppress demonstrations, strikes and social unrest;
  9. Urges the government to abrogate the Law on Associations and Non-Governmental Organisations, the recent promulgation of which has given state authorities arbitrary powers to shut down and block the creation of human rights organisations and has already begun deterring human rights defence work in Cambodia;
  10. Urges the government and parliament to ensure genuine and serious consultation with all those affected by draft legislation such as the Trade Union, Cybercrime and Telecommunications Laws and to ensure that the texts are in line with Cambodia's human rights obligations and commitments under domestic and international law;
  11. Calls on the Cambodian Government to end arbitrary detentions and suspicious disappearances and allow voluntary and human rights organisations to operate freely; calls on the Cambodian Government to seriously investigate the disappearance of Khem Saphath;
  12. Calls on the relevant government authorities to drop the prosecution of human rights defenders under other laws in force which are being used to persecute them for their human rights work, and to immediately and unconditionally release all those jailed on politically motivated and trumped up charges;
  13. Calls on the Member States, the High Representative of the Union for Foreign Affairs and Security Policy, the European External Action Service and the Commission, in line with the EU's Strategic Framework on Human Rights and Democracy, to immediately raise the above concerns and recommendations with the Cambodian authorities;
  14. Instructs its President to forward this resolution to the Vice-President of the Commission/High Representative of the Union for Foreign Affairs and Security Policy, the Council, the Commission, the Secretariat of the Association of Southeast Asian Nations, the UN Human Rights Council, and the Government and National Assembly of the Kingdom of Cambodia.
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Thursday 26 November 2015

P8\_TA(2015)0414

**Freedom of expression in Bangladesh****European Parliament resolution of 26 November 2015 on freedom of expression in Bangladesh (2015/2970(RSP))**

(2017/C 366/12)

*The European Parliament,*

- having regard to its previous resolutions on Bangladesh, in particular those of 21 November 2013 on Bangladesh: human rights and forthcoming elections <sup>(1)</sup>, of 18 September 2014 on human rights violations in Bangladesh <sup>(2)</sup> and of 16 January 2014 on recent elections in Bangladesh <sup>(3)</sup>,
- having regard to its resolution of 11 December 2012 on a digital freedom strategy in EU foreign policy <sup>(4)</sup> and to its resolution of 13 June 2013 on the freedom of press and media in the world <sup>(5)</sup>,
- having regard to the Cooperation Agreement between the European Community and the People's Republic of Bangladesh on Partnership and Development of 2001,
- having regard to the statements of 1 April 2015 and 9 August 2015 by the European External Action Service spokesperson on the murder of bloggers in Bangladesh,
- having regard to the statement of 7 August 2015 by UN experts condemning the killing of blogger Niloy Neel,
- having regard to the statement of 5 November 2015 by the UN High Commissioner for Human Rights, Zeid Ra'ad Al Hussein, calling for the state to offer better protection to writers, publishers and other people threatened by extremists in Bangladesh,
- having regard to the statement of 11 February 2015 by the EU Delegation to Bangladesh,
- having regard to the statement of 9 April 2015 by the European External Action Service Spokesperson on the imminent execution of Mr Muhammad Kamaruzzaman in Bangladesh,
- having regard to the statement of 29 October 2014 by the EU Delegation to Bangladesh on capital punishment in the country,
- having regard to the preliminary findings of 9 September 2015 of the country visit to Bangladesh by the UN Special Rapporteur on Freedom of Religion or Belief,
- having regard to the Universal Declaration of Human Rights of 1948,
- having regard to the EU Action Plan on Human Rights and Democracy of 20 July 2015,
- having regard to the International Covenant on Civil and Political Rights of 1966, to which Bangladesh is a party, in particular Article 19 thereof,
- having regard to the UN Declaration on Human Rights Defenders,

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<sup>(1)</sup> Texts adopted, P7\_TA(2013)0516.

<sup>(2)</sup> Texts adopted, P8\_TA(2014)0024.

<sup>(3)</sup> Texts adopted, P7\_TA(2014)0045.

<sup>(4)</sup> Texts adopted, P7\_TA(2012)0470.

<sup>(5)</sup> Texts adopted, P7\_TA(2013)0274.

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- having regard to the EU Guidelines on freedom of expression online and offline of 12 May 2014,
  - having regard to the EU Guidelines on the promotion and protection of freedom of religion or belief of 24 June 2013,
  - having regard to the EU Guidelines on Human Rights Defenders,
  - having regard to Rules 135(5) and 123(4) of its Rules of Procedure,
- A. whereas, according to the Universal Declaration of Human Rights, freedom of expression — including freedom of the press and media — is an indispensable pillar of a democratic, pluralistic and open society;
- B. whereas promoting and protecting freedom of religion or belief is one of the key priorities of the EU's human rights policy, including the full endorsement of the principle of non-discrimination and equal protection for people holding non-theistic or atheistic beliefs;
- C. whereas Bangladesh has made significant progress in recent years, in particular towards achieving the Millennium Development Goals; whereas the EU has good, long-standing relations with Bangladesh, including through the Cooperation Agreement on Partnership and Development;
- D. whereas the Bangladesh Constitution adopted in 2014 enshrines fundamental freedoms, including freedom of expression;
- E. whereas violations of fundamental freedoms and human rights — including violence, incitement, hate speech, harassment, intimidation and censorship against journalists and bloggers — continue to be widespread in Bangladesh; whereas Bangladesh ranks 146<sup>th</sup> out of 180 on the World Press Freedom Index;
- F. whereas tensions between secular and religious forces have risen and violence against dissenting voices has increased; whereas for years fundamentalist, domestic Islamist extremist groups — in particular the Ansarullah Bangla Team — have published a 'hit list' of people deemed to be critics of Islam, including Sakharov Prize winner Taslima Nasreen, and have called for the execution of secular bloggers and writers, while conducting brutal murders with relative impunity;
- G. whereas on 31 October 2015 Faisal Arefin Dipan, a publisher at the Jagriti Prokashoni publishing house, was brutally murdered with machetes inside his office in Dhaka; whereas the same day another publisher and two writers were attacked and injured, and whereas others are still facing threats;
- H. whereas at least five secular bloggers and journalists were murdered in the country this year (Niladri Chatterjee, alias Niloy Neel, Faisal Arefin Dipan, Ananta Bijoy Das, Washiqur Rahman Babu and Abhijit Roy) for having used their fundamental right to free speech on political, social and religious issues; whereas Islamist extremist groups have claimed responsibility for several killings;
- I. whereas prominent blogger Ahmed Rajib Haider was murdered in 2013, and university teacher A.K.M. Shafiul Islam in 2014; whereas many other bloggers have received death threats on social media — hit lists have been published on Facebook targeting secular writers — or survived assassination attempts, and several have stopped writing or fled the country;
- J. whereas Prime Minister Sheikh Hasina has condemned the killing and expressed her government's commitment to combating terrorism and violent extremism; whereas she has announced a 'zero-tolerance policy' towards any violation of human rights by the enforcement agencies and has passed a Police Reform Act providing for a code of conduct; whereas, in spite of this, she has also supported her government's arrest of secular bloggers and the establishment of an intelligence panel to scan social media for potentially blasphemous content;



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- K. whereas in August 2014 the Bangladesh Government introduced a new media policy, which continues to raise concerns about freedom of expression; whereas parts of this policy impose limits on media freedom, such as in the case of banning speech that is 'anti-state', 'ridicules the national ideology' or 'is inconsistent with Bangladesh's culture' and restricting the reporting of 'anarchy, rebellion, or violence'; whereas the Bangladesh Government has intensified its clampdown on social media, with the temporary or complete shutdown of the entire internet, Facebook, WhatsApp, Viber and Messenger;
- L. whereas in recent months several journalists have been arrested and charged with violating the Information and Communication Technology Act (ICT Act), which criminalises defamatory and 'anti-state' publications;
- M. whereas harassment has increased alarmingly since the unwarranted introduction of laws in 2014; whereas 13 people working in the media sector have faced contempt proceedings, contributing to an overall environment of fear and intimidation and leading to self-censorship;
- N. whereas on 16 August 2015 Probir Sikdar, a journalist and owner of the online newspaper Uttaradhikar Ekattor News, was arrested for allegedly defaming a government minister on Facebook; whereas on 18 August 2015 Shaukat Mahmud, President of the Bangladesh Federal Union of Journalists, was arrested for allegedly committing an arson attack on a bus on 23 January 2015 and charged in three cases in connection with the alleged attack;
- O. whereas some members of the opposition parties have disappeared under unclear circumstances in recent years;
- P. whereas the EU is opposed to the use of capital punishment in all cases and under all circumstances, and has consistently called for its universal abolition;
- Q. whereas on 21 November 2015 two senior Bangladeshi opposition leaders were executed for war crimes committed during the 1971 war of independence war with Pakistan after their last-ditch pleas for clemency were rejected;
- R. whereas on 18 November 2015 Piero Arolari, an Italian priest and doctor, was shot, while on 28 September 2015 an Italian aid worker, Cesare Tavella, and on 3 October 2015 a Japanese social worker, Hoshi Kunio, were murdered, and Islamic State militants have claimed responsibility, as they have for the bomb blasts during the Ashura procession at the main Shia Muslim shrine in Dhaka on 24 October 2015, killing one teenaged boy and wounding dozens of others;
- S. whereas the government has put forward the draft Foreign Donations (Voluntary Activities) Regulation Act, designed to regulate operations and funding for any group receiving foreign grants;
1. Condemns the increasing attacks of Islamist extremists against secularist writers, bloggers, religious minorities and foreign aid workers; deplores the loss of life and offers its sincere condolences to the victims and their families;
  2. Calls on the Bangladesh authorities to further condemn the ongoing horrendous acts against freedom of expression and to act to bring an immediate end to all acts of violence, harassment, intimidation and censorship against journalists, bloggers and civil society;
  3. Expresses its deepest concern at the deteriorating climate regarding the right to freedom of expression which has accompanied the rise of religious fundamentalism, intolerance and extremist violence in Bangladesh; calls on the Bangladesh authorities to strengthen their efforts to improve the protection provided to activists and journalists by the authorities; calls on all political parties and their leaders to unequivocally and unreservedly condemn the extremist violence and to support the right to freedom of expression;

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4. Reminds the competent Bangladesh authorities of their national and international legal obligations, including their responsibility to ensure the security and safety of all citizens, irrespective of their political or religious views, and to guarantee that the freedoms of expression and the press can be exercised without arbitrary limitations and censorship in the country;
5. Call on the Bangladesh authorities to ensure that independent investigations are carried out and explanations are given with respect to the disappearance of members of opposition parties over the last few years, particularly in the months leading up to and subsequent to the January 2014 elections;
6. Urges the Bangladesh authorities to prevent impunity and to do everything possible to identify all attackers and bring them to justice, by launching independent, credible and transparent investigations and ensuring fair trials, without recourse to the death penalty;
7. Notes the efforts being made to make arrests in connection with the murder of Abhijit Roy, Washiqur Rahman Babu and Niladri Chatterjee; welcomes the progress being made in the criminal investigations into the deaths of Italian national Cesare Tavella and Japanese national Konio Hoshi;
8. Urges the Bangladesh Government to take the necessary measures to prevent more killings by taking effective measures to protect writers, publishers and other people who have received threats, not only by providing special physical protection to those who are potential targets of violence, but also by opening public debates that challenge extremist views of all kinds;
9. Calls on the Bangladesh authorities to restore the full independence of the media, to drop all charges against publishers and journalists who have published content critical of the government, to allow the immediate re-opening of all media houses which were closed, and to restore immediately full and unhindered access to all forms of publications, including electronic ones;
10. Calls on the Bangladesh authorities to urgently fulfil its commitments and apply the UN Plan of Action on the Safety of Journalists and the Issue of Impunity endorsed in 2013;
11. Calls on the Bangladesh authorities to ensure the independence and impartiality of the court system and to amend the Information and Communication Technology Act and the Cyber-Security Act of 2015 in order to bring it into line with international free speech standards, dropping the criminalisation of 'anti-state' publications;
12. Is very concerned at the recurring cases of ethnic and religiously motivated violence, specifically gender-based violence against women and LGBTI people; urges the Bangladesh Government and religious organisations and their leaders to embark on a process of reconciliation; urges the Bangladesh Government to work towards bringing to justice the perpetrators of this kind of violence; urges the Bangladesh Government furthermore to offer sufficient protection and guarantees to minorities such as Shia Muslims, Ahmadiyya, Hindus, Buddhists and Christians, but also Biharis;
13. Notes that the Foreign Donations (Voluntary Activities) Regulation Act of 2014 has led in some cases to legitimate civil society organisations being subject to arbitrary control by the government; calls on the Bangladesh authorities to review this legislation to prevent this;
14. Calls on the Bangladesh authorities to urgently fulfil its commitments and apply the UN Plan of Action on the Safety of Journalists and the Issue of Impunity endorsed in 2013;
15. Asks the Bangladesh Government to allow international NGOs in the country to undertake their missions and to ensure that all human rights and civil society groups are able to work in a climate free of fear and repression;
16. Calls on the European External Action Service, the EU Delegation to Bangladesh and the Member States' delegations to monitor closely the human rights and political situation in Bangladesh and to use all available instruments, including the European Instrument for Democracy and Human Rights;

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17. Calls for the EU, in line with its Strategic Framework on Human Rights and Democracy, to raise immediately the above concerns and recommendations with the Bangladeshi authorities;
  18. 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 United Nations High Commissioner for Human Rights, the Secretary-General of the United Nations and the Government and Parliament of Bangladesh.
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Thursday 26 November 2015

P8\_TA(2015)0415

## The state of play of the Doha Development Agenda in advance of the 10th WTO Ministerial Conference

**European Parliament resolution of 26 November 2015 on the state of play of the Doha Development Agenda in advance of the 10th WTO Ministerial Conference (2015/2632(RSP))**

(2017/C 366/13)

*The European Parliament,*

- having regard to the Doha Ministerial Declaration of the World Trade Organisation (WTO) of 14 November 2001 <sup>(1)</sup>,
- having regard to the Hong Kong Ministerial Declaration of the WTO of 18 December 2005 <sup>(2)</sup>,
- having regard to its resolution of 4 April 2006 on the assessment of the Doha Round following the WTO Ministerial Conference in Hong Kong <sup>(3)</sup>,
- having regard to its resolution of 24 April 2008 entitled ‘Towards a reform of the World Trade Organisation’ <sup>(4)</sup>,
- having regard to its previous resolutions on the Doha Development Agenda (DDA), in particular those of 9 October 2008 <sup>(5)</sup>, 16 December 2009 <sup>(6)</sup>, 14 September 2011 <sup>(7)</sup> and of 21 November 2013 <sup>(8)</sup>,
- having regard to the results of the 9th Ministerial conference in Bali in December 2013 and in particular the agreement on trade facilitation <sup>(9)</sup>,
- having regard to the Outcome Document adopted by consensus on 17 February 2015 at the Annual Session of the Parliamentary Conference on the WTO in Geneva <sup>(10)</sup>,
- having regard to the statements made at the WTO heads of delegation meeting on 17 June 2015,
- having regard to the United Nations Millennium Development Goals <sup>(11)</sup>,
- having regard to the Fifth Global Review of Aid for Trade, which took place in Geneva from 30 June to 2 July 2015 <sup>(12)</sup>,
- having regard to Rule 123(2) of its Rules of Procedure,

A. whereas the Doha Round was launched in 2001 with the objectives of creating new trading opportunities, strengthening multilateral trade rules and addressing current imbalances in the trading system by placing the needs and interests of developing countries, and especially of the least developed countries (LDCs), at the heart of the negotiations; whereas these objectives stem from the conviction that a multilateral system based on more just and equitable rules can contribute to fair and free trade at the service of the economic development of all continents and the alleviation of poverty;

<sup>(1)</sup> Doha WTO Ministerial 2001: Ministerial declaration WT/MIN(01)/DEC/1 of 20 November 2001 [https://www.wto.org/english/thewto\\_e/minist\\_e/min01\\_e/mindecl\\_e.htm](https://www.wto.org/english/thewto_e/minist_e/min01_e/mindecl_e.htm)

<sup>(2)</sup> The Hong Kong Ministerial Declaration WT/MIN(05)/DEC, adopted on 18 December 2005 [https://www.wto.org/english/thewto\\_e/minist\\_e/min05\\_e/final\\_text\\_e.htm](https://www.wto.org/english/thewto_e/minist_e/min05_e/final_text_e.htm)

<sup>(3)</sup> OJ C 293 E, 2.12.2006, p. 155.

<sup>(4)</sup> OJ C 259 E, 29.10.2009, p. 77.

<sup>(5)</sup> OJ C 9 E, 15.1.2010, p. 31.

<sup>(6)</sup> OJ C 286 E, 22.10.2010, p. 1.

<sup>(7)</sup> OJ C 51 E, 22.2.2013, p. 84.

<sup>(8)</sup> Texts adopted, P7\_TA(2013)0511.

<sup>(9)</sup> The Bali Ministerial Declaration (WT/MIN(13)/DEC), adopted on 7 December 2013 [https://www.wto.org/english/thewto\\_e/minist\\_e/mc9\\_e/balideclaration\\_e.htm](https://www.wto.org/english/thewto_e/minist_e/mc9_e/balideclaration_e.htm)

<sup>(10)</sup> <http://www.ipu.org/splz-e/trade15/outcome.pdf>

<sup>(11)</sup> <http://www.un.org/millenniumgoals/>

<sup>(12)</sup> [https://www.wto.org/english/tratop\\_e/devel\\_e/a4t\\_e/global\\_review15prog\\_e/global\\_review15prog\\_e.htm](https://www.wto.org/english/tratop_e/devel_e/a4t_e/global_review15prog_e/global_review15prog_e.htm)

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- B. whereas the EU has consistently advocated for a strong multilateral rules-based approach to trade, whilst recognising that complementary approaches such as bilateral, regional and plurilateral agreements may also foster trade opening and economic development, especially by unlocking liberalisation and upgrading rules and disciplines in policy areas tackled less thoroughly in the WTO, and may support the multilateral system, provided such agreements are WTO-compatible, are based on shared rules and create the conditions for possible future multilateralisation;
- C. whereas although the WTO and the rules enshrined in the WTO-covered agreements have been essential in avoiding fully fledged and widespread protectionism as a response to the most serious financial and economic crisis since the 1930s, a WTO report from November 2014 states that of the 1 244 restrictive measures recorded since the onset of the crisis in 2008, only 282 have been removed, increasing the need for more action against such measures; whereas failure to upgrade rules may lead to new and innovative ways of protecting domestic markets and producers;
- D. whereas open and fair multilateral trade is being constrained more by various non-tariff barriers (NTBs) than by trade tariffs, which are being waived substantially as globalisation progresses;
- E. whereas it is nonetheless important to take into account the sensitivity of some sectors, and of the agricultural sector in particular, as regards opening up the market;
- F. whereas reform of the Common Agricultural Policy constitutes the European Union's contribution to the expectations of the Doha Round;
- G. whereas the results of the Ninth Ministerial Conference in 2013 are of systemic importance for the organisation, and in particular the Trade Facilitation Agreement (TFA) which was agreed there and which is the first time since the WTO was founded in 1995 that a multilateral agreement was reached; whereas the European Union ratified the TFA on 5 October 2015;
- H. whereas recent discussions on how to advance on the DDA have clearly shown that a review of the level of ambition is needed in order to realistically achieve outcomes across all pillars of negotiations, and that this review needs to take full account of the reality of today's trading environment;
- I. whereas the Tenth Ministerial WTO Conference (MC10) that will take place in Kenya from 15 to 18 December 2015 will be the first time a WTO Ministerial Conference is held in an African country; whereas the EU remains firmly committed to the DDA and acknowledges that reaching a political deal on advancing the DDA will be of importance for ensuring that the WTO's negotiating function remains central to the further liberalisation of trade on a global scale;
1. Reiterates its full commitment to the enduring value of multilateralism and calls for a trade agenda based on free and fair trade for the benefit of all, which should have development at the centre of the process;
2. Stresses the importance of taking full account in the negotiations of the special needs and interests of low-income developing countries and LDCs; considers a clear definition of low-income developing countries and emerging economies to be necessary; reiterates the need to ensure that the principle of special and differential treatment (S&DT) constitutes an integral part of the negotiations, reflecting the varying economic development levels of WTO members as set out in paragraph 44 of the Doha Ministerial Declaration; considers that meaningful S&DT provisions must be made more precise, subject to periodic reviews and targeted to respond to the need of those developing countries and LDCs which are most in need; commends the example of the Trade Facilitation Agreement in operationalising the S&DT principle for implementation phases which could set a useful example in the reviewing and targeting of S&DT provisions;

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3. Supports a structural reform of the WTO, in order to better guarantee an open, fair and non-discriminatory trading system based on shared and applied rules, which takes greater account of the role and interests of a variety of economic operators, such as SMEs, micro-enterprises and innovative start-ups;
4. Emphasises the importance of building on the decisions agreed at the Ninth Ministerial Conference with a view to making substantive progress at MC10 in Nairobi in December 2015 to enable a quick conclusion of the Doha Round;
5. Believes that trade liberalisation is an important tool to ensure sustainable economic growth and development, but that it needs to be accompanied by appropriate flanking policies encompassing macro- and micro-economic measures, including budget transparency, fiscal policies and tax equity, administrative simplification, education and training, institutional reforms and social policies, so as to maximise and distribute better the benefits of trade reforms and effectively counterbalance any negative effects;
6. Draws attention to the Fifth Aid for Trade Review Conference held in July 2015 in Geneva, entitled 'reducing trade costs for inclusive, sustainable growth' and which focused in particular on the implementation of the Trade Facilitation Agreement;
7. Calls upon all WTO members for speedy ratification and implementation of the Trade Facilitation Agreement so that it can enter into force in time for MC10; considers that this agreement will bring significant benefits to all WTO members, and in particular to developing countries and to relevant economic operators, by enhancing transparency and legal certainty and reducing the administrative costs and the length of customs procedures, which would in turn enable them to benefit fully from the opportunities provided by the growing prevalence of regional and global supply chains and enable SMEs to take advantage of more open markets; points out that capacity building and technical assistance should continue to be made available to developing and least developed countries, and ought to focus on one-stop shops and the simplification of electronic documentation in order to enable them to increase their production capacities so that they can benefit from a bigger share of the value added in global value chains;
8. Encourages the WTO membership to proactively support the WTO's efforts in establishing effective and efficient working links and deeper cooperation with other international organisations whose work has a bearing on world trade talks, in particular the International Labour Organisation, the World Health Organisation, and the UN and its agencies and bodies, such as the UN Conference on Trade and Development, the Food and Agriculture Organisation, the UN Environment Programme, the UN Development Programme and the UN Framework Convention on Climate Change, as well as the IMF, the World Bank and the OECD, in order to ensure mutual support and synergies between trade and non-trade concerns; supports efforts aiming for the adoption of international standards and regulatory cooperation;
9. Calls for thorough consideration of the issue of how better to address non-trade concerns under WTO rules, in order to allow its members to pursue legitimate policy objectives while not hindering market access; stresses, in this connection, that efforts for the adoption of international standards should be strongly supported, and the necessary aid granted to developing countries to enable them to meet such standards;
10. Is convinced that the failure to take into account sufficiently the widely varying economic development levels and specific needs between developing countries, could be an obstacle to adopting effective measures to benefit these countries in accordance with the stated objective of the Doha Round and is to the detriment of those developing countries that are most in need; urges advanced developing countries to take their share of responsibility already during the current round and to make contributions commensurate with their level of development and sectoral competitiveness; stresses, moreover, the importance of using effective criteria to differentiate, by not only taking into account GNP growth, but also indicators such as the economic vulnerability index and the trade and development index;

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11. Believes that it is vital to conclude the longstanding Doha Round with its development mandate fulfilled; urges all WTO members, therefore, to explore all possible options with that end-goal in mind in order to achieve an ambitious, global, balanced and realistic result;
  12. Welcomes the progress made to date on plurilateral initiatives such as the Environmental Goods Agreement and the Information Technology Agreement and on initiatives such as the Trade in Services Agreement; believes that plurilateral agreements can complement and promote the multilateral approach with the ultimate objective being to bring in a critical mass of members and multilateralise them;
  13. Insists that the EU should continue to play a leading role in promoting tangible progress in the ongoing WTO negotiations with a view to the full conclusion of the Doha Development Round in the early future, as well as in facilitating the full participation of LDCs in global trade by acting as a bridge between the various positions of the WTO members;
  14. Stresses the crucial importance of the WTO for regulations-based world trade and as regards implementing and enforcing binding commitments and settling trade disputes, as well as its unique contribution in promoting greater transparency and peer review, notably through the trade policy review mechanism (TPRM);
  15. Calls on the Commission and the Council to ensure that Parliament continues to be closely involved in the preparation of MC10, is promptly updated and, if necessary, is consulted during the Ministerial Conference; calls on the Commission to continue to make the case to other WTO Members for increasing the importance of the parliamentary dimension of the WTO;
  16. Calls on WTO members to ensure democratic legitimacy and transparency by strengthening the parliamentary dimension of the WTO; stresses, in this connection, the need to ensure that parliamentarians have better access to trade negotiations and are involved in the formulation and implementation of WTO decisions, and that trade policies are properly scrutinised in the interests of their citizens;
  17. Instructs its President to forward this resolution to the Council, the Commission, the governments and parliaments of the Member States and the Director-General of the WTO.
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P8\_TA(2015)0416

## **Accession of Ecuador to the EU-Peru and Colombia trade agreement**

**European Parliament resolution of 26 November 2015 on the accession of Ecuador to the Trade Agreement concluded between the EU and its Member States and Colombia and Peru (2015/2656(RSP))**

(2017/C 366/14)

*The European Parliament,*

- having regard to the conclusion of negotiations between the EU and Ecuador for its accession to the Trade Agreement concluded between the EU and Colombia/Peru on 17 July 2014,
  - having regard to the initialling of the protocol that will allow Ecuador to join its neighbours, Colombia and Peru, in a preferential trade relationship with the EU on 12 December 2014,
  - having regard to its position at first reading of 17 December 2014 on the proposal for a regulation of the European Parliament and of the Council on the tariff treatment for goods originating from Ecuador <sup>(1)</sup>,
  - having regard to its legislative resolution of 11 December 2012 on the draft Council decision on the conclusion of the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part <sup>(2)</sup>,
  - having regard to its position at first reading of 11 December 2012 on the proposal for a regulation of the European Parliament and of the Council implementing the bilateral safeguard clause and the stabilisation mechanism for bananas of the Trade Agreement between the European Union and Colombia and Peru <sup>(3)</sup>,
  - having regard to its resolution of 13 June 2012 on the EU trade agreement with Colombia and Peru <sup>(4)</sup>,
  - having regard to its resolutions of 5 May 2010 on the EU strategy for relations with Latin America <sup>(5)</sup> and of 21 October 2010 on the EU's trade relations with Latin America <sup>(6)</sup>,
  - having regard to Rule 123(2) of its Rules of Procedure,
- A. whereas the accession of Ecuador to the Trade Agreement with Colombia and Peru is another decisive step forward in the alliance with important, like-minded and fast-growing countries in a region that is turning more and more to Asia and the Pacific;
- B. whereas the text of the Protocol of Accession by Ecuador to the Trade Agreement with Colombia and Peru matches the ambitions of both the EU and Ecuador by taking into consideration the asymmetrical relationship in market access offers in favour of Ecuador and aligning it to the content of the Agreement, but fully including the specific adaptations as requested by Ecuador;

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<sup>(1)</sup> Texts adopted, P8\_TA(2014)0087.

<sup>(2)</sup> Texts adopted, P7\_TA(2012)0481.

<sup>(3)</sup> Texts adopted, P7\_TA(2012)0480.

<sup>(4)</sup> OJ C 332 E, 15.11.2013, p. 52.

<sup>(5)</sup> OJ C 81 E, 15.3.2011, p. 54.

<sup>(6)</sup> OJ C 70 E, 8.3.2012, p. 79.

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C. whereas the Ecuadorian Government has invested USD 40,8 billion in the social sector — access to education, healthcare and social security — over the past eight years, with specific programmes in favour of the most vulnerable groups such as children, the elderly and the disabled;

1. Welcomes the conclusion of the negotiations with Ecuador on the protocol for its accession to the Trade Agreement between the EU, Colombia and Peru, recognising the important benefits that this will bring for Ecuador's exports to the EU, particularly in view of the fact that it no longer benefits from the EU's unilateral Generalised Scheme of Preferences; encourages the quick and complete entry into force and implementation of this agreement, which will ensure the protection of citizens and the environment at the highest level; considers that this agreement will boost and diversify trade and investment on both sides, act as an important driver for economic and social development and contribute to alleviating poverty and reducing inequality;

2. Recalls that, before giving its consent to the Trade Agreement on 11 December 2012, Parliament called on the Andean countries, in its aforementioned resolution of 13 June 2012, to ensure the establishment of a transparent and binding road map on human, environmental and labour rights, and that the Colombian and Peruvian Governments submitted action plans on sustainable development prior to Parliament giving its consent; urges all partners to work towards the effective implementation of the submitted action plans on human, environmental and labour rights;

3. Underlines the importance of Ecuador ensuring that its policies are consistent with its WTO and trade agreement commitments and providing for full transparency and broad consultation with stakeholders before their adoption; calls on Ecuador, therefore, to address the remaining identified market access obstacles without further delay;

4. Reminds the Commission and the EEAS of the role they must play to ensure the effective application of the action plans; reminds the Commission that it should inform Parliament in an appropriate manner about the application of those action plans and the measures they have taken to ensure their implementation;

5. Asks the Commission and the EEAS to submit to Parliament a comprehensive report focusing on the measures taken by the Commission through cooperation programmes, in particular in connection with education, training, regulatory cooperation and the creation of socioeconomic opportunities for the most deprived sections of society and with fostering progress on democracy, upholding human and workers' rights and protecting the environment; urges the Commission to make full use of the Development Cooperation Instrument (DCI) and the European Instrument for Democracy and Human Rights (EIDHR) in this connection;

6. Urges the Government of Ecuador to take note of the action plans submitted by Colombia and Peru and to take similar measures as this is an opportunity to improve the general condition of their citizens' lives, including human and labour rights and the environment;

7. Stresses that human rights and democracy are essential elements of the overall relationship between the EU and the Andean countries; calls, therefore, on all partners to promote all the rights and freedoms enshrined in international law and to ensure that they are fully and universally guaranteed;

8. Stresses that Ecuador's economy achieved robust economic growth in the last few years and recognises that economic growth has been inclusive; points out that it has directly reduced poverty, particularly extreme poverty, and inequality levels and increased the middle class; welcomes the fact that, according to the latest World Bank figures, poverty in Ecuador decreased from 37,6 % to 22,5 % between 2006 and 2014, while extreme poverty fell from 16,9 % to 7,7 %;

9. Commends the Ecuadorian Government for having invested over USD 40 billion in the social sector over the past eight years; encourages Ecuador to continue with its successful progressive social and sustainable development policies;

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10. Notes the major investments made by Ecuador over recent years; reaffirms its support for all legislative and non-legislative action taken by the government and local authorities in Ecuador to combat poverty, inequality, all forms of violence, impunity, corruption and organised crime, in particular drug trafficking, and for their action to ensure that workers' rights and the rights of vulnerable persons and groups, such as children, women, minorities and indigenous peoples, are properly protected, with a view to achieving sustainable and inclusive social and economic development; urges Ecuador, in connection with children's rights, to continue and to step up its efforts to provide access to education and combat child labour;

11. Calls on the Commission to analyse compatibility problems arising from divergent provisions regarding rules of origin, and regarding sanitary and phytosanitary measures (SPS) in relation to trade between the Andean region and the EU, and trade between the Andean region and MERCOSUR; calls on the Commission to offer, if necessary, technical assistance to cope with divergent requirements in order to prevent an unwanted disturbance of regional integration processes in South America;

12. Draws attention to the EU objective of including a binding trade and sustainable development chapter in all trade agreements concluded with both industrialised and non-industrialised partners; supports, in this connection, the inclusion in the trade agreement between the EU and Ecuador of a sustainable development chapter reflecting the partners' common commitment to promote respect for, compliance with and full and proper enforcement of international human rights agreements, ILO conventions and key multilateral environmental agreements such as the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES);

13. Welcomes the recent letter from the Ecuadorian Ministry for Foreign Trade which assesses the gender situation in Ecuador; calls for a specific assessment of the effects of free trade policies on women, especially in the poorer areas; calls for more comprehensive respect for women's rights, especially where they are influenced by or related to trade policies and their effects;

14. Notes that the scope of the dispute settlement chapter in the trade agreement does not include the provisions foreseen under the sustainable development chapter;

15. Welcomes the fact that Ecuador has ratified all eight fundamental ILO conventions; insists on the importance of swift ratification and effective implementation of all ILO conventions by Ecuador and all the EU Member States; regrets that Ecuador has not yet ratified ILO Convention 129, and calls on the Commission to support the efforts of Ecuador to progress in the effective application thereof; calls on the Ecuadorian Government to follow the recommendations of the ILO's Committee of Experts for effective application of ILO Conventions 87 and 98 and emphasises the importance of the possibility for workers to be able to change or establish new trade unions, for reasons of independence, effectiveness and ideological affinity, and recalls in particular that the ILO has requested that the Ecuadorian Government take the legislative action necessary to comply with the provisions of Article 2 of the Convention;

16. Welcomes the fact that the parties confirm their commitment to conserve and sustainably use biological diversity in accordance with the legally binding Convention on Biological Diversity (CBD) and other relevant international agreements to which the parties are party;

17. Notes that Ecuador is one of the world's 17 mega-diverse countries and is home to the greatest concentration of species (between 5 % and 10 % of the world's biodiversity);

18. Recalls that the Ecuadorian constitution explicitly recognises the development of fair trade as a key objective of the country's trade policy; calls on the Commission to engage with the Ecuadorian Government to promote common projects in the area of fair trade;

19. Acknowledges the major efforts made by Ecuador on environmental issues, which have also been recognised by the UN; is concerned at the fact that, despite the efforts made by the country on environmental issues, Ecuador and its neighbouring countries are facing intensive deforestation, a significant loss of biodiversity, soil and water pollution and erosion; urges the Commission to promote and support relevant international, regional and local strategies and programmes and to foster the necessary synergies and the responsible involvement of all public and private stakeholders;

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20. Calls for a cooperation agreement between Ecuador and the EU in support of specific environmental programmes and welcomes the interest already expressed by the Ecuadorian Government in a cooperation agreement with the EU in support of programmes relating to deforestation; supports the view that deforestation is an issue involving the responsibility of the international community as a whole;
21. Recalls that the EU-Andean Sustainability Impact Assessment (2009) predicted that deforestation and reduced biodiversity would result from the projected expansion of the agriculture and timber industries, as well as social conflict from the expansion of mining, hydrocarbon extraction and logging activities in rural areas;
22. Calls on the European External Action Service (EEAS) and the Commission to pay close attention to environmental sustainability in the design and implementation of all Commission-funded cooperation activities and calls on all the parties to promote best business practices relating to corporate social responsibility (CSR) in line with the UN Guiding Principles on Business and Human Rights, the OECD Guidelines on CSR and the Commission communication of 25 October 2011 on 'a renewed EU strategy 2011-14 for Corporate Social Responsibility' (COM(2011)0681);
23. Encourages Ecuadorian municipalities to use the opportunities offered by the new trade framework to cooperate directly with municipalities in the EU in order to promote fair trade and to establish new fair trade networks;
24. Welcomes and supports the decision of the UN Human Rights Council (UNHRC) to establish an intergovernmental working group (IGWG) on transnational corporations and human rights, as proposed by Ecuador and South Africa and supported by many other countries; instructs the Commission to engage positively and constructively in the ongoing negotiations in Geneva;
25. Calls on the EEAS and the Commission to support the Ecuadorian Government in its efforts to develop and sustain effective environmental management, both generally and in sensitive areas such as the Amazon and the Galápagos Islands as safeguarding the future of our planet is a common responsibility;
26. Recalls that Yasuni, which is part of the Amazon, is home to several indigenous tribes, hundreds of native tree species and dozens of endangered fauna; recalls its significance to mankind and the world natural heritage, including for future generations;
27. Regrets that the concept of supporting environmental protection by compensating for the loss in potential trade revenues and to cofinance the establishment of the Yasuni Ishpingo Tambococha Tiputini (ITT) Trust Fund under the auspices of the United Nations Development Programme (UNDP), as proposed by the Ecuadorian Government, which was intended to compensate the Ecuadorian people for refraining from extracting oil from the fields located in the Yasuni National Park, failed owing to unsatisfactory economic results;
28. Acknowledges the efforts made by Ecuador to afford better protection to indigenous communities and urges the Ecuadorian Government to make sure that its policies — in particular its mining strategy — do not have an adverse impact on the rights of indigenous communities;
29. Highlights the importance of preserving and maintaining indigenous and local communities which embody traditional lifestyles, and stresses their relevance to the conservation and sustainable use of biological diversity in the Andean countries;
30. Welcomes the fact that Ecuador has ratified ILO Convention No 169 on indigenous and tribal peoples, but notes that the trade agreement does not make any reference to the convention;
31. Calls on the Ecuadorian Government to further improve the existing domestic mechanisms and dialogue with civil society within the monitoring framework of the Civil Society Mechanism, including a substantial information and advertising campaign to maximise the participation of the groups concerned in the Civil Society Mechanism; recalls that the trade agreement requires Ecuador to establish such mechanisms no later than one year after the entry into force of the agreement;

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32. Calls on the parties involved to take measures in order to improve the work of the domestic advisory groups; takes the view that all domestic advisory groups must be fully independent;
  33. Asks the EU domestic advisory group to produce a regular report to be submitted to and assessed by Parliament;
  34. Highlights the importance of having sufficient participation of civil society organisations at the annual session with civil society organisations as provided for in the agreement, and the public at large as provided for in the agreement;
  35. Welcomes the initiatives taken by the Ecuadorian Government such as the establishment of Ecuador's Council for Civil Participation and Social Accountability (CPCCS) as a means of integration, aimed at strengthening and incentivising the participation of civil society, promoting transparency and eradicating corruption practices; recalls the importance of establishing effective dialogue mechanisms where they do not exist, in order to guarantee the right of citizens and social agents to organise, take part in decision making and monitor implementation on an individual or collective basis;
  36. Underlines the importance of the joint Subcommittee on Trade and Sustainable Development as it is the only mechanism provided for in the trade agreement to monitor the implementation of the sustainable development obligations both for the states parties and for companies;
  37. Asks the Commission to submit to Parliament all the agendas and minutes of the subcommittee meetings;
  38. Notes the introduction of the Balance of Payment Safeguard by Ecuador; calls on Ecuador to address promptly the concerns identified during the consultations by other WTO members in the Balance of Payment Committee in Geneva;
  39. Notes that, alongside Colombia and Peru, Ecuador is one of the world's top producers of bananas; calls therefore on the Commission to ensure that the trigger import volumes laid down in the stabilisation mechanism for bananas are fairly respected; asks the Commission to regularly inform Parliament without delay, and in any event when the trend in banana imports is such that it could cause the trigger import volumes to be reached, and to provide details of the direct and indirect impact of banana imports from those countries; calls on the Commission also to suspend the duty exemption on bananas imported from those countries if imports are increasing in a disproportionate manner, causing or threatening to cause serious harm to the economies of the EU producing regions, such as job losses;
  40. Calls on the parties to ensure that all provisions of the agreement are effectively implemented as soon as the agreement enters into force;
  41. Expresses its conviction that safeguard clauses should be established simultaneously by both sides in order to protect national production against import surges that may cause serious harm;
  42. Asks both DG Trade and the Ecuadorian Government to provide convincing answers to the questions and concerns raised, before Parliament votes on Ecuador's accession to the trade agreement;
  43. Instructs its President to forward this resolution to the Council, the Commission and the governments of Ecuador, Colombia and Peru.
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P8\_TA(2015)0417

**A new animal welfare strategy for 2016-2020****European Parliament resolution of 26 November 2015 on a new animal welfare strategy for 2016-2020 (2015/2957(RSP))**

(2017/C 366/15)

*The European Parliament,*

- having regard to Article 13 of the Treaty on the Functioning of the European Union (TFEU),
  - having regard to Article 43 of the TFEU on the functioning of the common agricultural policy and the common fisheries policy,
  - having regard to the Commission communication of 15 February 2012 on the European Union Strategy for the Protection and Welfare of Animals 2012-2015 (COM(2012)0006),
  - having regard to its resolution of 4 July 2012 on the European Union Strategy for the Protection and Welfare of Animals 2012-2015 <sup>(1)</sup>,
  - having regard to Rules 128(5) and 123(4) of its Rules of Procedure,
- A. whereas EU legislation in the field of animal welfare contributes to a level playing field within the Union and thereby to a well-functioning internal market;
- B. whereas European citizens have a strong interest in animal welfare and wish to be able to make more informed choices as consumers;
- C. whereas national rules on animal welfare must not be contrary to the principles of the EU single market;
- D. whereas animal welfare is interrelated with animal and public health;
- E. whereas, owing to their complexity and differing interpretations, EU and national rules on animal welfare create legal uncertainty and can put producers in certain Member States at a serious competitive disadvantage;
- F. whereas the level of animal welfare in the Union is one of the highest in the world;
- G. whereas animal welfare should be further improved on the basis of prevailing scientific findings and with due regard for the efficiency and competitiveness of agricultural livestock husbandry; whereas coherent animal welfare standards across the EU would benefit from a definition of good animal husbandry;
- H. whereas a high level of animal welfare is important to ensure sustainability, although it entails investments and additional operating costs that are not distributed proportionately throughout the food chain;
1. Urges the Commission to implement, without delay, the points outstanding from the European Union Strategy on the Protection and Welfare of Animals 2012-2015;

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<sup>(1)</sup> OJ C 349 E, 29.11.2013, p. 62.

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2. Urges the Commission to evaluate the existing strategy and to draw up a new and ambitious strategy for the protection and welfare of animals for the 2016-2020 period in order to build on the work of the previous strategy and ensure the continuation of a framework for delivering high animal welfare standards across the Member States;
  3. Calls on the Commission to ensure an updated, comprehensive and clear legislative framework which fully implements the requirements of Article 13 of the TFEU; reiterates, however, that under no circumstances must animal welfare levels be lowered on account of administrative simplification; stresses that these objectives are not mutually exclusive;
  4. Stresses that Article 13 of the TFEU is of general application and horizontal, and as such is as important as the provisions on agriculture, the environment or consumer protection;
  5. Recalls that Parliament is engaged in ongoing negotiations, and has adopted pieces of legislation addressing issues related to animal welfare, such as animal health, zootechnical conditions, organic production and official controls;
  6. Recognises the efforts already made by farmers on animal welfare in the various Member States;
  7. Urges the Commission, where there is clear scientific evidence demonstrating animal welfare problems, to adapt policy instruments or introduce new ones to resolve these problems; asks the Commission to monitor closely the implementation in the Member States of the EU legislation relating to animal welfare;
  8. Expresses its concern about the effective implementation and enforcement of current EU legislation relating to the welfare of animals, given the complexity and large number of relevant legislative acts; stresses that improving the enforcement of, and compliance with, existing legislation should be the key goal of all animal health and welfare rules;
  9. Urges the Commission, at the same time, to be more ambitious in including and prioritising reciprocity of animal welfare standards as a non-trade concern in its trade policy and when negotiating international trade agreements, and to promote animal welfare in third countries by requiring equivalent welfare standards for imported animals and products, accompanied by strict controls;
  10. Underlines the importance of funding for the common agricultural policy which is adequate and compatible with the level of our ambitions, in order to prevent the relocation of production and trade to countries and continents with lower animal welfare standards;
  11. Calls on the Commission to develop, exchange and disseminate scientifically based best practices and to support innovation and research on the development of new animal welfare techniques and technologies;
  12. Recalls that there are imbalances in the food chain that place the primary producer at a disadvantage, and that this situation limits the scope for animal welfare investments at farm level;
  13. Recalls that producers are overburdened with administrative requirements and that, in the continued search for administrative simplification, this European strategy should not further increase the existing burden; stresses the need to ensure stability and predictability of investments in the sector, while ensuring fair competition internationally;
  14. Instructs its President to forward this resolution to the Council and the Commission.
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P8\_TA(2015)0418

**Education for children in emergency situations and protracted crises****European Parliament resolution of 26 November 2015 on education for children in emergency situations and protracted crises (2015/2977(RSP))**

(2017/C 366/16)

*The European Parliament,*

- having regard to the 1951 Convention relating to the Status of Refugees,
- having regard to the UN Convention on the Rights of the Child of 20 November 1989 and the Optional Protocols thereto on the involvement of children in armed conflict of May 2000, on the sale of children, child prostitution and child pornography of January 2002, and on a communications procedure of December 2011,
- having regard to the UN Principles and Guidelines on Children associated with Armed Forces or Armed Groups (the Paris Principles) of February 2007,
- having regard to General Comment No 14 (2013) of the UN Committee on the Rights of the Child on the right of the child to have his or her best interests taken as a primary consideration,
- having regard to the UN action plan entitled 'A World Fit for Children',
- having regard to Article 208 of the Lisbon Treaty establishing the principle of Policy Coherence for Development, requiring that the objectives of development cooperation be taken into account in policies that are likely to affect developing countries,
- having regard to the Joint Statement by the Council and the Representatives of the Governments of the Member States meeting within the Council, the European Parliament and the European Commission: 'The European Consensus on Humanitarian Aid', of 30 January 2008,
- having regard to the Commission communication of 5 February 2008 entitled 'A special place for children in EU external action' (COM(2008)0055),
- having regard to the EU Guidelines on Children and Armed Conflict (updated in 2008),
- having regard to Directive 2013/33/EU of the European Parliament and of the Council of 26 June 2013 laying down standards for the reception of applicants for international protection (recast),
- having regard to the Nobel Peace Prize received on 10 December 2012 by the European Union and the subsequent reception of the prize money committed to the EU Children of Peace initiative,
- having regard to UN General Assembly Resolution 64/290 of 9 July 2010 on the right to education in emergency situations and to the relevant guidelines, including those by UNICEF and UNESCO,
- having regard to the 'The Dakar Framework for Action' adopted by the World Education Forum of 26-28 April 2000 and to the UN Millennium Declaration of 8 September 2000,
- having regard to the 'Incheon Declaration. Education 2030' adopted by the World Education Forum of 19-22 May 2015,

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- having regard to the ‘Oslo Declaration’ adopted at the Oslo Summit on Education for Development of 6-7 July 2015,
  - having regard to the Oral Question to the Commission on education for children in emergency situations and protracted crises (O-000147/2015 — B8-1108/2015),
  - having regard to Rules 128(5) and 123(2) of its Rules of Procedure,
- A. whereas according to UN estimates one billion children live in conflict-affected areas, of whom 250 million are under the age of five and are denied their fundamental right to education; whereas an estimated 65 million children aged 3 to 15 are most affected by emergencies and protracted crises, with the risk of disruption to their education, and approximately 37 million children of primary and lower secondary age are out of school in crisis-affected countries; whereas around half of the world’s out-of-school children live in conflict-affected areas; whereas 87 % of out-of-school children in the Arab States are affected by conflict, and an estimated 175 million children are likely to be affected by natural disasters every year; whereas certain groups, such as poor children, girls and children with disabilities, see their already low prospects decline even further in conflict-affected areas or fragile contexts;
- B. whereas almost 10 million children are refugees and an estimated 19 million children around the globe have been displaced in their country as a result of conflict;
- C. whereas every child is first and foremost a child whose rights should be respected without discrimination, regardless of their or their parents’ ethnic origin, nationality or social, migration or residence status;
- D. whereas education is a fundamental human right and the right of every child; whereas education is vital in order to be able to enjoy in full all other social, economic, cultural and political rights;
- E. whereas education forms the basis of responsible citizenship, can transform a society and contribute to social, economic, political and gender equality and is vital to the emancipation of girls and women socially, culturally and professionally and the prevention of violence against women and girls;
- F. whereas education is essential for the integration and improvement of living conditions of children with disabilities and/or special educational needs;
- G. whereas free primary schooling for all children is a fundamental right which governments pledged to respect under the 1989 UN Convention on the Rights of the Child; whereas the target for 2015 is to ensure that all boys and girls complete a full course of primary schooling; whereas despite some progress in the developing world, this goal is far from being achieved;
- H. whereas the Dakar Framework and the Millennium Development Goals (MDGs) have mobilised the international community in favour of universal access to primary education, gender equality and quality education, yet none of these goals will be met by the target date of 2015;
- I. whereas in at least 30 countries globally there are attacks on education by state security forces and non-state armed groups; whereas protecting schools from attack and military use by state and non-state armed groups is in line with the Safe Schools Declaration and the Guidelines for Protecting Schools and Universities from Military Use during Armed Conflict;
- J. whereas children, adolescents and young people face increasing threats and are disproportionately affected, especially in fragile states; whereas out-of-school children and adolescents face a higher risk of early marriage and pregnancy, recruitment into armed forces or groups, being trafficked and labour exploitation; whereas in war zones humanitarian aid is often the only way children are able to continue their studies and improve their future prospects, which in turn helps to protect them from abuse and exploitation;

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- K. whereas the provision of quality education in emergencies does not form part of every humanitarian response, is focused predominantly on primary education and is still viewed as secondary to the provision of food, water, medical assistance and shelter, and whereas, as a result, children affected by conflict or natural disasters miss out on education;
- L. whereas humanitarian aid for education is low, and more generous development aid arrives late or not at all; whereas delivery systems are poorly coordinated, with high transaction costs, and there is a lack of partners with adequate response capacities;
- M. whereas quality in refugee education programming tends to be low, with pupil-teacher ratio averages at 70:1 and a high proportion of unqualified teachers;
- N. whereas the new Sustainable Development Goals (SDGs) and associated targets set out a holistic, ambitious new agenda for education to be achieved by 2030;
- O. whereas universal access to high-quality public education, not only basic education but also — and with equal importance — secondary and higher education, is key to overcoming inequalities and achieving the SDGs;
- P. whereas the EU will invest EUR 4,7 billion in education in developing countries in 2014-2020, an increase on the EUR 4,4 billion invested in 2007-2013;
- Q. whereas the Incheon Declaration notes with concern that conflicts, natural disasters and other crises continue to disrupt education and development, commits to developing 'more inclusive, responsive and resilient education systems' and highlights the need for education 'to be delivered in safe, supportive and secure learning environments free from violence';
- R. whereas the EU Children of Peace initiative provides around 1,5 million children in conflicts and emergencies in 26 countries with access to schools, where they can learn in a safe environment and receive psychological support;
- S. whereas innovative, inclusive and holistic approaches to education in emergencies have been developed by several EU partners such as the UN Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) with a view to ensuring access to quality education for refugee children affected by ongoing conflicts; whereas this approach combines children's short-term humanitarian and long-term development needs and includes the development of interactive self-learning materials, psycho-social support, safe learning and recreational spaces, safety and security awareness-raising and capacity-building activities;
- T. whereas an estimated USD 8 billion per year is needed to provide educational support to children affected by emergencies, and whereas the domestic contributions of affected governments leave a global finance gap of USD 4,8 billion for education in emergencies;
- U. whereas an increase in development and humanitarian finance is needed to close this gap, as well as higher public spending on education by fragile states; whereas education as a share of government expenditure in fragile states has declined in recent years and remains far from the internationally recommended 20 % benchmark;
- V. whereas the Oslo Declaration notes the importance of examining the global aid architecture in seeking to bridge the gap between humanitarian responses and longer-term development interventions in the field of education, and proposes setting up a new platform to this end, as well as creating a dedicated fund or new modality for education in emergencies in time for the World Humanitarian Summit in 2016;

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1. Stresses the importance of universal high-quality public education as a catalyst for development, which improves the prospects of other interventions in the areas of health, sanitation, disaster risk reduction, job creation, poverty reduction and economic development; highlights education's role as a powerful tool that is necessary in order to give a sense of normality, to raise awareness of rights and to help children, adolescents, and young people overcome trauma, reintegrate themselves into society in the aftermath of conflicts, and acquire the skills needed to rebuild their societies and promote peace-building and reconciliation;
2. Underlines that, over the longer term, quality education can be a critical ingredient in the reconstruction of post-conflict societies, as it can increase children's earning potential, enable them to keep their families healthier and improve their ability to break out of the poverty cycle;
3. Stresses that girls and other disadvantaged children, including disabled children, should never be discriminated against in terms of access to good education in emergency situations;
4. Emphasises the positive role education plays in children's development and well-being, and stresses the importance of ensuring uninterrupted, lifelong learning for young adolescents; believes this will also limit the possibilities for them to become involved with armed groups or engaged in extremism;
5. Recognises the progress made since the adoption of the MDGs, but deplores the fact that the targets set out will not be met in 2015; calls for the EU and its Member States to make these goals the top priority in their internal policies and their relations with third countries; stresses that these goals — especially poverty eradication, universal access to education and gender equality — will only be achieved through the development of public services that are accessible to all; welcomes the new education agenda set out in the SDGs, and continues to stress the importance of equitable access to quality education for the most vulnerable populations;
6. Notes with concern that progress in education has been slowest or non-existent in conflict-affected countries and in fragile and conflict-affected states, and highlights the importance of strengthening the resilience of education systems in these countries and of ensuring uninterrupted learning when crises strike; stresses, therefore, the need for greater commitment on the part of the EU, the Member States and all other stakeholders involved at various levels, in order to provide instruments to ensure development and widespread education in such crisis-stricken countries;
7. Highlights the fact that millions of children have been forced to become refugees, and stresses that access to education for refugee children is of paramount importance; calls on hosting countries to ensure that refugee children are given full access to education, and to promote as far as possible their integration and inclusion in the national education systems; calls also on the humanitarian and development communities to pay more attention to the education and training of teachers from both the displaced and the host communities, and on international donors to prioritise education when responding to refugee crises, through programmes aimed at involving and psychologically supporting migrant children, as well as promoting learning of the host country's language in order to ensure a higher, more appropriate level of integration of refugee children;
8. Stresses the need to focus on secondary education and vocational training as well as on basic primary education; highlights the fact that young people aged between 12 and 20 have very limited opportunities within refugee communities, while at the same time being primarily targeted for military service and other forms of engagement in armed conflict; cites the example of Afghanistan, where, according to the World Bank, despite its huge working population, only around 30 % of people aged 15 and over are literate and where decades of war have resulted in a critical shortage of skilled labour;
9. Calls on the Member States to develop specific reception schemes for unaccompanied children and single mothers with children;
10. Reminds the Member States that the protection of children and prevention of abuse and trafficking is contingent upon their inclusion in schools and educational programmes, and that provision should be made for well-defined standards for reception, inclusion and linguistic support, as laid down in Directive 2013/33/EU;

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11. Urges the Commission and the Member States to support refugee students in transit, also by cooperating with various international organisations;
12. Calls on the Commission and the Member States to establish 'education corridors' to ensure that students from countries in conflict, in particular Syria, Iraq and Eritrea, are accepted in universities;
13. Calls for the EU and its humanitarian agencies to systematically include education and protection of children in the whole emergency response cycle and to ensure flexible multi-year funds for protracted crises;
14. Welcomes the establishment of the Bekou Trust Fund, the Madad Trust Fund and the Emergency Trust Fund for Africa as effective tools for addressing the divide between humanitarian and development funding in complex and protracted emergencies where political, economic and humanitarian issues are interlinked; calls for the EU and the Member States to include education for children as a priority in allocating resources from EU Trust Funds;
15. Acknowledges the worrying gaps in the education response to emergencies, in particular given that early engagement not only benefits affected children but can also improve the effectiveness of the broader humanitarian response; reiterates its support for keeping schools as safe spaces for children, and stresses in this context the importance of protecting education from attack; calls for the EU and its Member States to commit to supporting the principles of the Comprehensive School Safety Framework and to protecting education from attack and military use in line with the Safe Schools Declaration and the Guidelines for Protecting Schools and Universities from Military Use during Armed Conflict;
16. Calls for the EU to work with partner countries, other donors, the private sector and civil society to improve educational opportunities for young people in conflict situations and other emergencies, given the crucial role that young people can play in post-conflict stability through their potentially acquired skills for rebuilding infrastructure, basic services, healthcare facilities and educational systems, at the same time reducing the risk of a young, out-of-work population causing social upheaval or slipping back into a vicious cycle of violence;
17. Praises the EU Children of Peace initiative, which seeks to fund humanitarian education projects in emergency situations, and calls on the Commission to scale up this initiative; welcomes the No Lost Generation initiative, launched by a number of donors and humanitarian and development entities, including the EU, with a view to providing access to education for millions of children in Syria and neighbouring countries;
18. Deplores the fact that despite the important role of education in emergencies this policy area received less than 2 % of all humanitarian funds in 2014; hopes therefore that, under the new programme to restructure the distribution of EU funds, funding for child education programmes, including in third countries affected by wars or general emergencies, can be supplemented and increased;
19. Calls on all humanitarian actors, given the protracted nature of contemporary crises, to include education as an integral part of their humanitarian response and to increase their commitment to education by mobilising the education cluster in the early stages of an emergency and by ensuring that sufficient funds are dedicated to it; invites them to give particular attention to vulnerable groups such as girls, people with disabilities and the poor, to take into account displaced children and young people given refuge by host communities and to give appropriate consideration to secondary education in order not to exclude adolescents from education;
20. Welcomes the growing international attention paid to the subject of education in emergencies and in particular the announcement by the EU Commissioner for Humanitarian Aid and Crisis Management of his objective of dedicating 4 % of the EU humanitarian aid budget to education for children in emergency situations by 2019;

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21. Calls on the EU Member States to support the Commission's objective of increasing the share of humanitarian funds devoted to education in emergencies to 4 % of the EU humanitarian aid budget as a minimum investment for ensuring access to quality education for children in emergencies and protracted crises; calls on them also to increase the attention and funding provided to education in their own humanitarian actions, while stressing that this should not be done at the expense of other primary needs; calls for the EU to promote among relevant countries best practices in terms of preparedness and response strategies for supporting education in the event of crises and to assist in related capacity-building, e.g. through budget support programmes;
  22. Stresses that new information and communication technologies (ICT) have taken on an increasingly important role in the education sector in emergency situations and can improve the work of operators in such situations, including through e-learning and e-teaching platforms;
  23. Stresses that, while an increase in humanitarian funding is necessary, this will not be enough to address the financing gap; calls for the EU and other donors to increase the profile of education in development cooperation in fragile states in order to increase the resilience of national education systems; calls on the Commission and the Member States, as well as other humanitarian actors, to contribute to the reinforcement of universal public education, including secondary and higher education, as a way of coordinating emergency response programming with long-term programming for sustainable development;
  24. Calls for the EU to support third-country government commitments to developing national legal frameworks for resilience, prevention and disaster and risk management on the basis of the International Disaster Response Laws, Rules and Principles programme and to ensuring that capacity in risk management exists across government departments, industry sectors and civil society in order to ensure the return of children to schools;
  25. Stresses the importance of the private sector as a potential source of innovative financing for education, in order to bridge the potential gap between the educational services and vocational training provided and prospective job market demands; calls for new alliances and new ways of partnering with the private sector in education processes, which can constitute viable sources of innovation and technological flexibility and can take numerous forms, from the provision of building facilities and electronic devices to e-learning programmes and teacher transport and accommodation;
  26. Highlights the fact that education in emergencies and fragile contexts is a concrete area in which humanitarian and development actors need to work together towards linking relief, rehabilitation and development (LRRD); calls on the Commission to develop mechanisms to respond effectively to this in its own activities and those of its partners, and to be involved in the international platform that will create dedicated instruments for education in emergencies for the World Humanitarian Summit in 2016; supports the coordination of existing funds and the establishment of a global financing mechanism for education in emergencies;
  27. Calls for the EU and its Member States to promote the issue of education for children in emergencies and protracted crises at the World Humanitarian Summit, ensuring that this theme has an adequate place in the outcome document; calls for them also to promote common standards for a learning framework and the dissemination of best practices on alternative learning modalities, such as self- and long-distance learning materials; stresses that mechanisms, tools and capacities should be developed in order to align education plans and budgets across humanitarian response, recovery/transition and development;
  28. Underlines that, in light of the growing number of humanitarian crises and the highest number of displaced people since World War II, the international community should consider education to be a central element of its humanitarian response, as education is a catalyst which can make the overall response more effective and contribute also to the medium- and longer-term development of affected populations;
  29. Instructs its President to forward this resolution to the Council, the Commission and the governments and parliaments of the Member States.
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Thursday 26 November 2015

P8\_TA(2015)0419

**Towards simplification and performance orientation in cohesion policy for 2014-2020****European Parliament resolution of 26 November 2015 on Towards simplification and performance orientation in cohesion policy 2014-2020 (2015/2772(RSP))**

(2017/C 366/17)

*The European Parliament,*

- having regard to Articles 174 and 175 of the Treaty on the Functioning of the European Union,
  - having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (CPR),
  - having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002, and to Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 on the financial rules applicable to the general budget of the Union,
  - having regard to the Sixth Report on Economic, Social and Territorial Cohesion (COM(2014)0473),
  - having regard to the Court of Auditors 2014 Annual Report,
  - having regard to the Oral Question to the Commission on Towards simplification and performance orientation in cohesion policy 2014-2020 (O-000127/2015 — B8-1103/2015),
  - having regard to the motion for a resolution by its Committee on Regional Development,
  - having regard to Rules 128(5) and 123(2) of its Rules of Procedure,
- A. whereas Parliament recognises the importance of significant steps undertaken by the EU institutions towards simplification, such as the simplification agenda for the multiannual financial framework 2014-2020, a designated Commission Vice-President responsible for better regulation, the setting up of a High-Level Group of Independent Experts on Monitoring Simplification for Beneficiaries of the European Structural and Investment (ESI) Funds within the Commission, the overhauled Financial Regulation and the Common Provision Regulation (CPR);
- B. whereas despite the reformed cohesion policy for the 2014-2020 programming period, in which simplification methods are addressed, application, management, reporting and control with respect to the European Structural and Investment Funds (ESIF) are still cumbersome for both beneficiaries and managing authorities, in particular those with fewer administrative and financial capacities;
- C. whereas existing gold-plating, including in the process of transposition of rules into national legislation, causes ‘drag’ and leads to longer time-out-of-market and indirect costs for potential beneficiaries seeking EU funding, thus reducing the investment impact of EU funding and creating obstacles for beneficiaries, citizens and companies in the EU, in particular small and medium-sized businesses;



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- D. whereas complicated procedures can place a significant burden on beneficiaries, in particular small and medium-sized businesses, NGOs and municipalities, which are in need of EU funding, and whereas, in general, these entities do not have the financial and human resources, nor the expertise, to successfully apply for and manage EU grants; whereas the Commission and the Member States are invited to continue their efforts to make the ARACHNE risk-scoring tool operational and easier to use for the managing authorities and control systems of operational programmes, which need to ensure a proper balance between simplification on the one hand, and the detection and prevention of irregularities, including fraud, on the other;
- E. whereas duplication of audits and differences in auditing approaches and methodologies call for the implementation of the 'single audit principle' and a stronger focus on performance auditing, which could better assess the efficiency and effectiveness of operations and lead to proposals for simplification;
1. Considers that the Commission should introduce detailed guidelines on simplification in order to make the Member States and their regions aware of their task of eliminating, or at least significantly reducing, the administrative burden and gold-plating arising at national and local levels in the processes of procurement, project proposal selection and monitoring and control activities, including avoiding frequent changes in rules, simplifying language and standardising procedures, as well as focusing the EU budget on tangible results; states furthermore that an integrated EU regional funding package delivered via a single interface or 'one-stop shop' could be an option, thus moving towards common processes and procedures wherever possible;
  2. Asks the Commission to provide the Member States and their regions with a roadmap for streamlining and simplifying control, monitoring and reporting activities, including for beneficiaries, in order to do away with the current bottlenecks;
  3. Calls on the Commission and the Member States to note the target date of 31 December 2015, as provided for in Article 122(3) of the Common Provision Regulation (CPR), for switching to e-cohesion as a precondition for significantly cutting the application-to-grant time;
  4. Invites the Commission to establish and implement, in coordination with the Member States and in line with the principle of proportionality, a light-touch approach to data and information requirements for beneficiaries in the process of application and reporting related to EU funding under shared management, and to encourage the sharing of good practices;
  5. Urges the Commission and the Member States to promote simplification of the rules governing financial instruments within ESI Funds with a view to aligning them more closely to beneficiaries' needs and ultimately improving their use;
  6. Asks the Commission and the Member States to increase the use of the multi-fund approach, taking into consideration the needs of beneficiaries;
  7. Invites the Commission to enter into a structured and permanent dialogue with Parliament, the Committee of the Regions and other stakeholders on all aspects of this simplification process;
  8. Instructs its President to forward this resolution to the Council, the Commission, the Member States and their regions.
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Wednesday 11 November 2015

## III

*(Preparatory acts)*

## EUROPEAN PARLIAMENT

P8\_TA(2015)0393

**Interoperability solutions as a means for modernising the public sector \*\*\*I**

**European Parliament legislative resolution of 11 November 2015 on the proposal for a decision of the European Parliament and of the Council establishing a programme on interoperability solutions for European public administrations, businesses and citizens (ISA<sup>2</sup>) Interoperability as a means for modernising the public sector (COM(2014)0367 — C8-0037/2014 — 2014/0185(COD))**

**(Ordinary legislative procedure: first reading)**

(2017/C 366/18)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2014)0367),
  - having regard to Article 294(2) and Article 172 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0037/2014),
  - 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 15 October 2014 <sup>(1)</sup>,
  - having regard to the opinion of the Committee of the Regions of 12 February 2015 <sup>(2)</sup>,
  - having regard to the undertaking given by the Council representative by letter of 23 September 2015 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 Industry, Research and Energy and the opinions of the Committee on the Internal Market and Consumer Protection and the Committee on Civil Liberties, Justice and Home Affairs (A8-0225/2015),
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.

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<sup>(1)</sup> OJ C 12, 15.1.2015, p. 99.

<sup>(2)</sup> OJ C 140, 28.4.2015, p. 47.

Wednesday 11 November 2015

**P8\_TC1-COD(2014)0185**

**Position of the European Parliament adopted at first reading on 11 November 2015 with a view to the adoption of Decision (EU) 2015/... of the European Parliament and of the Council establishing a programme on interoperability solutions and common frameworks for European public administrations, businesses and citizens (ISA<sup>2</sup> Programme) as a means for modernising the public sector**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Decision (EU) 2015/2240.)*

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Tuesday, November 24, 2015

P8\_TA(2015)0396

**Repealing certain acts from the Schengen acquis \*\*\*I**

**European Parliament legislative resolution of 24 November 2015 on the proposal for a decision of the European Parliament and of the Council repealing certain acts in the Area of Freedom Security and Justice (COM(2014)0713 — C8-0277/2014 — 2014/0337(COD))**

**(Ordinary legislative procedure: first reading)**

(2017/C 366/19)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2014)0713),
  - having regard to Article 294(2) and Article 77(2)(a),(b) and (d), Article 78(2)(e) and (g), Article 79(2)(c) and (d) and Article 87(2)(a) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0277/2014),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the undertaking given by the Council representative by letter of 21 October 2015 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rules 59 and 50(2) of its Rules of Procedure,
  - having regard to the report of the Committee on Civil Liberties, Justice and Home Affairs (A8-0250/2015),
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.

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**P8\_TC1-COD(2014)0337**

**Position of the European Parliament adopted at first reading on 24 November 2015 with a view to the adoption of Regulation (EU) 2016/... of the European Parliament and of the Council repealing certain acts from the Schengen acquis**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Regulation (EU) 2016/93.)*

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Tuesday, November 24, 2015

P8\_TA(2015)0397

## **Repealing certain acts from the Schengen acquis in the field of police cooperation and judicial cooperation in criminal matters \*\*\*I**

**European Parliament legislative resolution of 24 November 2015 on the proposal for a decision of the European Parliament and of the Council repealing certain acts in the field of police cooperation and judicial cooperation in criminal matters (COM(2014)0714 — C8-0279/2014 — 2014/0338(COD))**

**(Ordinary legislative procedure: first reading)**

(2017/C 366/20)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2014)0714),
  - having regard to Article 294(2) and Article 82(1)(d) and Article 87(2)(a) and (c) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0279/2014),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the undertaking given by the Council representative by letter of 21 October 2015 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rules 59 and 50(2) of its Rules of Procedure,
  - having regard to the report of the Committee on Civil Liberties, Justice and Home Affairs (A8-0251/2015),
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.

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### **P8\_TC1-COD(2014)0338**

**Position of the European Parliament adopted at first reading on 24 November 2015 with a view to the adoption of Regulation (EU) 2016/... of the European Parliament and of the Council repealing certain acts from the Schengen acquis in the field of police cooperation and judicial cooperation in criminal matters**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Regulation (EU) 2016/94.)*

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Tuesday, November 24, 2015

P8\_TA(2015)0398

**Repealing certain acts in the field of police cooperation and judicial cooperation in criminal matters \*\*\*I**

**European Parliament legislative resolution of 24 November 2015 on the proposal for a regulation of the European Parliament and of the Council repealing certain acts in the field of police cooperation and judicial cooperation in criminal matters (COM(2014)0715 — C8-0280/2014 — 2014/0339(COD))**

**(Ordinary legislative procedure: first reading)**

(2017/C 366/21)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2014)0715),
  - having regard to Article 294(2) and Articles 82(1), 83(1), 87(2) and 88(2) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0280/2014),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the undertaking given by the Council representative by letter of 21 October 2015 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rules 59 and 50(2) of its Rules of Procedure,
  - having regard to the report of the Committee on Civil Liberties, Justice and Home Affairs (A8-0252/2015),
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.

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**P8\_TC1-COD(2014)0339**

**Position of the European Parliament adopted at first reading on 24 November 2015 with a view to the adoption of Regulation (EU) 2016/... of the European Parliament and of the Council repealing certain acts in the field of police cooperation and judicial cooperation in criminal matters**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Regulation (EU) 2016/95.)*

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Tuesday, November 24, 2015

P8\_TA(2015)0399

## **Accession to the Extended Commission of the Convention for the Conservation of Southern Bluefin Tuna \*\*\***

**European Parliament legislative resolution of 24 November 2015 on the draft Council decision on the conclusion, on behalf of the European Union, of the Agreement in the form of an Exchange of Letters between the European Union and the Commission for the Conservation of Southern Bluefin Tuna (CCSBT) concerning the membership of the Union in the Extended Commission of the Convention for the Conservation of Southern Bluefin Tuna (07134/2015 — C8-0323/2015 — 2015/0036(NLE))**

**(Consent)**

(2017/C 366/22)

*The European Parliament,*

- having regard to the draft Council decision (07134/2015),
- having regard to the Exchange of Letters to obtain membership of the Extended Commission of the Convention for the Conservation of Southern Bluefin Tuna,
- having regard to the request for consent submitted by the Council in accordance with Article 43(2) and Article 218(6), second subparagraph, point (a), of the Treaty on the Functioning of the European Union (C8-0323/2015),
- 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 Fisheries (A8-0318/2015),

1. Gives its consent to the 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 the Commission for the Conservation of Southern Bluefin Tuna.
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Tuesday, November 24, 2015

P8\_TA(2015)0400

**Insurance mediation \*\*\*I**

**European Parliament legislative resolution of 24 November 2015 on the proposal for a directive of the European Parliament and of the Council on insurance mediation (recast) (COM(2012)0360 — C7-0180/2012 — 2012/0175(COD))**

**(Ordinary legislative procedure — recast)**

(2017/C 366/23)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2012)0360),
  - having regard to Article 294(2), Article 53(1) and Article 62 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C7-0180/2012),
  - 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 13 December 2012 <sup>(1)</sup>,
  - having regard to the Interinstitutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts <sup>(2)</sup>,
  - having regard to the letter of 9 November 2012 from the Committee on Legal Affairs to the Committee on Economic and Monetary Affairs in accordance with Rule 104(3) of its Rules of Procedure,
  - having regard to the undertaking given by the Council representative by letter of 22 July 2015 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rules 104, 59 and 61(2) of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs and the opinions of the Committee on the Internal Market and Consumer Protection and the Committee on Legal Affairs (A7-0085/2014),
  - having regard to the amendments which it adopted at its sitting of 26 February 2014 <sup>(3)</sup>,
  - having regard to the Decision of the Conference of Presidents of 18 September 2014 on unfinished business from the seventh parliamentary term,
  - having regard to the supplementary report of the Committee on Economic and Monetary Affairs (A8-0315/2015),
- A. whereas, according to the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission, the Commission proposal does not include any substantive amendments other than those identified as such in the proposal and whereas, as regards the codification of the unchanged provisions of the earlier acts together with those amendments, the proposal contains a straightforward codification of the existing texts, without any change in their substance;

1. Adopts its position at first reading hereinafter set out taking into account the recommendations of the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission;

<sup>(1)</sup> OJ C 44, 15.2.2013, p. 95.

<sup>(2)</sup> OJ C 77, 28.3.2002, p. 1.

<sup>(3)</sup> Texts adopted, P7\_TA(2014)0155.

Tuesday, November 24, 2015

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.
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**P8\_TC1-COD(2012)0175**

**Position of the European Parliament adopted at first reading on 24 November 2015 with a view to the adoption of Directive (EU) 2016/... of the European Parliament and of the Council on insurance distribution (recast)**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Directive (EU) 2016/97.)*

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Wednesday 25 November 2015

P8\_TA(2015)0404

**Draft amending budget No 8/2015: Own resources and European Data Protection Supervisor****European Parliament resolution of 25 November 2015 on the Council position on Draft amending budget No 8/2015 of the European Union for the financial year 2015, Own resources and European Data Protection Supervisor (13439/2015 — C8-0341/2015 — 2015/2269(BUD))**

(2017/C 366/24)

*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 Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 <sup>(1)</sup>, and in particular Article 41 thereof,
- having regard to the general budget of the European Union for the financial year 2015, as definitively adopted on 17 December 2014 <sup>(2)</sup>,
- having regard to Amending budget No 1/2015, as definitively adopted on 28 April 2015 <sup>(3)</sup>,
- having regard to Amending budgets No 2/2015, No 3/2015, No 4/2015 and No 5/2015, as definitively adopted on 7 July 2015 <sup>(4)</sup>,
- having regard to Amending budgets No 6/2015 and No 7/2015, as definitively adopted on 14 October 2015,
- 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 <sup>(5)</sup>,
- having regard to Council Regulation (EU, Euratom) 2015/623 of 21 April 2015 amending Regulation (EU, Euratom) No 1311/2013 laying down the multiannual financial framework for the years 2014-2020 <sup>(6)</sup>,
- 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 <sup>(7)</sup>,
- having regard to Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources <sup>(8)</sup>,
- having regard to Draft amending budget No 8/2015, which the Commission adopted on 19 October 2015 (COM(2015)0545),
- having regard to the position on Draft amending budget No 8/2015 which the Council adopted on 10 November 2015 and forwarded to Parliament on the same day (13439/2015 — C8-0341/2015),

<sup>(1)</sup> OJ L 298, 26.10.2012, p. 1.<sup>(2)</sup> OJ L 69, 13.3.2015, p. 1.<sup>(3)</sup> OJ L 190, 17.7.2015, p. 1.<sup>(4)</sup> OJ L 261, 7.10.2015.<sup>(5)</sup> OJ L 347, 20.12.2013, p. 884.<sup>(6)</sup> OJ L 103, 22.4.2015, p. 1.<sup>(7)</sup> OJ C 373, 20.12.2013, p. 1.<sup>(8)</sup> OJ L 163, 23.6.2007, p. 17.

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- having regard to Rules 88 and 91 of its Rules of Procedure,
  - having regard to the report of the Committee on Budgets (A8-0337/2015),
- A. whereas Draft amending budget No 8/2015 concerns a revision of the forecast of Traditional Own Resources (customs duties), the budgeting of the remainder of the 2014 VAT and GNI balances and the budgeting of the 2015 VAT and GNI balances;
- B. whereas Draft amending budget No 8/2015 also updates the forecast for other revenue;
- C. whereas Draft amending budget No 8/2015 furthermore foresees a reduction of EUR 123 474 in both commitment and payment appropriations in the budget of the European Data Protection Supervisor;
- D. whereas Draft amending budget No 8/2015 results in a decrease in GNI-based contributions from Member States of EUR 9,4 billion;
1. Takes note of Draft amending budget No 8/2015, as submitted by the Commission, and of the Council's position thereon;
  2. Notes that Draft amending budget No 8/2015, in all its elements, has an impact of a EUR 9 403,4 million reduction in Member States' contributions to the Union budget;
  3. Underlines that substantial additional financial means are necessary to address the current refugee crisis;
  4. Notes that Member States' financial pledges for the Africa Trust Fund, the Syria Trust Fund and to UN agencies supporting refugees, reconfirmed at the informal meeting of EU Heads of State or Government on migration of 23 September 2015, at the European Council of 15 October 2015, and at the Valletta Summit of 11-12 November 2015, have not yet been met; deplores that, according to Commission data, Member States were lagging behind by EUR 2,3 billion at the beginning of November 2015;
  5. Notes that further financial efforts will be needed to provide humanitarian assistance along the transit routes and to manage the challenges posed by the reception of unprecedented numbers of refugees in Europe's cities and regions;
  6. Deeply regrets that no firm compromise could be reached in conciliation to use the reflow from Draft amending budget No 8/2015 to address the refugee crisis; nevertheless expects that Member States will fully honour their previous commitments;
  7. Approves the Council position on Draft amending budget No 8/2015;
  8. Instructs its President to declare that Amending budget No 8/2015 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;
  9. Instructs its President to forward this resolution to the Council, the Commission, the Court of Auditors and the national parliaments.
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P8\_TA(2015)0405

## **Mobilisation of the Flexibility Instrument for immediate budgetary measures to address the refugee crisis**

**European Parliament resolution of 25 November 2015 on the proposal for a decision of the European Parliament and of the Council on the mobilisation of the Flexibility Instrument for immediate budgetary measures to address the refugee crisis, in accordance with point 12 of 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 (COM(2015)0514 — C8-0308/2015 — 2015/2264(BUD))**

(2017/C 366/25)

*The European Parliament,*

- having regard to the Commission proposal to the European Parliament and the Council (COM(2015)0514 — C8-0308/2015),
  - 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 <sup>(1)</sup>, and in particular Article 11 thereof,
  - having regard to Council Regulation (EU, Euratom) 2015/623 of 21 April 2015 amending Regulation (EU, Euratom) No 1311/2013 laying down the multiannual financial framework for the years 2014-2020 <sup>(2)</sup>,
  - 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 <sup>(3)</sup>, and in particular point 12 thereof,
  - having regard to the draft general budget of the European Union for the financial year 2016, which the Commission adopted on 24 June 2015 (COM(2015)0300), as amended by Letters of amendment Nos 1/2016 (COM(2015)0317) and 2/2016 (COM(2015)0513),
  - having regard to the position on the draft general budget of the European Union for the financial year 2016, which the Council adopted on 4 September 2015 and forwarded to Parliament on 17 September 2015 (11706/2015 — C8-0274/2015),
  - having regard to its position on the 2016 draft general budget, adopted on 28 October 2015 <sup>(4)</sup>
  - having regard to the joint text approved by the Conciliation Committee on 14 November 2015 (14195/2015 — C8-0353/2015),
  - having regard to the report of the Committee on Budgets (A8-0336/2015),
- A. whereas, after having examined all possibilities for re-allocating commitment appropriations under heading 3 and heading 4, it appears necessary to mobilise the Flexibility Instrument for commitment appropriations;
- B. whereas the Commission had proposed to mobilise the Flexibility Instrument to complement the financing in the general budget of the Union for the financial year 2016 beyond the ceiling of heading 3 by EUR 1 504 million in commitment appropriations to finance measures under the European Agenda on Migration;

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 884.

<sup>(2)</sup> OJ L 103, 22.4.2015, p. 1.

<sup>(3)</sup> OJ C 373, 20.12.2013, p. 1.

<sup>(4)</sup> Texts Adopted, P8\_TA(2015)0376.

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- C. whereas, in addition to the final amount of EUR 1 506 million beyond the ceiling of heading 3, the Conciliation Committee convened for the 2016 budget agreed to the proposal from Parliament's delegation for a further mobilisation of the Flexibility Instrument by EUR 24 million beyond the ceiling of heading 4, in order to address the external dimension of the challenges posed by the refugee crisis;
- D. whereas the total amount of the Flexibility Instrument for the financial year 2016, which includes the unused amounts from the financial years 2014 and 2015, is therefore fully exhausted;
1. Notes that the 2016 ceilings for heading 3 and heading 4 do not allow for an adequate financing of urgent measures in the field of migration and refugees;
  2. Agrees therefore with the mobilisation of the Flexibility Instrument for an amount of EUR 1 530 million in commitment appropriations;
  3. Agrees furthermore to the proposed allocation of the corresponding payment appropriations of EUR 734,2 million in 2016, EUR 654,2 million in 2017, EUR 83 million in 2018 and EUR 58,6 million in 2019;
  4. Reiterates that the mobilisation of this instrument, as provided for in Article 11 of the MFF Regulation, shows, once more, the crucial need for the Union budget to be more flexible; notes that these additional appropriations are only made possible thanks to the carry-over of unused amounts from the Flexibility Instruments of the financial years 2014 and 2015; underlines that no amount will be carried over to the financial year 2017, thus limiting any mobilisation of the Flexibility Instrument to its annual ceiling of EUR 471 million (2011 prices);
  5. Reiterates its long-standing view that, without prejudice to the possibility for payment appropriations to be mobilised for specific budget lines through the Flexibility Instrument without prior mobilisations in commitments, payments stemming from commitments previously mobilised through the Flexibility Instrument can only be counted over and above the ceilings;
  6. Approves the decision annexed to this resolution;
  7. Instructs its President to sign the decision with the President of the Council and arrange for its publication in the *Official Journal of the European Union*;
  8. Instructs its President to forward this resolution, including its annex, to the Council and the Commission.

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ANNEX

**DECISION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**on the mobilisation of the Flexibility Instrument for immediate budgetary measures to address the refugee crisis**

*(The text of this annex is not reproduced here since it corresponds to the final act, Decision (EU) 2016/253.)*

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P8\_TA(2015)0406

**Mobilisation of the EU Solidarity Fund to provide for payment of advances in the 2016 budget**

**European Parliament resolution of 25 November 2015 on the proposal for a decision of the European Parliament and of the Council on the mobilisation of the European Union Solidarity Fund, in accordance with point 11 of 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 to provide for payment of advances in the 2016 budget (COM(2015)0281 — C8-0133/2015 — 2015/2123(BUD))**

(2017/C 366/26)

*The European Parliament,*

- having regard to the Commission proposal to the European Parliament and the Council (COM(2015)0281 — C8-0133/2015),
  - having regard to Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund <sup>(1)</sup>,
  - 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 <sup>(2)</sup>, and in particular Article 10 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 <sup>(3)</sup>, and in particular point 11 thereof,
  - having regard to joint text approved by the Conciliation Committee on 14 November 2015 (14195/2015 — C8-0353/2015),
  - having regard to the report of the Committee on Budgets (A8-0335/2015),
- A. whereas, in line with Article 4a(4) of Regulation (EC) No 2012/2002, an amount of EUR 50 000 000 is made available for the payment of advances through appropriations in the general budget of the Union;
1. Approves the decision annexed to this resolution;
  2. Instructs its President to sign the decision with the President of the Council and arrange for its publication in the *Official Journal of the European Union*;
  3. Instructs its President to forward this resolution, including its annex, to the Council and the Commission.

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**ANNEX**

**DECISION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**  
**on the mobilisation of the European Union Solidarity Fund for the payment of advances**

*(The text of this annex is not reproduced here since it corresponds to the final act, Decision (EU) 2016/252.)*

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<sup>(1)</sup> OJ L 311, 14.11.2002, p. 3.

<sup>(2)</sup> OJ L 347, 20.12.2013, p. 884.

<sup>(3)</sup> OJ C 373, 20.12.2013, p. 1.



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P8\_TA(2015)0407

## 2016 budgetary procedure: joint text

**European Parliament legislative resolution of 25 November 2015 on the joint text on the draft general budget of the European Union for the financial year 2016 approved by the Conciliation Committee under the budgetary procedure (14195/2015 — C8-0353/2015 — 2015/2132(BUD))**

(2017/C 366/27)

*The European Parliament,*

- having regard to the joint text approved by the Conciliation Committee and the Parliament, Council and Commission statements (14195/2015 — C8-0353/2015),
  - having regard to the draft general budget of the European Union for the financial year 2016, which the Commission adopted on 24 June 2015 (COM(2015)0300),
  - having regard to the position on the draft general budget of the European Union for the financial year 2016, which the Council adopted on 4 September 2015 and forwarded to Parliament on 17 September 2015 (11706/2015 — C8-0274/2015),
  - having regard to Letters of amendment Nos 1/2016 (COM(2015)0317) and 2/2016 (COM(2015)0513) to the draft general budget of the European Union for the financial year 2016,
  - having regard to its resolution of 28 October 2015 on the Council position on the draft general budget of the European Union for the financial year 2016 <sup>(1)</sup> and to the budget amendments contained therein,
  - 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 Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources <sup>(2)</sup>,
  - having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 <sup>(3)</sup>,
  - 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 <sup>(4)</sup>,
  - 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 <sup>(5)</sup>,
  - having regard to Rule 90 and Rule 91 of its Rules of Procedure,
  - having regard to the report of its delegation to the Conciliation Committee (A8-0333/2015),
1. Approves the joint text agreed by the Conciliation Committee, which consists of the following documents taken together:
- a list of budget lines not modified, compared to the draft budget or the Council's position;
  - summary figures by financial framework headings;
  - line by line figures on all budget items;
  - a consolidated document showing the figures and final text of all lines modified during the conciliation;

<sup>(1)</sup> Texts adopted, P8\_TA(2015)0376.

<sup>(2)</sup> OJ L 163, 23.6.2007, p. 17.

<sup>(3)</sup> OJ L 298, 26.10.2012, p. 1.

<sup>(4)</sup> OJ L 347, 20.12.2013, p. 884.

<sup>(5)</sup> OJ C 373, 20.12.2013, p. 1.

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2. Confirms the joint statements by Parliament, the Council and the Commission annexed to this resolution;
  3. Confirms its statement on the application of point 27 of the Interinstitutional Agreement;
  4. Instructs its President to declare that the European Union's general budget for the financial year 2016 has been definitively adopted and to arrange for its publication in the Official Journal of the European Union;
  5. Instructs its President to forward this legislative resolution to the Council, the Commission, the other institutions and bodies concerned and the national parliaments.
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## ANNEX

FINAL 14.11.2015

### Budget 2016 — **Joint conclusions**

These joint conclusions cover the following sections:

1. Budget 2016
2. Budget 2015 — Amending Budget 8/2015
3. Joint statements

#### **Summary overview**

##### **A. Budget 2016**

According to the elements for joint conclusions:

- The overall level of commitment appropriations in the 2016 budget is set at EUR 155 004,2 million. Overall, this leaves a margin below the MFF ceilings for 2016 of EUR 2 331,4 million in commitment appropriations.
- The overall level of payment appropriations in the 2016 budget is set at EUR 143 885,3 million.
- The Flexibility Instrument for 2016 is mobilised for an amount of EUR 1 506,0 million in commitment appropriations for heading 3 Security and Citizenship and for an amount of EUR 24,0 million in commitment appropriations for heading 4 Global Europe.
- The 2016 payment appropriations related to the mobilisation of the Flexibility Instrument in 2014, 2015 and 2016 are estimated by the Commission at EUR 832,8 million.

##### **B. Budget 2015**

According to the elements for joint conclusions:

- Draft Amending Budget 8/2015 is accepted as proposed by the Commission.

##### **1. Budget 2016**

###### **1.1. 'Closed' lines**

Unless stated otherwise below in these conclusions, all budget lines not amended by either Council or Parliament, and those for which Parliament accepted Council's amendments during their respective reading are confirmed.

For the other budget items, the Conciliation Committee has agreed on the conclusions included in sections 1.2 to 1.6 below.

###### **1.2. Horizontal issues**

###### **Decentralised agencies**

The EU contribution (in commitment appropriations and in payment appropriations) and the number of posts for all decentralised agencies are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016, with the following adjustments agreed by the Conciliation Committee:

- Increase of establishment plan posts (fee-financed) for the *European Chemicals Agency* (ECHA Biocides, + 3 posts) and reduce the appropriations by EUR 1 350 000;

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- Increase of establishment plan posts (fee-financed) for the *European Aviation Safety Agency* (EASA, + 6 posts);
- Increase of establishment plan posts (fee-financed) for the *European Medicines Agency* (EMA, + 3 posts);
- Increase of establishment plan posts and related appropriations for the *Agency for the Cooperation of Energy Regulators* (ACER, + 5 posts and + EUR 325 000);
- Increase of establishment plan posts and related appropriations for the *Fundamental Rights Agency* (FRA, + 2 posts and + EUR 130 000);
- Increase of establishment plan posts and related appropriations for *Eurojust* (+ 2 posts and + EUR 130 000);
- Increase of appropriations for the *European Banking Authority* (EBA, + EUR 928 000);
- Decrease of appropriations for the *European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice* (eu.LISA, -EUR 260 000).

### **Executive agencies**

The EU contribution (in commitment appropriations and in payment appropriations) and the number of posts for executive agencies are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016.

### **Pilot Projects/Preparatory Actions**

A comprehensive package of 89 pilot projects/preparatory actions (PP/PA), for an amount of EUR 64,9 million in commitment appropriations is agreed, as proposed by the Parliament.

When a pilot project or a preparatory action appears to be covered by an existing legal basis, the Commission may propose the transfer of appropriations to the corresponding legal basis in order to facilitate the implementation of the action.

This package fully respects the ceilings for pilot projects and preparatory actions provided in the Financial Regulation.

### **1.3. Expenditure headings of the financial framework — commitment appropriations**

After taking into account the above conclusions on 'closed' budget lines, agencies and pilot projects and preparatory actions, the Conciliation Committee has agreed on the following:

#### **Heading 1a**

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016, integrating the following adjustments agreed in the Conciliation Committee:

- Commitments for 'H2020' are increased with the following breakdown:

<i>In EUR</i>				
Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
02 04 02 01	Leadership in space	158 446 652	159 792 893	1 346 241
02 04 02 03	Increasing innovation in small and medium-sized enterprises (SMEs)	35 643 862	35 738 414	94 552

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*In EUR*

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
02 04 03 01	Achieving a resource-efficient and climate change resilient economy and a sustainable supply of raw materials	74 701 325	75 016 498	315 173
05 09 03 01	Securing sufficient supplies of safe and high quality food and other bio-based products	212 854 525	214 205 269	1 350 744
06 03 03 01	Achieving a resource-efficient, environmentally-friendly, safe and seamless European transport system	109 250 820	110 916 737	1 665 917
08 02 01 03	Strengthening European research infrastructures, including e-infra-structures	183 108 382	183 905 321	796 939
08 02 02 01	Leadership in nanotechnologies, advanced materials, laser technology, biotechnology and advanced manufacturing and processing	502 450 912	504 175 361	1 724 449
08 02 02 03	Increasing innovation in small and medium-sized enterprises (SMEs)	35 967 483	36 120 567	153 084
08 02 03 01	Improving lifelong health and well-being	522 476 023	524 745 272	2 269 249
08 02 03 02	Securing sufficient supplies of safe, healthy and high quality food and other bio-based products	141 851 093	142 233 804	382 711
08 02 03 03	Making the transition to a reliable, sustainable and competitive energy system	333 977 808	335 369 074	1 391 266

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In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
08 02 03 04	Achieving a European transport system that is resource-efficient, environmentally friendly, safe and seamless	330 992 583	331 555 393	562 810
08 02 03 05	Achieving a resource-efficient and climate change resilient economy and a sustainable supply of raw materials	283 265 173	284 530 369	1 265 196
08 02 03 06	Fostering inclusive, innovative and reflective European societies	111 929 624	112 411 389	481 765
08 02 06	Science with and for society	53 267 640	53 497 266	229 626
09 04 01 01	Strengthening research in future and emerging technologies	213 825 023	215 400 890	1 575 867
09 04 01 02	Strengthening European research infrastructure, including e-infrastructure	97 173 367	97 889 261	715 894
09 04 02 01	Leadership in information and communications technology	718 265 330	723 681 812	5 416 482
09 04 03 01	Improving lifelong health and well-being	117 323 526	118 188 002	864 476
09 04 03 02	Fostering inclusive, innovative and reflective European societies	36 289 820	36 564 471	274 651
09 04 03 03	Fostering secure European societies	45 457 909	45 791 092	333 183
10 02 01	Horizon 2020 — Customer-driven scientific and technical support to Union policies	24 646 400	25 186 697	540 297

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In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
15 03 05	European Institute of Innovation and Technology — integrating the knowledge triangle of higher education, research and innovation	219 788 046	224 938 881	5 150 835
18 05 03 01	Fostering secure European societies	134 966 551	136 092 171	1 125 620
32 04 03 01	Making the transition to a reliable, sustainable and competitive energy system	322 875 370	324 676 361	1 800 991
	<b>Total</b>			<b>31 828 018</b>

— Commitments for 'COSME' are increased with the following breakdown:

In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
02 02 01	Promoting entrepreneurship and improving the competitiveness and access to markets of Union enterprises	108 375 000	110 264 720	1 889 720
02 02 02	Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt	160 447 967	172 842 972	12 395 005
	<b>Total</b>			<b>14 284 725</b>

— Commitments for 'Erasmus+' are increased with the following breakdown:

In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
15 02 01 01	Promoting excellence and cooperation in the European education and training area and its relevance to the labour market	1 451 010 600	1 457 638 273	6 627 673
	<b>Total</b>			<b>6 627 673</b>



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As a consequence, and after taking into account decentralised agencies and pilot projects and preparatory actions, the agreed level of commitments is set at EUR 19 010,0 million, with no margin left under the expenditure ceiling of heading 1a and the use of the Global Margin for Commitments for an amount of EUR 543 million.

### **Heading 1b**

Commitment appropriations are set at the level proposed in the Draft Budget, as amended by Amending Letters 1 and 2/2016.

Taking into account pilot projects and preparatory actions, the agreed level of commitments is set at EUR 50 831,2 million, leaving a margin of EUR 5,8 million under the expenditure ceiling of heading 1b.

### **Heading 2**

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016 with a further reduction of EUR 140,0 million arising from increased EAGF assigned revenue and an increase on the budget line 11 06 62 01. As a consequence, the Conciliation Committee has agreed on the following:

*In EUR*

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
05 03 01 10	Basic payment scheme (BPS)	16 067 000 000	15 927 000 000	- 140 000 000
11 06 62 01	Scientific advice and knowledge	8 485 701	8 680 015	194 314
	<b>Total</b>			<b>- 139 805 686</b>

Taking into account decentralised agencies and pilot projects and preparatory actions, the agreed level of commitments is set at EUR 62 484,2 million, leaving a margin of EUR 1 777,8 million under the expenditure ceiling of heading 2.

### **Heading 3**

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016, integrating the following adjustment agreed in the Conciliation Committee:

*In EUR*

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
09 05 05	Multimedia actions	24 186 500	26 186 500	2 000 000
17 04 01	Ensuring a higher animal health status and high level of protection of animals in the Union	177 000 000	171 925 000	- 5 075 000
17 04 02	Ensuring timely detection of harmful organisms for plants and their eradication	14 000 000	12 000 000	- 2 000 000

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In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
17 04 03	Ensuring effective, efficient and reliable controls	50 401 000	47 401 000	- 3 000 000
17 04 04	Fund for emergency measures related to animal and plant health	20 000 000	19 000 000	- 1 000 000
	<b>Total</b>			<b>- 9 075 000</b>

As a consequence, and after taking into account decentralised agencies, pilot projects, preparatory actions and the mobilisation of the Flexibility Instrument for migration, the agreed level of commitments is set at EUR 4 052,0 million, with no margin left under the expenditure ceiling of heading 3 and the mobilisation of EUR 1 506,0 million through the Flexibility Instrument.

#### **Heading 4**

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016, integrating the following adjustments agreed in the Conciliation Committee:

In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
13 07 01	Financial support for encouraging the economic development of the Turkish Cypriot community	31 212 000	33 212 000	2 000 000
21 02 07 03	Human development	161 633 821	163 633 821	2 000 000
21 02 07 04	Food and nutrition security and sustainable agriculture	187 495 232	189 495 232	2 000 000
21 02 07 05	Migration and asylum	45 257 470	57 257 470	12 000 000
22 02 01 01	Support for political reforms and related progressive alignment with the Union acquis	188 000 000	190 000 000	2 000 000
22 02 01 02	Support for economic, social and territorial development and related progressive alignment with the Union acquis	326 960 000	327 960 000	1 000 000

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In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
22 02 03 01	Support for political reforms and related progressive alignment with the Union acquis	240 300 000	255 300 000	15 000 000
22 02 03 02	Support for economic, social and territorial development and related progressive alignment with the Union acquis	321 484 000	340 484 000	19 000 000
22 04 01 01	Mediterranean countries — Good governance, human rights and mobility	135 000 000	144 000 000	9 000 000
22 04 01 02	Mediterranean countries — Poverty reduction and sustainable development	636 900 000	640 900 000	4 000 000
22 04 01 03	Mediterranean countries — Confidence building, security and the prevention and settlement of conflicts	116 000 000	131 000 000	15 000 000
22 04 01 04	Support to peace process and financial assistance to Palestine and to the United Nations Relief and Works Agency for Palestine Refugees (UNRWA)	272 100 000	290 100 000	18 000 000
22 04 02 03	Eastern Partnership — Confidence building, security and the prevention and settlement of conflicts	8 000 000	9 300 000	1 300 000
22 04 03 03	Support to other multi-country cooperation in the neighbourhood — Umbrella programme	189 500 000	193 500 000	4 000 000
23 02 01	Delivery of rapid, effective and needs-based humanitarian aid and food aid	1 035 818 000	1 061 821 941	26 003 941
	<b>Total</b>			<b>132 303 941</b>

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As a consequence, and after taking into account pilot projects and preparatory actions, the agreed level of commitments is set at EUR 9 167,0 million, with no margin left under the expenditure ceiling of heading 4 and the mobilisation of EUR 24,0 million through the Flexibility Instrument.

### **Heading 5**

The number of posts in the establishment plans of the Institutions and the appropriations proposed by the Commission in the Draft Budget as amended by Amending Letters 1 and 2/2016 are approved, with the following exceptions:

- The European Parliament for which its reading is approved, with a reduction of 9 posts;
- The Council, for which its reading is approved;
- The Court of Justice, for which 7 additional posts are granted (+ EUR 300 000);
- The European Economic and Social Committee and the Committee of the Regions, for which the reading of the European Parliament is approved.

On 26 November 2015, the Commission is expected to approve the report on the budgetary impact of the 2015 salary update, which will have retroactive effect as from 1 July 2015 on remunerations of staff of all EU institutions and on pensions.

As a consequence, taking into account pilot projects and preparatory actions, the agreed level of commitments is set at EUR 8 935,2 million, leaving a margin of EUR 547,8 million under the expenditure ceiling of heading 5.

### **European Union Solidarity Fund**

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016, including the mobilisation of EUR 50 million of the European Union Solidarity Fund for the payment of the advances.

#### **1.4. Payment appropriations**

The overall level of payment appropriations in the 2016 budget is set at EUR 143 885,3 million, including EUR 832,8 million related to the mobilisation of the Flexibility Instrument.

The breakdown of payment appropriations is set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016, integrating the following adjustments agreed by the Conciliation Committee:

1. First, account is taken of the agreed level of commitment appropriations for non-differentiated expenditure, for which the level of payment appropriations is equal to the level of commitments. That also includes the decentralised agencies, for which the EU contribution in payment appropriations is set at the level proposed in section 1.2 above. The combined effect is a decrease of EUR 140,0 million;
2. The payment appropriations for all *new* pilot projects and preparatory actions are set at 50 % of the corresponding commitment appropriations, or to the level proposed by Parliament if lower. In the case of extension of *existing* pilot projects and preparatory actions the level of payments is the one defined in the Draft Budget plus 50 % of the corresponding new commitments, or to the level proposed by Parliament if lower. The combined effect is an increase of EUR 29,5 million;

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3. The payment appropriations expenditure are reduced by EUR 460,1 million as follows:

*In EUR*

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
02 05 01	Developing and providing global satellite-based radio navigation infrastructures and services (Galileo) by 2020	308 000 000	297 000 000	- 11 000 000
02 05 02	Providing satellite-based services improving the performance of GPS to gradually cover the whole European Civil Aviation Conference (ECAC) region by 2020 (EGNOS)	215 000 000	207 000 000	- 8 000 000
02 05 51	Completion of European satellite navigation programmes (EGNOS and Galileo)	17 000 000	16 000 000	- 1 000 000
02 06 01	Delivering operational services relying on space-borne observations and in-situ data (Copernicus)	125 000 000	121 000 000	- 4 000 000
02 06 02	Building an autonomous Union's Earth observation capacity (Copernicus)	475 000 000	459 000 000	- 16 000 000
04 02 19	Completion of the European Social Fund — Regional competitiveness and employment (2007 to 2013)	1 130 000 000	1 109 595 811	- 20 404 189
04 02 61	European Social Fund — Transition regions — Investment for growth and jobs goal	930 000 000	927 965 850	- 2 034 150
04 02 62	European Social Fund — More developed regions — Investment for growth and jobs goal	2 200 000 000	2 178 091 258	- 21 908 742
04 02 63 01	European Social Fund — Operational technical assistance	12 000 000	7 200 000	- 4 800 000

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In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
05 04 05 01	Rural development programmes	3 268 000 000	3 235 000 000	- 33 000 000
05 04 60 01	Promoting sustainable rural development, a more territorially and environmentally balanced, climate-friendly and innovative Union agricultural sector	8 574 000 000	8 487 000 000	- 87 000 000
13 03 18	Completion of European Regional Development Fund (ERDF) — Regional competitiveness and employment	2 345 348 000	2 302 998 509	- 42 349 491
13 03 61	European Regional Development Fund (ERDF) — Transition regions — Investment for growth and jobs goal	1 863 122 000	1 860 036 800	- 3 085 200
13 03 62	European Regional Development Fund (ERDF) — More developed regions — Investment for growth and jobs goal	2 775 630 000	2 750 605 336	- 25 024 664
13 03 64 01	European Regional Development Fund (ERDF) — European territorial cooperation	328 430 000	284 930 000	- 43 500 000
13 03 65 01	European Regional Development Fund (ERDF) — Operational technical assistance	66 215 941	57 415 941	- 8 800 000
13 03 66	European Regional Development Fund (ERDF) — Innovative actions in the field of sustainable urban development	53 149 262	48 649 262	- 4 500 000
13 04 01	Completion of Cohesion Fund projects (prior to 2007)	90 000 000	70 000 000	- 20 000 000
13 04 60	Cohesion Fund — Investment for growth and jobs goal	4 100 000 000	4 077 806 436	- 22 193 564

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In EUR

Budget line	Name	DB 2016 (incl. AL1&2)	Budget 2016	Difference
13 04 61 01	Cohesion Fund — Operational technical assistance	22 106 496	20 606 496	- 1 500 000
32 05 01 02	Construction, operation and exploitation of the ITER facilities — European Joint Undertaking for ITER — Fusion for Energy (F4E)	150 000 000	131 000 000	- 19 000 000
32 05 51	Completion of European Joint Undertaking for ITER — Fusion for Energy (F4E) (2007 to 2013)	350 000 000	289 000 000	- 61 000 000
	<b>Total</b>			<b>- 460 100 000</b>

4. The combined level of payment appropriations set in paragraphs 1-3 above is EUR 570,6 million lower than proposed by the Commission in its Draft Budget, as amended by Amending Letters 1 and 2/2016, for the expenditure items concerned.

### 1.5. Budgetary remarks

Amendments introduced by the European Parliament or the Council to the text of budgetary remarks are agreed, insofar as they do not modify or extend the scope of an existing legal base, impinge on the administrative autonomy of institutions, cause operational difficulties, or cannot be covered by available resources (as indicated in the annex to the executability letter).

### 1.6. New budget lines

Unless mentioned otherwise in the joint conclusions agreed by the Conciliation Committee or agreed jointly by both arms of the budgetary authority in their respective reading, the budget nomenclature as proposed by the Commission in the Draft Budget, as amended by Amending Letters 1 and 2/2016, will remain unchanged, with the exception of pilot projects and preparatory actions and the split of article 18 04 01 European Citizens' Initiative into two items: 18 04 01 01 Europe for Citizens — Strengthening remembrance and enhancing capacity for civic participation at the Union level and 18 04 01 02 European Citizens' Initiative.

## 2. Budget 2015

Draft Amending Budget (DAB) 8/2015 is approved as proposed by the Commission.

## 3. Joint Statements

### 3.1. Joint Statement by the Parliament, Council and Commission statement on the Youth Employment Initiative

The European Parliament, the Council and the Commission recall that reducing youth unemployment remains a high and shared political priority, and to this end they reaffirm their determination to make the best possible use of budgetary resources available to tackle it, and in particular the Youth Employment Initiative (YEI).



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They recall that in accordance with Article 14(1) of Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 '*Margins left available below the MFF ceilings for commitment appropriations for the years 2014-2017 shall constitute a Global MFF Margin for commitments, to be made available over and above the ceilings established in the MFF for the years 2016 to 2020 for policy objectives related to growth and employment, in particular youth employment*'.

In the framework of the MFF mid-term review/revision the Commission will draw lessons from the results of the YEI evaluation, accompanied, as appropriate, by proposals for the continuation of the initiative until 2020.

The Council and the Parliament undertake to examine rapidly proposals put forward by the Commission in this respect.

### 3.2. Joint statement on a payment forecast 2016-2020

Building on the existing agreement on a payment plan 2015-2016, the European Parliament, the Council and the Commission acknowledge the steps taken to phase out the backlog of outstanding payment claims from the 2007-2013 cohesion programmes, and to improve the monitoring of any backlog of unpaid bills in all headings. They reiterate their commitment to prevent a similar build-up of backlog in the future, including through setting-up an early warning system.

The European Parliament, the Council and the Commission will, throughout the year, actively monitor the state of implementation of the 2016 budget, in accordance with the agreed payment plan; in particular the appropriations provided in the budget 2016 will allow the Commission to reduce the year-end backlog of outstanding payment claims for the 2007-2013 cohesion programmes to a level of around EUR 2 billion by the end of 2016.

The European Parliament, the Council and the Commission will continue taking stock of payment implementation and updated forecasts at dedicated interinstitutional meetings, in accordance with point 36 of the annexe of the Interinstitutional Agreement, which should take place at least three times in 2016 at the political level.

In that context, the European Parliament, the Council, the Commission recall that those meetings should also address the longer-term forecasts on the expected evolution of payments until the end of the MFF 2014-2020.

### 3.3. Statement of the European Parliament on the application of Point 27 of the Interinstitutional Agreement

The European Parliament is committed to continue the reduction of the total number of posts in its establishment plan and to complete it by 2019, according to the following timetable, taking into account that a net reduction of 18 posts takes place in 2016:

*Annual net reductions in the total number of authorised posts in the establishment plan of the European Parliament compared to previous year*

Outstanding reduction to achieve the 5 % target <sup>(1)</sup>	2017	2018	2019	2017-2019
179	-60	-60	-59	-179

<sup>(1)</sup> The European Parliament considers that the scope of the 5 % reduction excludes temporary posts of political groups identified in its establishment plan.







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