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## Information and Notices

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2019-2020 SESSION

Sitting of 11 December 2019

*The Minutes of this session have been published in OJ C 213, 4.6.2021.*

Sittings of 16 to 19 December 2019

*The Minutes of this session have been published in OJ C 224, 11.6.2021.*

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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**

2019-2020 SESSION

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TEXTS ADOPTED

Wednesday 18 December 2019

I

(Resolutions, recommendations and opinions)

RESOLUTIONS

EUROPEAN PARLIAMENT

P9\_TA(2019)0099

**Active substances, including dimoxystrobin and mancozeb**

**European Parliament resolution of 18 December 2019 on the draft Commission implementing regulation amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances benfluralin, dimoxystrobin, fluazinam, flutolanil, mancozeb, mecoprop-P, mepiquat, metiram, oxamyl and pyraclostrobin (D064213/02 — 2019/2925(RSP))**

(2021/C 255/01)

*The European Parliament,*

- having regard to the draft Commission implementing regulation amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances benfluralin, dimoxystrobin, fluazinam, flutolanil, mancozeb, mecoprop-P, mepiquat, metiram, oxamyl and pyraclostrobin (D064213/02,
- having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC <sup>(1)</sup>, and in particular the first paragraph of Article 17 and Article 21 thereof,
- having regard to Commission Implementing Regulation (EU) 2015/408 of 11 March 2015 on implementing Article 80 (7) of Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market and establishing a list of candidates for substitution <sup>(2)</sup>,
- having regard to Articles 11 and 13 of 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 <sup>(3)</sup>,
- having regard to its resolution of 13 September 2018 on the implementation of the Plant Protection Products Regulation (EC) No 1107/2009 <sup>(4)</sup>,
- having regard to Rule 112(2) and (3) of its Rules of Procedure,
- having regard to the motion for a resolution of the Committee on the Environment, Public Health and Food Safety,

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<sup>(1)</sup> OJ L 309, 24.11.2009, p. 1.

<sup>(2)</sup> OJ L 67, 12.3.2015, p. 18.

<sup>(3)</sup> OJ L 55, 28.2.2011, p. 13.

<sup>(4)</sup> Texts adopted, P8\_TA(2018)0356.

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- A. whereas dimoxystrobin was included in Annex I to Council Directive 91/414/EEC<sup>(5)</sup> on 1 October 2006 by Commission Directive 2006/75/EC<sup>(6)</sup> and has been deemed to be approved under Regulation (EC) No 1107/2009;
- B. whereas a procedure to renew the approval of dimoxystrobin under Commission Implementing Regulation (EU) No 844/2012<sup>(7)</sup> has been ongoing since 2013;
- C. whereas the approval period of the active substance dimoxystrobin, which was originally due to have ended on 30 September 2016, has already been extended by 16 months by Commission Implementing Regulation (EU) No 1136/2013<sup>(8)</sup>, followed by a one-year extension by Commission Implementing Regulation (EU) 2018/84<sup>(9)</sup>, then another one-year extension by Commission Implementing Regulation (EU) 2018/1796<sup>(10)</sup>, and is now again to be extended by one year by means of this draft Commission implementing regulation, which would extend the approval period to 31 January 2021;
- D. whereas mancozeb was included in Annex I to Directive 91/414/EEC on 1 July 2006 by Commission Directive 2005/72/EC<sup>(11)</sup> and has been deemed to be approved under Regulation (EC) No 1107/2009;
- E. whereas a procedure to renew the approval of mancozeb under Implementing Regulation (EU) No 844/2012 has been ongoing since 2013;
- F. whereas the approval period of the active substance mancozeb, which was originally due to have ended on 30 June 2016, has already been extended by 19 months by Commission Implementing Regulation (EU) No 762/2013<sup>(12)</sup>, followed by a one-year extension by Implementing Regulation (EU) 2018/84, then another one-year extension by Implementing Regulation (EU) 2018/1796, and is now again to be extended by one year by means of this draft Commission implementing regulation, which would extend the approval period to 31 January 2021;
- G. whereas the Commission fails to explain the reasons for the extensions other than by stating: 'Due to the fact that the assessment of those substances has been delayed for reasons beyond the control of the applicants, the approvals of those active substances are likely to expire before a decision has been taken on their renewal';
- H. whereas Regulation (EC) No 1107/2009 aims to ensure a high level of protection of both human and animal health and the environment, and at the same time to safeguard the competitiveness of Union agriculture; whereas particular attention should be paid to the protection of vulnerable groups of the population, including pregnant women, infants and children;

<sup>(5)</sup> Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ L 230, 19.8.1991, p. 1).

<sup>(6)</sup> Commission Directive 2006/75/EC of 11 September 2006 amending Council Directive 91/414/EEC to include dimoxystrobin as active substance (OJ L 248, 12.9.2006, p. 3).

<sup>(7)</sup> Commission Implementing Regulation (EU) No 844/2012 of 18 September 2012 setting out the provisions necessary for the implementation of the renewal procedure for active substances, as provided for in Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market (OJ L 252, 19.9.2012, p. 26).

<sup>(8)</sup> Commission Implementing Regulation (EU) No 1136/2013 of 12 November 2013 amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances clothianidin, dimoxystrobin, oxamyl and pethoxamid (OJ L 302, 13.11.2013, p. 34).

<sup>(9)</sup> Commission Implementing Regulation (EU) 2018/84 of 19 January 2018 amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances chlorpyrifos, chlorpyrifos-methyl, clothianidin, copper compounds, dimoxystrobin, mancozeb, mecoprop-p, metiram, oxamyl, pethoxamid, propiconazole, propineb, propyzamide, pyraclostrobin and zoxamide (OJ L 16, 20.1.2018, p. 8).

<sup>(10)</sup> Commission Implementing Regulation (EU) 2018/1796 of 20 November 2018 amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances amidosulfuron, bifenoxy, chlorpyrifos, chlorpyrifos-methyl, clofentezine, dicamba, difenoconazole, diflubenazuron, diflufenican, dimoxystrobin, fenoxaprop-p, fenpropidin, fenacil, mancozeb, mecoprop-p, metiram, nicosulfuron, oxamyl, picloram, pyraclostrobin, pyriproxyfen and tritosulfuron (OJ L 294, 21.11.2018, p. 15).

<sup>(11)</sup> Commission Directive 2005/72/EC of 21 October 2005 amending Council Directive 91/414/EEC to include chlorpyrifos, chlorpyrifos-methyl, mancozeb, maneb, and metiram as active substances (OJ L 279, 22.10.2005, p. 63).

<sup>(12)</sup> Commission Implementing Regulation (EU) No 762/2013 of 7 August 2013 amending Implementing Regulation (EU) No 540/2011 as regards the extension of the approval periods of the active substances chlorpyrifos, chlorpyrifos-methyl, mancozeb, maneb, MCPA, MCPB and metiram (OJ L 213, 8.8.2013, p. 14).

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- I. whereas the precautionary principle should apply, and Regulation (EC) No 1107/2009 provides that substances should only be included in plant protection products where it has been demonstrated that they present a clear benefit for plant production and that they are not expected to have any harmful effect on human or animal health or any unacceptable effects on the environment;
- J. whereas Regulation (EC) No 1107/2009 indicates that in the interest of safety the approval period for active substances should be limited in time; whereas the approval period should be proportionate to the possible risks inherent in the use of such substances, but in these cases it is clear that no such proportionality exists;
- K. whereas the Commission and Member States have the possibility and responsibility to act according to the precautionary principle when the possibility of harmful effects on health have been identified but scientific uncertainty persists, by adopting provisional risk management measures that are necessary to ensure a high level of protection of human health;
- L. whereas, more specifically, Article 21 of Regulation (EC) No 1107/2009 provides that the Commission may review the approval of an active substance at any time, especially where, in the light of new scientific and technical knowledge, it considers that there are indications that the substance no longer satisfies the approval criteria provided for in Article 4, and whereas this review may lead to the withdrawal or amendment of the approval of the substance;

***Endocrine-disrupting properties and toxic for reproduction category 1B***

- M. whereas in 2015 dimoxystrobin was placed on the 'candidates for substitution' list by Implementing Regulation (EU) 2015/408 because the Acute Reference Dose (ARfD) for that active substance is significantly lower than that of the majority of the approved active substances within their groups, and because it is to be considered as having endocrine-disrupting properties that may cause adverse effects in humans;
- N. whereas, according to point 3.6.5 of Annex II to Regulation (EC) No 1107/2009, active substances cannot be authorised when they are considered to have endocrine-disrupting properties that may cause adverse effects in humans, unless human exposure to that active substance, safener or synergist in a plant protection product, under realistic proposed conditions of use, is negligible, that is, the product is used in closed systems or in other conditions that exclude contact with humans and where residues of the active substance, safener or synergist concerned on food and feed do not exceed the default value set in accordance with point (b) of Article 18(1) of Regulation (EC) No 396/2005 of the European Parliament and of the Council <sup>(13)</sup>;
- O. whereas the 47<sup>th</sup> Meeting of the Committee for Risk Assessment (RAC) of 27 February 2019 agreed to classify mancozeb as toxic for reproduction category 1B;
- P. whereas, according to point 3.6.4 of Annex II of Regulation (EC) No 1107/2009, active substances cannot be authorised when they are toxic for reproduction category 1B, except in cases where, on the basis of documented evidence included in the application, an active substance is necessary to control a serious danger to plant health which cannot be contained by other available means, including non-chemical methods, in which cases risk mitigation measures have to be taken to ensure that exposure of humans and the environment to the active substance is minimised;
- Q. whereas exposure to mancozeb is linked to an increase in the risk of Parkinson's disease amongst farmers and other people in rural areas in the Netherlands and France <sup>(14)</sup>;
- R. whereas mancozeb is a combination of two other dithiocarbamates namely maneb and zineb, which are no longer authorised for use in the Union because of the risks they pose for human and environmental health;

<sup>(13)</sup> Regulation (EC) No 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC (OJ L 70, 16.3.2005, p. 1).

<sup>(14)</sup> <https://www.bnnvara.nl/zembla/artikelen/risico-op-ziekte-van-parkinson-bij-blootstelling-aan-landbouwgif>, <https://www.ncbi.nlm.nih.gov/pubmed/23713084>, <https://academic.oup.com/ije/article/47/1/299/4609336>

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- S. whereas mancozeb is very toxic to aquatic life, is suspected of damaging the human foetus and may cause allergic skin reactions;
- T. whereas it is unacceptable that substances which are known to meet the cut-off criteria for active substances that are mutagenic, carcinogenic and/or toxic for reproduction, or that have endocrine-disrupting properties, which are established to protect human and environmental health, continue to be allowed for use in the Union, thereby putting public and environmental health at risk;
- U. whereas applicants can take advantage of the automatic system built into Commission working methods, which immediately extends the approval periods of active substances if the risk reassessment has not been finalised, by deliberately prolonging the reassessment process by providing incomplete data and asking for more derogations and special conditions, which leads to unacceptable risks for the environment and human health since, during this time, exposure to the hazardous substance continues;
- V. whereas in its resolution of 13 September 2018 on the implementation of the Plant Products Regulation (EC) No 1107/2009, Parliament called on the Commission and Member States 'to ensure that the procedural extension of the approval period for the duration of the procedure, pursuant to Article 17 of the Regulation, will not be used for active substances that are mutagenic, carcinogenic, toxic for reproduction and therefore in category 1A or 1B, or active substances that have endocrine disrupting characteristics and are damaging to humans or animals, as is currently the case for substances such as flumioxazine, thiacloprid, chlorotoluron and dimoxystrobin';
- W. whereas the Dutch Parliament has expressed its concern with the extension of approval periods and has called for an end to extensions for substances known to pose a significant threat to biodiversity, in particular bees and bumblebees, or that are carcinogenic, mutagenic, endocrine-disrupting or toxic for reproduction <sup>(15)</sup>;
- X. whereas the European Food Safety Authority's public consultation on mancozeb had a deadline of 28 April 2018; whereas based on the information currently available from the Union risk assessment, the Dutch Board for the Authorisation of Plant Protection Products and Biocides (Ctgb) estimates that sufficient data are available to make a rapid decision on whether or not to renew the approval of mancozeb <sup>(16)</sup>;
1. Considers that the draft Commission implementing regulation exceeds the implementing powers provided for in Regulation (EC) No 1107/2009;
2. Considers that the draft Commission implementing regulation does not respect the precautionary principle;
3. Considers that the decision to extend the approval periods of dimoxystrobin and mancozeb is not in line with the safety criteria laid down in Regulation (EC) No 1107/2009, and is based neither on evidence that those substances can safely be used, nor on a proven urgent need for them in food production in the Union;
4. Calls on the Commission to withdraw its draft implementing regulation and to submit a new draft to the Committee that takes into account the scientific evidence on the harmful properties of all the substances concerned, especially those of dimoxystrobin and mancozeb;
5. Calls on the Commission to present proposals for non-renewal of dimoxystrobin and mancozeb in the next meeting of the Standing Committee on Plants, Animals, Food and Feed;
6. Calls on the Commission to present draft implementing regulations to extend the approval periods only of substances in relation to which the current state of science is not expected to lead to a Commission proposal for non-renewal of the approval of the active substance concerned;

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<sup>(15)</sup> TK 21501-32, nr. 1176.

<sup>(16)</sup> TK 27858, nr. 485.

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**Wednesday 18 December 2019**

7. Calls on the Commission to withdraw the approvals relating to substances, if proof or reasonable doubts exist that they will not meet the safety criteria laid down in Regulation (EC) No 1107/2009;
  8. Calls on the Member States to ensure the proper and timely reassessment of the approvals of the active substances for which they are the reporting Member States, and to ensure that the current delays are solved effectively as soon as possible;
  9. 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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Wednesday 18 December 2019

P9\_TA(2019)0101

**Public discrimination and hate speech against LGBTI people, including LGBTI free zones****European Parliament resolution of 18 December 2019 on public discrimination and hate speech against LGBTI people, including LGBTI free zones (2019/2933(RSP))**

(2021/C 255/02)

*The European Parliament,*

- having regard to the Universal Declaration of Human Rights and other UN human rights treaties and instruments, notably the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR), both adopted on 16 December 1966 by the UN General Assembly in New York,
- having regard to the European Convention on Human Rights and the related case-law of the European Court of Human Rights (ECtHR),
- having regard to the Charter of Fundamental Rights of the European Union (hereinafter ‘the Charter’),
- having regard to the UN Convention on the Rights of the Child (UNCRC),
- having regard to Articles 2, 3, 8, 21 and 23 of the Treaty on European Union (TEU),
- having regard to Article 207 and Titles IV and V of Part Three of the Treaty on the Functioning of the European Union (TFEU),
- having regard to Article 45 of the Charter,
- having regard to the EU Guidelines to promote and protect the enjoyment of all human rights by lesbian, gay, bisexual, transgender and intersex (LGBTI) persons, adopted by the Council in 2013,
- having regard to the Yogyakarta Principles (on the Application of International Human Rights Law in Relation to Sexual Orientation and Gender Identity) adopted in November 2006 and the 10 complementary principles thereto (YP+10, Additional Principles and State Obligations on the Application of International Human Rights Law in Relation to Sexual Orientation, Gender Identity, Gender Expression and Sex Characteristics) adopted on 10 November 2017,
- having regard to Recommendation CM/Rec(2010)5 of the Committee of Ministers of the Council of Europe of 31 March 2010 on measures to combat discrimination on grounds of sexual orientation or gender identity,
- having regard to Directive 2012/29/EU of the European Parliament and of the Council of 25 October 2012 establishing minimum standards on the rights, support and protection of victims of crime <sup>(1)</sup>,
- having regard to its resolution of 4 February 2014 on the EU Roadmap against homophobia and discrimination on grounds of sexual orientation and gender identity <sup>(2)</sup>,
- having regard to its resolution of 14 February 2019 on the future of the LGBTI List of Actions (2019-2024) <sup>(3)</sup>,

<sup>(1)</sup> OJ L 315, 14.11.2012, p. 57.

<sup>(2)</sup> OJ C 93, 24.3.2017, p. 21.

<sup>(3)</sup> Texts adopted, P8\_TA(2019)0129.

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- having regard to its resolution of 16 January 2019 on the situation of fundamental rights in the European Union in 2017 <sup>(4)</sup>,
  - having regard to its resolution of 26 November 2019 on children's rights on the occasion of the 30th anniversary of the UN Convention on the Rights of the Child <sup>(5)</sup>,
  - having regard to its resolution of 13 February 2019 on experiencing a backlash in women's rights and gender equality in the EU <sup>(6)</sup>,
  - having regard to its resolution of 14 November 2019 on the criminalisation of sexual education in Poland <sup>(7)</sup>,
  - having regard to its resolution of 17 April 2018 on gender equality in the media sector in the EU <sup>(8)</sup>,
  - having regard to its resolution of 17 September 2009 on the Lithuanian Law on the Protection of Minors against the Detrimental Effects of Public Information <sup>(9)</sup>;
  - having regard to the results of the EU LGBT Survey launched by the EU Agency for Fundamental Rights (FRA) in 2012,
  - having regard to Rule 132(2) of its Rules of Procedure,
- A. whereas the right to equal treatment and non-discrimination is a fundamental right enshrined in the Treaties and the Charter, and should be fully respected;
- B. whereas all Member States have assumed obligations and duties under international law and the EU Treaties to respect, guarantee, protect and fulfil fundamental rights;
- C. whereas research, surveys and reports <sup>(10)</sup> show that public discrimination and hate speech against LGBTI people are growing across the EU; whereas hate crimes motivated by LGBTI-phobia are on the rise across the EU; whereas these attacks violate the fundamental rights of LGBTI people and responses from public authorities too often remain inadequate;
- D. whereas attacks on the fundamental rights of LGBTI people represent a serious threat to respect for fundamental rights in the EU, and whereas these attacks are often coupled with attacks on women's rights and minority rights;
- E. whereas hate speech against LGBTI people by public authorities has a wider impact in legitimising and creating the conditions for persecution, violence and discrimination against LGBTI people in society as a whole;
- F. whereas the safety of the LGBTI community is not separate from the safety of all who live in Europe, and the erosion of that safety is a marker for the erosion of all fundamental rights; whereas xenophobic rhetoric has also contributed to creating an increasingly unsafe and unsustainable environment for organisations and human rights defenders advocating for LGBTI rights;
- G. whereas there is a backlash against gender equality in the EU and beyond which is directly targeting and impacting LGBTI people, along with women in general; whereas this backlash has been fuelled by populism and far-right extremism;

<sup>(4)</sup> Texts adopted, P8\_TA(2019)0032.

<sup>(5)</sup> Texts adopted, P9\_TA(2019)0066.

<sup>(6)</sup> Texts adopted, P8\_TA(2019)0111.

<sup>(7)</sup> Texts adopted, P9\_TA(2019)0058.

<sup>(8)</sup> OJ C 390, 18.11.2019, p. 19.

<sup>(9)</sup> OJ C 224 E, 19.8.2010, p. 18

<sup>(10)</sup> Fundamental Rights Report, FRA, 2019, [https://fra.europa.eu/sites/default/files/fra\\_uploads/fra-2019-fundamental-rights-report-2019\\_en.pdf](https://fra.europa.eu/sites/default/files/fra_uploads/fra-2019-fundamental-rights-report-2019_en.pdf); EU LGBT survey, FRA; 2019 Rainbow Europe report, ILGA-Europe, <https://www.ilga-europe.org/rainboweurope/2019>

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- H. whereas stigmatisation because of actual or perceived sexual orientation, gender identity or sex characteristics persists throughout the EU;
- I. whereas there is a serious lack of systematic monitoring, documenting and data collection regarding hate and violence against LGBTI people;
- J. whereas too many LGBTI-phobic crimes remain unreported; whereas reporting carries with it the risk and fear of disclosure of one's sexual orientation, gender identity, sex characteristics and gender expression;
- K. whereas legal measures against discrimination and violence are in place in the vast majority of Member States; whereas implementation, however, continues to be insufficient, leaving LGBTI people vulnerable to hate crimes, hate speech and discrimination, especially in the areas of healthcare, education, employment and housing;
- L. whereas many attacks carried out by public authorities against LGBTI people have targeted educational institutions and schools; whereas this is particularly detrimental to young LGBTI people;
- M. whereas sexual orientation and gender identity fall within the remit of an individual's right to privacy, guaranteed by international, European and national human rights law, and whereas equality and non-discrimination should be promoted by public authorities <sup>(1)</sup>;
- N. whereas freedom of expression should be guaranteed offline and online for the media, cultural organisations, non-governmental organisations (NGOs) and individuals, in particular in light of the worrying trend towards the removal and prohibition of LGBTI content on social networks;
- O. whereas discrimination and violence against LGBTI people has taken multiple forms, with recent examples including homophobic statements in the campaign for a referendum on narrowing down the definition of family in Romania, attacks on LGBTI social centres in several Member States such as Hungary and Slovenia, homophobic statements and hate speech targeting LGBTI people, as recently observed in Estonia, Spain, the United Kingdom, Hungary and Poland, in particular in the context of elections, and legal instruments which might be applied to restrict media, culture, education and access to other forms of content in a manner that unduly restricts freedom of expression regarding LGBTI issues, such as in Lithuania and Latvia;
- P. whereas, since the beginning of 2019, in Poland there have been over 80 instances where regions, counties or municipalities have passed resolutions declaring themselves free from so-called 'LGBT ideology', or have adopted 'Regional Charters of Family Rights' or key provisions from such charters, discriminating in particular against single-parent and LGBTI families; whereas these resolutions call for local governments to refrain from taking any action to encourage tolerance of LGBTI people, providing financial support to NGOs working to promote equal rights, organising anti-discrimination education or in any other way supporting LGBTI people; whereas the creation of LGBTI free zones, even if it does not consist in the introduction of a physical border, represents an extremely discriminatory measure limiting the freedom of movement of EU citizens; whereas these resolutions are part of a broader context of attacks against the LGBTI community in Poland, which include growing hate speech by public and elected officials and public media, as well as attacks and bans on Pride marches and awareness-raising programmes and actions such as Rainbow Friday;
- Q. whereas according to the FRA LGBT Survey <sup>(12)</sup>, 32 % of respondents felt discriminated against in areas outside of employment, such as education; whereas the risk of suicide among LGBTI children is higher than it is for non-LGBTI children; whereas inclusive education is key to creating school environments that are safe and in which all children can thrive, including those that belong to minorities, such as LGBTI children and children from LGBTI families; whereas the

<sup>(1)</sup> ECtHR Case of *S. and Marper v. The United Kingdom*, 4 December 2008 (Application Nos. 30562/04 and 30566/04), para. 66, [https://hudoc.echr.coe.int/eng#{'itemid':\['001-90051'\]}](https://hudoc.echr.coe.int/eng#{'itemid':['001-90051']}); Opinion of Advocate General Sharpston, 17 July 2014 on joined cases C-148/13, C-149/13 and C-150/13, paras. 38 and 39, <http://curia.europa.eu/juris/document/document.jsf?text=%2522gender%2Bidentity%2522&docid=155164&pageIndex=0&doclang=en&mode=req&dir=&occ=first&part=1&cid=4735298#ctx1>

<sup>(12)</sup> FRA EU LGBT survey, summary of results, <https://fra.europa.eu/en/publications-and-resources/infographics/eu-lgbt-survey>

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primary victims of attacks against LGBTI rights are children and young people living in rural areas and smaller urban centres, who are particularly vulnerable to violence and often face rejection and uncertainty, and therefore require special support and assistance from state and local government institutions or NGOs;

R. whereas the lack of non-discrimination law in many Member States puts the most marginalised populations at risk of discrimination and violence; whereas the horizontal directive on non-discrimination would fill this gap in protection but has been stalled in the Council for 11 years; whereas there is a legislative gap in protection from bias-motivated crimes based on sexual orientation and gender identity in the EU and many Member States;

S. whereas people can be exposed to multiple and intersectional discrimination; whereas policies targeting one ground of discrimination should pay heed to the situation of specific groups that are likely to be victims of multiple discrimination that could be based on, among other grounds, age, race, religion, sexual orientation, gender or disability;

T. whereas LGBTI people face discrimination and violence worldwide;

1. Recalls that LGBTI rights are fundamental rights, and that the EU institutions and the Member States therefore have a duty to uphold and protect them in accordance with the Treaties and the Charter, as well as international law;

2. Expresses deep concern at the growing number of attacks against the LGBTI community that can be observed in the EU, coming from states, state officials, governments at national, regional and local levels, and politicians;

3. Strongly condemns any discrimination against LGBTI people and their fundamental rights by public authorities, including hate speech by public authorities and elected officials, in the context of elections, as well as the recent declarations of zones in Poland free from so-called 'LGBT ideology', and calls on the Commission to strongly condemn these public discriminations;

4. Regrets the fact that LGBTI people experience bullying and harassment that begins at school and urges the Commission and the Member States to take concrete actions to end discrimination against LGBTI people, which can lead to their being bullied, abused or isolated, in particular in educational settings; firmly denounces the fact that schools in some Member States are prevented by public authorities from fulfilling their role of promoting fundamental rights and protecting LGBTI people and recalls that schools should not only be safe places, but also places that reinforce and protect the fundamental rights of all children; stresses the importance of health and sexuality education, in particular for girls and young LGBTI people, who are particularly impacted by inequitable gender norms; stresses that such education must include teaching young people about relationships based on gender equality, consent and mutual respect as a way of preventing and combating gender stereotypes, LGBTI-phobia and gender-based violence;

5. Recalls that LGBTI-phobia at sporting events remains common and that measures to combat it are lacking; calls on the Member States to pay special attention to how homophobia in sport is affecting young LGBTI people in order to improve inclusion and raise awareness;

6. Calls on the Commission to take concrete measures to ensure freedom of movement for all families, including LGBTI families, in line with the June 2018 judgment by the Court of Justice of the EU in the *Coman* case<sup>(13)</sup>; calls on the Member States to introduce legislation for equal recognition of same-sex marriages and partnerships so as to ensure full respect for the right to private and family life without discrimination;

7. Is concerned by increasing racism and xenophobia; calls on the Commission and the Member States to intensify work on exchanging best practices and to strengthen their cooperation in combating racism, xenophobia, homophobia, transphobia and other forms of intolerance, with the full inclusion of civil society and with the contribution of relevant stakeholders such as the FRA;

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<sup>(13)</sup> ECLI:EU:C:2018:385.

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8. Condemns the incidents of hate crime and hate speech both offline and online motivated by racism, xenophobia or religious intolerance, or by bias against a person's disability, sexual orientation, gender identity, sex characteristics or minority status, as well as the trend towards the removal and prohibition of LGBTI content on social networks, which occur in the EU on a daily basis; deplores the increasing levels of hate speech from within certain public authorities, political parties and media; calls for the EU to set an example by opposing hate speech within its institutions; is concerned by the growing presence of hate speech on the internet and recommends that the Member States put in place simple procedures enabling members of the public to report the presence of hateful content online;

9. Expresses its concern at the lack of reporting of hate crimes by victims owing to inadequate safeguards and to the failure of authorities to investigate properly and obtain convictions for hate crimes in the Member States; calls on the Member States to develop and disseminate tools and mechanisms for reporting hate crimes and hate speech, and to ensure that any case of alleged hate crime or hate speech is effectively investigated, prosecuted and tried;

10. Calls on the Commission to support training programmes for law enforcement and judicial authorities, and for the relevant EU agencies, with the aim of preventing and tackling discriminatory practices and hate crimes;

11. Recognises that, in the absence of comparable and disaggregated equality data collected by Member States, the full extent of inequality in the EU remains unacknowledged; considers the collection of such data by Member States to be essential for the formulation of meaningful policies for the implementation of EU equality law; calls on the Commission and the Council to acknowledge the need for reliable and comparable equality data that can provide measures on discrimination, disaggregated by discrimination grounds, in order to inform policymaking; calls on both institutions to define consistent equality data collection principles, based on self-identification, EU data protection standards and the consultation of the relevant communities;

12. Condemns any kind of discrimination or violence on the basis of sexual orientation, gender identity or sex characteristics; encourages the Commission to come up with an agenda that ensures equal rights and opportunities for all citizens, while respecting the competences of Member States, and to monitor proper transposition and implementation of EU legislation relevant to LGBTI people; welcomes, in that regard, the list of actions prepared by the Commission to advance LGBTI equality, including its communication campaign to fight stereotypes and improve social acceptance of LGBTI people; urges the Commission and the Member States to work in close cooperation with civil society organisations working for the rights of LGBTI people; calls on the Commission to make adequate funding available to support such organisations active at national and local level, in particular, by means of the Rights and Values programme; notes that field research by the FRA shows that public officials see EU law and policy as major drivers in support of national efforts to promote LGBTI equality;

13. Recalls the case-law of the ECtHR pertaining to LGBTI rights; calls on the Commission and the Member States to share best practices with regard to protecting fundamental rights, and encourages the Member States to inform LGBTI people fully about their rights;

14. Reiterates its calls for a comprehensive, permanent and objective EU mechanism on democracy, the rule of law and fundamental rights that includes the protection of LGBTI rights; underlines that such a mechanism is more urgently needed now than ever before; reiterates the need for an impartial and regular assessment of the situation with regard to the rule of law, democracy and fundamental rights in all the Member States and calls on the Commission to monitor fundamental rights violations in the framework of its announced rule of law review cycle;

15. Calls on the Commission and the Council to use all the tools and procedures at their disposal to ensure the full and proper application of Treaty principles and values, such as infringement procedures, budgetary procedures, the rule of law mechanism and the Article 7 procedure, including those ongoing;

16. Calls on the Commission to assess whether the creation of LGBTI free zones amounts to a violation of freedom of movement and residence in the EU, infringing Article 3 (2) TEU, Article 21 TFEU, Titles IV and V of Part Three TFEU and Article 45 of the Charter; calls on the Commission to assess whether Poland has failed to fulfil an obligation under the Treaties and whether it should deliver a reasoned opinion on the matter, in accordance with Article 258 TFEU;

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17. Calls on the Commission to monitor the use of all EU funding streams, including EU Structural and Investment Funds, and to use regular dialogues with national, regional and local authorities to remind stakeholders of their commitment to non-discrimination and that such funds may under no circumstances be used for discriminatory purposes; calls on the Commission to take concrete measures to address clear and direct breaches of anti-discrimination rules, in particular the prohibition of the instruction to discriminate under Directive 2000/78/EC, by local councils adopting regulations that attack LGBTI rights;
  18. Reiterates its call on the Commission to adopt an EU LGBTI strategy that takes into account Parliament's previous demands, ensuring continuity and a strong follow-up to the work of the previous Commission with the list of actions to advance LGBTI equality;
  19. Calls on the Commission to make it a priority to effectively ensure that everyone has equal and strong legal protection on all the grounds included in Article 19 of the TFEU; calls for the Council to immediately unblock and conclude the negotiations on the horizontal directive on non-discrimination and welcomes the new commitments of the Commission in this area;
  20. Calls on the Commission to continue working with the Member States to enhance investigation of hate-based crimes, such as crimes motivated by LGBTI-phobia, and support for victims; notes that some Member States have extended the protection granted to victims of discrimination based on other grounds, such as sexual orientation, gender identity or sex characteristics, when implementing the EU framework decision on combating certain forms and expressions of racism and xenophobia by means of criminal law, and encourages such extensions; reiterates its call on the Commission to revise, following an impact assessment, the framework decision currently in force, in order to include incitement to hatred on grounds of gender, sexual orientation, gender identity and sex characteristics;
  21. Invites the Committee of the Regions, as a representative of local and regional EU authorities, to consider taking action, within the remit of its competences, in response to the development of zones free from so-called 'LGBT ideology' in Poland;
  22. Supports the work of the EU in defending and promoting human rights in its external action, including LGBTI rights; calls for the soon-to-be-adopted EU Action Plan on Human Rights and Democracy to keep its strong commitments to and focus on LGBTI issues in the next five years, as it did from 2015-2019;
  23. Calls on all Member States to uphold their duty to protect the fundamental rights and freedoms of all EU citizens, including LGBTI people, without exception, at national and local levels; invites the Member States to take positive measures to increase social acceptance towards the LGBTI community;
  24. Calls on Poland to firmly condemn discrimination against LGBTI people, including when it originates from local authorities, and to revoke resolutions attacking LGBTI rights, including local provisions against 'LGBT ideology', in accordance with its national law as well as its obligations under EU and international law;
  25. Condemns misuse of the laws on information available to minors, especially in the field of education and the media, in order to censor LGBTI-related content and materials, in particular Article 4(2)(16) of the Law on the Protection of Minors against the Detrimental Effects of Public Information in Lithuania and Article 10.1 of the Education Law in Latvia; calls on the Member States to amend such legislation so as to comply fully with fundamental rights as enshrined in EU and international law; calls on the Commission to take all the necessary steps to ensure such compliance;
  26. Calls on all Member States to monitor hate speech by public authorities and elected officials, as well as during local, regional and national elections, and to take firm and concrete measures and sanctions against it;
  27. Instructs its President to forward this resolution to the governments and parliaments of the Member States cited in this resolution, the Council, the Commission and the Committee of Regions.
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**Fair taxation in a digitalised and globalised economy — BEPS 2.0****European Parliament resolution of 18 December 2019 on fair taxation in a digitalised and globalised economy: BEPS 2.0 (2019/2901(RSP))**

(2021/C 255/03)

*The European Parliament,*

- having regard to Articles 4 and 13 of the Treaty on European Union (TEU),
- having regard to Articles 107, 108, 113, 115 and 116 of the Treaty on the Functioning of the European Union (TFEU),
- having regard to the OECD BEPS Action Plan of October 2015, and in particular to Action 1 thereof,
- having regard to the OECD Programme of Work to Develop a Consensus Solution to the Tax Challenges Arising from the Digitalisation of the Economy of 29 May 2019,
- having regard to the OECD public consultation documents of 9 October 2019 and 8 November 2019, respectively, entitled ‘Secretariat Proposal for a “Unified Approach” under Pillar One’ and ‘Global Anti-Base Erosion Proposal (GloBE) — Pillar Two’ (both OECD Secretariat proposals),
- having regard to its TAXE committee resolution of 25 November 2015 on tax rulings and other measures similar in nature or effect <sup>(1)</sup>, its TAX2 committee resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect <sup>(2)</sup>, its PANA committee recommendation of 13 December 2017 to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion <sup>(3)</sup>, and its TAX3 resolution of 26 March 2019 on financial crimes, tax evasion and tax avoidance <sup>(4)</sup>,
- having regard to its resolution of 16 December 2015 with recommendations to the Commission on bringing transparency, coordination and convergence to corporate tax policies in the Union <sup>(5)</sup>,
- having regard to the Commission’s follow-up to each of the above-mentioned European Parliament resolutions <sup>(6)</sup>,
- having regard to the outcomes of the various G7, G8 and G20 summits held on international tax issues,
- having regard to the International Monetary Fund Policy Paper ‘Corporate Taxation in the Global Economy’ <sup>(7)</sup>,

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<sup>(1)</sup> OJ C 366, 27.10.2017, p. 51.

<sup>(2)</sup> OJ C 101, 16.3.2018, p. 79.

<sup>(3)</sup> OJ C 369, 11.10.2018, p. 132.

<sup>(4)</sup> Texts adopted, P8\_TA(2019)0240.

<sup>(5)</sup> OJ C 399, 24.11.2017, p. 74.

<sup>(6)</sup> The joint follow-up to the European Parliament (ECON) resolution with recommendations to the Commission on bringing transparency, coordination and convergence to corporate tax policies in the Union and the European Parliament (TAXE) resolution on tax rulings and other measures similar in nature or effect, adopted by the Commission on 16 March 2016, the follow-up to the European Parliament (TAX2) resolution on tax rulings and other measures similar in nature or effect, adopted by the Commission on 16 November 2016, and the follow-up to the European Parliament (PANA) non-legislative resolution of 12 December 2017 on the European Parliament draft recommendation to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion, adopted by the Commission in April 2018.

<sup>(7)</sup> Policy Paper No 19/007, International Monetary Fund, 10.3.2019.

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- having regard to the numerous revelations by investigative journalists, such as the LuxLeaks, the Panama Papers, the Paradise Papers and, more recently, the cum-ex scandals, as well as the money laundering cases involving, in particular, banks in Denmark, Estonia, Germany, Latvia, the Netherlands and the United Kingdom,
- having regard to its study on the 'Impact of Digitalisation on International Tax Matters: Challenges and Remedies' <sup>(8)</sup>,
- having regard to the Commission studies on aggressive tax planning indicators <sup>(9)</sup>,
- having regard to the evidence collected by the TAX3 committee during its 34 hearings with experts or exchanges of views with Commissioners and Ministers and during the missions to the United States, Latvia, the Isle of Man, Estonia and Denmark,
- having regard to the modernised and more robust corporate tax framework introduced during this legislative term, notably the Anti-Tax Avoidance Directives (ATAD I <sup>(10)</sup> and ATAD II <sup>(11)</sup>),
- having regard to the Commission proposals pending adoption, in particular those on the common (consolidated) corporate tax base (C(C)CTB) <sup>(12)</sup>, the digital taxation package <sup>(13)</sup> and public country-by-country reporting (CBCR) <sup>(14)</sup>, as well as Parliament's position on these proposals,
- having regard to the resolution adopted on 1 December 1997 by the Council and the Representatives of the Governments of the Member States on a code of conduct for business taxation <sup>(15)</sup>, and to the Code of Conduct Group (Business Taxation) regular reports to the ECOFIN Council,
- having regard to the Commission communication of 21 March 2018 on new requirements against tax avoidance in EU legislation governing in particular financing and investment operations (C(2018)1756),
- having regard to the Commission's State aid investigations and decisions <sup>(16)</sup>,
- having regard to the Commission communication of 28 January 2016 on an External Strategy for Effective Taxation (COM(2016)0024), in which the Commission called for the EU to 'lead by example',

<sup>(8)</sup> Hadzhieva, E., *Impact of Digitalisation on International Tax Matters: Challenges and Remedies*, European Parliament, Directorate-General for Internal Policies, Policy Department A — Economic, Scientific and Quality of Life Policies, February 2019.

<sup>(9)</sup> 'Study on Structures of Aggressive Tax Planning and Indicators — Final Report' (Taxation paper No 61, 27 January 2016), 'The Impact of Tax Planning on Forward-Looking Effective Tax Rates' (Taxation paper No 64, 25 October 2016) and 'Aggressive tax planning indicators — Final Report' (Taxation paper No 71, 7 March 2018).

<sup>(10)</sup> Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market, OJ L 193, 19.7.2016, p. 1.

<sup>(11)</sup> Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries, OJ L 144, 7.6.2017, p. 1.

<sup>(12)</sup> Proposal of 25 October 2016 for a Council Directive on a common corporate tax base (CCTB) (COM(2016)0685), and of 25 October 2016 on a common consolidated corporate tax base (CCCTB) (COM(2016)0683).

<sup>(13)</sup> The package consists of the Commission communication of 21 March 2018 entitled 'Time to establish a modern, fair and efficient taxation standard for the digital economy' (COM(2018)0146), the proposal of 21 March 2018 for a Council directive laying down rules relating to the corporate taxation of a significant digital presence (COM(2018)0147), the proposal of 21 March 2018 for a Council directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services (COM(2018)0148), and the Commission recommendation of 21 March 2018 relating to the corporate taxation of a significant digital presence (C(2018)1650).

<sup>(14)</sup> Proposal for a directive of the European Parliament and of the Council of 12 April 2016 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches (COM(2016)0198).

<sup>(15)</sup> OJ C 2, 6.1.1998, p. 2.

<sup>(16)</sup> Relating to Fiat, Starbucks and the Belgian excess-profit ruling, and decisions to open State aid investigations into McDonald's, Apple and Amazon.

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- having regard to the Council conclusions of 5 December 2017 on the EU list of non-cooperative jurisdictions for tax purposes,
  - having regard to the Presidency state-of-play note of 28 October 2019 on digital taxation,
  - 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>(17)</sup>,
  - having regard to the Commission communication of 15 January 2019 entitled ‘Towards a more efficient and democratic decision making in EU tax policy’ (COM(2019)0008),
  - having regard to the mission letters and hearings of the Executive Vice-President for a Europe Fit for the Digital Age, the Executive Vice-President for an Economy that Works for People and of the Commissioner for Economic and Monetary Affairs and the Euro <sup>(18)</sup>,
  - having regard to the question to the Commission on fair taxation in a digitalised and globalised economy: BEPS 2.0 (O-000040/2019 — B9-0060/2019),
  - having regard to Rules 136(5) and 132(2) of its Rules of Procedure,
- A. whereas the current international corporate tax rules may be dysfunctional and may need to be updated as they date from the early 20th century and were not designed for the challenges of the digital economy, leading to countries taking unilateral measures to address these challenges;
- B. whereas following the 2008-2009 financial crisis and a series of revelations by journalists and civil society organisations of practices of tax evasion, aggressive tax planning, tax avoidance and money laundering, the G20 countries agreed to address these issues globally at OECD level through the Base Erosion and Profit Shifting (BEPS) project, leading to the BEPS Action Plan; whereas there have been various levels of engagement and commitment in applying the OECD BEPS rules;
- C. whereas the BEPS Action Plan succeeded in establishing a global consensus on many aspects in order to fight tax evasion, aggressive tax planning and tax avoidance; whereas, however, there was no agreement on addressing the tax challenges arising from the digitalisation of the economy, which led to a separate BEPS Action 1 — 2015 Final Report;
- D. whereas the European Parliament, in its TAXE, TAX2, TAX3 and PANA resolutions, as well as in its common corporate tax base opinion, has repeatedly called for a reform of the international corporate tax system with a view to tackling tax evasion and tax avoidance and the challenges of taxing the digital economy, and called on the Commission and the Member States to agree on a joint European position at OECD/G20 level or to act at EU level if an international agreement is not possible;
- E. whereas in 2018, during the ongoing negotiations to find an international agreement, the Commission put forward two proposals addressing the taxation of the digital economy; whereas the European Parliament supported these proposals, but they were not adopted in the Council owing to opposition from a small number of Member States, which prevented a unanimous agreement being reached: a short-term solution introducing a digital services tax (DST), and a long-term solution defining a significant digital presence (SDP) as a nexus for corporate taxation and which should replace the DST;
- F. whereas, following a mandate by G20 Finance Ministers in March 2017, the OECD/G20 Inclusive Framework on BEPS (IF), working through its Task Force on the Digital Economy, delivered an interim report in March 2018 entitled ‘Tax Challenges Arising from Digitalisation’;

<sup>(17)</sup> OJ C 265, 11.8.2017, p. 59.

<sup>(18)</sup> Verbatim reports of the hearings of Margrethe Vestager, Executive Vice-President of the European Commission, of Valdis Dombrovskis, Executive Vice-President of the European Commission, and Paolo Gentiloni, Commissioner, available at: <https://www.europarl.europa.eu/news/en/hearings2019/commission-hearings-2019>

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- G. whereas in May 2019 the IF adopted a Programme of Work (PoW) towards reaching a consensus — which was endorsed by the G20 — with the aim of reaching an agreement by the end of 2020;
- H. whereas the IF suggested grouping members' proposals to address the challenges of digitalisation under consideration into two pillars: Pillar One focuses on the allocation of taxing rights through new profit allocation and nexus rules, while Pillar Two addresses the remaining BEPS issues, introducing measures to ensure a minimum level of tax;
- I. whereas on 9 October 2019 the OECD Secretariat launched a public consultation on the basis of its proposal for a 'Unified Approach' with the aim of reaching a consensus on the three alternatives set out in Pillar One; whereas on 18 October 2019 the G20<sup>(19)</sup> welcomed the OECD Secretariat's efforts in putting forward the proposed unified approach under Pillar 1 but did not formally endorse the proposal; whereas on 8 November 2019 the OECD Secretariat launched a public consultation on the 'GloBE' proposal under Pillar Two;
- J. whereas a fair and efficient taxation system is key to addressing inequality and ensures certainty and stability, which are prerequisites for competitiveness, as well as a level playing field between companies, especially among small and medium-sized enterprises; whereas a fair and efficient taxation system is also essential for Member States to guarantee tax revenues enabling them to implement sound policies, which in turn benefits the EU as a whole through increased stability;
- K. whereas nominal corporate tax rates have decreased at EU level from an average of 32 % in 2000 to 21,7 % in 2019<sup>(20)</sup>, which represents a decrease of 32 %; whereas this decrease may have implications for the sustainability of EU welfare states and potential spillover effects on other countries; whereas 22 of the 38 countries surveyed in the OECD Tax Policy Reforms 2018 report<sup>(21)</sup> now have combined statutory corporate income tax rates equal to or below 25 %, compared with only six in 2000;
- L. whereas the Commission has issued criticisms in some country reports against shortcomings in national tax systems that facilitate aggressive tax planning, arguing that they undermine the integrity of the European single market;
- M. whereas there has been a gradual shift from tangible production to intangible assets in the value chains of multinational enterprises (MNEs), as reflected in the relative rates of growth over the last five years of royalties and licensing fee receipts (almost 5 % annually) compared with trade in goods and foreign direct investment (less than 1 % annually); whereas some MNEs pay almost no taxes in some Member States by making use of lawful tax planning strategies, despite their significant digital presence and large revenues in those Member States;
- N. whereas a transfer of competences in the area of taxation from national to EU level would require treaty change;

### ***Finding a consensus solution to the tax challenges arising from the digitalisation of the economy***

1. Acknowledges the progress made by the BEPS Action Plan and its EU implementation through ATAD, but recognises that some challenges, in particular those linked to globalisation and digitalisation of the economy, have still not been addressed;

<sup>(19)</sup> G20 communiqué: [https://www.mof.go.jp/english/international\\_policy/convention/g20/g20\\_191018it.htm](https://www.mof.go.jp/english/international_policy/convention/g20/g20_191018it.htm)

<sup>(20)</sup> Data on Taxation, Taxation Trends in the European Union, Sheet 3: Top statutory corporate income tax rates (including surcharges), 1995-2019, European Commission, 2019, available at [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/taxation\\_trends\\_report\\_2019\\_statutory\\_rates.xlsx](https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2019_statutory_rates.xlsx).

<sup>(21)</sup> OECD and Selected Partner Economies, Tax Policy Reforms 2018; It is also worth noting that the EU-28 are already well below this level, with an average corporate income tax rate in 2018 of 21,9 %, down from 32 % in 2000, according to the Commission: Taxation Trends in the European Union — Data for the EU Member States, Iceland and Norway, 2018 Edition (page 36) and Taxation Trends in the European Union — Data for the EU Member States, Iceland and Norway, 2015 Edition (page 147).

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2. Points out that ATAD went further than the BEPS Action Plan, notably with the new EU controlled foreign company rules that enable profits parked in tax havens to be taxed in the EU country where an MNE is headquartered; notes that these types of measures limit aggressive tax planning and tax avoidance; calls on the new Commission to evaluate the Member States' implementation of ATAD, to analyse possible new ways of circumventing this directive, and to present new legislative proposals to counter such methods when necessary;
3. Recalls that the EU's proposals for a C(C)CTB also go far beyond these OECD alternatives at EU level, notably by departing from the separate entity principle; recalls Parliament's position on the C(C)CTB;
4. Considers that the EU's proposals for a C(C)CTB are beneficial for both companies and citizens as they would simplify the tax framework and help fight tax avoidance; stresses the importance of consolidation in reducing administrative burden, compliance costs and tax obstacles for cross-border companies in the EU and removing the need for complex transfer pricing arrangements; urges the Council, therefore, to adopt the two proposals swiftly;
5. Recalls that the EU has been a pioneer in efforts to address the tax challenges arising from digitalisation, notably through the C(C)CTB, DST and SDP proposals;
6. Deplores the fact that the Member States were not able to agree on a joint approach regarding the C(C)CTB, DST and SDP; notes that the OECD aims at addressing the tax challenges related to the digitalisation of the economy and at reaching a consensus-based long-term solution by the end of 2020; considers that a global solution would most efficiently tackle those challenges;
7. Notes that some Member States have established, or are considering establishing, a DST or an SDP at national level as a potential recourse solution, should both the OECD and EU negotiations be unsuccessful;
8. Welcomes the IF PoW as an important step towards an international agreement within the OECD/IF on reforming the international corporate tax system, as requested by Parliament;
9. Welcomes the participation on an equal footing of all countries involved in the IF, which brings together over 130 countries and jurisdictions to collaborate on the implementation of the OECD/G20 BEPS package and to negotiate joint solutions for tackling the remaining BEPS challenges; recalls, however, that developing countries were involved in the BEPS process only in the later stages of the negotiations; welcomes, therefore, the inclusiveness of the ongoing negotiations; recalls Parliament's position on the creation of an intergovernmental tax body within the framework of the UN;
10. Notes that the preliminary findings of the OECD Secretariat's impact assessment suggest that the combined effect of Pillar One and Pillar Two would lead to a significant increase in global tax revenues as well as a redistribution of taxing rights to market jurisdictions; notes in particular that Pillar Two would yield a significant increase in corporate income tax revenue globally; understands that the two pillars would not adversely affect the critical issue of the investment environment<sup>(22)</sup>; calls on the Member States to insist that the OECD enlarge the scope of its impact assessments to include different versions of the proposals and an analysis of how the nexus would affect the corporate tax revenue of individual countries, and that it publish those impact assessments once they have been finalised in order to provide the necessary guidance on the proposed reforms;
11. Highlights the specificities of the single market, which provides for the free movement of goods and services, and therefore considers that any international corporate tax reform should ensure the smooth running of the single market, notably by safeguarding a level playing field for all firms, in particular for SMEs, including by ensuring that companies pay

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<sup>(22)</sup> OECD Secretary-General Tax Report to G20 Finance Ministers and Central Bank Governors, October 2019, OECD, Paris.

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a fair share of tax where their substantive and genuine economic activity and value creation take place and that tax income is fairly distributed throughout the Member States; considers that access to the single market, which is one of the largest pools of consumers in the world and increases the EU's competitiveness, goes hand in hand with tax responsibility;

12. Draws attention to the need to keep tax competition between Member States fair and transparent, and therefore conducive to growth and employment;

***Pillar One — Towards a unified approach for a fairer allocation of taxing rights***

13. Welcomes the proposal by the OECD Secretariat to merge all three alternatives under consideration into Pillar One given that they share the following objectives:

- reallocate taxing rights in favour of the user/market jurisdiction,
- envisage a new nexus rule that would not depend on a physical presence in the user/market jurisdiction,
- start from multinationals' global profits and depart from the separate entity principle,
- aim for simplicity, stabilisation of the tax system and increased tax certainty in implementation;

***Scope***

14. Calls for no ring-fencing of the digital economy as the tax challenges that the international tax system is currently facing are not only because of the digitalisation of the economy but are also linked to an even greater globalised economy;

15. Considers that the scope of the reform, while preventing further and unnecessary burdens being placed on SMEs, should cover all large firms that have the possibility to engage in BEPS practices by using legal tax planning schemes in several Member States and third countries; notes that the current OECD Secretariat's proposal limits the scope of this reform to highly digital or consumer-facing businesses, a concept that has not yet been clearly defined, and impacts only a limited numbers of MNEs involved in aggressive tax planning;

16. Recommends that, as a basis, operational profits should be derived from consolidated financial accounts following a feasibility analysis; acknowledges, however, the existence of temporal gaps when relying on consolidated financial accounts and invites the Member States to clarify this point during IF-level negotiations;

17. Notes that the current OECD Secretariat's proposal envisages the exclusion of specific sectors such as the extractives sector and the commodities sector and urges the Commission to include those exclusions in its impact analysis, particularly in order to ensure that the international reform respects the EU's Policy Coherence for Development initiative;

18. Urges the OECD to make a clear distinction between sectors and business sizes in its proposal;

19. Considers that the tax framework should be able to strike a balance between the different situations, notably monopoly rent and innovative high-growth companies;

***New nexus***

20. Welcomes the idea of developing a new nexus that goes beyond the concept of having a physical presence in a country to giving that country taxing rights; considers that the nexus should be designed in order to include all firms that interact with customers and users in that country, also by digital means;

21. Welcomes the idea of developing a country-specific revenue threshold calibrated to ensure that smaller economies also get their fair share of taxing rights; recalls, in this context, the EU proposal for an SDP;

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22. Welcomes the idea that this new nexus would be a stand-alone provision that eliminates the need to revise all tax treaties;

### ***New allocation of taxing rights***

23. Welcomes the idea of developing a new allocation of taxing rights that goes beyond the arm's length principle (ALP) and that will allocate new taxation rights to market jurisdictions;

24. Considers that making a distinction between routine and non-routine profits, concepts that are not yet clearly defined and could lead to artificial distinction only, and maintaining transfer pricing rules based on the ALP for most profits allocation, will add a significant burden of complexity and uncertainty for businesses, in particular as regards OECD transfer pricing guidelines; believes that a more complete overhaul of the ALP would be appropriate; is concerned that this could add opportunities to circumvent the newly agreed rules;

25. Calls on the Commission and the Member States to clarify how the new nexus and allocation of taxing rights can co-exist with the current transfer pricing rules as suggested by the OECD; would therefore prefer a solution that would favour fractional apportionment of global profits, based on factors representing substantive and genuine economic activity and value creation, especially sales, employees, assets and users; in that regard, recalls therefore its position on the C(C)CTB and SDP proposals, including on R&D investments;

26. Welcomes the willingness to ensure tax certainty and to limit disputes that could arise from the implementation of the new nexus and the new allocation of taxing rights; calls, therefore, for an exploration into the feasibility of a mechanism, such as a 'one-stop-shop' that would simplify the calculation and payment of tax due and reduce the administrative burden on both companies and tax authorities, while complying with national obligations of tax administrations; stresses, nevertheless, that tax certainty would be best achieved by establishing simple, clear and harmonised rules that would prevent disputes in the first place; raises concerns about the OECD Secretariat's Amount C proposal for mandatory arbitration given the existing dispute resolution mechanism at EU level <sup>(23)</sup>;

### ***Pillar Two — A Global Anti-Base Erosion Proposal (GloBE)***

27. Welcomes the agreement on Pillar Two of the PoW reached <sup>(24)</sup> by the members of the IF 'to explore an approach that leaves jurisdictions free to determine their own tax system, including whether they have a corporate income tax and where they set their tax rates, but considers the right of other jurisdictions to apply the rules explored further below where income is taxed at an effective rate below a minimum rate' <sup>(25)</sup>;

28. Takes note of the G7 commitments, where 'under the second pillar, ministers agreed that a minimum level of effective taxation, such as for example the U.S. GILTI regime, would contribute to ensuring that companies pay their fair share of tax' <sup>(26)</sup>;

29. Welcomes the GloBE proposal, which aims at ensuring that a minimum level of tax is paid where value is being created and where economic activity is taking place; considers that the ultimate aim of the Pillar Two measures should be to address remaining BEPS issues while preventing damaging tax competition, notably by reducing pressures to grant unjustified tax incentives without any positive economic impact, on top of existing measures aimed at tackling tax evasion, aggressive tax planning and tax avoidance; calls on the Commission to assess and monitor the impact of this future minimum standard on a potential general statutory corporate income tax rate decrease across the EU;

<sup>(23)</sup> Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union, OJ L 265, 14.10.2017, p. 1.

<sup>(24)</sup> Approved by the OECD/G20 IF on BEPS at its 7th Session held from 28 to 29 May 2019.

<sup>(25)</sup> Programme of Work to Develop a Consensus Solution to the Tax Challenges Arising from the Digitalisation of the Economy, OECD, 2019, Paris, p. 25, paragraph 50.

<sup>(26)</sup> G7, Chair's summary: G7 finance ministers and central bank governors' meeting, held from 17 to 18 July 2019 [https://www.gouvernement.fr/sites/default/files/locale/piece-jointe/2019/07/g7\\_chairs\\_summary.pdf](https://www.gouvernement.fr/sites/default/files/locale/piece-jointe/2019/07/g7_chairs_summary.pdf).

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30. Invites the Member States to ensure that the GloBE proposal provides for the simplest framework that would not lead to the development of harmful tax schemes; recalls Parliament's demand for an EU listing of harmful tax measures; highlights that recourse to carve-outs and exemptions would undermine the policy intent and effectiveness of the GloBE proposal; recommends that all of the harmful tax practices contained in BEPS Action 5 are covered by the GloBE proposal;

31. Understands that the GloBE proposal would constitute a set of defensive measures such as an income inclusion rule, a switch-over rule, an undertaxed payments rule and a subject-to-tax rule; recalls, in this regards, Parliament's legislative resolution on ATAD <sup>(27)</sup>;

32. Considers that the calculation of tax bases, in the framework of the GloBE proposal, should be made according to agreed international principles to avoid tax base erosion as well as harmful competition among countries that risks undermining the effectiveness of any possible decision taken on a minimum level of taxation;

33. Considers that any discussion at OECD/G20 level towards a minimum tax rate should include reflections on a definition of the base associated with that rate; considers that any minimum rate should be set at a fair and sufficient level to discourage profit shifting and prevent damaging tax competition;

34. Considers that, with respect to the income inclusion rule, a minimum level of taxation should be established for each jurisdiction where the MNEs are located in order to limit the possibilities of continuing to engage in aggressive tax planning, and therefore maintain our competitive economy;

### **Conclusions**

35. Regrets the lack of a common approach at EU level vis-à-vis the current ongoing international negotiations; calls on each Member State and the Commission to make their positions publicly known on the OECD Secretariat's proposals for Pillar One and Pillar Two;

36. Calls on the Commission and the Member States to agree on a joint, ambitious EU position for the OECD negotiations, ensuring that the EU speaks with one voice and leads by example to ensure a fairer allocation of taxing rights and a minimum level of taxation, allowing for fairness in the international tax environment in order to tackle tax evasion, aggressive tax planning and tax avoidance;

37. Invites the Commission to provide support in developing the EU's position; invites the Commission to provide an impact assessment on revenues for every Member State for both pillars, including spill-over effects, in particular to safeguard the EU Policy Coherence for Development approach; calls on the Commission to inform the Council and Parliament of its findings;

38. Expects the Member States to share all relevant data that can be used to draft the most accurate impact assessments and relevant analysis with both the OECD and the Commission;

39. Strongly encourages the Commission and the Member States to achieve a deal at international level which would then be transposed at EU level through relevant EU and national legislation; likewise supports the commitment of the Commission President to propose an EU solution should an international deal not be reached by the end of 2020, on the condition that this EU solution is not limited to digital businesses; understands that such a solution would strengthen the single market by establishing a minimum level of tax that would prevent unilateral measures;

40. Recalls that the ongoing international corporate tax reform is composed of two pillars of equal importance and that those two pillars are complementary; calls, therefore, on the Member States to negotiate those two pillars as a unique package of necessary reforms;

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<sup>(27)</sup> European Parliament legislative resolution of 8 June 2016 on the proposal for a Council directive laying down rules against tax avoidance practices that directly affect the functioning of the internal market, OJ C 86, 6.3.2018, p. 176.

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41. Calls on the Commission and the Council to prepare the legal base for incorporating the outcome of an international deal into EU law and to present a legislative proposal as soon as possible;

42. Invites the Council, with the support of the Commission, to evaluate the criteria of the EU list of non cooperative jurisdictions for tax purposes once the international rules and/or the EU's newly agreed reforms have been adopted, and to assess whether an update is necessary;

43. Calls on the Commission to explore the possibility of avoiding a legal base requiring unanimity in the Council; recalls the Commission's contribution in its communication 'Towards a more efficient and democratic decision making in EU tax policy' proposing a roadmap to qualified majority voting;

44. Highlights that an efficient and comprehensive international reform must be accompanied by transparency; welcomes the recent efforts of the Council Presidency to relaunch discussions on the EU proposal for public country-by-country reporting; deplores the fact that the Council has been unable, to this date, to agree on a general approach on this proposal; calls on the Member States to agree on a general approach as soon as possible; underlines that public country-by-country reporting would make the BEPS 2.0 reform more effective;

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

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## **The Rule of Law in Malta, after the recent revelations around the murder of Daphne Caruana Galizia**

**European Parliament resolution of 18 December 2019 on the rule of law in Malta following the recent revelations surrounding the murder of Daphne Caruana Galizia (2019/2954(RSP))**

(2021/C 255/04)

*The European Parliament,*

- having regard to Articles 2, 4, 5, 6, 7, 9 and 10 of the Treaty on European Union (TEU),
- having regard to Article 20 of the Treaty on the Functioning of the European Union (TFEU),
- having regard to Articles 6, 7, 8, 10, 11, 12 and 47 of the Charter of Fundamental Rights of the European Union,
- having regard to the opinion on constitutional arrangements and separation of powers and the independence of the judiciary and law enforcement in Malta, adopted by the Venice Commission at its 117th Plenary Session (Venice, 14-15 December 2018),
- having regard to the report of 23 January 2019 from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions entitled 'Investor Citizenship and Residence Schemes in the European Union' (COM(2019)0012),
- having regard to its resolution of 16 January 2014 on EU citizenship for sale <sup>(1)</sup> and to the joint press statement of 29 January 2014 by the Commission and the Maltese authorities on Malta's Individual Investor Programme (IIP),
- having regard to its resolution of 25 October 2016 with recommendations to the Commission on the establishment of an EU mechanism on democracy, the rule of law and fundamental rights <sup>(2)</sup> and to its resolution of 14 November 2018 on the need for a comprehensive EU mechanism for the protection of democracy, the rule of law and fundamental rights <sup>(3)</sup>,
- having regard to its resolution of 15 November 2017 on the rule of law in Malta <sup>(4)</sup>,
- having regard to its resolution of 3 May 2018 on media pluralism and media freedom in the European Union <sup>(5)</sup>,
- having regard to the report of 11 January 2018 on the visit to Malta of 30 November to 1 December 2017 by the ad hoc delegation of the Committee on Civil Liberties, Justice and Home Affairs and the Committee of Inquiry to investigate alleged contraventions and maladministration in the application of Union law in relation to money laundering, tax avoidance and tax evasion (PANA),
- having regard to the report of 16 November 2018 on the visit to Malta and Slovakia of 17 to 20 September 2018 by the ad hoc delegation of the Committee on Civil Liberties, Justice and Home Affairs,
- having regard to the hearings and exchanges of views carried out by the Democracy, Rule of Law and Fundamental Rights Monitoring Group since it was set up by the Committee on Civil Liberties, Justice and Home Affairs on 4 June 2018,
- having regard to the letter of the Prime Minister of Malta dated 13 March 2019,

<sup>(1)</sup> OJ C 482, 23.12.2016, p. 117.

<sup>(2)</sup> OJ C 215, 19.6.2018, p. 162.

<sup>(3)</sup> Texts adopted, P8\_TA(2018)0456.

<sup>(4)</sup> OJ C 356, 4.10.2018, p. 29.

<sup>(5)</sup> Texts adopted, P8\_TA(2018)0204.

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- having regard to Council of Europe Parliamentary Assembly Resolution 2293 (2019) of 26 June 2019 entitled ‘Daphne Caruana Galizia’s assassination and the rule of law in Malta and beyond — ensuring that the whole truth emerges’,
  - having regard to the question to the Commission on the situation of the rule of law and the fight against corruption in the EU, specifically in Malta and Slovakia <sup>(6)</sup>,
  - having regard to the ad hoc delegation of the Committee on Civil Liberties, Justice and Home Affairs to Malta of 3 to 4 December 2019,
  - having regard to Rule 132(2) of its Rules of Procedure,
- A. whereas the European Union is founded on the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, and whereas these values are universal and common to the Member States;
- B. whereas the rule of law, respect for democracy, human rights and fundamental freedoms and the values and principles enshrined in the EU Treaties and international human rights instruments are obligations incumbent on the Union and its Member States and must be complied with; whereas, in accordance with Article 2, Article 3(1) and Article 7 of the TEU, the Union is empowered to act in order to protect the common values on which it was founded, and whereas the rule of law mechanism should be applied with equal strength to all Member States;
- C. whereas the Charter of Fundamental Rights of the European Union is part of EU primary law; whereas freedom of expression and freedom and pluralism of the media are enshrined in Article 11 of the Charter of Fundamental Rights and Article 10 of the European Convention on Human Rights (ECHR);
- D. whereas the independence of the judiciary is enshrined in Article 19(1) of the TFEU, Article 47 of the Charter of Fundamental Rights and Article 6 of the ECHR, and is an essential requirement of the democratic principle of separation of powers;
- E. whereas the systematic refusal of one Member State to comply with the fundamental values of the European Union and the Treaties to which it has freely acceded affects the EU as a whole;

### **Investigations**

- F. whereas the Maltese anti-corruption investigative journalist and blogger Daphne Caruana Galizia was assassinated in a car bomb attack on 16 October 2017;
- G. whereas the murder investigations led by the Maltese authorities, assisted by Europol, have so far led to the identification and arraignment of several suspects and one potential mastermind behind the murder, namely the owner of the Dubai-based company 17 Black Ltd., who was arrested on 20 November 2019 in an apparent attempt to escape Malta on his yacht;
- H. whereas one of the alleged accomplices and the alleged mastermind have implicated the Prime Minister’s former Chief of Staff in the planning and funding of the murder;
- I. whereas these revelations have led to numerous large demonstrations and civil society protests in Malta, calling for justice, accountability and respect for the rule of law;
- J. whereas the Prime Minister’s Chief of Staff was privy to information in security briefings by the police and the Maltese Security Service; whereas he resigned on 26 November 2019 after being interrogated by the police over the Daphne Caruana Galizia case; whereas since then he has been re-arrested, questioned and released without charge several times by the police;

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<sup>(6)</sup> Question for oral answer O-000015/2019 to the Commission — B8-0017/2019).

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- K. whereas the Minister for Tourism also resigned on 26 November 2019; whereas the Minister for the Economy suspended himself from ministerial duties the same day, but was reinstated on 1 December 2019;
- L. whereas the Maltese Prime Minister has announced that he will resign after a party leadership election to be held on 12 January 2020 amid the growing political turmoil surrounding the murder investigation;
- M. whereas the Maltese Government announced the establishment of a 'public independent inquiry into the murder of Daphne Caruana Galizia' on 20 September 2019; whereas, following substantive criticism by the Caruana Galizia family and by international observers, the Prime Minister appointed two new members to the board and changed the scope of the inquiry to a significant extent which now satisfies all parties;
- N. whereas the suspect presumed to be the middleman in the murder was granted a presidential pardon on 25 November 2019 at the Prime Minister's sole discretion in exchange for information that leads to the mastermind, provided that all information is corroborated by evidence; whereas the suspected mastermind, whose lawyer stated publicly that he could provide information about the murder plot and corruption involving individuals close to the Prime Minister, including the former Chief of Staff and the former Minister for Tourism, had his request for a pardon turned down by the Prime Minister acting alone once and by cabinet a second time following the advice of the Police Commissioner and the Attorney General;
- O. whereas dozens of civil society organisations, media agencies, student organisations, and unions and professional associations such as Malta Employers' Association, the Chamber of Commerce and Industry and the Chamber of Advocates have made public calls for the Prime Minister to resign with immediate effect;
- P. whereas serious concerns persist regarding the fight against corruption and organised crime in Malta; whereas this threatens to undermine citizens' trust in public institutions, with could potentially result in dangerous interconnections between criminal groups and public authorities;
- Q. whereas, despite repeated calls by the European Parliament and other international institutions, no solution was found regarding the makeshift memorial in Valetta, as the laws and government approach remain unchanged and remembrance items are being disposed of by employees of the public administration on a near-daily basis;

**Media freedom**

- R. whereas the family of Daphne Caruana Galizia is still facing hate campaigns and numerous libel suits, including from members of the Maltese Government, and whereas several government officials, including the Prime Minister, have indicated that they do not see why these libel suits should be withdrawn;
- S. whereas Reporters Without Borders' World Press Freedom Index 2019 ranks Malta in 77th place, dropping down from 65th place in 2018 and 47th in 2017 <sup>(7)</sup>;
- T. whereas Malta's civic space rating has moved from 'open' to 'narrowed' in the CIVICUS Monitor 2019; whereas CIVICUS describes the environment for journalists as 'increasingly hostile, particularly for those reporting on corruption' and states that 'impunity after the killing [...] of [...] Daphne Caruana Galizia has created the space for the state to intimidate and harass activists and those advocating for justice' <sup>(8)</sup>;
- U. whereas journalists, and in particular investigative journalists, but not exclusively, are increasingly faced with so-called 'Strategic Lawsuits Against Public Participation' (SLAPP) against them, intended purely to frustrate their work;

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<sup>(7)</sup> <https://rsf.org/en/malta>

<sup>(8)</sup> The Civicus Monitor, People Power Under Attack 2019.

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- V. whereas following a press conference in the Prime Minister's office on 29 November 2019, journalists were temporarily prohibited from leaving the room and the building; whereas a lack of safety for journalists and narrowing space for civil society as a result of harassment and intimidation are undermining oversight over executive power and eroding the civic engagement of citizens;

### ***Money laundering/corruption***

- W. whereas five magisterial inquiries are ongoing into allegations of corruption, namely an inquiry into Pilatus Bank, an inquiry into an amount of money that was transferred between the Prime Minister's former Chief of Staff and the auditor of Nexia BT, an inquiry into kickbacks between the Prime Minister's former Chief of Staff and Adrian Hillman from the Times of Malta, an inquiry into 17 Black Ltd. and two other companies, Tillgate and Hearnville, and an inquiry into Vitals;
- X. whereas between May 2016 and November 2019 the Prime Minister's Chief of Staff and Malta's Minister for Tourism and former Minister for Energy were the only acting high-ranking government officials in any EU Member State to be found to be beneficial owners of a company exposed in the Panama Papers;
- Y. whereas one of the alleged masterminds behind the murder is the owner of the Dubai-based company 17 Black Ltd. and former member of the board of the company Electrogas Malta Ltd. involved in the implementation of the long-term agreement to supply gas from Azerbaijan to Malta;
- Z. whereas in its report of 12 September 2019 the Council of Europe's anti-money laundering body, MONEYVAL, called on the Maltese authorities to strengthen the practical application of their measures to combat money laundering and the financing of terrorism, decided to apply its enhanced follow-up procedure and invited Malta to report back in December 2020; whereas, according to the report, the law enforcement authorities are currently not in a position to effectively and in a timely manner pursue complex high-level money laundering cases related to financial, bribery and corruption offences <sup>(9)</sup>;
- AA. whereas the Council of Europe's anti-corruption body, GRECO, concluded in its report of 22 March 2019 that the effectiveness of public institutions involved in checks and balances is being called into question as the country has faced an unprecedented wave of controversies in recent years concerning the integrity of senior government officials up to the highest level <sup>(10)</sup>;
- AB. whereas the Commission mentioned in the 2019 European Semester Report on Malta (SWD(2019)1017) that the anti-corruption institutional framework has shortcomings, and there exists a risk of conflict of interest at various levels of government;
- AC. whereas a Commission report of September 2019 shows that Malta has the highest rate of tax evasion in Europe by a wide margin and reveals that Maltese nationals owe extensive offshore wealth and stow their assets overseas <sup>(11)</sup>;
- AD. whereas a European Central Bank report issued in summer 2019 reportedly indicated severe shortcomings that could have allowed money laundering or other criminal activities to continue over the years in the Bank of Valletta despite repeated warnings;
- AE. whereas GRECO further concluded that the Permanent Commission Against Corruption can hardly be seen as a specialist body meant to facilitate the investigation of corruption and that its contribution to Malta's anti-corruption efforts has been negligible <sup>(12)</sup>;

<sup>(9)</sup> Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL), Anti-money laundering and counter-terrorist financing measures — Malta — Fifth Round Mutual Evaluation Report, July 2019.

<sup>(10)</sup> GRECO, Fifth Evaluation Round — Preventing corruption and promoting integrity in central governments (top executive functions) and law enforcement agencies — Evaluation Report — Malta, 3 April 2019.

<sup>(11)</sup> European Commission, Taxation Papers, Working Paper No 76 — 2019 — Estimating International Tax Evasion by Individuals, September 2019.

<sup>(12)</sup> GRECO, Fifth Evaluation Round — Preventing corruption and promoting integrity in central governments (top executive functions) and law enforcement agencies — Evaluation Report — Malta, 3 April 2019.

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***Investor citizenship and residence scheme***

- AF. whereas at least five cases were reported in 2019 in which customers of the Maltese ‘investor citizenship and residence scheme’ were being accused of serious financial crimes;
- AG. whereas a representative of the passport agent Chetcuti Cauchi Advisors Ltd. suggested in an undercover interview by the French TV programme ‘Enquete exclusive’ that his personal connections with the Prime Minister, the Justice Minister and the Parliamentary Secretary for Reforms, Citizenship and Simplification of Administrative Processes might have beneficial effects on the application process, also for clients with criminal precedents; whereas these revelations raise serious doubts about the reliability and scrutiny of the Maltese citizenship and residence programmes;
- AH. whereas on 8 November 2019 the Maltese Government published a report by the Office of the Regulator of the Individual Investor Programme (IIP) regarding an investigation into Chetcuti Cauchi Advocates in its capacity as agent of the IIP; whereas this report states in the executive summary that the analysis ‘has not uncovered any red flags which support, in all or in part, the purported allegations’<sup>(13)</sup>;
- AI. whereas Chetcuti Cauchi Advisors Ltd. filed the first successful application under the newly established Individual Investor Programme in Malta and was promoted to the privileged ‘Approved Agent’ status in 2016, ‘having satisfied the quality, reliability and volume requirements established by Identity Malta’; whereas a promotional video for the company was shot in Auberge de Castille, the office of the Prime Minister, also featuring the parliamentary secretary for citizenship; whereas the government suspended Citizenship Agent Licences No IIP 001 and No IIP 124 on 23 September 2019 on the grounds that the company had disseminated ‘misleading information’;
- AJ. whereas the use of ‘investor citizenship and residence schemes’ by EU Member States poses serious risks to the fight against money laundering, undermines mutual trust and the integrity of the Schengen area, allows for the admission of third-country nationals merely on the basis of accumulated wealth rather than on the basis of useful knowledge, skills or humanitarian considerations, and constitutes the actual sale of EU citizenship; whereas the Commission has explicitly stated that it does not endorse the Maltese investor citizenship and residence schemes;

***Constitutional reform***

- AK. whereas the Venice Commission, in its opinion on Malta adopted at its 117th Plenary Session of 14-15 December 2018<sup>(14)</sup>, set out a series of proposals for constitutional reforms;
- AL. whereas Malta has started discussions on a process of constitutional reforms, under the supervision of its President, in which different political forces and civil society are involved, and most of which will require a two-thirds majority in Parliament to be implemented; whereas a reform process is underway addressing the controversial constitutional role of the Attorney General and the current system of judicial appointments;
- AM. whereas the European Parliament and several other international institutions have repeatedly expressed concerns over the impartiality of law enforcement, the separation of powers and the independence of the judiciary in Malta, especially with regard to the politicisation and lack of transparency in selection and appointment processes, such as for the position of Chief of Police;
- AN. whereas on 17 July 2019 the Commission published a communication on ‘Strengthening the rule of law within the Union — A blueprint for action’ (COM(2019)0343) following several widely supported European Parliament resolutions<sup>(15)</sup> proposing a comprehensive and independent mechanism to monitor the situation as regards democracy, the rule of law and fundamental rights (DRF) on an annual basis in all Member States;

<sup>(13)</sup> Office of the Regulator of the Individual Investor Programme, Analysis of IIP Applications presented by Chetcuti Cauchi Advocates, 8 November 2019.

<sup>(14)</sup> Malta — Opinion on Constitutional arrangements and separation of powers, adopted by the Venice Commission at its 117th Plenary Session (Venice, 14-15 December 2018).

<sup>(15)</sup> Resolution of 25 October 2016 with recommendations to the Commission on the establishment of an EU mechanism on democracy, the rule of law and fundamental rights — OJ C 215, 19.6.2018, p. 162; resolution of 14 November 2018 on the need for a comprehensive EU mechanism for the protection of democracy, the rule of law and fundamental rights — Texts adopted, P8\_TA(2018)0456.

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1. Is deeply concerned about the integrity and credibility of the investigations into the assassination of Daphne Caruana Galizia; notes the widespread negative perceptions of the government's actions in this regard, as well as the declining trust and credibility in the institutions; underlines that undisputed confidence in the investigative process, both by Maltese citizens and by the European community, is of paramount importance; acknowledges the progress in the investigations into the murder of Daphne Caruana Galizia; underlines, however, that the case is still open as investigations are ongoing;
2. Stresses that any risk of compromising the investigations, whether perceived or real, must be excluded by all means; further stresses that this risk persists for as long as the Prime Minister remains in office;
3. Is highly concerned that numerous other investigations into related cases of money laundering and corruption have not advanced or have not even been launched, especially with regard to the former Chief of Staff of the Prime Minister and the former Minister for Tourism; calls on the Maltese authorities to launch and advance such investigations;
4. Reiterates its call for the full and continuous involvement of Europol in all aspects of the murder investigation and all related investigations; calls for Europol's involvement to be reinforced as it yields results;
5. Deeply regrets that developments in Malta in recent years have led to serious and persistent threats to the rule of law, democracy and fundamental rights, including freedom of the media, the independence of the police and judiciary, and the freedom of peaceful assembly; regrets the lack of appropriate constitutional guarantees with respect to the separation of powers;
6. Regrets that the Commission in recent years has refrained from taking any concrete measures against the Maltese Government despite repeated calls by the European Parliament; urges the new Commission to enter into dialogue with the Maltese Government in the context of the Rule of Law Framework without further undue delay;
7. Notes that a reform process addressing the controversial constitutional role of the Attorney General and the current system of judicial appointments and career development, as proposed by the Venice Commission, is in the final stages; urges the Maltese Parliament and Government to fully implement all remaining recommendations of the Venice Commission and GRECO in due time;
8. Acknowledges Commission Vice-President Jourová's comments, stating that Malta's failure to enact judicial reforms could serve as a basis for triggering an Article 7 procedure;
9. Notes that the protection of investigative journalists and whistleblowers is in the vital interests of society; calls on the Maltese authorities to ensure at all times and at all costs the protection of journalists' and whistleblowers' personal safety and livelihoods and therefore their independence;
10. Calls on the United Arab Emirates (UAE) to cooperate with the Maltese and European authorities and to ensure that funds frozen in the bank accounts of 17 Black remain frozen until a thorough investigation has been conducted; calls on the Commission and the Maltese authorities to use all tools at their disposal to ensure the cooperation of the UAE authorities and proper legal assistance in all investigations;
11. Reiterates the imminent need for an EU mechanism on democracy, the rule of law and fundamental rights as proposed by Parliament in the form of an interinstitutional pact for DRF consisting of an annual independent, evidence-based, non-discriminatory review assessing, on an equal footing, all EU Member States' compliance with the values stipulated in Article 2 of the TEU, with country-specific recommendations (the European DRF Report) to be followed by an interparliamentary debate, and a permanent DRF policy cycle within the EU institutions<sup>(16)</sup>; reiterates its call on the Commission to present proposals to prevent so-called 'Strategic Lawsuits Against Public Participation' (SLAPP);

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<sup>(16)</sup> Resolution of 25 October 2016 with recommendations to the Commission on the establishment of an EU mechanism on democracy, the rule of law and fundamental rights — OJ C 215, 19.6.2018, p. 162; resolution of 14 November 2018 on the need for a comprehensive EU mechanism for the protection of democracy, the rule of law and fundamental rights — Texts adopted, P8\_TA(2018)0456.

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12. Reiterates its call on the Government of Malta to terminate its investor citizenship and residence schemes, and to commission an independent, international investigation into the impact of this sale of citizenship and residence on the Maltese anti-money laundering enforcement capabilities, on further cross-border crime and on the integrity of the Schengen area; calls on the Commission to continue monitoring and assessing all existing investor citizenship and residence schemes and to take appropriate steps, as proposed in previous resolutions; calls on the Council to discuss the matter<sup>(17)</sup>;
  13. Calls on the Commission to use all tools and procedures at its disposal in order to ensure full compliance with EU law vis-à-vis the fight against money laundering (especially in the areas of anti-money laundering investigation and enforcement and the independence of competent authorities), banking supervision, judicial independence, public procurement and planning and urban development; calls on the Maltese authorities to comply with all MONEYVAL recommendations;
  14. Laments that, despite repeated calls, the government has made no progress in finding a solution for the makeshift memorial calling for justice for Daphne Caruana Galizia; calls on the Prime Minister to put an immediate stop to the near-daily destruction of the makeshift memorial in Valletta;
  15. Welcomes the endorsement by the Bureau of Parliament of the creation of a 'European Daphne Caruana Galizia prize for investigative journalism', to be awarded annually for outstanding investigative journalism in Europe, and calls on the Bureau to finalise the necessary arrangements as soon as possible;
  16. Instructs its President to forward this resolution to the Commission, the Council, the governments and parliaments of the Member States, the Council of Europe and the President of the Republic of Malta.
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<sup>(17)</sup> European Parliament resolution of 26 March 2019 on financial crimes, tax evasion and tax avoidance, Texts adopted, P8\_TA(2019)0240; European Parliament resolution of 28 March 2019 on the situation of the rule of law and the fight against corruption in the EU, specifically in Malta and Slovakia — Texts adopted, P8\_TA(2019)0328; European Parliament resolution of 16 January 2014 on EU citizenship for sale — Texts adopted, P7\_TA(2014)0038.

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P9\_TA(2019)0104

**EU Pollinators Initiative****European Parliament resolution of 18 December 2019 on the EU Pollinators Initiative (2019/2803(RSP))**

(2021/C 255/05)

*The European Parliament,*

- having regard to the Commission communication of 1 June 2018 on the EU Pollinators Initiative (COM(2018)0395),
  - having regard to its resolution of 2 February 2016 on the mid-term review of the EU's Biodiversity Strategy <sup>(1)</sup>,
  - having regard to its resolution of 15 November 2017 on an Action Plan for nature, people and the economy <sup>(2)</sup>,
  - having regard to its resolution of 16 January 2019 on the Union's authorisation procedure for pesticides <sup>(3)</sup>,
  - having regard to Rule 132(2) of its Rules of Procedure,
  - having regard to the motion for a resolution of the Committee on the Environment, Public Health and Food Safety,
- A. whereas the Commission launched the EU Pollinators Initiative on 1 June 2018 in response to calls from Parliament and the Council to address the decline of pollinators;
- B. whereas much research has already been carried out into the reasons for pollinator decline; whereas the implementation of the findings of this research leaves much to be desired;
- C. whereas wild pollinators play a vital role in crop pollination; whereas honeybees support this contribution;
- D. whereas pollination by honeybees merely supplements, rather than substitutes, pollination by a broad array of insect species <sup>(4)</sup> including solitary bees, butterflies, hoverflies and beetles;
- E. whereas on 11 October 2019 the International Union for Conservation of Nature (IUCN) issued an urgent call to massively scale up species conservation action in response to the escalating biodiversity crisis; whereas the IUCN appealed to the world's governments to halt species decline and prevent human-driven extinctions by 2030 and to improve the conservation status of threatened species with a view to bringing about widespread recovery by 2050;
- F. whereas pollinators provide essential direct and indirect ecosystem services such as pollination, pest control, maintaining soil and water quality, and landscape aesthetics;
- G. whereas continuous efforts are needed to secure recognition of the importance of pollinators for agricultural productivity;

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<sup>(1)</sup> OJ C 35, 31.1.2018, p. 2.

<sup>(2)</sup> OJ C 356, 4.10.2018, p. 38.

<sup>(3)</sup> Texts adopted, P8\_TA(2019)0023.

<sup>(4)</sup> Garibaldi, L. A. et al, *Wild Pollinators Enhance Fruit Set of Crops Regardless of Honey Bee Abundance*, 2013.

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- H. whereas in the Union alone, 78 % of wild flower species depend, at least in part, on animal pollination <sup>(5)</sup>;
- I. whereas there is inadequate data and information about insect pollinators other than bees and butterflies;
- J. whereas pollinators include insects such as bees, hoverflies, butterflies, moths, beetles, wasps, thrips, and mammals such as bats and birds;
- K. whereas healthy pollinators are essential for agricultural activity in the Union, given that 84 % of crop species <sup>(6)</sup> and 76 % of European food production depend on insect pollination; whereas up to EUR 15 billion of the EU's annual agricultural output can be directly attributed to pollinators <sup>(7)</sup>;
- L. whereas pollinators represent one of the most important indicators of the health of our environment; whereas statistics and trends from across Europe, while sometimes partial, all point to a worrisome decline in pollinator populations;
- M. whereas it is clear that the conservation status of butterflies and their semi-natural grassland habitats is poor and a good indicator of the situation of wild bees, hoverflies, moths and other pollinators;
- N. whereas only 56 pollinators species are protected by Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (Habitats Directive) <sup>(8)</sup> of which 67 % of the assessments are unfavourable;
- O. whereas Parliament has initiated several pilot projects and preparatory actions to further study the decline of pollinators and develop concrete solutions to mitigate the worrisome decline in pollinator populations <sup>(9)</sup>;
- P. whereas in order to adequately protect and restore pollinators, the use of pesticides that harm pollinators and their food will need to be greatly reduced;
- Q. whereas the use of some pesticides has been linked to adverse ecological effects, including high risks to both domestic and wild bees responsible for pollinating most crops worldwide;
- R. whereas pursuant to Regulation (EC) No 1107/2009 of 21 October 2009 concerning the placing of plant protection products on the market <sup>(10)</sup>, professional users of pesticides must keep records of pesticide use for at least three years, containing the name of the plant protection product, the time and the dose of application, and the area and the crop where the product was used;

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<sup>(5)</sup> Potts, S. et al., *Status and Trends of European Pollinators. Key Findings of the STEP Project*, Pensoft Publishers, Sofia, 72 pp.

<sup>(6)</sup> Potts, S. et al., *Status and Trends of European Pollinators. Key Findings of the STEP Project*, Pensoft Publishers, Sofia, 72 pp.

<sup>(7)</sup> Gallai, N. et al., *Economic Valuation of the Vulnerability of World Agriculture Confronted with Pollinator Decline*, *Ecological Economics*, 68:3, pp. 810-821.

<sup>(8)</sup> OJ L 206, 22.7.1992, p. 7.

<sup>(9)</sup> Notably the EU pollinators monitoring scheme and indicators; the environmental monitoring of pesticide use through honeybees; measuring the pulse of biodiversity using the Red List Index (RLI); and developing a farmer's toolbox for integrated pest management practices from across the European Union.

<sup>(10)</sup> Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC (OJ L 309, 24.11.2009, p. 1).

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- S. whereas, in April 2018, the Union agreed to fully ban outdoor use of imidacloprid, clothianidin and thiamethoxam, known as neonicotinoids;
- T. whereas several Member States reported emergency derogations regarding the use of these neonicotinoids on their territory; whereas such notifications should be of good quality and made public; whereas the European Food Safety Authority (EFSA) concluded that for about one third of the products for which emergency authorisations were granted, alternatives were available; whereas EFSA can play a role in examining emergency authorisations <sup>(11)</sup>;
- U. whereas glyphosate use has been shown to damage the bacteria of honeybees, thus contributing to pollinator decline and loss of habitat; whereas certain fungicides can double the acute toxicity of insecticides <sup>(12)</sup>;
- V. whereas EFSA's Guidance Document on the risk assessment of plant protection products on bees (2013 EFSA bee guidance), approved in 2013 and representing the most updated scientific methodology of the risks of pesticides to *Apis mellifera*, *Bombus spp.* and solitary bees, has not been fully endorsed by the Member States; whereas this situation undermines the proper application of the approval criteria of Regulation (EC) No 1107/2009 and, therefore, better protection of these species;
- W. whereas aside from the impact of insecticides on pollinators, wide-spectrum herbicides used on landscape scale, as pre-emergent weed killers or desiccants, for example, destroy the food sources of pollinators outside the main crop flowering periods and contribute to population crashes;
- X. whereas even full application of the 2013 EFSA bee guidance would leave butterflies, moths and hoverflies unprotected by the pesticide approval regime;
- Y. whereas connected pollinator habitats, such as buffer strips, hedgerows and grassy waterways, can contribute to soil erosion control and, in general, to the improvement of biodiversity, and are potentially useful for improving the quality of the food available for both domestic bees and wild pollinators;
- Z. whereas many pollinator habitats have become highly fragmented and specialist species are under increasing threat from habitat mismanagement and climate change;
- AA. whereas the occurrence, conservation and restoration of areas of indigenous flowers, also in urban areas, are essential for healthy populations of wild pollinators;
- AB. whereas wild pollinators and beekeepers in Europe provide pollination services almost entirely for free; whereas this is in stark contrast to other parts of the world, where the cost of pollination is consistent with other farm inputs such as seeds, fertilisers, and pesticides;
- AC. whereas pollinators bring social and cultural benefit in the form of remedies, products, art and traditions;
- AD. whereas this largely free pollination service supplements that of wild pollinators and is only possible because the main revenue source for beekeepers is the sale of honey and other bee products; whereas imports of adulterated honey threaten the economic basis of beekeeping in the EU;
- AE. whereas agri-environmental measures have not been implemented on a sufficient scale across the EU to compensate for the loss of pollinator habitats and the decline in habitat quality; whereas greening has failed to provide significant improvement;

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<sup>(11)</sup> [https://ec.europa.eu/food/plant/pesticides/approval\\_active\\_substances/approval\\_renewal/neonicotinoids\\_en](https://ec.europa.eu/food/plant/pesticides/approval_active_substances/approval_renewal/neonicotinoids_en)

<sup>(12)</sup> Tsvetkov, N., Samson-Robert, O., Sood, K., Patel, H. S., Malena, D. A., Gajiwala, P. H., Maciukiewicz, P., Fournier, V., Zayed, A. (2017): 'Chronic exposure to neonicotinoids reduces honey bee health near corn crops', *Science*, Vol. 356, Issue 6345, pp. 1395–1397 (<https://doi.org/10.1126/science.aam7470>).

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- AF. whereas the introduction of a pollinator impact indicator was requested in the positions of the Committee on the Environment, Public Health and Food Safety and the Committee on Agriculture and Rural Development in the context of the proposal for a regulation on the CAP Strategic Plans (COM(2018)0392);
- AG. whereas the introduction of a pollinator indicator can contribute to optimal decision-making processes, more effective public spending, increased accountability and understanding of the impact of policies and legislation;
- AH. whereas over-fertilisation of crops contributes to a decline in the occurrence of flowering plants which represent a potential food basis for pollinators;
- AI. whereas nitrate emissions cause eutrophication and the growth of rank grasses, which crowd out the herbs and flowers in the sward, cover bare ground used as a nesting habitat by many pollinators, and cause low-level shading that creates a cool microclimate unsuitable for many indigenous species;

### **General remarks**

1. Recognises the added value of the EU Pollinators Initiative in setting strategic objectives and a series of urgent actions to be taken by the EU and its Member States to protect pollinators; applauds the work already being carried out at local level to protect pollinator habitats;
2. Considers, however, that the initiative fails to sufficiently address the many causes of pollinator decline, which include land-use changes, loss of habitats and their connectedness, intensive agricultural management practices, plant protection products, environmental pollution, the effects of pathogens and parasites such as the *Varroa destructor* mite, climate change and invasive alien species<sup>(13)</sup>; considers that the implementation of 'Priority II: Tackling the causes of pollinator decline' is of the utmost urgency;
3. Considers that pollinators are an essential component of biodiversity and are indispensable for the reproduction of a majority of plant species; acknowledges that a decreasing pollinator population affects the quality and quantity of agricultural yields and the economic returns for farmers;
4. Highlights the importance of pollinators to agriculture, the threat to food production posed by current declines and the need to take urgent and transformative action to protect and restore pollinators and their services;
5. Highlights the importance of adopting a holistic approach and of evaluating the impact of existing policy measures in order to effectively tackle the decline of pollinators in the Union; stresses the need to apply the precautionary principle to protect pollinators in general, both domestic and wild;
6. Stresses the need to protect the diversity of pollinator species in Europe — including approximately 2 000 wild bee species and other insects, including flies, beetles, moths and butterflies — and worldwide;
7. Stresses the importance of promoting measures to encourage biodiversity, in both rural and urban areas, given that pollinator health and survival depend on species-rich habitats providing diverse and continuous food, such as nectar and pollen, in sufficient quantity, as well as habitats for nesting, mating and overwintering;
8. Urges the Commission to integrate the EU Pollinators Initiative and its results into the development of the post-2020 EU Biodiversity Strategy, and to transform the aims of the initiative into a full-scale action programme for pollinators, earmarking sufficient resources to this end;

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<sup>(13)</sup> Potts, S.G., et al., (2016), The Assessment Report of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services on Pollinators, Pollination and Food Production, Secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, Bonn, Germany. 552 pp.

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9. Asks the Commission to address the decline of pollinators at international level and to advocate strong measures to protect pollinators and their habitats worldwide;

### ***Biodiversity and agricultural practices***

10. Stresses that boosting biodiversity and thereby fostering the occurrence and quality of pollinators' habitats on agricultural land must become a key aim in the development of the future common agricultural policy (CAP), which must in particular support the preservation of high nature value (HNV) farming areas, the creation of set-asides for nature and the reduction of pesticide and mineral fertiliser use, and encourage polycultures and crop rotation;

11. Notes that reducing pesticide dependency is a key objective of Directive 2009/128/EC on the sustainable use of pesticides<sup>(14)</sup>; stresses that a pesticide reduction plan, with clear targets, milestones and timelines, should be set out in each Member State's National Action Plan adopted under this directive, and that pesticide reduction should be set as a 'common indicator' with which to monitor success; believes that EU-wide mandatory reduction targets should be included in the upcoming revision of Directive 2009/128/EC following an appropriate impact assessment;

12. Calls on the Commission to review the revised National Action Plans adopted under Directive 2009/128/EC and to take all possible measures to ensure that Member States adequately commit to pesticide use reduction targets and the necessary monitoring thereof;

13. Calls on the Commission and the Member States to ensure the provision of high-quality advice to farmers, through national and regional farm advisory systems, on how to promote and protect biodiversity and pollinators;

14. Reiterates that pollination is crucial for agricultural production and therefore that support under the first pillar of the CAP should not lead to weakened or lost pollination services; calls on the Commission to approve only strategic plans in which this factor is addressed properly by the relevant conditionality elements and eco-schemes under the first pillar;

15. Stresses that numerous national rural development programmes already include measures to promote biodiversity and assist pollinators; observes that in order for such programmes and measures to be continued and further expanded, it is primarily necessary to provide adequate funding for the second pillar of the CAP; stresses that, in so doing, the diversity of regions and habitats, as well as the many different pollinators that exist, must be taken into account, which necessitates a national and regional approach;

16. Asks the Commission and the Member States to accept Parliament's call for a pollinators indicator in the CAP;

17. Stresses that in 2017, insecticide<sup>(15)</sup> sales increased in 18 EU countries compared to 2016; expresses its concern about the fact that in the category of other insecticides<sup>(16)</sup>, sales in 2017 were up from 2016 in 9 out of 13 countries for which this disaggregate was available and that the Pollinators Initiative does not consider this trend relevant;

18. Stresses that biodiversity measures and the reduction of pesticide use should also be set as a target in Member States' strategic plans within the CAP, and that pesticide reduction and an increase in biodiversity should be set as 'common indicators' with which to monitor success;

19. Stresses that the indicator measuring pollinator diversity and abundance that is under development will allow for evaluation of the CAP's performance in this area;

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<sup>(14)</sup> Directive 2009/128/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for Community action to achieve the sustainable use of pesticides (OJ L 309, 24.11.2009, p. 71).

<sup>(15)</sup> Eurostat data exist for the category of insecticides and acaricides; further data exist for different categories of insecticides (pyrethroids, chlorinated hydrocarbons, organophosphates, carbamates and oximo-carbamates, and other insecticides); available at [https://ec.europa.eu/eurostat/en/web/products-datasets/product?code=aei\\_fm\\_salpest09](https://ec.europa.eu/eurostat/en/web/products-datasets/product?code=aei_fm_salpest09)

<sup>(16)</sup> Also including neonicotinoids.

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20. Stresses that under Directive 2009/128/EC on the sustainable use of pesticides, non-chemical methods of pest control must first be used in place of pesticides, with the aim of protecting pollinators;
21. Calls on the Commission to extend the ban imposed on imidacloprid, clothianidin and thiamethoxam to all neonicotinoid-based pesticides;
22. Calls on the Commission to systematically request the opinion of EFSA in the event that Member States issue an emergency authorisation for a pesticide, on the basis of Article 53 of Regulation (EC) No 1107/2009; considers it important that EFSA also investigate the effect of substitution, as well as the availability of non-chemical methods;
23. Calls on the Commission to ensure that the provisions of Regulation (EC) No 1107/2009 are properly applied and thereby guarantee, inter alia, a minimum standard of notifications on emergency authorisations of pesticides, including the need for Member States to provide complete and detailed explanations, and to make those notifications public; welcomes the role of EFSA in examining these derogations;
24. Stresses that professional users of plant protection products should, for at least three years, keep detailed records of the use, area, timing and dose of application of the products; notes that the relevant information recorded should be available to the competent authority on request, in order to monitor adherence to the cross-compliance rules and to track the performance of the CAP in terms of reductions in pesticide use across the EU;
25. Calls on the Commission and the Member States to raise awareness and promote funding opportunities in this area; points out that common instruments and models for the development of strategies and plans for pollinators based on existing best practices will encourage the adoption of additional measures at national, regional and local level;
26. Calls on the Commission and Member States to ensure the full adoption of the 2013 EFSA bee guidance as a matter of urgency, including the requirements relating to chronic and larvae toxicity as well as species other than honeybees;
27. Pending the full adoption of the EFSA bee guidance at EU level, calls on Member States to align their assessments of pesticides accordingly;
28. Calls on the Commission to request from EFSA a pesticide guidance document setting out pre-approval tests to provide protection for butterflies, moths and hoverflies;
29. Stresses that the presence of pollinator habitats increases the productivity of land;
30. Calls on the Commission to establish limits on the CAP objective of increasing productivity, to regulate intensive farming practices, and to encourage the use of greening measures which qualitatively and quantitatively improve the habitat and forage space for pollinators and fight the homogenisation of European landscapes;
31. Calls on the Commission and Member States to promote the use of pasture and pastoral habitats, including wooded pastures and other agroforestry systems, as a critical precondition for creating nesting, breeding and overwintering substrates for pollinators, in synergy with the maintenance of HNV grassland communities reserved for grazing and traditional forms of extensive farming;
32. Stresses, in this regard, that crop rotation, the use of strong varieties and mechanical weeding/biological pest control will help to restore pollinator habitats, while large fields with monocultures contribute to pollinator decline;
33. Calls on the Commission and Member States to support green infrastructure that recreates and restores mosaics of habitats and functional connectivity for pollinators in rural and urban landscapes;

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34. Calls on the Commission and Member States to promote the maintenance of well-managed hedgerows as well as the concept of buffer strips, including grassy/flowering strips along water courses and perennial flowering areas, as measures to encourage biodiversity in order to protect foraging opportunities and habitats for pollinators and biocontrol agents, as well as to provide better erosion control in rural, semi-urban, and urban areas;
35. Calls on the Member States to support early listing on the EU list of species that present a risk to pollinators, to respond quickly to control and eliminate such species, to increase vigilance, and to take restrictive action when pathways are identified;
36. Calls on the Commission to propose measures to help tackle pressure on pollinators that may stem from farmland abandonment;
37. Stresses that effective biosecurity measures need to be introduced for potted plants and soil before moving significant distances and encourages public bodies responsible for the management of green areas to use local plants, thereby maximising benefits for local pollinators and minimising the spread of invasive alien species;
38. Calls on the Commission to set out the criteria needed to establish an EU Ecolabel for pollinator-friendly potted plants which display their place of origin, are placed in a sustainable container, do not use peat and do not contain insecticides;
39. Calls on the Commission and Member States to support the beekeeping sector by reinforcing import inspections in order to avoid imports of adulterated honey and by adopting compulsory honey origin labelling (with each country's name) for honey mixtures;
40. Calls for the promotion and development of pollinator habitats in urban areas;

**Research, training and surveillance**

41. Insists, in particular, with regard to honeybees (*Apis mellifera*), on the role of research into the causes of the reduction in the life expectancy of queen bees, which is a worrying phenomenon;
42. Considers it crucial to support the development of those test guidelines that are not yet available, especially on acute and chronic toxicity on solitary bees, chronic toxicity on bumblebees, sub lethal effects, co exposure to multiple compounds (cumulative and synergistic effects), as well as tests for other species of pollinators;
43. Underlines that the research heading of the initiative fails to consider the result-based schemes which have monitoring embedded in them and which could prove useful, partly by covering monitoring needs, and provide relevant incentives to farmers; highlights that such schemes can be piloted and scaled up under various EU financial instruments and policies, including the CAP;
44. Calls on the Commission and Member States to increase funding for basic and applied research on pollinators and the development of treatments against new diseases, parasites and viruses affecting them, and to invest in strengthening and expanding the pool of taxonomic expertise, including through the EU Framework Programme for Research and Innovation; calls for more emphasis to be placed on field research and pollinators other than honeybees and butterflies;
45. Calls on the Commission and Member States to establish systematic and standardised monitoring in real-life conditions of wild pollinators and the main pressures they face, in order to gauge the extent of pollinator decline and its causes and to enable a full evaluation of the effectiveness of relevant EU and national policies;

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46. Calls on the Commission and Member States to ensure that funding needs for the monitoring of wild pollinators are included in the CAP strategic plans, in order to secure robust data for building a CAP indicator on pollinators as per the commitment made in the EU Pollinators Initiative;

47. Considers it appropriate to support eco-innovation<sup>(17)</sup> in agriculture and to encourage partnership arrangements with academic circles and cooperation with researchers in different fields to support the development of low-risk pesticides that are harmless to pollinators;

48. Deems it necessary to support research regarding the agro-ecological transition of agriculture and the further development of methods of pest management which are harmless to pollinators, such as adequate cultivation techniques, crop rotation and balanced fertilisation;

49. Calls on the Commission and Member States to support citizens' science focusing on recording and monitoring pollinators and the training of beekeepers to promote non-intrusive Union surveillance of bees through the development of indicators of colony vitality;

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

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<sup>(17)</sup> Defined by the Commission as any innovation resulting in significant progress towards the goal of sustainable development, by reducing the impacts of our production modes on the environment, enhancing nature's resilience to environmental pressures, or achieving a more efficient and responsible use of natural resources.

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P9\_TA(2019)0105

**Enabling the digital transformation of health and care****European Parliament resolution of 18 December 2019 on enabling the digital transformation of health and care in the Digital Single Market; empowering citizens and building a healthier society (2019/2804(RSP))**

(2021/C 255/06)

*The European Parliament,*

- having regard to the Commission communication of 25 April 2018 on enabling the digital transformation of health and care in the Digital Single Market; empowering citizens and building a healthier society (COM(2018)0233),
- having regard to the Commission communication of 30 April 2004 entitled ‘e-Health — making healthcare better for European citizens: an action plan for a European e-Health Area’ (COM(2004)0356),
- having regard to the Commission staff working document of 21 December 2007 entitled ‘Action plan of the lead market initiative in the area of eHealth — Annex I to the communication — A lead market initiative for Europe’ (COM(2007)0860, SEC(2007)1730),
- having regard to the Commission recommendation of 2 July 2008 on cross-border interoperability of electronic health record systems (notified under document number C(2008)3282) <sup>(1)</sup>,
- having regard to the Commission communication of 4 November 2008 on telemedicine for the benefit of patients, healthcare systems and society (COM(2008)0689),
- having regard to the Commission communication of 6 December 2012 entitled ‘eHealth Action Plan 2012-2020 — Innovative healthcare for the 21st century’ (COM(2012)0736),
- having regard to Directive (EU) 2016/1148 of the European Parliament and of the Council of 6 July 2016 concerning measures for a high common level of security of network and information systems across the Union <sup>(2)</sup>,
- having regard to Special report No 7/2019 of the European Court of Auditors, entitled ‘EU actions for cross-border healthcare: significant ambitions but improved management required’,
- having regard to Commission Recommendation (EU) 2019/243 of 6 February 2019 on a European Electronic Health Record exchange format <sup>(3)</sup>,
- having regard to Directive 2011/24/EU of the European Parliament and of the Council of 9 March 2011 on the application of patients’ rights in cross-border healthcare <sup>(4)</sup>,
- having regard to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (the General Data Protection Regulation, hereinafter GDPR) <sup>(5)</sup>,

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<sup>(1)</sup> OJ L 190, 18.7.2008, p. 37.

<sup>(2)</sup> OJ L 194, 19.7.2016, p. 1.

<sup>(3)</sup> OJ L 39, 11.2.2019, p. 18.

<sup>(4)</sup> OJ L 88, 4.4.2011, p. 45.

<sup>(5)</sup> OJ L 119, 4.5.2016, p. 1.

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- having regard to the Council conclusions of 8 December 2017 on ‘Health in the Digital Society — making progress in data-driven innovation in the field of health’ <sup>(6)</sup>,
  - having regard to the question to the Commission on enabling the digital transformation of health and care in the Digital Single Market; empowering citizens and building a healthier society (O-000042/2019 — B9-0062/2019),
  - having regard to Rules 136(5) and 132(2) of its Rules of Procedure,
  - having regard to the motion for a resolution of the Committee on the Environment, Public Health and Food Safety,
- A. whereas the emergence of new technologies creates both opportunities and challenges for the development of better healthcare; whereas Europe’s health and care systems face serious challenges in the context of an ageing society, higher life expectancy and consistently lower birth rates, creating concerns about the sustainability of the future provision of healthcare; whereas on the other hand, the emergence of new technologies is creating new opportunities; whereas, in this context, a paradigm shift is needed towards proactive and responsive healthcare systems where the maintenance of good health is the primary focus rather than disease management;
- B. whereas spending on healthcare is growing fast and accounts for 9,6 % <sup>(7)</sup> of GDP in the EU as a whole; whereas health systems need to maximise the effectiveness and efficiency of accessible, resilient and sustainable health services and long-term care, and ensure fair access to them, as well as to provide new services in line with the evolution of society, deliver seamless care across services and providers, and deliver improvements that matter to patients and their changing and growing health and care needs, well-being and quality of life, while taking account of the differences between patients in terms of internet connectivity, digital skills and health literacy;
- C. whereas innovative digital solutions for health and care can boost the prevention of diseases and the promotion of healthy lifestyles, improve citizens’ quality of life, and pave the way for more efficient ways of organising and delivering health and care services;
- D. whereas data concerning the health of EU citizens is a key enabler for the digital transformation, and must be strictly protected against misuse; whereas the availability of data varies greatly across Member States, and whereas, owing to the lack of interoperability and market fragmentation across health systems, citizens cannot yet fully benefit from the digital single market;
- E. whereas healthcare digitalisation will not be limited to greater use of mobile health apps, but will also include data mining, i.e. the analysis of large data sets that serve as a foundation for artificial intelligence (AI) and machine learning;
- F. whereas the organisation and delivery of health and social care is the responsibility of the Member States; whereas the Union can support cooperation between Member States in promoting public health and the prevention of disease, in improving the complementarity of their health services on a cross-border basis, and in supporting and enabling research and development in the field of smart health in Europe;
- G. whereas patients’ expectations and desire to monitor their own health are increasing, and the need to empower citizens in relation to their health through the provision of user-centred services and more preventive, personalised and responsive ways for people to interact with health services and health professionals is also becoming correspondingly greater;
- H. whereas the progressive digitalisation of society will increasingly lead patients, caregivers, healthcare professionals and potentially all the actors in the healthcare chain to face the challenges of using information technology and the digital infrastructure of patient records, raising questions of personal data security and privacy;

<sup>(6)</sup> OJ C 440, 21.12.2017, p. 3.

<sup>(7)</sup> In 2017; OECD/EU (2018), *Health at a Glance: Europe 2018: State of Health in the EU Cycle*, OECD Publishing, Paris.

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- I. whereas personal health data are of a particularly sensitive nature and should be subject to strict ethical requirements and citizens' informed consent with regard to their collection, processing, use and storage;
- J. whereas citizens' trust in the safety and confidentiality of the collection, processing, use and storage of their personal health data is of the utmost importance;
- K. whereas the implementation and use of digital health systems are at different levels in each Member State, regarding for example the use of updated technology, support infrastructures for the digital transformation, and the use of electronic health records in healthcare services;
- L. whereas the creation of a European Health Data Space is included in the mission letter to the Commissioner for Health, with a view to promoting health data exchange and support research on new preventive strategies, as well as on treatments, medicines, medical devices and outcomes;
- M. whereas science, research and innovation play a vital role in Europe's competitiveness and resilience; whereas exponential leaps in data availability and computing spur research initiatives to understand, prevent, and treat diseases and medical conditions; whereas data management techniques can help identify care gaps, risks, trends and patterns in a complementary or more effective way;
- N. whereas people along lower social gradients tend to have higher health needs and are also more vulnerable to becoming excluded by the digitalisation of healthcare;

### **General remarks**

- 1. Welcomes the Commission communication on enabling the digital transformation of health and care in the Digital Single Market, which aims at the promotion of health and the prevention and control of disease, and at helping address citizens' unmet needs, as well as representing an opportunity to improve the sustainability of health systems and make it easier for citizens to enjoy equal and affordable access to high quality care through the meaningful use of digital innovations;
- 2. Points out that while digital health holds considerable potential, it nevertheless has many unresolved issues when it comes to privacy, security and safety;
- 3. Underlines that in order to fully benefit from the potential of digital health tools it is of the utmost importance to implement digital health components taking full account of data privacy, security and accuracy and in a manner that integrates patient needs;
- 4. Notes that compliance with EU legislation on data protection should be a precondition of the digital transformation of health and care in the Digital Single Market;
- 5. Considers that the actions proposed by the Commission have the potential not only to contribute to providing more preventive, personalised and responsive healthcare to European citizens, to strengthen the efficiency of, equitable access to, and the sustainability and resilience of Europe's health and care systems, but also to stimulate growth and promote European industry in the domain, in particular by helping to maximise the potential of the Digital Single Market with a wider deployment of digital products and services in health and care, as well as the deployment of new services, especially for isolated and inaccessible areas which now have inadequate medical staffing levels and provision of services;
- 6. Is of the opinion that the digital transformation of health and care needs to support citizen-centred services, as well as empowering citizens to play a more active role in disease prevention and the promotion of health, including in health and care services and responding to citizens' needs; is also of the opinion that this transformation should allow for the exchange of information among the healthcare personnel involved, where the patient consents, in accordance with the relevant EU

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framework on data protection, in dealing with patient records, electronic prescriptions, laboratory test results, medical imaging and discharge summaries; stresses, at the same time, that the needs of patients who are unable to keep up with the digital transformation must not be disregarded; stresses also that digital health should not be a gateway to dehumanised care;

7. Believes that there is a need to ensure a key role for citizens' organisations and networks and public health systems in the governance of and policymaking on digital health and care, at regional, national and European level; stresses, in this context, the importance of cooperation and interconnectedness between the databases of healthcare establishments;

8. Believes that public health systems are the best-placed authorities to manage and/or supervise the collection, anonymisation and pseudonymisation, custody and exploitation of health data while protecting patients' privacy, as well as the efficiency, accessibility and sustainability of the health and care sectors; considers that anonymisation and pseudonymisation enable sensitive data to be used in health research, also noting that pseudonymisation techniques allow the re-identification of the data donors in cases where their health is at risk; calls on the Commission to support projects aimed at developing these techniques, as well as the technologies needed to create synthetic data for AI algorithm training;

9. Stresses that anonymised and pseudonymised health data could be used for scientific health research, to implement evidence-based health policies and to achieve a better understanding of diseases and the early detection of events that threaten public health, while complying with the principles of patient confidentiality;

10. Stresses that a Commission proposal on sharing information and data governance is necessary to tackle the implications for national health systems;

***The need to guarantee access to and sharing of personal health data while applying the GDPR rules meticulously***

11. Stresses that citizens have the right to access and share their personal health data in accordance with the GDPR in order to obtain better healthcare, and should be able to expect that this data be available in a timely manner and in a format that is layperson-friendly; points out that the recently adopted GDPR enhances the right of patients to access information on aspects of their health and protect their privacy; observes that the aim of a patient-based system is to improve citizens' health, and that the national health services must guarantee such systems for the sake of the common good;

12. Considers that, owing to the sensitive nature of health data, this requires special measures to avoid not only cyberattacks, but also the inappropriate use of such data by services;

13. Acknowledges that there are significant economic interests involved in the exploitation of data from the health and care sectors; calls, therefore, on the Commission and the Member States to clearly define responsibilities in relation to data governance;

14. Regrets that, at present, many citizens in Europe have either limited or non-existent electronic access to their personal health data, especially in the case of cross-border medical care;

15. Calls on the Commission to continue improving cybersecurity and thus reducing the risk of privacy breaches and the unauthorised use of health data across the Union;

16. Agrees with the Commission that citizens should have secure access to a comprehensive electronic record of their health data, and should remain in control of and be able to share their personal health data securely with authorised parties, while unauthorised access should be prohibited in accordance with the data protection legislation;

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17. Calls on the Commission to continue promoting cooperation between Member States' health authorities in order to connect to a public eHealth digital infrastructure so as to extend its use to cover the interoperability of Member States' electronic record systems by supporting the development and adoption of a European electronic health record exchange format, taking account of multilingualism in the EU as well as users with disabilities, particularly when patients have recourse to cross-border medical care, which, in order to serve the patients' interests, should ensure the most comprehensive information possible concerning health status;

18. Stresses the importance of monitoring the application to health of the GDPR and of the regulation on electronic identification and trust services for electronic transactions in the internal market <sup>(8)</sup>;

19. Calls on the Commission and the Member States to exchange best practices on the sharing of health data, such as those which already exist for medical treatment, preventive services or research, while placing a strong focus on citizens' privacy, as well as to develop standards and mutually recognised certification/accreditation schemes at European level, including data security and security audits;

20. Calls on Member States' health authorities to make use of EU financing instruments, such as the European Structural and Investment Funds and the European Fund for Strategic Investments, for the deployment of interoperable electronic health records at national and regional level, which will enable citizens to access their personal health data, and for investment in building solid and more reliable infrastructure which supports the digital transformation, and helps to reduce the digital divide between all Member States; calls for the benefits brought by the digitisation and digitalisation of health records to be used to help improve access to and quality of medical care in both urban and rural areas;

21. Calls on the Commission and the Member States to support projects that use real-world data and to develop criteria for the quality of data gathered in a non-controlled environment in order for real-world data to help achieve favourable health outcomes; in this context, further calls on the Commission to develop guidance to promote the secondary use of data for research and to ensure fair, transparent and non-discriminatory access to data throughout Europe;

22. Calls for the Commission and Member States' use of real-world data for regulatory decisions on medicines to complement evidence from randomised-controlled clinical trials;

23. Calls on the Commission to launch a broad European reflection on the ethical aspects of the digital transformation of health and care, actively involving citizens and all other actors in the healthcare chain, with a view to developing ethical standards and regulations to protect citizens' rights while providing security to researchers and the medical technology industry, in particular with regard to the use of health data and AI;

24. Calls on the Commission and the Member States to ensure the establishment of appropriate training and skills development in privacy and security measures, which are in line with prevailing standards and data processing techniques, for those processing personal health data; further calls on the Commission to launch an EU-wide educational campaign on the benefits of and mechanisms for health data sharing in order to break down misconceptions and support the actions put forward in its communication on enabling the digital transformation of health and care in the Digital Single Market;

### ***The need for better health data***

25. Considers that there is a need to increase the quality of health data, standardise data collection, promote the interoperability of European disease registers and advance the analysis of data using high-performance computing and modelling, as well as ensuring the protection of confidential or sensitive data;

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<sup>(8)</sup> Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).

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26. Stresses the importance of standardising the regulation of healthcare devices, such as mHealth and eHealth devices, thus ensuring their accuracy and precision in the data context;
27. Calls on the Commission to set up a platform for competent authorities, notified bodies and the pharmaceutical and medical technology industries on the application of the Medical Devices Regulation<sup>(9)</sup> to digital therapeutics and combination products, with specific attention to the needs of start-ups and SMEs;
28. Calls on the Commission to step up European coordinated action to support the secure exchange and linkage in practice of genomic and other health data in order to advance the progress of researchers and personalised medicine, and thereby identify the best treatments, while ensuring full compliance with data protection legislation and ethical principles;
29. Calls on the Commission, together with the Member States and accredited institutions, to proceed with the testing of specific applications for high-security cross-border health data exchange for research and health policy, in order to improve the prevention, diagnosis and treatment of diseases so as to help health systems to meet current and future challenges;
30. Considers that the move towards digitalisation is an opportunity to launch an ambitious capacity-building programme for citizens, to improve access to medical care, especially in rural areas, and to strengthen industrial opportunities in the field of healthy ageing technology and innovation; further considers that promoting the development of skills for the uptake and effective use of smart health products and services is of the utmost importance at all levels in the health value chain (patients, health professionals, regulatory bodies, payers and authorities);
31. Is of the opinion that ensuring a fit-for-purpose regulatory environment is a key element in protecting public health and providing access to high quality medicines; is also of the opinion that the effective use of IT systems will improve regulatory efficiency across Europe; urges the Commission, therefore, to optimise the European regulatory framework by harmonising regulatory telematics projects with a focus on data quality, interoperability and the interdependency of the European regulatory framework;
32. Believes that the development of a shared framework to harmonise the collection of health data and its storage and use in the EU could improve the quality of research and the health services provided to citizens, also facilitating universal access;

### ***The need for better digital tools***

33. Considers that there is a need to better advance health promotion, prevent disease and deliver integrated services based on people's needs, especially in the event of pandemics, and that the European Centre for Disease Prevention and Control (ECDC) should play a central role in these efforts; calls for the development of digital solutions and adapted tools linked to more cooperation across Member States in order to avoid situations in which medicine shortages arise;
34. Considers that digital healthcare tools, such as portable patient information cards, could address the challenges of accessibility regarding health information and health literacy, both of which are essential for health promotion, better disease prevention and more effective disease management; considers that such tools, provided they are created with input from the appropriate health professionals, citizens and end-users and are in conformity with all the relevant legislation, permit more accurate and fuller information enabling the promotion of healthy habits and prevention activities, as well as support for decisions on health-related matters and patient adherence to treatments;
35. Stresses the importance of retaining the national/regional role in the organisation of health and care systems, including by using digital solutions and tools, since these have great potential for improving not only the quality, equity and sustainability of health services, but also people's health and wellbeing, while also increasing patient empowerment;

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<sup>(9)</sup> Regulation (EU) 2017/745 of the European Parliament and of the Council of 5 April 2017 on medical devices, amending Directive 2001/83/EC, Regulation (EC) No 178/2002 and Regulation (EC) No 1223/2009 and repealing Council Directives 90/385/EEC and 93/42/EEC (OJ L 117, 5.5.2017, p. 1).

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36. Stresses the importance of providing information to patients and supporting them in making meaningful decisions about their health; points out that digital platforms must be user-friendly and digitally accessible and must provide barrier-free information for patients and healthcare professionals in multiple languages;

37. Calls on the Commission to support the digitalisation of regulatory agencies and to work with the relevant actors, especially national health systems, in order to support more cooperation across borders and enlarge the deployment of digitally enabled care models, home care models and assistive home technologies suitable for the elderly, and to do so without encroaching on Member States' competences; considers, in this context, that the European Reference Networks can be excellent vehicles for showing how digital health can contribute to improving health outcomes and wellbeing across borders, as they provide a trusted environment in which health professionals and patients are already working together and exchanging health data across borders to achieve their goals;

38. Calls on the Commission and the Member States to ensure that health professionals upgrade the competences and skills necessary to collect, analyse and protect health data, including by defining requirements for digital health curricula for healthcare professionals, creating life-long training centres of excellence for specific digital skill sets, stepping up exchanges of relevant good practice, and considering harmonising training and building up the capacity of regulatory bodies to assess smart health products and services in a rapidly evolving technology environment;

39. Calls on the Commission to work with the Member States and the relevant regional and local authorities to develop networks to educate citizens in the use of digital healthcare, enabling universal and equitable access; considers that if this goal is to be achieved there is a need to improve systems' interoperability and users' skills, with the highest levels of protection of sensitive data and with tools and mechanisms provided by the public health systems;

40. Calls on the Commission and the Member States to ensure that all measures to improve citizens' digital skills and access to and use of their health data take into consideration sensitive groups such as older citizens, people who are excluded from the information society and persons with disabilities;

41. Considers that a positive balance for citizens should be struck between the use of digital tools and direct consultation with health professionals; considers further that secure access to and cross-border sharing of health data would mark a positive step forward;

42. Considers that patients should benefit from the most up-to-date information about their medicines; urges the Commission, therefore, to develop further electronic product information, including use of e-leaflets, in order to improve regulatory efficiency and empower patients with up-to-date information on medicines;

43. Calls on the Commission to assist Member States and regional authorities in raising awareness about innovative procurement and investment opportunities for digital transformation in public health and care, and in leveraging public and private investment for the large-scale deployment of digitally enabled, integrated and person-centred care;

44. Calls on the Commission and the Member States to support the scaling-up of smart health pilot and demonstration projects so as to accelerate learning curves;

45. Calls on the Commission to examine the possibility of setting up a European smart health innovation hub to assess and promote smart health initiatives and provide a platform for all actors in the health chain to establish consortia to realise ambitious large-scale projects;

46. Calls on the Commission and the Member States to promote the sharing of best practices and evidence from early adopters of innovative solutions in healthcare, in particular by making full use of INTERREG Europe's projects and its Policy Learning Platform;

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47. Calls on the Commission to continuously monitor, benchmark and promote the sharing of good practices between Member States and regions in order to create incentives for effective reforms and track progress towards value-based healthcare and sustainable healthcare systems;
48. Calls on the Commission to assist Member States in creating and implementing contingency strategies to address any potential temporary or permanent unavailability of health data resulting from an accident or attack on the infrastructure, systems or software used for the collection, processing or storage of such data;
49. Supports the efforts of the ECDC to develop strategies to make better use of existing computerised systems, to use data to limit the spread of infectious diseases, and to help Member States gather and process data;
50. Stresses that a successful digital healthcare transition will require strong political leadership, a long-term vision, and sustained investment at both national and European level;
51. Calls on the Commission and the Member States to establish a clear timetable for the changes planned in order to create a digital health Europe, with mid-term assessments and the setting of targets;
52. Calls on the Commission and the Member States to implement the Commission's recommendations of February 2019 on a European Electronic Health Record exchange format;
53. Calls on the Commission to include these recommendations in the proposal for a European Health Data Space;

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54. Instructs its President to forward this resolution to the Council and the Commission.
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**Violations of human rights including religious freedoms in Burkina Faso****European Parliament resolution of 19 December 2019 on violations of human rights including religious freedoms in Burkina Faso (2019/2980(RSP))**

(2021/C 255/07)

*The European Parliament,*

- having regard to the declaration of 10 December 2019 by the Vice-President of the Commission / High Representative of the Union for Foreign Affairs and Security Policy (VP/HR) on behalf of the EU on Human Rights Day,
- having regard to the Commission press release of 13 November 2019 announcing an additional EUR 35 million in humanitarian aid for Africa's Sahel region,
- having regard to the statement of 7 November 2019 by the Spokesperson of the VP/HR on the attacks in Burkina Faso,
- having regard to the visit of VP/HR Federica Mogherini to the Sahel region in July 2019, and to her speech of 9 July 2019 in Burkina Faso,
- having regard to the speech on behalf of VP/HR Federica Mogherini of 17 September 2019 at its plenary debate on the security situation in Burkina Faso,
- having regard to the study entitled 'The Freedom of Religion or Belief and the Freedom of Expression', published by its Directorate-General for External Policies of the Union on February 2009,
- having regard to the public hearing of its Subcommittee on Human Rights entitled 'Freedom of Religion or Belief: the situation of persecuted minorities, notably Christians', held on 22 November 2017,
- having regard to the report of the Special Envoy for the Promotion of Freedom of Religion or Belief of 21 November 2019 entitled 'The mandate of the Special Envoy for the promotion of freedom of religion or belief outside the European Union: activities and recommendations',
- having regard to the EU Guidelines for the promotion and protection of freedom of religion or belief of 2013,
- having regard to the Partnership Agreement between the Members of the African, Caribbean and Pacific Group of States of the one part, and the European Community and its Member States, of the other part (Cotonou Agreement),
- having regard to the statement attributable to the Spokesperson of the High-Representative of the United Nations Alliance of Civilizations of 1 December 2019 on the attack on a church in Burkina Faso,
- having regard to the UN Security Council report of 11 November 2019 on the Joint Force of the Group of Five for the Sahel,
- having regard to the UN Refugee Agency (UNHCR) country operation update of October 2019 on Burkina Faso,

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- having regard to the statement of the UN Secretary-General of 13 October 2019 on the attack on a mosque in northern Burkina Faso,
  - having regard to UNICEF Humanitarian Situation Report No 8 on Burkina Faso of October 2019,
  - having regard to the Human Development Report 2019 on inequalities in human development in the 21st century, and in particular the human development report on Burkina Faso,
  - having regard to the Universal Declaration of Human Rights of 10 December 1948, of which Burkina Faso is a signatory,
  - having regard to the United Nations Plan of Action to Safeguard Religious Sites of 12 September 2019,
  - having regard to the Constitution of the Republic of Burkina Faso,
  - having regard to the statement issued by bishops, priests and secular delegates of episcopal conferences of Burkina Faso, Niger, Mali, Ivory Coast and Ghana, following the Inter-Conferences Workshop on Security in the Sahel of 12 and 13 November 2019,
  - having regard to the statement of Bishop Laurent Birfuoré Dabiré of Dori speaking to Catholic charity Aid to the Church in Need on 5 July 2019,
  - having regard to the African Charter on Human and Peoples' Rights, which was adopted on 27 June 1981 and entered into force on 21 October 1986,
  - having regard to the Paris Peace Forum of 12 and 13 November 2019,
  - having regard to Rules 144(5) and 132(4) of its Rules of Procedure,
- A. whereas Burkina Faso had a strong tradition of religious tolerance and secularism but has become vulnerable to instability — particularly as a result of Islamist radicalisation, which is plaguing the greater Sahel region — and is facing a combination of escalating violence, displacement, hunger, poverty and climate change;
- B. whereas the growing insecurity in Burkina Faso has led to terrible crimes by both jihadists and other armed groups; whereas according to a Human Rights Watch report, these armed groups in Burkina Faso have executed suspected government collaborators, intimidated teachers and spread fear among civilians throughout the country; whereas Burkinabè security forces conducted counterterrorism operations in 2017 and 2018 that resulted in extrajudicial killings, abuse of suspects in custody and arbitrary arrests; whereas the Burkinabè Government promised to investigate these allegations;
- C. whereas since 2015, jihadists and other armed groups that were previously active in neighbouring Mali have terrorised the Burkinabè population and committed a number of attacks against state symbols such as military targets, schools and healthcare facilities, but also in particular against churches and Christian worshippers; whereas since 2015, attacks by jihadists and other armed groups have killed at least 700 people and wounded thousands in Ouagadougou and the northern provinces, in particular Soum Province, and spread to the eastern and western provinces in 2018; whereas violence does not affect Christians exclusively; whereas on 11 October 2019, for example, a mosque in the town of Salmossi, in northern Burkina Faso, was attacked during Friday prayers;
- D. whereas 520 security incidents were reported between January and November 2019 compared to 404 registered between 2015 and 2018; whereas in October 2019 alone, 52 incidents related to non-state armed groups were recorded, of which nearly 70 % targeted civilians and security forces;
- E. whereas attacks have been committed both by transnational armed groups operating from across the Malian and Nigerien borders, including Jamaat Nusrat al-Islam wal Muslimeen and the Islamic State in the Greater Sahara, and by domestic groups, primarily Ansarul Islam, that operate out of Burkina Faso's northern and eastern provinces;

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- F. whereas in 2019, over 60 Christians were killed in Burkina Faso in multiple attacks, including the most recent attack of 1 December 2019 against worshippers attending a Sunday service at a Protestant church in the eastern town of Hantoukoura, which resulted in 14 deaths;
- G. whereas a number of priests, clergymen and Christian worshippers have been victims of targeted assassinations and kidnappings throughout the country; whereas as a result of the increasing violence, many people, in particular in the north, have abandoned their traditional homes, such as most recently the villages of Hitté and Rounga, and fled to camps for internally displaced persons (IDPs) or other parts of the country, including the capital Ouagadougou;
- H. whereas Burkina Faso's population is predominately Mālikī Sunni, with large Christian and indigenous religious minorities; whereas interreligious boundaries in Burkina Faso are fluid, as followers of all religions commonly engage in syncretic practices and religious tolerance is the norm; whereas both Sunni and Christian places of worship have recently been targets of guerrilla attacks by Salafi armed groups; whereas this has contributed to increased interreligious tensions, and whereas the persecution of religious communities, including people from a large number of Christian denominations, has resulted in the disruption of the social fabric and increased levels of emigration;
- I. whereas jihadist groups want to put pressure on interfaith coexistence in Burkina Faso, as part of their broader strategy to foster interethnic and religious conflicts and displace the population;
- J. whereas as a result of the lack of government protection, security measures have been recommended by Bishop Justin Kientega of the diocese of Ouahigouya in the northeast of Burkina Faso in order to better protect Christian worshippers;
- K. whereas, as a result of the violence in August, Bishop Laurent Birfuoré Dabiré of Dori, President of the Episcopal Conference of Burkina Faso and Niger, called on the global community to increase their support for Christians in Burkina Faso in order to prevent 'the elimination of the Christian presence'; whereas there have been repeated calls to denounce the threats of censorship and support continued interreligious dialogue;
- L. whereas in his Plan of Action to Safeguard Religious Sites, published on 12 September 2019, the UN Secretary-General stressed that houses of worship around the world must be safe havens for reflection and peace, not sites of bloodshed and terror, and people must be allowed to observe and practice their faith in peace;
- M. whereas humanitarian organisations, many of which are faith-based, play a vital role in helping victims of violence, in particular women, children and IDPs;
- N. whereas the Government of Burkina Faso seems to lack the capacity to effectively implement solutions to the enormous security, social and economic challenges in the country; whereas some regions, in particular in the northeast of the country, are effectively cut off from the central government;
- O. whereas Burkina Faso ranks among the 10 poorest countries in the world; whereas instability, climate change and conflict in the country have further diminished economic opportunities, enhanced poverty and resulted in acute food shortages; whereas these consequences are compounded by the northern region's rapid desertification and resulting water shortages, soil degradation and resource scarcity; whereas as a result, over 1 million people are at risk of food shortages and 1,5 million are in urgent need of humanitarian assistance;
- P. whereas in 2014, the adult literacy rate was estimated to be 34,5 %; whereas increased insecurity and terrorism in certain regions of the country are having negative effects on the education and health sectors; whereas 85 health facilities and more than 2 000 schools have been forced to shut down, affecting respectively more than 1 million patients and 300 000 students; whereas 93 other health facilities are at their minimal operational level due to the current dire security situation;

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- Q. whereas the violence in Burkina Faso has led to the displacement of nearly half a million people; whereas many of them are vulnerable and children constitute 44 % of those displaced; whereas Burkina Faso hosts an additional 31 000 Malian refugees; whereas the UNHCR faces severe challenges in accessing IDPs and refugees in Burkina Faso; whereas IDPs and refugees affected by the humanitarian crisis in the region are exposed to protection risks and their presence may lead to conflict with the local population over scarce natural resources if no adequate measures are taken to provide housing, employment and food; whereas the resulting resource conflicts threaten to further contribute to the cycle of violence in the country;
- R. whereas over the last seven years, the EU has mobilised more than EUR 1 billion for development programmes in Burkina Faso and has recently allocated EUR 15,7 million to tackle the major issue of food insecurity and malnutrition among IDPs; whereas the country is one of the main beneficiaries of financial support (EUR 628 million) from the European Development Fund (EDF) and also is also receiving substantial financial support (EUR 245,8 million) from the EDF-funded Emergency Trust Fund for the period 2016-2020;
- S. whereas Burkina Faso participates in the United Nations Multidimensional Integrated Stabilisation Mission in Mali (MINUSMA) and the African Union-United Nations Hybrid Operation in Darfur (UNAMID), the Trans-Saharan Counterterrorism Partnership (TSCTP) and the G5 Sahel; whereas its participation in these missions and initiatives has made the country a primary target for non-state armed groups seeking to disrupt and discourage Burkina Faso's contribution to regional security; whereas a report by the UN Secretary-General has highlighted human rights violations committed by Malian troops from the G5 Sahel;
- T. whereas the EU directly contributes to stability in the Sahel region through the civilian EUCAP SAHEL missions in Mali and Niger and through the European Union Training Mission in Mali (EUTM Mali), as well as indirectly through the participation of Member States in MINUSMA and Operation Barkhane; whereas the EU-supported G5 Sahel, a collaborative defence effort between Burkina Faso, Chad, Mali, Mauritania and Niger, enhances the coordination of regional development and security to neutralise armed groups and diminish their attractiveness; whereas an attack on a military base in Tahoua, Niger, on 11 December 2019 killed 71 Nigerien soldiers and injured 12 in the deadliest single incident in the region since 2016;
- U. whereas at a summit in Ouagadougou on 14 September 2019, the Economic Community Summit of West African States (ECOWAS) announced a plan worth USD 1 billion to combat rising insecurity in the Sahel region;
- V. whereas the EU's common foreign and security policy aims to develop and consolidate democracy and the rule of law, and respect for human rights and fundamental freedoms;
1. Strongly condemns any form of violence, intimidation and kidnapping of civilians, aimed at security services, religious sites and worshippers in Burkina Faso, in particular violence targeting specific religious communities, and the political instrumentalisation and misuse of religion to legitimise the persecution of Christians and other religious minorities;
  2. Extends its condolences to the families of the victims and the Government of Burkina Faso; expresses its solidarity with the Burkinabè people, who are now being plunged into mourning on an almost daily basis by attacks targeting civilians, security forces and members of Christian communities and other religious minorities;
  3. Calls on the national authorities to invest more in national dialogue as an important building block for cohesion; highlights the need to foster unity and dialogue between all communities in Burkina Faso, including traditional leaders and civil society organisations, in order to counter the attempt to spread hatred and create inter-community tensions;
  4. Calls on the Government of Burkina Faso to increase its support for and protection of Muslim, Christian and animist communities in order to maintain the long-lasting Burkinabè tradition of the peaceful co-existence of Islam and Christianity; calls for additional support for victims of violence, particularly woman and children;

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5. Recalls that the fight against terrorism can only bear fruit if security forces respect the rule of law and human rights; urges the Burkinabè Government, against this background, to immediately put an end to its abusive counter-insurgency strategy, notably the summary execution of suspects, which risks inflaming the conflict by driving more people into the hands of militant Islamist recruiters;

6. Calls on the Burkinabè Government to deliver on its commitment to investigate alleged abuses by state forces, take concrete measures to prevent any further abuses and base its strategy for combating terrorism and violent extremism on the rule of law and respect for fundamental rights, in accordance with its obligations under international law, in particular international human rights law, international humanitarian law and refugee law;

7. Insists on a comprehensive approach towards preventing radicalisation and terrorism focused on strengthening social cohesion and crime prevention; calls on the Burkinabè authorities to step up their efforts to reduce poverty, create better employment prospects, especially for young people, and empower and respect the individual, so as to eliminate at the source grievances and frustrations that could potentially be exploited by violent extremists; reiterates that investment in education is essential for conflict prevention and the reconstruction of peaceful and inclusive societies;

8. Recalls that linking political, security and sustainable development, also to religious awareness through the promotion of inter-religious dialogue, will be essential to finding a long-lasting solution to the various challenges faced by Burkina Faso and the Sahel region;

9. Calls for international coordination throughout the region, notably in the framework of ECOWAS, with the political objectives of safeguarding the territorial sovereignty and integrity of its members, regional democratic institutions, the security of all citizens and their properties; recalls that the situation in Burkina Faso has a direct impact on its neighbouring states; calls on the Burkinabè Government to further intensify its cooperation with its neighbouring states, especially with regard to its northern regions and those states directly affected by the violence, such as Mali and Niger;

10. Commends the EU and its Member States for supporting the G5 Sahel, MINUSMA and Operation Barkhane; further commends the efforts of the civilian EUCAP SAHEL missions in Mali and Niger and of the military training mission EUTM Mali; calls for the EU to further increase its support to Burkina Faso in order to tackle the enormous security challenges in the country; emphasises the need for more comprehensive and coordinated international security action in Burkina Faso; calls on the G5 Sahel countries and international donors to step up their efforts in order to turn the joint military force of the G5 Sahel into an operational force with sufficient means without further delay, while fully respecting human rights;

11. Stresses that security is vital, but that it is not the only answer to the challenges that Burkina Faso is facing, and that, therefore, coordination between security and development and trade policies is one of the essential challenges; underscores that the security of the local population should be the guiding principle of EU security sector reform and assistance efforts in fragile countries and regions;

12. Notes that conflict, displacement and desertification make it difficult to engage in traditional types of employment; highlights the fact that 65 % of the Burkinabè population is under 25 years of age; believes that security operations in Burkina Faso must be accompanied by local development efforts aimed at decreasing inequality and improving infrastructure, political participation, justice provision, female emancipation and economic opportunities;

13. Notes the deteriorating situation in Burkina Faso and its international geopolitical implications; underlines the fact that the EU's continued security and political assistance with the G5-Sahel-led efforts in the region is imperative, including for the peace process in Mali; calls for increased support for the security forces in Burkina Faso to enable them to respond to the threats of jihadist attacks and violence, and to support government control in the northern and eastern regions;

14. Stresses that international coordination is also crucial and that the EU should be willing to engage even more with the whole region and integrate this in its new 'EU-Africa Strategy — a partnership for sustainable and inclusive development';

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15. Calls on the European External Action Service to include the effective practice of interreligious dialogue as a tool in its strategy for communication with third countries and to encourage mediation in conflict situations with the aim of protecting religious minorities and the freedom of religion and belief;
  16. Welcomes the United Nations Plan of Action to Safeguard Religious Sites, which was developed by the United Nations Alliance of Civilizations and announced by the United Nations Secretary-General Mr. António Guterres on 12 September 2019;
  17. Emphasises that the priority in the combat against terrorism is to end the international funding of jihadist armed groups on the one hand and to tackle the root causes of poverty and inequality on the other;
  18. Believes that the EU must work with ECOWAS and the government and all stakeholders in Burkina Faso to strengthen development, education and climate change adaptation efforts in order to tackle poverty and prevent further radicalisation; stresses that climate change is a major risk multiplier for conflict, drought, famine and displacement; urges the Government of Burkina Faso to prioritise the fight against corruption and impunity;
  19. Expresses particular concern over the impact of security threats on the effectiveness of humanitarian assistance and development cooperation; urges the Member States and the international community to increase their humanitarian assistance to Burkina Faso, in particular through the provision of food, water and medical services; warns that another humanitarian crisis will arise if the basic needs of the displaced and hosting communities (such as food, water, shelter and healthcare) are not met;
  20. Calls on the Government of Burkina Faso to safeguard the delivery of humanitarian assistance and food aid, in particular in areas with limited humanitarian access, and to take specific measures to reinforce actions for the prevention and management of acute malnutrition in IDP camps, with a particular focus on vulnerable groups, including women and children;
  21. Urges the Government of Burkina Faso to secure and facilitate livestock transhumance movements to prevent community conflicts, and to increase the availability of, and access of livestock to, food, water and care in areas with significant feed deficits;
  22. Expresses its gratitude for the important work carried out by NGOs, including faith-based NGOs, and international institutions in providing support to the numerous victims of violence, in particular women and children;
  23. 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 President of the Republic of Burkina Faso, the Speaker of the Burkinabè Parliament and the African Union and its institutions.
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P9\_TA(2019)0107

**Afghanistan, notably the allegations of sexual abuse of boys in the Logar Province****European Parliament resolution of 19 December 2019 on Afghanistan, notably the allegations of sexual abuse of boys in the Logar Province (2019/2981(RSP))**

(2021/C 255/08)

*The European Parliament,*

- having regard to its previous resolutions on Afghanistan, in particular of 14 December 2017 <sup>(1)</sup>,
  - having regard to its resolution of 26 November 2019 on children's rights on the occasion of the 30th anniversary of the UN Convention on the Rights of the Child <sup>(2)</sup>,
  - having regard to the statements of 3 December 2019 by the Group of Friends of Children and Armed Conflict (CAAC), of which the European Union is a member, regarding allegations of sexual abuse of boys in Logar province and subsequent actions against human rights defenders,
  - having regard to the Afghan Law on Protection of Child Rights ratified on 5 March 2019,
  - having regard to the Universal Declaration of Human Rights,
  - having regard to the UN Convention on the Rights of the Child of 20 November 1989,
  - having regard to the UNICEF report of November 2019 on the Convention on the Rights of the Child at a crossroads,
  - having regard to the reports of the UN Secretary-General to the Security Council on conflict-related sexual violence of 23 March 2018 and 29 March 2019, and the report on children and armed conflict in Afghanistan of 10 March 2019,
  - having regard to the EU Guidelines for the Promotion and Protection of the Rights of the Child, on Children in Armed Conflict, and on Human Rights Defenders,
  - having regard to the Council conclusions on Afghanistan of 8 April 2019,
  - having regard to the EU-Afghanistan Cooperation Agreement on Partnership and Development signed on 18 February 2017,
  - having regard to Rules 144(5) and 132(4) of its Rules of Procedure,
- A. whereas between 2015 and 2018, 14 000 violations were committed against children in Afghanistan according to the United Nations Secretary-General's 2019 report on children and armed conflict in Afghanistan; whereas at least 12 599 children were killed or maimed, representing almost a third of all civilian casualties; whereas the sexual abuse, rape and exploitation of boys, a practice known as *bacha bazi* that constitutes child sex slavery, is prevalent in several provinces of Afghanistan;
- B. whereas the UN Assistance Mission in Afghanistan (UNAMA) has reported that 136 Afghan boys in at least six schools in Logar province have been sexually abused by a paedophile ring; whereas so far the investigation has identified over 100 videos posted online; whereas at least seven boys who appeared in the videos have been found dead, and five have been murdered by their families;

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<sup>(1)</sup> OJ C 369, 11.10.2018, p. 85.

<sup>(2)</sup> Texts adopted, P9\_TA(2019)0066.

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- C. whereas the *bachas*, typically boys between 10 and 18 years old, are bought or kidnapped from impoverished families by influential members of the elite in rural areas, including politicians and army officers; whereas the boys dress as women and perform as dancers at private parties, after which they are often sexually abused by men;
  - D. whereas head teachers, teachers and local authorities from the Logar province have been implicated; whereas impunity for sexual violence is common due to the powerful positions often held by the perpetrators, disbelief within victims' families and communities, and a value system that places family honour above the individual interest of the child;
  - E. whereas children in Afghanistan who suffer rape and sexual exploitation have very limited access to justice or support; whereas reports indicate that the opposite happens, and that children who report sexual abuse often face further abuse, stigmatisation, ostracism and even death at the hands of perpetrators, the authorities, militia leaders and their own families, resulting in further physical and psychological trauma;
  - F. whereas the Logar Youth Social and Civil Institution is investigating the situation in other schools in the region; whereas thousands more boys in the province are believed to be victims of *bacha bazi*;
  - G. whereas Afghanistan reformed its Penal Code in 2018, criminalising the sexual abuse of children; whereas in 2019 the Afghan authorities adopted a Law on the Protection of Child's Rights; whereas the enforcement of the provisions criminalising recruitment, the use of recruited children, and sexual violence and abuse of children still remains a challenge;
  - H. whereas human rights defenders Mohammad Musa Mahmudi and Ehsanullah Hamidi from the Logar Youth Social and Civil Institution were arbitrarily detained by the National Directorate of Security when they were on their way to meet the EU Ambassador in Kabul; whereas they were both released on 27 November 2019 and their safety remains a concern; whereas the two human rights defenders have previously received threats on social media, some from public officials; whereas, furthermore, the provincial governor threatened to punish them for spreading false information;
  - I. whereas human rights defenders in Afghanistan are increasingly under attack from the Afghan authorities and armed groups, and are subject to harassment, intimidation, threats and violence; whereas the Afghan Government has repeatedly failed to investigate attacks on human rights defenders;
1. Deplores the widespread and ongoing sexual abuse and slavery of boys in Afghanistan; expresses its full support for and solidarity with the victims; expresses its serious concern about the prevalence of deeply-rooted practices of sexual abuse against boys, the impunity of the perpetrators and the vulnerable position of the victims;
  2. Acknowledges the recent reaction of the Afghan authorities and their move to investigate and prosecute those responsible; reminds the authorities that the protection of children and other vulnerable groups must be the core of any human rights protection policy, and calls on Afghan central and local authorities to continue active measures to eradicate the *bacha bazi* practice in the country;
  3. Expresses deep regret that cases of sexual abuse allegedly took place in schools, trusted and respected institutions, and were conducted by teachers and headmasters, who have an enormous influence on their pupils and great responsibility for their development, both intellectual and psychological;
  4. Calls on the Afghan Government to immediately suspend from their positions the persons allegedly implicated in cases of sexual abuse and violence until the investigation has been concluded, and to provide the victims and their families with the necessary medical, psychological and social support;
  5. Calls on the Attorney General's office to launch an independent and impartial investigation into the allegations of sexual abuse and violence against boys in Logar province which guarantees the victims' rights and their protection; recalls that given that allegations have also been levelled against individuals in the national authorities, the investigation should be conducted in cooperation with international bodies including UNAMA, and in full transparency;

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6. Urges the Afghan authorities to immediately establish a protection and reporting mechanism for organisations and advocates that report and expose children's rights abuses; urges the Afghan authorities to set up a national victim support helpline dedicated to children's rights abuses;
  7. Calls on the Afghan authorities to make full use of national and international law on child rights protection; urges the Afghan authorities to fully implement the new Afghan Penal Code of 2018 and the Law on Protection of Child Rights of 2019 in order to ensure full accountability for cases of sexual abuse and violence against children;
  8. Urges the Afghan Government to start a nationwide campaign to educate society about the prohibition of *bacha bazi* and the right of minors to be protected from such physical and sexual abuse; stresses that only through a combination of law enforcement and education on the issue will it be possible to achieve the cultural change needed in Afghan society to eliminate this practice; insists that these efforts prioritise the de-stigmatisation of victims of *bacha bazi* practices and prevent them from being ostracised by their communities, expelled from their families, or killed;
  9. Commends the work of Mohammad Musa Mahmudi, Ehsanullah Hamidi and all human rights defenders in Afghanistan, who operate in one of the most dangerous environments in the world, are threatened by state and non-state actors, and do not receive the protection they need to carry out their work without fear of reprisals; stresses that the Afghan authorities must in all circumstances ensure that human rights defenders are able to carry out their human rights work free of threats, intimidation, or impediment;
  10. Urges greater scrutiny and monitoring of EU financial assistance to Afghanistan in order to ensure that budget support provided actually promotes an environment conducive to the protection and promotion of human rights;
  11. Urges the Afghan authorities to guarantee the safety of Mohammad Musa Mahmudi and Ehsanullah Hamidi; calls, furthermore, on the authorities to immediately and unconditionally release all human rights defenders, prisoners of conscience and journalists detained and sentenced merely for exercising their right to freedom of expression and peaceful assembly;
  12. Calls on the Attorney General's Office to launch an independent and impartial investigation into the arbitrary detention of the members of civil society who were arrested after they reported cases of sexual abuse and violence, and who were released after several days;
  13. Calls on EU Member States with diplomatic missions in Afghanistan and their development agencies on the ground to assist the authorities and local civil society actors working to eradicate the *bacha bazi* practice from Afghan society;
  14. Calls on EU Member States with diplomatic missions on the ground to fully implement the EU Guidelines on Human Rights Defenders, and to provide all appropriate support to the human rights defenders detained, including prison visits and trial monitoring; recalls the importance for the EU Delegation and EU Member States to fully implement the EU Guidelines for the Promotion and Protection of the Rights of the Child, and on Children and Armed Conflict;
  15. Instructs its President to forward this resolution to the Council, the Commission, the Vice-President of the European Commission / High Representative of the Union for Foreign Affairs and Security Policy, the EU Special Representative for Human Rights, the governments and parliaments of the Member States, and the Government and Parliament of Afghanistan.
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P9\_TA(2019)0108

## **The Russian ‘Foreign Agents’ Law**

**European Parliament resolution of 19 December 2019 on the Russian ‘foreign agents’ law (2019/2982(RSP))**

(2021/C 255/09)

*The European Parliament,*

- having regard to its previous resolutions on Russia and on EU-Russia relations,
- having regard to the statements by the Spokesperson of the European External Action Service (EEAS) of 23 November 2019 on amendments to the ‘foreign agents’ law in the Russian Federation, and of 26 November 2017 on the Russian law allowing the registration of foreign media as ‘foreign agents’,
- having regard to the statement of 11 December 2019 by the EU Delegation to the Council of Europe on amendments to the ‘foreign agent’ law in the Russian Federation,
- having regard to the Universal Declaration of Human Rights, in particular Article 19 thereof on the right to freedom of opinion and expression, and Article 20 thereof on the right to freedom of peaceful assembly and association,
- having regard to the United Nations Declaration on Human Rights Defenders, in particular Article 13 thereof on the freedom of association,
- having regard to the International Covenant on Civil and Political Rights (ICCPR), in particular Article 22 thereof on the right to freedom of association,
- having regard to the Convention for the Protection of Human Rights and Fundamental Freedoms (European Convention on Human Rights),
- having regard to the European Convention on Human Rights and the Protocols thereto, in particular Article 10 on the right to freedom of expression and Article 11 on the right to freedom of assembly and association,
- having regard to the European Union Guidelines on Human Rights Defenders,
- having regard to the Constitution of the Russian Federation, in particular Chapter 2 thereof on the rights and freedoms of citizens,
- having regard to the statement of 20 November 2019 by the Organisation for Security and Cooperation in Europe (OSCE) Representative on Freedom of the Media,
- having regard to the opinion of 15 July 2013 of the Commissioner for Human Rights of the Council of Europe on the ‘Legislation of the Russian Federation on Non-Commercial Organisations in light of Council of Europe Standards’, as well as to the updated opinion on ‘Legislation and Practice in the Russian Federation on Non-Commercial Organisations in light of Council of Europe Standards: an Update’ issued on 9 July 2015,
- having regard to the opinion of 27 June 2014 of the European Commission for Democracy through Law (Venice Commission) on the federal law on non-commercial organisations (‘law on foreign agents’), the opinion of 13 June 2016 on Russian Federal Law No 129-FZ (on undesirable activities of foreign and international non-governmental organisations), and the report of the Venice Commission of 18 March 2019 on funding of associations,
- having regard to Rules 144(5) and 132(4) of its Rules of Procedure,

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- A. whereas the rights of freedom of thought and speech, association, and peaceful assembly are enshrined in the constitution of the Russian Federation;
- B. whereas the Russian Federation is a signatory to the Universal Declaration of Human Rights and the European Convention on Human Rights, as well as a member of the Council of Europe, and has therefore committed itself to international standards and principles governing the rule of law and human rights and fundamental freedoms;
- C. whereas in July 2012 the Russian Parliament adopted a law on 'foreign agents' requiring Russian NGOs to register with the Ministry of Justice of the Russian Federation as 'organisations performing the functions of foreign agents' if they receive foreign funding and engage in activities vaguely described as 'political activities'; whereas in June 2014 the law was amended to allow the Ministry of Justice to register NGOs as 'foreign agents' on its own initiative; whereas in November 2017 the scope of the law was extended to impose the use of the 'foreign agents' label on any foreign media directly or indirectly receiving foreign funding;
- D. whereas the latest amendments to the law on 'foreign agents', which extend the status of 'foreign agents' to include private persons, including bloggers and independent journalists, were approved by the Russian Parliament on 21 November 2019 and signed into law on 2 December 2019 by President Vladimir Putin; whereas the law imposes specific requirements for registration, accounting, and labelling of publications, and makes non-compliance a criminal offence, including the possibility of sanctions with heavy administrative fines or imprisonment of up to two years;
- E. whereas under this law, Russians and foreigners who work with or distribute content of news outlets labelled as 'foreign agents' would be declared 'foreign agents', potentially exposing journalists, their sources, or even those who share material on social networks to stigmatisation as 'foreign agents' and potentially leading to self-censorship while discouraging them not only from publishing but also from sharing publications;
- F. whereas the Russian law on 'foreign agents' infringes the European Convention on Human Rights, the Council of Europe's international agreement, which defends, inter alia, freedom of speech and media; whereas Russia is therefore not fulfilling its obligations as a member of the Council of Europe; whereas the Commissioner for Human Rights of the Council of Europe has deemed this law to be incompatible with international and European human rights standards; whereas the law on 'foreign agents' violates Russia's commitments as a member of the OSCE and as a signatory to the Universal Declaration of Human Rights; whereas the EU expects the Russian Federation, as a permanent member of the United Nations Security Council, to abide fully by the international commitments it has made;
- G. whereas a number of human rights defending organisations and NGOs, such as Amnesty International and Human Rights Watch, consider that the amended law will have a detrimental impact on the already restrictive environment for independent journalism in Russia, thus further undermining freedom of expression; whereas quality media, independent from governmental or pro-governmental structures, which work with many Russian correspondents across the country and are often the only source of reliable information and an alternative to state media in remote regions, are targeted by the law, thus impeding their work and, therefore, access to impartial media coverage;
- H. whereas legislative restrictions and targeted prosecutions under the law on foreign agents in Russia have taken on more repressive forms in recent months, with the result of limiting the media's and civil society's access to independent funding, tarnishing their reputation and obstructing their activities, thus restricting the exercise of fundamental freedoms and reducing the space for independent and dissident actors in Russia;
- I. whereas the law on 'foreign agents' is part of a broader campaign to stifle dissent, opposition, and civil society across Russia; whereas the shrinking space for Russia's independent civil society allows for the enhanced presence of non-independent government-organised non-governmental organisations (GONGOs); whereas the Russian government utilises GONGOs to promote its own policies while maintaining the semblance of an independent civil society;

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- J. whereas the law has so far mainly targeted NGOs; whereas a total of some 80 NGOs are considered 'foreign agents' under this law, including virtually all leading human rights NGOs in Russia; whereas 49 Russian NGOs have applications pending before the European Court of Human Rights arguing that the law on 'foreign agents' violates a number of human rights, including the rights of freedom of expression and association, and protesting against the quality of the law and their persecution for failing to register as 'foreign agents', as well as excessive state control;
  - K. whereas dozens of organisations working on environmental issues have been forcibly put on the 'foreign agents' list since 2014, despite the ruling of Russia's Constitutional Court explicitly excluding environmental groups from the scope of that law; whereas many of the affected groups have had to close down to avoid being labelled as 'foreign agents' or from inability to pay the fines;
  - L. whereas an alarming global trend has surfaced over the last decade in which an increasing number of states are introducing and using laws to interfere with the right of freedom of expression, which includes the freedom to receive and impart information and ideas without interference by public authorities and regardless of frontiers, as well as freedom of assembly and association, whereas such laws are also hampering the work of civil society organisations and individuals;
  - M. whereas the European Court of Human Rights, in several of its judgments, has underlined that the public watchdog role exercised by NGOs is essential to a democratic society and is of similar importance to the role of the media;
  - N. whereas the legitimate aim of ensuring transparency of NGOs receiving foreign funding cannot justify measures which restrict the activities of NGOs operating in the field of democracy, human rights and the rule of law;
1. Calls on the Russian authorities to immediately repeal the law on 'foreign agents' and to bring the existing legislation into line with Russia's constitution and its obligations under international law; urges the Russian Federation to stop deliberately creating an atmosphere that is hostile to civil society and therefore condemns the use of the law on 'foreign agents' as a means to harass and suppress civil society organisations which cooperate with international donors or express political opinions;
  2. Condemns the recently approved amendments to the law on 'foreign agents', which considerably widen its scope and will allow individuals to be stigmatised as 'foreign agents', thereby violating their human rights, in particular their freedom of expression and association, and their rights as citizens, restricting their commitment and contribution to Russian civil society and putting their personal safety at risk by bearing such a stigma;
  3. Condemns the Russian authorities' continued efforts to restrict online and offline debate as well as independent journalism; reminds them that freedom of speech is a fundamental human right which reinforces all other human rights, allowing society to develop and progress; calls on the Russian Federation to acknowledge the positive contribution of a vibrant and active civil society to the state of democracy and society;
  4. Considers this law and the excessive use of fines and settlements against the media, human rights organisations and civil society to be deliberately aimed at forcing them to focus their resources on paying fines and judicial defence, and thus to limit freedom of expression; is deeply concerned by the targeting of human rights organisations and defenders, which adds to the deteriorating situation of human rights in Russia; condemns, among others, the dissolution of the historically important movement 'For Human Rights';
  5. Expresses its concern at the risk of selective applicability of the law to target concrete individuals, particularly independent journalists and political opposition activists, owing to the lack of clear criteria, as well as legal uncertainties over the grounds and consequences of its application to ordinary citizens; calls on the Russian authorities to establish a framework for activities of non-commercial organisations (NGOs) that is clear, coherent and consistent and is in line with European and international standards, in particular by using clear definitions, by avoiding the use of stigmatising language such as 'foreign agents' or discriminatory legal provisions related to sources of funding, and by preventing the criminal prosecution of NGOs, media and bloggers or of individual persons carrying out activities for NGOs or media; expresses its

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concern over the crowding-out of independent civil society organisations by government-organised NGOs; notes with concern specifically the situation around Anastasiya Shevchenko in Rostov-on-Don;

6. Strongly opposes the Russian authorities' methods of using the power of the state to suppress freedom of expression and speech and thereby instil fear in society; calls on the Russian authorities to support the impartiality of media channels, including those owned by Russian state companies, and to improve the safety and working environment of journalists in Russia, including by advancing their professional skills by making use of existing international programmes; stresses the need to guarantee efficient legal recourse procedures for journalists whose freedom to work has been threatened, so as to avoid self-censorship;

7. Commends and expresses its support for all individuals and organisations who are still carrying out their legitimate and peaceful human rights work despite being targets of repression; urges the Russian authorities to cease all harassment, intimidation and attacks directed at civil society, the media, and human rights organisations and defenders; condemns the Russian authorities' failure to protect these actors against attacks, harassment and intimidation by third parties or to impartially investigate such attacks against them;

8. Notes that Russia's register of 'foreign agent' media has 10 entries, all of which are outlets linked to either Radio Free Europe or Voice of America; recalls that Russia's government has criticised other foreign media for reporting on the demonstrations held in the country;

9. Expects the Vice-President of the Commission / High Representative of the Union for Foreign Affairs and Security Policy (VP/HR), the Council and the Commission to raise concerns about the law on 'foreign agents' in their contacts, meetings and communications with Russian representatives, including at the highest levels, and asks them to report back to Parliament on their exchanges with the Russian authorities;

10. Reiterates its call on the Commission, the EEAS and the Member States to continue to closely monitor the human rights situation in the Russian Federation and calls on the EU Delegation in Russia and the embassies of the Member States to continue monitoring court cases involving civil society organisations and activists; further calls on the VP/HR and the EEAS to ensure that cases of persons prosecuted for political reasons are raised in their communications with the Russian authorities and that Russian representatives are formally requested to respond in these cases; asks the VP/HR and the EEAS to report back to Parliament on their exchanges with the Russian authorities;

11. Calls on the VP/HR to use every possibility to support civil society that promotes democratic values, rule of law, fundamental freedoms and human rights in Russia and to strengthen people-to-people contacts with the citizens of Russia;

12. Asks the EU Member States to raise the matter of the law on 'foreign agents' in the institutions of the Council of Europe, primarily in the Committee of Ministers and in the Parliamentary Assembly of the Council of Europe (PACE); asks the Venice Commission to examine the amended law on 'foreign agents' with a view to producing a legal opinion and appropriate recommendations; calls on the Russian authorities to fully implement all recommendations of the Council of Europe's Venice Commission, in compliance with Russia's international obligations in this respect; calls on EU Member States to apply constant pressure on the Russian authorities within the OSCE fora to meet the OSCE standards concerning human rights, democracy, the rule of law and the independence of the judiciary;

13. Encourages the EU to continuously call on Russia to repeal or amend all laws incompatible with international standards; calls on the VP/HR to draw up a new and comprehensive EU-Russia strategy aimed at strengthening peace and stability; reaffirms that any dialogue should be based on firm principles, including respect for international law and the territorial integrity of Russia's neighbours; underlines that the sanctions against Russia can be lifted only when Russia fully complies with its obligations;

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 governments and parliaments of the Member States, the Council of Europe, the UN High Commissioner for Human Rights, the OSCE and the President, Government and Parliament of the Russian Federation.

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P9\_TA(2019)0109

## **Commemoration of the 30th anniversary of the Romanian revolution of December 1989**

**European Parliament resolution of 19 December 2019 on the commemoration of the 30th anniversary of the Romanian revolution of December 1989 (2019/2989(RSP))**

(2021/C 255/10)

*The European Parliament,*

- having regard to the universal principles of human rights and the fundamental principles of the European Union as a community based on common values,
  - having regard to the Universal Declaration of Human Rights, adopted by the General Assembly of the United Nations on 10 December 1948,
  - having regard to its resolution of 19 September 2019 on the importance of European remembrance for the future of Europe <sup>(1)</sup>,
  - having regard to the resolutions and declarations on the crimes of totalitarian communist regimes adopted by a number of national parliaments,
  - having regard to Rule 132(2) of its Rules of Procedure,
- A. whereas 2019 marks the commemoration of 30 years having elapsed since the Romanian revolution, triggered by the uprisings in Timișoara, that later continued in all parts of the country and culminated in an anti-totalitarian revolution in Bucharest, leading to the fall of the communist regime and the enactment of democracy; whereas this revolution represented the transition of the Romanian people towards freedom and the rule of law, which tragically resulted in the loss of 1 142 lives, 3 138 people being gravely injured, and over 760 individuals being illegally detained and tortured;
- B. whereas the Romanian revolution of December 1989 was the most violent of all the uprisings leading to the fall of communism in the states behind the Iron Curtain;
- C. whereas the revolution of December 1989 and the sacrifice of the Romanian citizens who courageously stood in the line of fire, opened up the country's path towards NATO, the European Union and the democratic world, from which it had been torn away after the end of the Second World War against the will of the Romanian people;
- D. whereas the use of force against the Romanian people in December 1989 painfully shook all of Romanian society to the core, and the identification of the actual perpetrators of these crimes remains an agonising unresolved issue for the victims, their families and for all Romanian citizens;
- E. whereas no act of military aggression against one's own people should remain unpunished;
- F. whereas the European Court of Human Rights judgements (Association '21 December 1989' and Others v. Romania; Acatrinei and Others v. Romania; Șandru and Others v. Romania) recognise that massive violations of fundamental rights — such as violations of the right to life, of the prohibition of torture and inhuman or degrading treatment and of the right to respect for private and family life — had occurred during the revolution, and that these violations had been perpetrated by the forces of the communist dictatorial regime that opened fire on peaceful protesters and deprived a large number of demonstrators against Ceaușescu's oppression of their liberty; whereas, even after so many years have gone by, neither the victims nor their heirs have learned the truth about the exact circumstances of these tragedies;
- G. whereas, as enshrined in Article 2 of the Treaty on European Union, the Union is founded on the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights; whereas these values are common to all Member States;

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<sup>(1)</sup> Texts adopted, P9\_TA(2019)0021.

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H. whereas the Romanian State has unnecessarily delayed the process of clarifying the truth and making it publicly available, which is paramount to guaranteeing the right of the victims and their heirs to equitable compensation and reparation; whereas the national authorities have failed to act with the necessary due diligence imposed by international human rights norms;

1. Commemorates and hereby pays homage to the victims of the December 1989 revolution, who sacrificed their lives for the cause of ending the totalitarian dictatorship in Romania, and to their families;
  2. Acknowledges that the sacrifice of the peaceful protesters of December 1989 paved the way for Romania's transition towards democracy, the rule of law and the establishment of a market economy, as well as its subsequent integration into the North-Atlantic Alliance and the European Union;
  3. Calls on the Romanian State to strengthen its efforts to clarify the truth in relation to the events of the revolution, an absolute necessity for the country, the Romanian people, Europe and the European Union, in light of the right of the Romanian people to learn the truth, 30 years on from the revolution of December 1989;
  4. Calls on the institutions of the European Union and its Member States, including Romania, to do their utmost to ensure that the crimes of communist regimes are remembered, and to guarantee that such crimes will never be committed again;
  5. Instructs its President to forward this Resolution to the Council, the Commission and the governments and parliaments of all Member States.
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P9\_TA(2019)0110

## **Situation of the Uyghur in China (China-cables)**

### **European Parliament resolution of 19 December 2019 on the situation of the Uyghurs in China (China Cables) (2019/2945(RSP))**

(2021/C 255/11)

*The European Parliament,*

- having regard to its previous resolutions on the situation in China, in particular those of 18 April 2019 on China, notably the situation of religious and ethnic minorities <sup>(1)</sup>, of 4 October 2018 on mass arbitrary detention of Uyghurs and Kazakhs in the Xinjiang Uyghur Autonomous Region <sup>(2)</sup>, of 12 September 2018 on the state of EU-China relations <sup>(3)</sup>, of 15 December 2016 on the cases of the Larung Gar Tibetan Buddhist Academy and Ilham Tohti <sup>(4)</sup>, of 10 March 2011 on the situation and cultural heritage in Kashgar (Xinjiang Uyghur Autonomous Region) <sup>(5)</sup>, and of 26 November 2009 on China: minority rights and application of the death penalty <sup>(6)</sup>,
- having regard to its decision to award the 2019 Sakharov Prize to Ilham Tohti, an Uyghur economist fighting peacefully for the rights of China's Uyghur minority,
- having regard to the joint statement of the 21st EU-China summit of 9 April 2019,
- having regard to the 37th EU-China Human Rights Dialogue, held in Brussels on 1 and 2 April 2019,
- having regard to the joint communication from the Commission and the High Representative of the Union for Foreign Affairs and Security Policy of 12 March 2019 entitled 'EU-China — A strategic outlook' (JOIN(2019)0005),
- having regard to the EU guidelines on the promotion and protection of freedom of religion or belief, adopted by the Foreign Affairs Council on 24 June 2013,
- having regard to the statement of 26 October 2018 by the spokesperson of the European External Action Service (EEAS) on the situation in Xinjiang,
- having regard to the decision of the Foreign Affairs Council of 9 December 2019 on the launch of preparatory work on a horizontal sanctions regime to address serious human rights violations,
- having regard to its resolution of 14 March 2019 on a European human rights violations sanctions regime <sup>(7)</sup>,
- having regard to the EU's Item 4 oral statements at the 39th session of the UN Human Rights Council on 18 September 2018, and to those by the United Kingdom, Germany, France, Finland and Canada, which expressed concern over the arbitrary detention of Uyghurs in camps in Xinjiang,
- having regard to the joint statement on human rights violations and abuses in Xinjiang issued by the UK's Permanent Representative to the UN on behalf of 23 states, including 14 EU Member States, to the UN Committee on the Elimination of Racial Discrimination on 29 October 2019,

<sup>(1)</sup> Texts adopted, P8\_TA(2019)0422.

<sup>(2)</sup> Texts adopted, P8\_TA(2018)0377.

<sup>(3)</sup> Texts adopted, P8\_TA(2018)0343.

<sup>(4)</sup> OJ C 238, 6.7.2018, p. 108.

<sup>(5)</sup> OJ C 199 E, 7.7.2012, p. 185.

<sup>(6)</sup> OJ C 285 E, 21.10.2010, p. 80.

<sup>(7)</sup> Texts adopted, P8\_TA(2019)0215.

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- having regard to Article 36 of the Constitution of the People's Republic of China, which guarantees all citizens the right to freedom of religious belief, and to Article 4 thereof, which upholds the rights of minority nationalities,
  - having regard to the International Covenant on Civil and Political Rights of 16 December 1966, which China signed in 1998 but has never ratified,
  - having regard to the Universal Declaration of Human Rights of 1948,
  - having regard to the UN Guiding Principles on Business and Human Rights of 2011,
  - having regard to the concluding observations of the report on China by the UN Committee on the Elimination of Racial Discrimination,
  - having regard to Rule 132(2) and (4) of its Rules of Procedure,
- A. whereas the promotion of and respect for human rights, democracy and the rule of law should remain at the centre of the EU's policy towards China, in line with the EU's commitment to uphold these very same values in its external action and China's commitment to adhere to them in its own development and international cooperation;
- B. whereas since President Xi Jinping assumed power in March 2013, the human rights situation in China has continued to deteriorate; whereas the Chinese Government has increased its hostility towards peaceful dissent, the freedoms of expression and religion, and the rule of law; whereas the Chinese authorities have detained and prosecuted hundreds of human rights defenders, lawyers and journalists;
- C. whereas the situation in the Xinjiang Uyghur Autonomous Region, where more than 10 million Muslim Uyghurs and ethnic Kazakhs live, has rapidly deteriorated in the last few years, not least since the launch of the 'Strike Hard against Violent Terrorism' campaign in 2014, as control of Xinjiang has been made a top priority of the Chinese authorities, fuelled by instability and security threats that Uyghurs are allegedly posing to Xinjiang and the strategic location of Xinjiang as a core region for the Belt and Road Initiative (BRI), with ambitious future production targets for textiles and other labour-intensive manufacturing products; whereas the Chinese Government's war on terror in Xinjiang is increasingly turning into a war on religion and ethnicity; whereas there is information suggesting that the Xinjiang camp system has been expanded into other parts of China;
- D. whereas the Chinese authorities are conducting an increasingly intense campaign of mass internment, intrusive digital surveillance (including facial recognition technology and data collection), political indoctrination and forced cultural assimilation; whereas, moreover, there is reliable information to suggest that Uyghurs and other primarily Muslim ethnic minorities in the Xinjiang Uyghur Autonomous Region have been subjected to arbitrary detention, torture, egregious restrictions on religious practice and culture, and a digitised surveillance system so pervasive that every aspect of daily life is monitored — through facial recognition cameras, mobile phone scans, DNA collection, and an extensive and intrusive police presence;
- E. whereas numerous credible estimates put at as high as around one million the number of people that are or have been arbitrarily detained in what are being called 'political re-education' centres for undetermined periods of time on the pretext of countering terrorism and religious extremism; whereas these re-education facilities are also referred to as 'vocational training centres'; whereas this represents the largest mass incarceration of an ethnic minority population in the world today; whereas according to some former detainees, treatment and conditions in these camps include crowded and unsanitary conditions, food deprivation, beatings and sexual abuse; whereas there are reports that young children have been sent to state-run orphanages if even one of their parents is detained in the internment camps; whereas some re-education camps reportedly contain factories producing goods for export;
- F. whereas the China Cables revelations, which were released in November 2019, are an investigation into the surveillance and mass internment without charge or trial of Uyghur and other Muslim minorities in China's Xinjiang province, based on leaked classified Chinese Government documents; whereas the secret documents came to the International Consortium of Investigative Journalists via a chain of exiled Uyghurs and their authenticity has been confirmed by several leading experts; whereas the publication of these documents has also unearthed classified Chinese Government information revealing the inner workings of the camps, the severity of conditions behind the fences, and the dehumanising regime regulating inmates' daily routines; whereas the documents bring to light China's systematic

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brainwashing of hundreds of thousands of Muslims in a network of high-security prison camps and the mechanics of Xinjiang's system of mass surveillance and predictive policing, thus confirming the findings of experts based on satellite imagery, data and eyewitness accounts that were published in recent years; whereas the Chinese Government has consistently claimed that the camps offer voluntary education and training; whereas the China Cables show unprecedented evidence that the groundwork for the repressive measures against Uyghurs, Kazakhs and others was being prepared at the highest political level since as long ago as April 2014;

- G. whereas the detention and persecution of Uyghur and other Muslim minorities in Xinjiang has compelled many to stop communicating with their family and friends based abroad, including in Europe, for fear of retribution by the authorities;
- H. whereas repression has intensified since the entry into force of the regulations on religious affairs in February 2018, which have restricted the activities of religious groups and forced them to act more closely in line with party policies; whereas under those regulations, public or even private demonstrations of religious and cultural affiliation can be considered extremist; whereas the new rules threaten persons associated with religious communities that do not have legal status in the country; whereas religious communities have been facing increasing repression in China, making the country home to one of the largest populations of religious prisoners;
- I. whereas in August 2018, the UN Committee on the Elimination of Racial Discrimination challenged the Government of the People's Republic of China (PRC) over abuses in Xinjiang, including the establishment of mass arbitrary detention camps; whereas in September 2018, during her first ever speech in the role, the UN High Commissioner for Human Rights Michelle Bachelet noted the 'deeply disturbing allegations of large-scale arbitrary detentions of Uyghurs and other Muslim communities, in so-called re-education camps across Xinjiang'; whereas the Chinese Government has refused numerous requests from the UN Working Group on Enforced or Involuntary Disappearances (WGEID), the UN High Commissioner for Human Rights and other UN Special Procedures mandates to send independent investigators to Xinjiang and give them access to the camps;
- J. whereas the internment camps in Xinjiang expanded rapidly after the appointment of Chen Quanguo as party leader for the region in August 2016; whereas the Governor of Xinjiang, Shohrat Zakir, claimed in December 2019 that all 1,5 million people in re-education and internment camps had been 'returned to society' without providing any proof;
- K. whereas some Chinese minority communities residing in the EU have been harassed by the Chinese authorities; whereas Uyghurs overseas have been pressured to return to China; whereas the China Cables documents detail explicit directives to arrest Uyghurs with foreign citizenship and to track down Xinjiang Uyghurs living abroad, some of whom have been deported back to China by authoritarian governments; whereas the documents indicate that Chinese embassies have been instrumental in this practice;
- L. whereas on 4 December 2019 the US Congress adopted the Uyghurs Human Rights Policy Act, which urges the Secretary of State to take immediate measures to protect human rights and to consider imposing visa and economic sanctions, pursuant to the Global Magnitsky Act, on PRC officials responsible for human rights abuses in Xinjiang province, while protecting Uyghurs residing in the USA from Chinese harassment and persecution;
- M. whereas the Sakharov Prize for Freedom of Thought in 2019 was awarded to Uyghur economics professor Ilham Tohti, who was sentenced to life imprisonment on 23 September 2014 for alleged separatism, after being detained in January of the same year; whereas seven of his former students were also detained and sentenced to imprisonment of between three and eight years for alleged collaboration with Mr Tohti; whereas Ilham Tohti has always rejected separatism and violence, and has sought reconciliation based on respect for Uyghur culture;
- N. whereas in its Strategic Framework on Human Rights and Democracy, the EU pledged to step up its efforts to promote human rights, democracy and the rule of law across all aspects of its external action, and to place human rights at the centre of its relations with all third countries, including its strategic partners;

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1. Expresses its deepest concerns about the increasingly repressive regime that Uyghurs and other Muslim ethnic minorities are facing and demands that the authorities respect their fundamental freedoms, as recommended by credible reports; strongly condemns the sending of hundreds of thousands of Uyghurs and ethnic Kazakhs to political 're-education camps' on the basis of a system of predictive policing, including for having travelled abroad or being adjudged too religiously devout; calls on the Chinese authorities in Xinjiang to provide information about the locations and medical conditions of those detained; urges the Chinese Government to put an immediate end to the practice of arbitrary detention without charge, trial or conviction for a criminal offence of members of the Uyghur and Kazakh minorities, to close all camps and detention centres, and to immediately and unconditionally release those detained; emphasises that any kind of detention, when applied in violation of fundamental international laws, that persecution against specific persons or groups on ethnic, cultural or religious grounds, and that other inhumane acts causing great suffering or serious injury, when committed as part of a widespread or systematic attack on any civilian population, are unacceptable in the light of the international legal framework;

2. Calls on the Chinese authorities to immediately and unconditionally release the Uyghur scholar Ilham Tohti and all other human rights defenders, activists, lawyers, journalists and petitioners detained solely for the peaceful exercise of their freedom of expression, and to end the ongoing crackdown involving detention, judicial harassment and intimidation; calls on the Chinese Government to ensure that they have regular, unrestricted access to their families and lawyers of their choice, and to ensure that they, their families and their lawyers are not subjected to torture or other ill-treatment; insists that the conditions of all those in detention must meet the standards laid down in the Body of Principles for the Protection of All Persons under Any Form of Detention or Imprisonment adopted by UN General Assembly resolution 43/173 of 9 December 1988, including access to medical care; calls for an immediate, effective and impartial investigation into the alleged torture of Ilham Tohti and for those responsible to be brought to justice;

3. Reiterates its call on the Chinese authorities to allow free, meaningful and unhindered access to the Xinjiang Uyghur Autonomous Region for independent journalists and international observers, including the UN High Commissioner for Human Rights and the mandate holders of the UN Human Rights Council Special Procedures; notes the imbalance in press access and freedom between the EU and China; calls on China to provide EU media outlets with the same rights and access that Chinese media outlets are afforded in the Member States; believes that the EU and the Member States should take the lead during the next session of the UN Human Rights Council on a resolution establishing a fact-finding mission to Xinjiang;

4. Expresses deep concern over reports concerning the harassment of Uyghurs abroad by the Chinese authorities in order to force them to act as informants against other Uyghurs, return to Xinjiang or remain silent about the situation there, sometimes by detaining their family members; urges the Commission and all Member States to investigate these reports as a matter of urgency, to take specific measures to ensure that members of the Xinjiang diaspora are protected in their respective countries, and to expedite asylum requests from Uyghurs and other Turkic Muslims; welcomes the decision taken by some Member States to suspend the return of all ethnic Uyghurs, Kazakhs or other Turkic Muslims to China in view of the risk of arbitrary detention, torture or other ill-treatment, and calls on all other Member States to follow suit;

5. Notes with concern that the critical importance of 'long-term stability' in Xinjiang to the success of the BRI has led to the intensification of long-standing control strategies bolstered by a variety of technological innovations and a rapid increase in spending on domestic security, and the use of counter-terrorism measures to criminalise dissent and dissident individuals by applying a broad definition of 'terrorism'; expresses deep concern at the Chinese State's measures to ensure the 'comprehensive supervision' of Xinjiang through the installation of Skynet electronic surveillance in major urban areas and GPS trackers in all motor vehicles, the use of facial recognition scanners at checkpoints and train and petrol stations, and the blood collection campaign by Xinjiang police in order to further expand China's DNA database; express further concerns that China is exporting such technologies to authoritarian regimes around the world;

6. Expresses deep concern over reports of the possible use of forced labour drawn from internment camps in the supply chain of international companies doing business in Xinjiang and over reports of collaboration with the Chinese institutions involved in the mass surveillance or detention of members of the Uyghur population; emphasises that actors from the private sector should assess their engagement in Xinjiang in order to scrutinise their supply chains to ensure they are not

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involved in human rights violations, including by putting in place a robust human rights due diligence system to make sure they are not implicated in forced labour or complicit in acts of repression against the Uyghur people; stresses that if products are produced in re-education camps they should be banned from EU markets;

7. Urges the Chinese Government to immediately publish a list of all those in detention and all those who have been released, and to release the full details of persons disappeared in Xinjiang to their families;

8. Urges the Commission, the Council and the Member States to take all the necessary measures to persuade the Chinese Government to close the camps, to end all human rights violations in Xinjiang, and to uphold the linguistic, cultural, religious and other fundamental freedoms of the Uyghurs; Urges the Vice President of the Commission/ High Representative of the Union for Foreign Affairs and Security Policy (VP/HR), the EEAS and the Member States to more intensively monitor the worrying human rights developments in Xinjiang, including increased government repression and surveillance, and to speak out against violations of human rights in China both privately and publicly and at the highest levels; expresses its disappointment at the fact that the 37th round of the EU-China Human Rights Dialogue brought no substantial results, despite the EU raising the system of political re-education camps as a worrying development; regrets the fact that the approach taken and tools used by the EU so far have not yielded tangible progress in China's human rights record, which has only deteriorated over the last decade; calls on the VP/HR to insist on an independent investigation into the scale and nature of the internment camp system and the numerous allegations of serious and systematic human rights violations; urges the new Commission to devise and implement a holistic EU strategy with a view to securing genuine progress on human rights in China;

9. Underlines the fact that in their joint statement issued after the 21st EU-China summit, the EU and China reaffirmed that all human rights are universal, indivisible, interdependent and interrelated; emphasises that the promotion of human rights and the rule of law must be at the core of the EU's engagement with China;

10. Calls for the EU, its Member States and the international community to consider ways of halting all exports and technology transfers of goods and services that are being used by China to extend and improve its cyber surveillance, by making effective use of appropriate export control mechanisms; calls on the co-legislators, in this regard, to conclude a common position on reform of the Dual Use Regulation on the grounds of national security and human rights considerations; stresses that Parliament has further developed and strengthened the Commission's proposal on the inclusion of strict export controls for listed and non-listed cyber-surveillance technology;

11. Recalls the importance of the EU continuing to raise the issue of human rights violations in China, and in particular the case of minorities in Xinjiang, at every political and human rights dialogue with the Chinese authorities, in line with the EU's commitment to project a strong, clear and unified voice in its approach to the country; reiterates that in its ongoing reform process and increasing global engagement, China has opted into the international human rights framework by signing up to a wide range of international human rights treaties; calls, therefore, for the establishment of a dialogue with China so as to encourage it to live up to these commitments; urges the Chinese authorities to continue to implement the national reforms required to ratify the 1966 International Covenant on Civil and Political Rights, which was signed by China in 1998, and to implement the recommendations of UN human rights bodies;

12. Welcomes the adoption by the US Congress of the Uyghur Human Rights Policy Act and the recent decision by the Foreign Affairs Council to start working on an EU global sanctions regime for human rights violations; calls on the Council to adopt targeted sanctions and assets freezes, should they be deemed appropriate and effective, against the Chinese officials responsible for devising and implementing the policy of mass detention of Uyghurs and other Turkic Muslims in Xinjiang and for orchestrating a severe repression of religious freedom, freedom of movement and other basic rights in the region;

13. Calls for the EEAS to include the good practices of interreligious dialogue as a tool in its communication strategy towards third countries and to foster mediation in conflict situations for the protection of religious minorities and the freedom of religion and belief;

14. 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, and the Government and Parliament of the People's Republic of China.

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P9\_TA(2019)0111

**Situation of human rights and democracy in Nicaragua****European Parliament resolution of 19 December 2019 on the situation of human rights and democracy in Nicaragua (2019/2978(RSP))**

(2021/C 255/12)

*The European Parliament,*

- having regard to its previous resolutions on Nicaragua, in particular those of 18 December 2008 <sup>(1)</sup>, 26 November 2009 <sup>(2)</sup>, 16 February 2017 <sup>(3)</sup>, 31 May 2018 <sup>(4)</sup> and 14 March 2019 <sup>(5)</sup>,
- having regard to the Association Agreement between the EU and Central America of 2012,
- having regard to the EU country strategy paper and multiannual indicative programme 2014-2020 on Nicaragua,
- having regard to the Council conclusions on Nicaragua, in particular those of 14 October 2019 establishing a framework for targeted sanctions,
- having regard to the declarations by the Vice-President of the Commission / High Representative of the Union for Foreign Affairs and Security Policy (VP/HR) on behalf of the EU on the situation in Nicaragua, in particular that of 20 November 2019,
- having regard to the statement by the Spokesperson for the UN High Commissioner for Human Rights (OHCHR, Rupert Colville, of 19 November 2019,
- having regard to the report from the Organization of American States (OAS) High-Level Commission on Nicaragua of 19 November 2019,
- having regard to the newsletters published by the Special Monitoring Mechanism for Nicaragua (MESENI) established by the Inter-American Commission on Human Rights,
- having regard to the International Covenant on Civil and Political Rights (ICCPR) of 1966,
- having regard to the Universal Declaration of Human Rights of 1948,
- having regard to the EU Guidelines on Human Rights Defenders of June 2004,
- having regard to the Nicaraguan Constitution,
- having regard to Rule 132(2) and (4) of its Rules of Procedure,

A. whereas human rights defenders and other critics of the Nicaraguan Government's human rights record have increasingly become the targets of death threats, intimidation, online defamation campaigns, harassment, surveillance, assault and judicial persecution; whereas international human rights organisations report that more than 80 000 people have been forced to leave Nicaragua as a result of the current crisis, and that repression in the country has intensified;

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<sup>(1)</sup> OJ C 45 E, 23.2.2010, p. 89.

<sup>(2)</sup> OJ C 285 E, 21.10.2010, p. 74.

<sup>(3)</sup> OJ C 252, 18.7.2018, p. 189.

<sup>(4)</sup> Texts adopted, P8\_TA(2018)0238.

<sup>(5)</sup> Texts adopted, P8\_TA(2019)0219.

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- B. whereas according to the latest MESENI figures, 328 people have died and hundreds have been injured, more than 150 political prisoners remain arbitrarily detained simply for exercising their rights and 144 students have been expelled from universities for having participated in demonstrations in favour of democracy, greater freedom and respect for human rights; whereas the Office of the UN High Commissioner for Human Rights (OHCHR) has reported that more than 100 journalists and media workers have had to leave the country; whereas the Nicaraguan Government has blocked newsprint imports, forcing several newspapers to close, including the iconic 'Nuevo Diario';
- C. whereas respect for the independence of the judiciary, political pluralism, and freedom of assembly and expression are fundamental rights and essential pillars of democracy and the rule of law;
- D. whereas on 14 November 2019, eight relatives of jailed political opponents, among others, started a hunger strike inside the San Miguel church in Masaya, calling for the release of 130 individuals allegedly detained in the context of the protests; whereas police surrounded the church and cut off the water and electricity supply; whereas the police did not let anyone enter the church and prevented the delivery of humanitarian and medical assistance;
- E. whereas the same night, a group of at least 13 members of the opposition were detained after delivering some water to the people surrounded by the police, including Amaya Eva Coppens, a Nicaraguan and Belgian human rights defender who had been detained in the context of the protests for eight months and was released on 11 June 2019 under the Amnesty Law along with over 100 political prisoners; whereas this law is incompatible with international standards and perpetuates impunity by ruling out investigation into suspected crimes committed against protesters;
- F. whereas the Nicaraguan Public Prosecutor's Office has unfairly accused the group of several charges, including kidnapping, illegal possession of firearms and terrorism, which constitutes a clear violation of the guarantee of due process and their right to a fair trial; whereas prison conditions in Nicaragua also fail to meet international standards; whereas the use of torture and sexual violence in prison has been clearly reported by members of the Nicaraguan opposition;
- G. whereas, according to MESENI, the Nicaraguan Government is stepping up its persecution of the families of the victims of the democratic, institutional and political crisis through intimidation and surveillance, with the purpose of preventing them from engaging in private and public actions in memory of their loved ones and in their search for justice;
- H. whereas, according to the UN Human Rights Council, the Nicaraguan Government is taking reprisals against those speaking up about the human rights situation in Nicaragua and reaching out to international and UN officials and mechanisms;
- I. whereas the Nicaraguan Government has expelled from the country international organisations, such as the Inter-American Commission on Human Rights (IACHR) and the OHCHR Regional Office for Central America, that called for human rights to be observed in the country and sought the peaceful resolution of the conflict and national reconciliation; whereas the return of such organisations would act as a guarantor for the fulfilment of pending agreements with the opposition; whereas repression against civil society organisations has been intensified by the stripping of their legal status in a country with a poor institutional framework, doubly punishing the victims of repression;
- J. whereas high-ranking officials from some EU Member States have been prevented from entering Nicaragua on a number of occasions; whereas the Nicaraguan Government prevented the entry into the country of the OAS High-Level Commission on Nicaragua, which has sought electoral reform; whereas electoral reform is a key element on the path towards the regular establishment of democratic institutions in Nicaragua;
- K. whereas the Nicaraguan Government has shown no interest in resuming any credible and inclusive dialogue with the Civic Alliance and in fully implementing the March 2019 agreements; whereas negotiations between the Government and the Civic Alliance had resumed in February 2019; whereas an agreement was reached on 27 March 2019 on the release of persons deprived of their liberty in the context of the 2018 protests; whereas another agreement was reached on 29 March 2019 on strengthening citizens' rights and guarantees; whereas, on 20 May 2019, the Civic Alliance left the negotiating table, considering that the implementation of the two agreements had been limited; whereas by 11 June 2019 the Government had released 492 people who had been detained in the context of the 2018 protests; whereas negotiations remain stalled despite attempts to resume them;

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- L. whereas the OAS High-Level Commission on Nicaragua is of the view that actions taken by or permitted by the Nicaraguan Government since April 2018 are inconsistent with the rights and guarantees protected in the Nicaraguan Constitution of 1987 and that these are giving rise to an alteration of the constitutional regime that seriously impairs the democratic order in Nicaragua, as outlined in Article 20 of the Inter-American Democratic Charter;
- M. whereas the development and consolidation of democracy and the rule of law and respect for human rights and fundamental freedoms must form an integral part of the EU's external policies, including the Association Agreement between the EU and the countries of Central America of 2012; whereas this agreement includes a democratic clause, which is an essential element of the agreement; whereas given the current circumstances, the democratic clause should be triggered by suspending Nicaragua from the agreement;
1. Expresses its solidarity with the Nicaraguan population and condemns all the repressive actions of the Nicaraguan Government, in particular the deaths caused, the generalised restriction of freedom of expression, assembly and demonstration, the outlawing of non-governmental organisations and civil society, the expulsion of international organisations from the country, the closure of and assaults against the media, the limitations on the right to information and the expulsion of students from universities;
  2. Urges the Nicaraguan Government to end the persistent repression of dissent and the ongoing pattern of arbitrary arrests, torture and sexual violence, to refrain from criminalising, persecuting and attacking human rights defenders, political opponents, families of victims and any other dissenting voices, and to immediately dismantle the paramilitary forces operating in the country; calls for prompt, impartial, transparent and thorough investigations into the violence;
  3. Calls for the immediate release of all those arbitrarily detained, including Amaya Eva Coppens, for all charges against them to be dropped and for their fundamental legal safeguards to be respected; calls for those responsible for violations of human rights and for undermining democracy and the rule of law to be held accountable; stresses that the Nicaraguan authorities must guarantee the safety and physical and psychological wellbeing of all detainees and provide them with adequate medical care;
  4. Calls for an independent review of convictions and sentences with a view to reforming the judiciary, including appointments in line with international standards, such as the Basic Principles on the Independence of the Judiciary and the Guidelines on the Role of Prosecutors;
  5. Asks for the Amnesty Law and the Law on Comprehensive Care for Victims to be reviewed in order to guarantee victims' right to truth, justice and adequate reparation;
  6. Insists on the return of confiscated property and the restoration of suspended licences to news outlets, and insists that these outlets be allowed to carry out their work without any obstacles or retaliation;
  7. Welcomes the Council's decision to adopt the framework for targeted restrictive measures for those responsible for human rights violations and abuses and for the repression of civil society and the democratic opposition in Nicaragua; calls on the Member States to quickly agree on the specific list of individuals and entities to be sanctioned, including the President and Vice-President;
  8. Condemns the lack of willingness of the Nicaraguan Government to relaunch a meaningful internal dialogue; calls on the authorities to resume the dialogue with the Civic Alliance with a view to achieving a democratic, sustainable and peaceful solution that would allow for the full implementation of the March 2019 agreements; stresses the need to guarantee political and civil freedoms for all Nicaraguans, the return of those in exile, the return of and cooperation with international organisations, the restoration of the legal personality of human rights organisations, and the establishment of a credible electoral process, with a reformed Supreme Electoral Council that would assure immediate, fair and transparent elections with the presence of international observers;
  9. Asks the VP/HR and the EU Delegation to Nicaragua to closely monitor developments in the country and to continue to address the human rights problems affecting prisoners, students, protesters, families of victims and journalists, among others, that have arisen from the situation in the country; calls on the Commission to ensure that its cooperation assistance enhances its support to civil society, notably human rights defenders, and that it does not in any way contribute to the current repressive policies of the Nicaraguan authorities;

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10. Recalls that, in light of the Association Agreement between the EU and the countries of Central America, Nicaragua must respect and consolidate the principles of the rule of law, democracy and human rights, and demands that, in light of the current circumstances, the democratic clause of the Association Agreement be triggered;

11. Calls on the EU Delegation and the Member States with diplomatic missions on the ground to fully implement the EU Guidelines on Human Rights Defenders and to provide all appropriate support to the human rights defenders that are detained, including prison visits and trial monitoring;

12. Calls for a Parliament delegation to be sent to Nicaragua as soon as possible in order to resume monitoring of the situation in the country, and urges the Nicaraguan authorities to allow it unhindered entry into the country and access to all interlocutors and facilities;

13. Instructs its President to forward this resolution to the Council, the Commission, the governments and parliaments of the Member States, the Secretary-General of the Organization of American States, the Euro-Latin American Parliamentary Assembly, the Central American Parliament, the Lima Group, and the Government and Parliament of the Republic of Nicaragua.

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P9\_TA(2019)0112

**Violent crackdown on recent protests in Iran****European Parliament resolution of 19 December 2019 on the violent crackdown on the recent protests in Iran (2019/2993(RSP))**

(2021/C 255/13)

*The European Parliament,*

- having regard to its previous resolutions on Iran, including its most recent of 19 September 2019 on Iran, notably the situation of women's rights defenders and imprisoned EU dual nationals <sup>(1)</sup>,
  - having regard to the Council conclusions of 4 February 2019 on Iran,
  - having regard to the declaration of 8 December 2019 by the Vice-President of the Commission / High Representative of the Union for Foreign Affairs and Security Policy (VP/HR), Josep Borrell Fontelles, on behalf of the EU on the recent protests in Iran,
  - having regard to the statement by the Spokesperson of the European External Action Service (EEAS) of 21 November 2019 on the developments in Iran,
  - having regard to the Council decision of 12 April 2018 to extend its restrictive measures for a further 12 months in response to serious human rights violations in Iran,
  - having regard to the EU Guidelines on Human Rights Defenders,
  - having regard to the respective EU Guidelines on the death penalty and on torture and other cruel, inhuman or degrading treatment or punishment, and the EU Human Rights Guidelines on freedom of expression online and offline,
  - having regard to its resolution of 25 October 2016 on the EU strategy towards Iran after the nuclear agreement <sup>(2)</sup>,
  - having regard to UN General Assembly resolution 73/181 of 17 December 2018 on the situation of human rights in the Islamic Republic of Iran,
  - having regard to the report of the UN Special Rapporteur on the situation of human rights in the Islamic Republic of Iran of 30 January 2019,
  - having regard to the Universal Declaration of Human Rights of 1948,
  - having regard to the International Covenant on Civil and Political Rights (ICCPR) of 1966, to which Iran is a party,
  - having regard to Rule 132(2) and (4) of its Rules of Procedure,
- A. whereas tens of thousands of people from all over Iran and representing all segments of society have exercised their fundamental right to freedom of assembly and expressed their economic grievances over the increase in fuel prices of at least 50 % in the largest scale unrest in 40 years;

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<sup>(1)</sup> Texts adopted P9\_TA(2019)0019.

<sup>(2)</sup> OJ C 215, 19.6.2018, p. 86.

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- B. whereas despite repeated international calls for restraint, the Iranian security forces used disproportionate means and force against protesters; whereas according to civil society reports, Iranian security forces opened fire on unarmed protesters who did not pose any imminent risk, and allegedly shot to kill;
- C. whereas according to Amnesty International, at least 304 people have been killed, including children, with many more wounded, and whereas thousands of protesters, as well as journalists, human rights defenders and students, have been arrested; whereas the Iranian authorities have not announced the official death toll and have refused to release the bodies of the victims to their families;
- D. whereas on 16 November 2019 the Iranian authorities implemented a five-day-long near-total shutdown of Internet communications, cutting almost all means of online communication for people inside Iran and preventing any flow of information in relation to the brutal crackdown; whereas shutting down internet communications is a violation of the fundamental right to access information, constituting a disproportionate limitation to freedom of expression, and has become an ongoing modus operandi for the authorities;
- E. whereas its resolution of 25 October 2016 on the EU strategy towards Iran after the nuclear agreement <sup>(3)</sup> stresses the importance of upholding the EU human rights guidelines, including on human rights defenders, in the context of EU-Iran relations;
- F. whereas human rights defenders, journalists, lawyers and online activists in Iran continue to face harassment, arbitrary arrest, detention and prosecution for their work; whereas the Iranian Ministry of Intelligence and other forces have initiated a severe clampdown on civil society; whereas 77 members of the reformist opposition, mostly belonging to the Participation Front Party, issued an open statement condemning the excessive use of force in quelling the protests; whereas some of them were brought before the judiciary in Iran for 'spreading propaganda against the Islamic Republic', and two were arrested, namely Mohammad Kianoosh Rad and Mehdi Mahmoudian;
- G. whereas Iranian courts regularly fail to ensure fair trials, with the denial of access to legal counsel and denial of visits by representatives from consulates, the UN or humanitarian organisations, and permit the use of confessions obtained under torture as evidence; whereas there are no independent mechanisms for ensuring accountability within the judiciary, and serious concerns remain over the politicisation of judges, particularly those presiding over Revolutionary Courts;
- H. whereas many EU-Iranian dual nationals are detained for their human rights activism or their academic work; whereas since June 2019 two French researchers have been incarcerated in Iran, namely Ms Fariba Adelkhah and, as recently confirmed, Mr Roland Marchal;
1. Extends its condolences to the families of the victims; wishes a speedy recovery to those injured;
2. Deplores the widespread and disproportionate use of force by Iran against non-violent protesters who were merely exercising their rights to freedom of expression, association and peaceful assembly; stresses that such actions are unacceptable, urges the Iranian authorities to announce the total number of deaths and detainees, conduct a prompt, impartial, independent and transparent investigation into allegations of excessive use of force, including direct targeting of protestors by security forces, and hold all perpetrators of violence accountable;
3. Demands that all protestors, human rights defenders and journalists currently held under arrest in Iran for exercising their legitimate rights to freedom of expression and assembly are freed unconditionally; moreover, demands that the authorities inform all families of the location of their detained relatives, and calls for granting unhindered access for lawyers and international observers to all those detained during the protests and for providing identity of the detainees to the international community; reiterates the Parliament's previous calls for the release of Nazanin Zaghari-Ratcliffe and many others who have been unlawfully detained;

<sup>(3)</sup> OJ C 215, 19.6.2018, p. 86.

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4. Strongly condemns Iran's decision to shut down internet access to global networks, which prevented communication and the free flow of information for Iranian citizens; underscores that such actions are a clear violation of the freedom of speech; urges the Iranian authorities to lift all online based communications and services blockages;
  5. Stresses that fundamental rights such as freedom of expression and assembly must always be respected and calls on the Iranian authorities to live up to their international obligations, including under the ICCPR;
  6. Calls on the United Nations, particularly its Human Rights Council, to trigger without delay a comprehensive investigation on the events that have taken place in recent weeks, led by the UN Special Rapporteur on the situation of human rights in Iran, with the aim of shedding light into the allegations of grave human rights violations in the country since protests begun, and calling on Iran to give full and unrestricted access to those conducting this inquiry;
  7. Recalls its resolution of 19 September 2019; deeply regrets the lack of progress made on the cases of EU-Iranian dual nationals detained in Iran; urges the Iranian authorities to immediately release Roland Marchal and Fariba Adelkhah, as well as all the human rights defenders who have been imprisoned and sentenced for simply exercising their rights of freedom of expression, freedom of association and peaceful assembly;
  8. Calls for the EU, including the VP/HR, to continue raising human rights concerns with the Iranian authorities in bilateral and multilateral forums, in particular in the context of the EU-Iran high-level political dialogue;
  9. Reiterates its full support for Sakharov Prize laureates Nasrin Sotoudeh and Jafar Panahi; deplores the fact that Nasrin Sotoudeh is still imprisoned, serving a sentence of 33 years and 148 lashes, and insists on her immediate and unconditional release; calls on the Iranian authorities to lift the travel ban which has been placed on Jafar Panahi since 2010;
  10. Instructs its President to forward this resolution to the Council, the Commission, the European External Action Service, 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 Supreme Leader of the Islamic Republic of Iran, the President of the Islamic Republic of Iran, and the Members of the Iranian Majlis.
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Wednesday 18 December 2019

## OPINIONS

### EUROPEAN PARLIAMENT

P9\_TA(2019)0095

#### **Non-objection to an implementing measure: amendments to International Accounting Standard 39 and International Financial Reporting Standards 7 and 9**

**European Parliament decision to raise no objections to the draft Commission regulation amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard 39, International Financial Reporting Standards 7 and 9 (D064618/01 — 2019/2912(RPS))**

(2021/C 255/14)

*The European Parliament,*

- having regard to the draft Commission regulation (D064618/01,
  - having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards <sup>(1)</sup>, and in particular Article 3(1) thereof,
  - having regard to the Commission's letter of 7 November 2019 asking Parliament to declare that it will raise no objections to the draft Regulation,
  - having regard to the letter from the Committee on Economic and Monetary Affairs to the Chair of the Conference of Committee Chairs of 3 December 2019,
  - having regard to Article 5a of Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission <sup>(2)</sup>,
  - having regard to Rule 112(4)(d) and Rule 111(6) of its Rules of Procedure,
  - having regard to the opinion of the Committee on Economic and Monetary Affairs,
- A. whereas the International Accounting Standards Board (IASB) issued on 26 September 2019 amendments to International Financial Reporting Standard (IFRS) 9 — Financial Instruments and to International Accounting Standard (IAS) 39 — Financial Instruments; whereas those amendments aim to provide a general relief in view of the 'phase 1' Interbank offered rate (IBOR) replacement; whereas those amendments provide clarity to companies reporting according to IFRS and their auditors that the regulatory driven market-wide replacement of reference rates by improved (nearly) risk-free interest rates would not disrupt hedging relationships due to replacement uncertainty; whereas those amendments provide legal certainty in the IFRS and IAS financial reporting framework and prevent unnecessary stress in the financial system; whereas the Commission urged the IASB to speed up the issuance of those amendments in order for the Union to endorse those amendments in a timely manner;

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<sup>(1)</sup> OJ L 243, 11.9.2002, p. 1.

<sup>(2)</sup> OJ L 184, 17.7.1999, p. 23.

Wednesday 18 December 2019

- B. whereas the European Financial Reporting Advisory Group (EFRAG) provided the Commission with a positive endorsement advice on 16 October 2019;
  - C. whereas the Commission concluded that the interpretation meets the technical criteria for adoption as required by Article 3(2) of Regulation (EC) No 1606/2002 and maintains that those proposed amendments would avoid a discontinuation of hedging relationships as a result of uncertainties related to the IBOR transition so that financial statements according to IFRS can properly depict the impact of risk management and prevent undue volatility in profit or loss;
  - D. whereas the Accounting Regulatory Committee issued a positive opinion on those amendments on 5 November 2019;
  - E. whereas the IASB set the effective date for those amendments to IFRS 9 and to IAS 39 as of 1 January 2020 with earlier application permitted; whereas financial institutions subject to IFRS and IAS accounting cannot use for their 2019 financial statements the treatment under those proposed amendments before their endorsement and publication; whereas Union companies would be placed at a disadvantage compared to their competitors in other jurisdictions if they were not in a position to make use of the relief provided by those amendments; whereas therefore those amendments should be endorsed and published before the end of December 2019 in order to be applicable for financial periods starting on, after or before 1 January 2020;
- 1. Declares that it has no objections to the draft Commission regulation;
  - 2. Instructs its President to forward this decision to the Commission, and, for information, to the Council.
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Wednesday 18 December 2019

P9\_TA(2019)0100

## **Closure of the accounts for the European Asylum Support Office (EASO) for the financial year 2017**

**European Parliament decision of 18 December 2019 on the closure of the accounts of the European Asylum Support Office for the financial year 2017 (2019/2909(RSP))**

(2021/C 255/15)

*The European Parliament,*

- having regard to the final annual accounts of the European Asylum Support Office for the financial year 2017,
- having regard to the Court of Auditors' report on the annual accounts of the European Asylum Support Office for the financial year 2017, together with the Office's reply <sup>(1)</sup>,
- having regard to the statement of assurance <sup>(2)</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2017, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 12 February 2019 on discharge to be given to the Office in respect of the implementation of the budget for the financial year 2017 (05825/2019 — C8-0098/2019),
- having regard to its decision of 26 March 2019 <sup>(3)</sup> postponing the discharge decision for the financial year 2017, and the replies from the Executive Director of the European Asylum Support Office,
- having regard to its decision of 23 October 2019 <sup>(4)</sup> refusing to grant the Executive Director of the European Asylum Support Office discharge for the financial year 2017,
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- 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>(5)</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 <sup>(6)</sup>, and in particular Article 70 thereof,
- having regard to Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office <sup>(7)</sup>, in particular Article 36 thereof,

<sup>(1)</sup> OJ C 434, 30.11.2018, p. 116.

<sup>(2)</sup> OJ C 434, 30.11.2018, p. 116.

<sup>(3)</sup> OJ L 249, 27.9.2019, p. 182.

<sup>(4)</sup> Texts adopted, P9\_TA(2019)0039.

<sup>(5)</sup> OJ L 298, 26.10.2012, p. 1.

<sup>(6)</sup> OJ L 193, 30.7.2018, p. 1.

<sup>(7)</sup> OJ L 132, 29.5.2010, p. 11.

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- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council <sup>(8)</sup>, and in particular Article 108 thereof,
  - having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the Treaty on the Functioning of the European Union and the Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council <sup>(9)</sup>, and in particular Article 105 thereof,
  - having regard to Rule 100 of and Annex V to its Rules of Procedure,
1. Approves the closure of the accounts of the European Asylum Support Office for the financial year 2017;
  2. Instructs its President to forward this decision to the Executive Director of the European Asylum Support Office, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).
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<sup>(8)</sup> OJ L 328, 7.12.2013, p. 42.

<sup>(9)</sup> OJ L 122, 10.5.2019, p. 1.

Tuesday 17 December 2019

### III

(Preparatory acts)

## EUROPEAN PARLIAMENT

P9\_TA(2019)0085

### **Macro-financial assistance to Jordan \*\*\*I**

**European Parliament legislative resolution of 17 December 2019 on the proposal for a decision of the European Parliament and of the Council providing further macro-financial assistance to the Hashemite Kingdom of Jordan (COM(2019)0411 — C9-0116/2019 — 2019/0192(COD))**

**(Ordinary legislative procedure: first reading)**

(2021/C 255/16)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2019)0411),
  - having regard to Article 294(2) and Article 212(2) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0116/2019),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the Joint Declaration of the European Parliament and of the Council adopted together with Decision No 778/2013/EU of the European Parliament and of the Council of 12 August 2013 providing further macro-financial assistance to Georgia <sup>(1)</sup>,
  - having regard to Rule 59 of its Rules of Procedure,
  - having regard to the letters from the Committee on Budgets and the Committee on Foreign Affairs,
  - having regard to the report of the Committee on International Trade (A9-0045/2019),
1. Adopts its position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
  3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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### **P9\_TC1-COD(2019)0192**

**Position of the European Parliament adopted at first reading on 17 December 2019 with a view to the adoption of Decision (EU) 2020/... of the European Parliament and of the Council providing further macro-financial assistance to the Hashemite Kingdom of Jordan**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Decision (EU) 2020/33.)*

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<sup>(1)</sup> OJ L 218, 14.8.2013, p. 15.

Tuesday 17 December 2019

P9\_TA(2019)0086

**EU-Switzerland Agreement on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime\*\*\***

European Parliament legislative resolution of 17 December 2019 on the draft Council decision on the conclusion of the Agreement between the European Union and the Swiss Confederation on the application of certain provisions of Council Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, of Council Decision 2008/616/JHA on the implementation of Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, and the Annex thereto, and of Council Framework Decision 2009/905/JHA on accreditation of forensic service providers carrying out laboratory activities (08730/2019 — C9-0018/2019 — 2019/0013(NLE))

(Consent)

(2021/C 255/17)

*The European Parliament,*

- having regard to the draft Council decision (08730/2019),
  - having regard to the draft agreement between the European Union and the Swiss Confederation on the application of certain provisions of Council Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, of Council Decision 2008/616/JHA on the implementation of Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, and the Annex thereto, and of Council Framework Decision 2009/905/JHA on accreditation of forensic service providers carrying out laboratory activities (08744/2019 and 10510/2019),
  - having regard to the request for consent submitted by the Council in accordance with Article 82(1), second subparagraph, point (d) and Article 87(2), point (a), in conjunction with Article 218(6), second subparagraph, point (a) of the Treaty on the Functioning of the European Union (C9-0018/2019),
  - having regard to Rule 105(1) and (4) and Rule 114(7) of its Rules of Procedure,
  - having regard to the recommendation of the Committee on Civil Liberties, Justice and Home Affairs (A9-0043/2019),
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 of the Swiss Confederation.
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Tuesday 17 December 2019

P9\_TA(2019)0087

### **EU-Liechtenstein Agreement on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime\*\*\***

European Parliament legislative resolution of 17 December 2019 on the draft Council decision on the conclusion of the Agreement between the European Union and the Principality of Liechtenstein on the application of certain provisions of Council Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, of Council Decision 2008/616/JHA on the implementation of Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, and the Annex thereto, and of Council Framework Decision 2009/905/JHA on accreditation of forensic service providers carrying out laboratory activities (08732/2019 — C9-0019/2019 — 2019/0012(NLE))

(Consent)

(2021/C 255/18)

*The European Parliament,*

- having regard to the draft Council decision (08732/2019),
  - having regard to the draft agreement between the European Union and the Principality of Liechtenstein on the application of certain provisions of Council Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, of Council Decision 2008/616/JHA on the implementation of Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime, and the Annex thereto, and of Council Framework Decision 2009/905/JHA on accreditation of forensic service providers carrying out laboratory activities (08750/2019 and 10513/2019),
  - having regard to the request for consent submitted by the Council in accordance with Article 82(1), second subparagraph, point (d) and Article 87(2), point (a), in conjunction with Article 218(6), second subparagraph, point (a) of the Treaty on the Functioning of the European Union (C9-0019/2019),
  - having regard to Rule 105(1) and (4) and Rule 114(7) of its Rules of Procedure,
  - having regard to the recommendation of the Committee on Civil Liberties, Justice and Home Affairs (A9-0044/2019),
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 of the Principality of Liechtenstein.
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Tuesday 17 December 2019

P9\_TA(2019)0088

**Protocol to EU-Switzerland Agreement concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland regarding the access to Eurodac for law enforcement purposes \*\*\***

European Parliament legislative resolution of 17 December 2019 on the draft Council decision on the conclusion of the Protocol between the European Union, the Swiss Confederation and the Principality of Liechtenstein to the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland regarding access to Eurodac for law enforcement purposes (15783/2018 — C9-0025/2019 — 2018/0418(NLE))

(Consent)

(2021/C 255/19)

*The European Parliament,*

- having regard to the draft Council decision (15783/2018),
  - having regard to the draft Protocol between the European Union, the Swiss Confederation and the Principality of Liechtenstein to the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland regarding access to Eurodac for law enforcement purposes (15781/2018),
  - having regard to the request for consent submitted by the Council in accordance with Article 87(2), point (a), Article 88(2), first subparagraph, point (a), and Article 218(6), second subparagraph, point (a), of the Treaty on the Functioning of the European Union (C9-0025/2019),
  - having regard to Rule 105(1) and (4) and Rule 114(7) of its Rules of Procedure,
  - having regard to the recommendation of the Committee on Civil Liberties, Justice and Home Affairs (A9-0025/2019),
1. Gives its consent to the conclusion of the protocol;
  2. Instructs its President to forward its position to the Council, the Commission and the governments and parliaments of the Member States and of the Swiss Confederation and the Principality of Liechtenstein.
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Tuesday 17 December 2019

P9\_TA(2019)0089

### **Accession of Solomon Islands to the EU-Pacific States Interim Partnership Agreement \*\*\***

**European Parliament legislative resolution of 17 December 2019 on the draft Council decision on the accession of Solomon Islands to the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part (09405/2019 — C9-0010/2019 — 2019/0099(NLE))**

**(Consent)**

(2021/C 255/20)

*The European Parliament,*

- having regard to the draft Council decision (09405/2019),
  - having regard to the request for consent submitted by the Council in accordance with Article 207(3), Article 207(4), first subparagraph and Article 218(6), second subparagraph, point (a)(v), of the Treaty on the Functioning of the European Union (C9-0010/2019),
  - having regard to its resolution of 4 October 2016 on the future of ACP-EU relations beyond 2020 <sup>(1)</sup>,
  - having regard to its resolution of 19 January 2011 on the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part <sup>(2)</sup>,
  - having regard to the Partnership Agreement between the members of the African, Caribbean and Pacific (ACP) Group of States, of the one part, and the European Community and its Member States, of the other part, signed in Cotonou on 23 June 2000 (the Cotonou Agreement),
  - having regard to Rule 105(1) and (4) and Rule 114(7) of its Rules of Procedure,
  - having regard to the opinion of the Committee on Development,
  - having regard to the recommendation of the Committee on International Trade (A9-0050/2019),
1. Gives its consent to Solomon Islands' accession to the agreement;
  2. Instructs its President to forward its position to the Council, the Commission and the governments and parliaments of the Member States and of Solomon Islands.

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<sup>(1)</sup> OJ C 215, 19.6.2018, p. 2.

<sup>(2)</sup> OJ C 136 E, 11.5.2012, p. 19.

Tuesday 17 December 2019

P9\_TA(2019)0090

**Requirements for payment service providers \***

**European Parliament legislative resolution of 17 December 2019 on the proposal for a Council directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers (COM(2018)0812 — C8-0015/2019 — 2018/0412(CNS))**

**(Special legislative procedure — consultation)**

(2021/C 255/21)

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2018)0812),
  - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0015/2019),
  - having regard to Rule 82 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0048/2019),
1. Approves the Commission proposal as amended;
  2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;
  3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
  4. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;
  5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

**Amendment 1****Proposal for a directive****Recital 2 a (new)**

*Text proposed by the Commission*

*Amendment*

- (2a) *According to the 2019 Final Report in the context of the ‘Study and Reports on the VAT Gap in the EU-28 Member States’<sup>(44a)</sup> prepared for the Commission, the VAT gap, that is to say, the difference between the expected VAT revenue and the amount actually collected, in the Union amounted to EUR 137,5 billion in 2017, representing EUR 267 of lost revenue per person in the Union. There are, however, big differences between Member States, with VAT gaps ranging from under 0,7 % of the total expected revenue in some Member States to 35,5 % in others. That highlights the need for more transnational cooperation in order to better combat VAT e-commerce fraud in particular, as well as VAT fraud more generally (including carousel fraud).*

<sup>(44a)</sup> available on [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/vat-gap-full-report-2019\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/vat-gap-full-report-2019_en.pdf).

Tuesday 17 December 2019

**Amendment 2**  
**Proposal for a directive**  
**Recital 2 b (new)**

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*Text proposed by the Commission*

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*Amendment*

- (2b) *The strategy for combatting VAT fraud should evolve in parallel with the increasing modernisation and digitalisation of our economy while rendering the VAT system as simple as possible for businesses and citizens. It is therefore particularly important that Member States continue to invest in technology-led tax collection, notably by automatically linking corporate cash registers and sales systems to VAT returns. In addition, tax authorities should continue their efforts towards closer cooperation and exchange of best practices, including through the Tax Administration EU Summit (TA-DEUS), a network of Member States' heads of tax administrations that seeks better coordination at strategic level between tax administrations. In that regard, tax authorities should work towards an effective communication and interoperability between all data-bases regarding fiscal matters at Union level. Blockchain technology could also be used in order to better protect personal data and improve the online exchange of information between tax authorities.*

**Amendment 3**  
**Proposal for a directive**  
**Recital 3 a (new)**

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*Text proposed by the Commission*

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*Amendment*

- (3a) *At present, given that payments are executed only in a limited number of cases through virtual currencies exchange platforms, such platforms are not considered to be payment services providers as defined in Directive (EU) 2015/2366 of the European Parliament and of the Council <sup>(1a)</sup>. The risk of VAT fraud, although currently limited, does however exist. The Commission should therefore evaluate within three years whether virtual currencies exchange platforms should be included in the scope of this Directive.*

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<sup>(1a)</sup> Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35).

Tuesday 17 December 2019

**Amendment 4**  
**Proposal for a directive**  
**Recital 7**

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*Text proposed by the Commission*

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- (7) In accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council<sup>(46)</sup>, it is important that the obligation on a payment service provider, to retain and provide information in relation to a cross-border payment transaction, should be proportionate and should only be what is necessary for Member States to fight e-commerce VAT fraud. Furthermore, the only information relating to the payer that should be retained is where the payer is located. With regard to information relating to the payee and the payment transaction itself, payment service providers should only be required to retain and transmit to tax authorities information which is necessary for tax authorities to detect possible fraudsters and to carry out VAT controls. Therefore, payment service providers should only be required to retain records on cross-border payment transactions which are likely to indicate economic activities. The introduction of a ceiling based on the number of payments received by a payee over the course of a calendar quarter would give a reliable indication that those payments were received as part of an economic activity, thereby excluding payments for non-commercial reasons. Where such a ceiling is reached, the accounting obligation of the payment service provider would be triggered.

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<sup>(46)</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

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*Amendment*

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- (7) In accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council<sup>(46)</sup>, it is important that the obligation on a payment service provider, to retain and provide information in relation to a cross-border payment transaction, should be proportionate and should only be what is necessary for Member States to fight e-commerce VAT fraud. Furthermore, the only information relating to the payer that should be retained is where the payer is located. With regard to information relating to the payee and the payment transaction itself, payment service providers should only be required to retain and transmit to tax authorities information which is necessary for tax authorities to detect possible fraudsters and to carry out VAT controls. Therefore, payment service providers should only be required to retain records on cross-border payment transactions which are likely to indicate economic activities. The introduction of a ceiling based **either** on the number of payments received by a payee over the course of a calendar quarter **or on a minimum amount per payment** would give a reliable indication that those payments were received as part of an economic activity, thereby excluding payments for non-commercial reasons. Where such a ceiling is reached, the accounting obligation of the payment service provider would be triggered.

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<sup>(46)</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

Tuesday 17 December 2019

**Amendment 5**  
**Proposal for a directive**

**Recital 8**

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*Text proposed by the Commission*

- (8) Due to the significant volume of information and its sensitivity in terms of the protection of personal data, it is necessary and proportionate that payment service providers retain records of the information in relation to cross-border payment transactions for a **two**-year period in order to assist Member States fight e-commerce VAT fraud and detect fraudsters. This period constitutes the minimum necessary for Member States to carry out controls effectively and to investigate suspected VAT fraud or to detect VAT fraud.

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*Amendment*

- (8) Due to the significant volume of information and its sensitivity in terms of the protection of personal data, it is necessary and proportionate that payment service providers retain records of the information in relation to cross-border payment transactions for a **three**-year period in order to assist Member States fight e-commerce VAT fraud and detect fraudsters. This period constitutes the minimum necessary for Member States to carry out controls effectively and to investigate suspected VAT fraud or to detect VAT fraud.

**Amendment 6**  
**Proposal for a directive**

**Recital 8 a (new)**

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*Text proposed by the Commission*

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*Amendment*

- (8a) ***The record keeping and reporting obligation should also arise in cases where a payment service provider receives funds or acquires payment transactions on behalf of the payee and not only where a payment service provider transfers funds or issues payments instruments for the payer.***

**Amendment 7**  
**Proposal for a directive**

**Recital 8 b (new)**

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*Text proposed by the Commission*

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*Amendment*

- (8b) ***It is necessary to adopt an ambitious mandate for the European Public Prosecutor's Office (EPPO) in collaboration with national judicial authorities in order to ensure the efficient prosecution of fraudsters before the national courts. Organised cross-border VAT fraud should be duly prosecuted and the fraudsters should be penalised.***

Tuesday 17 December 2019

**Amendment 8****Proposal for a directive****Article 1 — paragraph 1 — point 1 — point b**

Directive 2006/112/EC

Article 243b — paragraph 2 — point b

*Text proposed by the Commission*

(b) in respect of the transfer of funds referred to in point (a), where a payment service provider executes more than 25 payment transactions to the same payee in the course of a calendar quarter.

*Amendment*

(b) in respect of the transfer of funds referred to in point (a), where a payment service provider executes more than 25 payment transactions to the same payee in the course of a calendar quarter **or executes a transfer of funds having a monetary value of at least EUR 2 500 in a single payment transaction.**

**Amendment 9****Proposal for a directive****Article 1 — paragraph 1 — point 1 — point b**

Directive 2006/112/EC

Article 243b — paragraph 3 — point a

*Text proposed by the Commission*

(a) be kept by the payment service provider in electronic format for a period of **two** years from the end of the year during which the payment transaction was executed;

*Amendment*

(a) be kept by the payment service provider in electronic format for a period of **three** years from the end of the year during which the payment transaction was executed;

**Amendment 10****Proposal for a directive****Article 1 — paragraph 1 — point 1 — point b**

Directive 2006/112/EC

Article 243c — paragraph 1 — point a

*Text proposed by the Commission*

(a) the IBAN of the payer's payment account;

*Amendment*

(a) the IBAN of the payer's payment account **or any other identifier which unambiguously identifies the payer and the payer's location;**

Tuesday 17 December 2019

**Amendment 11****Proposal for a directive****Article 1 — paragraph 1 — point 1 — point b**

Directive 2006/112/EC

Article 243d — paragraph 1 — point h

*Text proposed by the Commission*

(h) any executed payment refunds for payment transactions referred to in point (g);

*Amendment*

(h) any executed payment refunds for payment transactions referred to in point (g), **if available**;

**Amendment 12****Proposal for a directive****Article 1 — paragraph 1 — point 1 a (new)**

Directive 2006/112/EC

Title XV — Chapter 2a — Article 410 c (new)

*Text proposed by the Commission**Amendment*

**(1a) In Chapter 2a of Title XV, the following Article is inserted:**

**‘Article 410c**

**By 31 December 2022, the Commission shall, on the basis of information obtained from the Member States, present to the European Parliament and to the Council a report on the operation of Section 2a of Chapter 4 of Title XI, in particular as regards the need to include virtual currencies exchange platforms in the scope of that Section. That report shall be accompanied, where appropriate, by a legislative proposal.’**

**Amendment 13****Proposal for a directive****Article 2 — paragraph 1 — subparagraph 1***Text proposed by the Commission*

Member States shall adopt and publish, by 31 December **2021** at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

*Amendment*

Member States shall adopt and publish, by 31 December **2023** at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

Tuesday 17 December 2019

**Amendment 14****Proposal for a directive****Article 2 — paragraph 1 — subparagraph 2***Text proposed by the Commission*They shall apply those provisions from 1 January **2022**.*Amendment*They shall apply those provisions from 1 January **2024**.

Tuesday 17 December 2019

P9\_TA(2019)0091

## **Measures to strengthen administrative cooperation in order to combat VAT fraud \***

**European Parliament legislative resolution of 17 December 2019 on the proposal for a Council regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud (COM(2018)0813 — C8-0016/2019 — 2018/0413(CNS))**

**(Special legislative procedure — consultation)**

(2021/C 255/22)

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2018)0813),
  - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0016/2019),
  - having regard to Rule 82 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0047/2019),
1. Approves the Commission proposal as amended;
  2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;
  3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
  4. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;
  5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Tuesday 17 December 2019

**Amendment 1**  
**Proposal for a regulation**  
**Recital 2 a (new)**

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*Text proposed by the Commission*

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*Amendment*

- (2a) *According to the 2019 Final Report in the context of the ‘Study and Reports on the VAT Gap in the EU-28 Member States’<sup>(3a)</sup> prepared for the Commission, the VAT gap, that is to say, the difference between the expected VAT revenue and the amount actually collected, in the Union amounted to EUR 137,5 billion in 2017, representing a loss of 11,2 % of the total expected VAT revenue and EUR 267 of lost revenue per person in the Union. There are, however, big differences between Member States, with VAT gaps ranging from 0,6 % up to 35,5 %. That highlights the need for more transnational cooperation in order to better combat VAT e-commerce fraud in particular, as well as VAT fraud more generally (including carousel fraud).*

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<sup>(3a)</sup> Available on [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/vat-gap-full-report-2019\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/vat-gap-full-report-2019_en.pdf).

**Amendment 2**  
**Proposal for a regulation**  
**Recital 2 b (new)**

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*Text proposed by the Commission*

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*Amendment*

- (2b) *VAT fraud is often linked with organised crime and a very small number of those organised networks can be responsible for billions of euro in cross-border VAT fraud, affecting not only revenue collection in Member States but also having a negative impact on the Union’s own resources. Therefore, it is necessary to adopt an ambitious mandate for the European Public Prosecutor’s Office (EPPO) in collaboration with national judicial authorities in order to ensure the efficient prosecution of fraudsters before the national courts. Organised cross-border VAT fraud should be duly prosecuted and the fraudsters should be penalised.*

Tuesday 17 December 2019

**Amendment 3**  
**Proposal for a regulation**  
**Recital 2 c (new)**

*Text proposed by the Commission*

*Amendment*

- (2c) *The strategy for fighting against VAT fraud should evolve in parallel with the increasing modernisation and digitalisation of the economy while rendering the VAT system as simple as possible for businesses and citizens. It is therefore particularly important that Member States continue to invest in technology-led tax collection, notably by automatically linking corporate cash registers and sales systems to VAT returns. In addition, tax authorities should continue their efforts towards closer cooperation and exchange of best practices, including through the Tax Administration EU Summit (TADEUS), a network of Member States' heads of tax administrations that seeks better coordination at strategic level between tax administrations. In that regard, tax authorities should work towards an effective communication and interoperability between all data-bases regarding fiscal matters at Union level. Blockchain technology could also be used in order to better protect personal data and improve the online exchange of information between tax authorities.*

Tuesday 17 December 2019

**Amendment 4**  
**Proposal for a regulation**  
**Recital 8**

Text proposed by the Commission

- (8) A central electronic information system ‘CESOP’ where Member States transmit payment information they store at national level, would achieve the objective of fighting e-commerce VAT fraud more effectively. This system should aggregate, in relation to individual payees, all VAT relevant information regarding payment transactions transmitted by Member States and should allow for a full overview of payments received by payees from payers located in the Member States. Furthermore, this information system should recognise multiple records from the same payment transactions, clean the information received from the Member States (e.g. remove duplicates, correct error in data, etc.) and permit Eurofisc liaison officials of Member States to cross-check payment data with the VAT information they dispose of and make enquiries for the purpose of an investigation into suspected VAT fraud or to detect VAT fraud.

Amendment

- (8) A central electronic information system ‘CESOP’ where Member States transmit payment information they store at national level, would achieve the objective of fighting e-commerce VAT fraud more effectively. This system should aggregate, in relation to individual payees, all VAT relevant information regarding payment transactions transmitted by Member States and should allow for a full overview of payments received by payees from payers located in the Member States. Furthermore, this information system should recognise multiple records from the same payment transactions, clean the information received from the Member States (e.g. remove duplicates, correct error in data, etc.) and permit Eurofisc liaison officials of Member States to cross-check payment data with the VAT information they dispose of and make enquiries for the purpose of an investigation into suspected VAT fraud or to detect VAT fraud. **All Member States should participate in all Eurofisc working groups and appoint liaison officials accordingly.**

**Amendment 5**  
**Proposal for a regulation**  
**Recital 11**

Text proposed by the Commission

- (11) The exchange of payment data between tax authorities is crucial to combat fraud effectively. Only the Eurofisc liaison officials should process the payment information and only with the objective of fighting VAT fraud. That information should not be used for other purposes than the ones established by this Regulation, such as for commercial purposes.

Amendment

- (11) The exchange of payment data between tax authorities is crucial to combat fraud effectively. Only the Eurofisc liaison officials should process the payment information and only with the objective of fighting VAT fraud. That information should not be used for other purposes than the ones established by this Regulation, such as for commercial purposes, **and should also be applied in the implementation of Directive (EU) 2015/849 of the European Parliament and of the Council** <sup>(6a)</sup>.

<sup>(6a)</sup> 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 (OJ L 141, 5.6.2015, p. 73).

Tuesday 17 December 2019

**Amendment 6**  
**Proposal for a regulation**  
**Recital 11 a (new)**

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*Text proposed by the Commission*

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*Amendment*

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- (11a) *Given the low number of Member States publishing estimates of VAT losses due to intra-community fraud, having comparable data on intra-Community VAT fraud would contribute to better targeted cooperation between Member States. Therefore, the Commission, together with the Member States, should develop a common statistical approach to the quantification and analysis of VAT fraud.*

**Amendment 7**  
**Proposal for a regulation**  
**Recital 13**

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*Text proposed by the Commission*

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*Amendment*

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- (13) It is necessary and proportionate that payment service providers retain records of the information in relation to payment transactions for a **two-years** period to assist Member States fight e-commerce VAT fraud and detect fraudsters. **This** period **constitute** the minimum necessary for Member States to carry out controls effectively and investigate into suspected VAT fraud or detect VAT fraud, and it is proportionate considering the massive volume of the payment information and its sensitivity in terms of protection of personal data.

- (13) It is necessary and proportionate that payment service providers retain records of the information in relation to payment transactions for a **three-year** period to assist Member States fight e-commerce VAT fraud and detect fraudsters. **That** period **constitutes** the minimum necessary for Member States to carry out controls effectively and investigate into suspected VAT fraud or detect VAT fraud, and it is proportionate considering the massive volume of the payment information and its sensitivity in terms of protection of personal data.

Tuesday 17 December 2019

**Amendment 8**  
**Proposal for a regulation**  
**Recital 14**

Text proposed by the Commission

- (14) Each Member States' Eurofisc liaison officials should be able to access and analyse the information in relation to the payment transactions for the purpose of fighting VAT fraud. Duly accredited persons of the Commission should access the information **only** for the purpose of developing and maintaining the central electronic information system. Both groups of users should be bound by the confidentiality rules laid down in this Regulation.

Amendment

- (14) Each Member States' Eurofisc liaison officials should be able to access and analyse the information in relation to the payment transactions for the purpose of fighting VAT fraud. Duly accredited persons of the Commission should access the information for the purpose of developing and maintaining the central electronic information system **and to ensure the proper implementation of this Regulation**. Both groups of users should be bound by the confidentiality rules laid down in this Regulation. **In addition, it should be possible for the Commission to conduct visits in Member States to evaluate how the administrative cooperation arrangements work.**

**Amendment 9**  
**Proposal for a regulation**  
**Recital 14 a (new)**

Text proposed by the Commission

Amendment

- (14a) **The management of CESOP as well as the analysis of crucial information constitute additional tasks for Eurofisc. Eurofisc's annual report should examine whether the resources devoted to Eurofisc are adequate and sufficient to improve cooperation between Member States and fight efficiently against VAT fraud.**

**Amendment 10**  
**Proposal for a regulation**  
**Recital 18**

Text proposed by the Commission

Amendment

- (18) The European Data Protection Supervisor was consulted in accordance with **paragraph 1 of** Article 42 of Regulation (EU) 2018/1725 and delivered an opinion on...<sup>(17)</sup>

<sup>(17)</sup> OJ C [...], [...], p. [...].

- (18) The European Data Protection Supervisor (**EDPS**) was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on...<sup>(17)</sup>. **Personal data protection being a fundamental value of the Union, the EDPS should be consulted on any measure to be taken pursuant Article 24e of Regulation (EU) No 904/2010, as amended by this Regulation.**

<sup>(17)</sup> OJ C [...], [...], p. [...].

Tuesday 17 December 2019

**Amendment 11****Proposal for a regulation****Article 1 — paragraph 1 — point 1 a (new)**

Regulation (EU) No 904/2010

Chapter II — Section 2 — Article 12a (new)

*Text proposed by the Commission**Amendment***(1a) in Section 2 of CHAPTER II, the following Article is added:****‘Article 12a****All Member States are requested to take measures in order to reduce the percentage of late replies and improve the quality of requests for information. Member States shall inform the Commission about those measures.’****Amendment 12****Proposal for a regulation****Article 1 — paragraph 1 — point 2 — point d**

Regulation (EU) No 904/2010

Article 24c — paragraph 2

*Text proposed by the Commission**Amendment*

2. CESOP shall retain the information referred to in points (a) **and (b)** of paragraph 1 for a maximum period of **two** years from the expiry of the year when the information was transferred into the system.

2. CESOP shall retain the information referred to in points (a) **to (c)** of paragraph 1 for a maximum period of **five** years from the expiry of the year when the information was transferred into the system.

**Amendment 13****Proposal for a regulation****Article 1 — paragraph 1 — point 2 — point d**

Regulation (EU) No 904/2010

Article 24d– subparagraph 2 (new)

*Text proposed by the Commission**Amendment***In addition, it should be possible for the Commission to conduct visits in Member States in order to evaluate how cooperation arrangements on cross-border VAT fraud between Member States work.**

Tuesday 17 December 2019

## Amendment 14

## Proposal for a regulation

## Article 1 — paragraph 1 — point 2 a (new)

Regulation (EU) No 904/2010

Article 36 — paragraph 2 — introductory part

Present text

Amendment

(2a) *in Article 36(2), the introductory part is replaced by the following:*

'2. The liaison officials of the Member States participating in **a particular** Eurofisc working field (hereinafter "participating Eurofisc liaison officials") shall designate a coordinator (hereinafter "Eurofisc working field coordinator"), among the participating Eurofisc liaison officials, for a limited period of time. Eurofisc working field coordinators shall.'

'2. The liaison officials of the Member States participating in **the relevant** Eurofisc working field (hereinafter "participating Eurofisc liaison officials") shall designate a coordinator (hereinafter "Eurofisc working field coordinator"), among the participating Eurofisc liaison officials, for a limited period of time. Eurofisc working field coordinators shall.'

## Amendment 15

## Proposal for a regulation

## Article 1 — paragraph 1 — point 3

Regulation (EU) No 904/2010

Article 37 — subparagraph 1a (new)

Text proposed by the Commission

Amendment

The annual report shall at **a minimum** indicate in detail in relation to each Member State the number of controls carried out **and** the additional VAT assessed and collected as a result of the information processed pursuant to Article 24d.

The annual report shall at **least** indicate in detail in relation to each Member State:

- the number of controls carried out;
- *the number of officials authorised to be present in the offices of the administrative authorities of another Member State and the number of officials present during the administrative enquiries carried out in the territory of the requested Member State;*
- *the number of simultaneous controls organised with one or several Member States and the number of participating officials in pre-selection meetings for simultaneous controls;*
- *the number of Joint Audit Teams each Member State has participated in;*

Tuesday 17 December 2019

Text proposed by the Commission

Amendment

- *steps taken in order to inform auditors about the instruments under this Regulation;*
- *the number of qualified human resources personnel to ensure presence in administrative offices, participation in administrative enquiries and simultaneous controls (as referred to in Articles 28 to 30);*
- *the number of staff present in the single central liaison office and in other designated liaison departments, and also any other competent officials, who can directly exchange information on the basis of this Regulation (as referred to in Article 4) and how information is being collected and exchanged between these bodies; and*
- *the additional VAT assessed and collected as a result of the information processed pursuant to Article 24d.*

**Amendment 16****Proposal for a regulation****Article 1 — paragraph 1 — point 3 a (new)**

Regulation (EU) No 904/2010

Chapter XIII — Article 49a (new)

Text proposed by the Commission

Amendment

**(3a) in CHAPTER XIII, the following Article is added:****‘Article 49a**

*Member States and the Commission shall establish a common system of collecting statistics on intra-Community VAT fraud and shall publish national estimates of VAT losses resulting from that fraud, as well as estimates for the Union as a whole. The Commission shall adopt by means of implementing acts the practical arrangements for such statistical system. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).’*

Tuesday 17 December 2019

**Amendment 17****Proposal for a regulation****Article 1 — paragraph 1 — point 3 b (new)**

Regulation (EU) No 904/2010

Article 50 — paragraph 1 a (new)

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*Text proposed by the Commission*

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*Amendment***(3b) in Article 50, the following paragraph is inserted:**

**‘1a. When a Member State provides wider information to a third country than that provided for under Chapters II and III of this Regulation, that Member State shall not refuse to provide that information to any other Member State requesting cooperation or having an interest in receiving the information.’**

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Tuesday 17 December 2019

P9\_TA(2019)0092

**Association of the overseas countries and territories with the European Union ('Overseas Association Decision') \***

**European Parliament legislative resolution of 17 December 2019 on the proposal for a Council decision amending Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision') (COM(2019)0359 — C9-0118/2019 — 2019/0162(CNS))**

**(Special legislative procedure — consultation)**

(2021/C 255/23)

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2019)0359),
  - having regard to Article 203 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0118/2019),
  - having regard to Rule 82 of its Rules of Procedure,
  - having regard to the report of the Committee on Development (A9-0033/2019),
1. Approves the Commission proposal;
  2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
  3. Asks the Council to consult Parliament again if it intends to substantially amend the text approved by Parliament;
  4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.
-

Tuesday 17 December 2019

P9\_TA(2019)0093

**Appointment of a member of the Executive Board of the European Central Bank****European Parliament decision of 17 December 2019 on the Council recommendation on the appointment of a Member of the Executive Board of the European Central Bank (12451/2019 — C9-0149/2019 — 2019/0817(NLE))****(Consultation)**

(2021/C 255/24)

*The European Parliament,*

- having regard to the Council's recommendation of 10 October 2019 (12451/2019) <sup>(1)</sup>,
  - having regard to Article 283(2), second subparagraph, of the Treaty on the Functioning of the European Union, pursuant to which the European Council consulted Parliament (C9-0149/2019),
  - having regard to its resolution of 14 March 2019 on gender balance in EU economic and monetary affairs' nominations <sup>(2)</sup>,
  - having regard to Rule 130 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0049/2019),
- A. whereas, by letter of 16 October 2019, the European Council consulted Parliament on the appointment of Fabio Panetta as Member of the Executive Board of the European Central Bank for a term of office of eight years, with effect from 1 January 2020;
- B. whereas Parliament's Committee on Economic and Monetary Affairs then proceeded to evaluate the credentials of the candidate, in particular in view of the requirements laid down in Article 283(2) of the Treaty on the Functioning of the European Union and in the light of the need for full independence of the ECB pursuant to Article 130 of that Treaty; whereas in carrying out that evaluation, the committee received a curriculum vitae from the candidate as well as his replies to the written questionnaire that had been sent to him;
- C. whereas the committee subsequently held a hearing with the candidate on 3 December 2019, at which he made an opening statement and then answered questions put by the members of the committee;
- D. whereas the Governing Council of the European Central Bank comprises the members of the Executive Board of the European Central Bank and the nineteen governors of the national central banks of the Member States whose currency is the euro; whereas, to date, all of the latter are men;
- E. whereas Parliament has repeatedly expressed its disaffection regarding the appointment procedure for members of the Executive Board of the European Central Bank and has called for improved procedures in this regard; whereas Parliament has requested that it receive, in good time, a gender-balanced short list of at least two names;
- F. whereas on 17 September 2019, Parliament delivered a favourable opinion on the Council recommendation to appoint Christine Lagarde as the first female President of the European Central Bank;
- G. whereas women continue to be underrepresented in the Governing Council of the European Central Bank; whereas Parliament deplores the fact that the Member States have not taken this request seriously and calls for the national and EU institutions to work actively towards achieving gender balance in the next nominations;
- H. whereas all EU and national institutions and bodies should implement concrete measures to ensure gender balance;

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<sup>(1)</sup> Not yet published in Official Journal.

<sup>(2)</sup> Texts adopted, P8\_TA(2019)0211.

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**Tuesday 17 December 2019**

1. Delivers a favourable opinion on the Council recommendation to appoint Fabio Panetta as Member of the Executive Board of the European Central Bank;
  2. Instructs its President to forward this decision to the European Council, the Council and the governments of the Member States.
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Tuesday 17 December 2019

P9\_TA(2019)0094

**Appointment of a member of the Executive Board of the European Central Bank****European Parliament decision of 17 December 2019 on the Council recommendation on the appointment of a Member of the Executive Board of the European Central Bank (13651/2019 — C9-0173/2019 — 2019/0818(NLE))****(Consultation)**

(2021/C 255/25)

*The European Parliament,*

- having regard to the Council's recommendation of 8 November 2019 (13651/2019) <sup>(1)</sup>,
  - having regard to Article 283(2), second subparagraph, of the Treaty on the Functioning of the European Union, pursuant to which the European Council consulted Parliament (C9-0173/2019),
  - having regard to its resolution of 14 March 2019 on gender balance in EU economic and monetary affairs' nominations <sup>(2)</sup>,
  - having regard to Rule 130 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0046/2019),
- A. whereas, by letter of 14 November 2019, the European Council consulted Parliament on the appointment of Isabel Schnabel as Member of the Executive Board of the European Central Bank for a term of office of eight years, with effect from 1 January 2020;
- B. whereas Parliament's Committee on Economic and Monetary Affairs then proceeded to evaluate the credentials of the candidate, in particular in view of the requirements laid down in Article 283(2) of the Treaty on the Functioning of the European Union and in the light of the need for full independence of the ECB pursuant to Article 130 of that Treaty; whereas in carrying out that evaluation, the committee received a curriculum vitae from the candidate as well as her replies to the written questionnaire that had been sent to her;
- C. whereas the committee subsequently held a hearing with the candidate on 3 December 2019, at which she made an opening statement and then answered questions put by the members of the committee;
- D. whereas the Governing Council of the European Central Bank comprises the members of the Executive Board of the European Central Bank and the nineteen governors of the national central banks of the Member States whose currency is the euro; whereas, to date, all of the latter are men;
- E. whereas Parliament has repeatedly expressed its disaffection regarding the appointment procedure for members of the Executive Board of the European Central Bank and has called for improved procedures in this regard; whereas Parliament has requested that it receive, in good time, a gender-balanced short list of at least two names;
- F. whereas on 17 September 2019, Parliament delivered a favourable opinion on the Council recommendation to appoint Christine Lagarde as the first female President of the European Central Bank;
- G. whereas women continue to be underrepresented in the Governing Council of the European Central Bank; whereas Parliament deplores the fact that the Member States have not taken this request seriously and calls for the national and EU institutions to work actively towards achieving gender balance in the next nominations;
- H. whereas all EU and national institutions and bodies should implement concrete measures to ensure gender balance;

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<sup>(1)</sup> Not yet published in Official Journal.

<sup>(2)</sup> Texts adopted, P8\_TA(2019)0211.

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**Tuesday 17 December 2019**

1. Delivers a favourable opinion on the Council recommendation to appoint Isabel Schnabel as Member of the Executive Board of the European Central Bank;
  2. Instructs its President to forward this decision to the European Council, the Council and the governments of the Member States.
-

Wednesday 18 December 2019

P9\_TA(2019)0096

**Election of the Ombudsman****European Parliament decision of 18 December 2019 electing the European Ombudsman (2019/2042(INS))**

(2021/C 255/26)

*The European Parliament,*

- having regard to the Treaty on the Functioning of the European Union, and in particular the third paragraph of Article 24 and Article 228 thereof,
  - having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
  - having regard to its Decision 94/262/ECSC, EC, Euratom of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties <sup>(1)</sup>,
  - having regard to Rule 231 of its Rules of Procedure,
  - having regard to the call for nominations <sup>(2)</sup>,
  - having regard to its vote of 18 December 2019,
1. Elects Emily O'REILLY to exercise the function of European Ombudsman until the end of the parliamentary term;
  2. Requests Emily O'REILLY to take an oath before the Court of Justice;
  3. Instructs its President to have the annexed decision published in the Official Journal of the European Union;
  4. Instructs its President to forward this Decision to the Council, the Commission and the Court of Justice.

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<sup>(1)</sup> OJ L 113, 4.5.1994, p. 15.

<sup>(2)</sup> OJ C 293, 30.8.2019, p. 1.

Wednesday 18 December 2019

ANNEX

**DECISION OF THE EUROPEAN PARLIAMENT**

of 18 December 2019

electing the European Ombudsman

THE EUROPEAN PARLIAMENT,

Having regard to the Treaty on the Functioning of the European Union, and in particular the third paragraph of Article 24 and Article 228 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

Having regard to its Decision 94/262/ECSC, EC, Euratom of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties <sup>(1)</sup>,

Having regard to Rule 231 of its Rules of Procedure,

Having regard to the call for nominations <sup>(2)</sup>,

Having regard to its vote of 18 December 2019,

HAS DECIDED:

to elect Emily O'REILLY to exercise the function of European Ombudsman until the end of the parliamentary term.

Done at Strasbourg, 18 December 2019.

*For the European Parliament*

*The President*

D. M. SASSOLI

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<sup>(1)</sup> OJ L 113, 4.5.1994, p. 15.

<sup>(2)</sup> OJ C 293, 30.8.2019, p. 1.

Wednesday 18 December 2019

P9\_TA(2019)0097

**CAP: Financial discipline as from financial year 2021 and flexibility between pillars in respect of calendar year 2020 \*\*\*I**

**European Parliament legislative resolution of 18 December 2019 on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 1306/2013 as regards financial discipline as from financial year 2021 and Regulation (EU) No 1307/2013 as regards flexibility between pillars in respect of calendar year 2020 (COM(2019)0580 — C9-0163/2019 — 2019/0253(COD))**

**(Ordinary legislative procedure: first reading)**

(2021/C 255/27)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2019)0580),
  - having regard to Article 294(2) and Article 43(2) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0163/2019),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - after consulting the European Economic and Social Committee,
  - having regard to the undertaking given by the Council representative by letter of 25 November 2019 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 opinion of the Committee on Budgets,
  - having regard to the report of the Committee on Agriculture and Rural Development (A9-0042/2019),
- A. Whereas for reasons of urgency it is justified to proceed to the vote before the expiry of the deadline of eight weeks laid down in Article 6 of Protocol No 2 on the application of the principles of subsidiarity and proportionality;
1. Adopts its position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
  3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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**P9\_TC1-COD(2019)0253**

**Position of the European Parliament adopted at first reading on 18 December 2019 with a view to the adoption of Regulation (EU) 2020/... of the European Parliament and of the Council amending Regulation (EU) No 1306/2013 as regards financial discipline as from financial year 2021 and Regulation (EU) No 1307/2013 as regards flexibility between pillars in respect of calendar year 2020**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Regulation (EU) 2020/127.)*

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Wednesday 18 December 2019

P9\_TA(2019)0098

## **EU-Gambia Sustainable Fisheries Partnership Agreement and the Implementation Protocol thereto \*\*\***

**European Parliament legislative resolution of 18 December 2019 on the draft Council decision on the conclusion of the Sustainable Fisheries Partnership Agreement between the European Union and the Republic of The Gambia and of the Protocol on the implementation of that Partnership Agreement (08974/2019 — C9-0106/2019 — 2019/0076(NLE))**

**(Consent)**

(2021/C 255/28)

*The European Parliament,*

- having regard to the draft Council decision (08974/2019),
  - having regard to the draft Sustainable Fisheries Partnership Agreement between the European Union and the Republic of The Gambia (08984/2019),
  - having regard to the draft Protocol on the implementation of the Sustainable Fisheries Partnership Agreement between the European Union and the Republic of The Gambia (09949/2019),
  - having regard to the request for consent submitted by the Council in accordance with Article 43, Article 218(6), second subparagraph, point (a)(v), and Article 218(7) of the Treaty on the Functioning of the European Union (C9-0106/2019),
  - having regard to Rule 105(1) and (4) and Rule 114(7) of its Rules of Procedure,
  - having regard to the opinion of the Committee on Budgets,
  - having regard to the recommendation of the Committee on Fisheries (A9-0026/2019),
1. Gives its consent to the conclusion of the agreement and of the protocol;
  2. Instructs its President to forward its position to the Council, the Commission and the governments and parliaments of the Member States and of the Republic of The Gambia.
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