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EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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II

(Non-legislative acts)

REGULATIONS

COUNCIL REGULATION (EU) 2018/275

of 23 February 2018

amending Regulation (EC) No 765/2006 concerning restrictive measures in respect of Belarus

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 215 thereof,

Having regard to Council Decision 2012/642/CFSP of 15 October 2012 concerning restrictive measures against Belarus ⁽¹⁾,

Having regard to the joint proposal from the High Representative of the Union for Foreign Affairs and Security Policy and of the European Commission,

Whereas:

- (1) Council Regulation (EC) No 765/2006 ⁽²⁾ prohibits the export of equipment which might be used for internal repression to any person, entity or body or for use in Belarus, as well as related technical assistance, brokering services, financing or financial assistance.
- (2) Regulation (EC) No 765/2006 gives effect to the measures provided for in Decision 2012/642/CFSP.
- (3) Council Decision (CFSP) 2018/280 ⁽³⁾, which amends Decision 2012/642/CFSP, provides for derogations from the export ban on certain types of small-calibre sporting rifles, small-calibre sporting pistols and small-calibre ammunition, and from the ban on assistance or services related thereto, while recognising that the export of such equipment should be limited.
- (4) Regulation (EC) No 765/2006 should therefore be amended accordingly.
- (5) Nothing in this Regulation affects the licence requirements laid down in Regulation (EU) No 258/2012 of the European Parliament and of the Council ⁽⁴⁾.
- (6) In order to ensure that the measures provided for in this Regulation are effective, this Regulation should enter into force immediately,

⁽¹⁾ OJ L 285, 17.10.2012, p. 1.

⁽²⁾ Council Regulation (EC) No 765/2006 of 18 May 2006 concerning restrictive measures in respect of Belarus (OJ L 134, 20.5.2006, p. 1).

⁽³⁾ Council Decision (CFSP) 2018/280 of 23 February 2018 amending Decision 2012/642/CFSP concerning restrictive measures against Belarus (see page 16 of this Official Journal).

⁽⁴⁾ Regulation (EU) No 258/2012 of the European Parliament and of the Council of 14 March 2012 implementing Article 10 of the United Nations' Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition, supplementing the United Nations Convention against Transnational Organised Crime (UN Firearms Protocol), and establishing export authorisation, and import and transit measures for firearms, their parts and components and ammunition (OJ L 94, 30.3.2012, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 765/2006 is amended as follows:

1. In Article 1a, the following paragraphs are added:

‘5. By way of derogation from paragraph 1, the competent authorities in the Member States as listed in Annex II may authorise the sale, supply, transfer or export of sporting rifles, sporting pistols and their ammunition, as listed in Annex V, which also comply with the specifications defined in the equipment control guide of International Shooting Sport Federation, under such conditions as those authorities deem appropriate, if they determine that such equipment is intended exclusively for use in sports events and sports training recognised by the International Shooting Sport Federation.

6. The Member State concerned shall notify the other Member States and the Commission of its intention to grant an authorisation pursuant to paragraph 5 at least 10 days prior to the authorisation, including the type and quantity of the equipment concerned and the purpose for which it is intended.’;

2. In Article 1b, the following paragraphs are added:

‘5. By way of derogation from paragraph 1, the competent authorities in the Member States as listed in Annex II may authorise the provision, directly or indirectly, of technical assistance or brokering services, financing or financial assistance related to sporting rifles, sporting pistols and their ammunition, as listed in Annex V, which also comply with the specifications defined in the equipment control guide of International Shooting Sport Federation, under such conditions as those authorities deem appropriate, if they determine that such equipment is intended exclusively for use in sports events and sports training recognised by the International Shooting Sport Federation.

6. The Member State concerned shall notify the other Member States and the Commission of its intention to grant an authorisation pursuant to paragraph 5 at least 10 days prior to the authorisation, including on the nature of the assistance or services related thereto.’;

3. The text set out in the Annex to this Regulation is added as Annex V.

Article 2

This Regulation shall enter into force on the date of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 February 2018.

For the Council

The President

E. ZAHARIEVA

ANNEX

'ANNEX V

Sporting rifles, sporting pistols and ammunition as referred to in paragraph 5 of Article 1a and in paragraph 5 of Article 1b, intended exclusively for use in sports events and sports training, as follows:

- | | |
|---------------|--|
| ex 9303 30 | Sporting rifles of calibre .22 inches |
| ex 9302 | Sporting pistols of calibre .22 inches |
| ex 9306 30 10 | Ammunition for sporting pistols of calibre .22 inches |
| ex 9306 30 90 | Ammunition for sporting rifles of calibre .22 inches.' |
-

COMMISSION IMPLEMENTING REGULATION (EU) 2018/276**of 23 February 2018****amending Implementing Regulation (EU) No 215/2014 with regard to changes to the determination of milestones and targets for output indicators in the performance framework for the European Structural and Investment Funds**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 ⁽¹⁾, and in particular the fifth subparagraph of Article 22(7) thereof,

Whereas:

- (1) Article 5(3) of Commission Implementing Regulation (EU) No 215/2014 ⁽²⁾ sets out requirements for the determination of milestones and targets for output indicators in the performance framework for the different European Structural and Investment Funds ('ESI Funds').
- (2) The requirements set out in Article 5(3) of Implementing Regulation (EU) No 215/2014 imply that the managing authorities of the European Regional Development Fund, the Cohesion Fund and — in selected cases — the European Agricultural Fund for Rural Development should only report outputs against milestones and targets in the performance framework if these were delivered by operations, where all the actions leading to outputs were implemented in full.
- (3) To simplify reporting procedures, improve legal certainty and ensure that in the context of the performance framework the achievement of a milestone or target for an output indicator can be assessed based on the data that most accurately reflects the implementation progress, Article 5(3) of Implementing Regulation (EU) No 215/2014 should be amended to align the requirements for all ESI Funds.
- (4) Following the increase of the resources for the Youth Employment Initiative and its extension until the end of the programming period, Article 7(4) of Implementing Regulation (EU) No 215/2014 should be amended to establish how the achievement of targets should be assessed.
- (5) To make it possible for the envisaged measures to be applied promptly, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee for the European Structural and Investment Funds.
- (7) Implementing Regulation (EU) No 215/2014 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 215/2014 is amended as follows:

- (1) Article 5(3) is replaced by the following:

'3. The milestone and target for an output indicator shall refer to the values achieved by operations, where all the actions leading to outputs have been implemented in full, but for which not all the related payments have necessarily been made, or to the values achieved by operations which have been started, but where some of the actions leading to outputs are still ongoing, or to the both.');

⁽¹⁾ OJ L 347, 20.12.2013, p. 320.

⁽²⁾ Commission Implementing Regulation (EU) No 215/2014 of 7 March 2014 laying down rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund with regard to methodologies for climate change support, the determination of milestones and targets in the performance framework and the nomenclature of categories of intervention for the European Structural and Investment Funds (OJ L 69, 8.3.2014, p. 65).

(2) Article 7(4) is replaced by the following:

‘4. If the resources for the YEI are programmed as a part of a priority axis in accordance with Article 18(c) of Regulation (EU) No 1304/2013, a performance framework shall be established separately for the YEI and the achievement of milestones and targets set for the YEI shall be assessed separately from the other part of the priority axis.’

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 February 2018.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION IMPLEMENTING REGULATION (EU) 2018/277**of 23 February 2018****amending Implementing Regulation (EU) 2015/207 with regard to changes to the models for the implementation reports for the Investment for Growth and Jobs goal and for the European territorial cooperation goal, as well as for the models for the progress report and the annual control reports and correcting that Regulation with regard to the model for the implementation report for the Investment for Growth and Jobs goal and annual control report**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 ⁽¹⁾, and in particular Articles 111(5) and 127(6), thereof,

Having regard to Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal ⁽²⁾, and in particular Article 14(5) thereof,

After consulting the Coordination Committee for the European Structural and Investment Funds,

Whereas:

- (1) Article 52(2)(b) of Regulation (EU) No 1303/2013 states that the progress report is to assess progress made towards achievement of the Union strategy for smart, sustainable and inclusive growth, as well as of the Fund-specific missions referred to in Article 4(1) of that Regulation, among others also referring to country-specific recommendations.
- (2) To ensure consistency with Article 52(2)(b) of Regulation (EU) No 1303/2013, all relevant country-specific recommendations should be taken into account in this assessment, not only new ones as set out in point 2(c) of Part I of Annex I to Commission Implementing Regulation (EU) 2015/207 ⁽³⁾. Consequently, the model for the progress report, included in Annex I to Implementing Regulation (EU) 2015/207, should be amended accordingly.
- (3) To clarify the reporting requirements related to implementing the integrated approach to territorial development, the following should be amended to explicitly list integrated territorial investments: (i) the model for the progress report, as set out in Part I of Annex I to Implementing Regulation (EU) 2015/207, (ii) the model for the annual and final implementation reports for the Investment for Growth and Jobs goal, as set out in Part B of Annex V to that Regulation, (iii) the model for the implementation reports for the European territorial cooperation goal, as set out in Part B of Annex X to that Regulation.
- (4) Article 50(2) of Regulation (EU) No 1303/2013 provides that the data transmitted in the annual implementation report for the European Structural and Investment Funds are to relate to values for indicators for fully implemented operations and also, where possible, having regard to the stage of implementation, for selected operations.
- (5) To simplify reporting procedures, improve legal certainty for reporting requirements and ensure that monitoring data accurately reflect actual implementation progress, in particular for multiannual or multi-project operations, the models for annual implementation reports for programmes implemented under the Investment for Growth and Jobs goal, as set out in Annex V to Implementing Regulation (EU) 2015/207, and under the European territorial cooperation goal, as set out in Annex X to that Regulation, should be amended.

⁽¹⁾ OJ L 347, 20.12.2013, p. 320.

⁽²⁾ OJ L 347, 20.12.2013, p. 259.

⁽³⁾ Commission Implementing Regulation (EU) 2015/207 of 20 January 2015 laying down detailed rules implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for the progress report, submission of the information on a major project, the joint action plan, the implementation reports for the Investment for Growth and Jobs goal, the management declaration, the audit strategy, the audit opinion and the annual control report and the methodology for carrying out the cost-benefit analysis and pursuant to Regulation (EU) No 1299/2013 of the European Parliament and of the Council as regards the model for the implementation reports for the European territorial cooperation goal (OJ L 38, 13.2.2015, p. 1).

- (6) The amounts and ceilings under Articles 70(2)(b) and 98(2) of Regulation (EU) No 1303/2013 relate only to support from the Funds and not to total support. Several tables in Annex V to Implementing Regulation (EU) 2015/207, model for the annual and final implementation reports for the Investment for Growth and Jobs goal, refer instead to total support and should therefore be corrected.
- (7) Part C on 'Reporting submitted in year 2019 and final implementation report (Article 50(5) of Regulation (EU) No 1303/2013)' of Annex V to Implementing Regulation (EU) 2015/207 covers those elements which in accordance with Article 50(5) of Regulation (EU) No 1303/2013 are to be submitted in 2019 and in the final implementation report, in addition to the elements to be submitted in the reports for other years. Point 15 of Annex V to Implementing Regulation (EU) 2015/207 is part of Part B of that Annex and should therefore be corrected.
- (8) Article 127(1) of Regulation (EU) No 1303/2013 sets the minimum coverage for non-statistical samples. However, column C in Table 10.2 (Results of audits of operations) of Annex IX to Implementing Regulation (EU) 2015/207 only sets out the 'Amount of irregular expenditure in random sample'. Table 10.2 should therefore be corrected by inserting another column to specify both the percentage of operations covered and the percentage of expenditure covered.
- (9) The notion of 'residual error rate' was defined in footnote 1 to point 5.9 of Annex IX (Model for the annual control report) to Implementing Regulation (EU) 2015/207. However, the heading of column F in Table 10.2 (Results of audits of operations) gives a different definition and should therefore be corrected.
- (10) For the sake of clarity, given the correction made to column C in Table 10.2 (Results of audits of operations) of Annex IX to Implementing Regulation (EU) 2015/207 by inserting a new column on the coverage of random sample and an explanatory footnote thereto as well as the correction of column F in that table, Table 10.2 (Results of audits of operations) of Annex IX should be replaced in total.
- (11) To make it possible for the envisaged measures to be applied promptly, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (12) Implementing Regulation (EU) 2015/207 should therefore be amended and corrected accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/207 is amended as follows:

(1) Annex I is amended as follows:

(a) in Part I, point 2(c) is replaced by the following:

'(c) A description of the contribution of the ESI Funds to relevant country-specific recommendations.;

(b) in Part I, under point 5, a new sub-point (ca) is inserted:

'(ca) In relation to Article 15(2)(a)(i) of Regulation (EU) No 1303/2013 - Overview of implementation of integrated actions for sustainable urban development.

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(c) in Part III, the title of point 11.1 is replaced by the following:

'11.1 Progress in the implementation of the integrated approach to territorial development, including development of regions facing demographic challenges and permanent or natural handicaps, integrated territorial investments, sustainable urban development, and community led local development under the operational programme';

(2) Annex V is amended as follows:

(a) in Part A, Table 3A, the headings of the rows are replaced respectively by the following:

‘Cumulative value - outputs to be delivered by selected operations [forecast provided by beneficiaries]’ and

‘Cumulative value - outputs delivered by operations [actual achievement]’;

(b) in Part B, the title of point 14.1, is replaced by the following:

‘14.1 Progress in the implementation of the integrated approach to territorial development, including development of regions facing demographic challenges and permanent or natural handicaps, integrated territorial investments, sustainable urban development, and community led local development under the operational programme’;

(3) Annex X is amended as follows:

(a) in Part A, in Table 2, the headings of the rows are replaced respectively by the following:

‘Cumulative value - outputs to be delivered by selected operations [forecast provided by beneficiaries]’ and

‘Cumulative value - outputs delivered by operations [actual achievement]’;

(b) in Part B, the title of point 11.1, is replaced by the following:

‘11.1 Progress in the implementation of the integrated approach to territorial development, including integrated territorial investments, sustainable urban development, and community led local development under the cooperation programme’.

Article 2

Implementing Regulation (EU) 2015/207 is corrected as follows:

(1) Annex V is corrected as follows:

(a) in Table 8 ‘The use made of cross-financing’, columns 4 to 6 are replaced by the following:

‘4.	5.	6.
As a share of the EU support to the priority axis (%) (3/EU support to priority axis*100)	The amount of EU support used under cross financing based on eligible expenditure declared by the beneficiary to the managing authority (EUR)	As a share of the EU support to the priority axis (%) (5/EU support to priority axis*100)’

(b) in Table 9 ‘Cost of operations implemented outside the programme area’, columns 3 to 6 are replaced by the following:

‘3.	4.	5.	6.
The amount of EU support envisaged to be used for operations implemented outside the programme area based on selected operations (EUR)	As a share of the EU support to the priority axis (%) (3/EU support to priority axis*100)	The amount of EU support in operations implemented outside the programme area based on eligible expenditure declared by the beneficiary to the managing authority (EUR)	As a share of the EU support to the priority axis (%) (5/EU support to priority axis*100)’

(c) the following text is inserted between points 14.6 and 15 and deleted between points 15 and 16:

PART C

REPORTING SUBMITTED IN YEAR 2019 AND FINAL IMPLEMENTATION REPORT (Article 50(5) of Regulation (EU) No 1303/2013);

(2) in Annex IX, Table '10.2 Results of audit of operations', is replaced by the following:

'10.2 Results of audit of operations

Fund	Programme CCI number	Programme title	A	B		C		D	E	F	G	H	I
			Amount in euros corresponding to the population from which the sample was drawn ⁽¹⁾	Expenditure in reference to the accounting year audited for the random sample		Coverage of non-statistical random sample ⁽²⁾		Amount of irregular expenditure in random sample	Total error rate ⁽³⁾	Corrections implemented as a result of the total error rate	Residual total error rate	Other expenditure audited ⁽⁴⁾	Amount of irregular expenditure in other expenditure audited
				Amount ⁽⁵⁾	% ⁽⁶⁾	% of operations covered	% of expenditure covered						

- ⁽¹⁾ The column "A" shall refer to the population from which the random sample (see Article 127(1) of Regulation (EU) No 1303/2013) was drawn, i.e. total amount of declared expenditure (as referred to in Article 137(1)(a) of Regulation (EU) No 1303/2013 and corresponding to the amounts in column (A) of Appendix 1 of the accounts), less negative sampling units if any. Where applicable, explanations shall be provided in Section 5.4 above.
- ⁽²⁾ This refers to the minimum coverage thresholds set out in the last subparagraph of Article 127(1) of Regulation (EU) No 1303/2013, when a non-statistical sample method is used. The requirement of 10 % of expenditure declared refers to the expenditure in the sample, independently of the use of sub-sampling. This means that the sample shall correspond to a minimum of 10 % of the expenditure declared, but when sub-sampling is used, the expenditure effectively audited could in fact be less.
- ⁽³⁾ The total error rate is calculated before any financial corrections are applied in relation to the audited sample or the population from which the random sample was drawn. Where the random sample covers more than one Fund or programme, the total error rate (calculated) presented in column "E" concerns the whole population. Where stratification is used, further information by stratum shall be provided in Section 5.7 above.
- ⁽⁴⁾ Where applicable, column "H" shall refer to expenditure audited in the context of a complementary sample.
- ⁽⁵⁾ This column refers to the amount of expenditure audited and needs to be completed regardless of whether statistical or non-statistical sampling methods are applied. In case sub-sampling is applied under Article 28(9) of Regulation (EU) No 480/2014, only the amount of the expenditure items effectively audited under Article 27 of the same Regulation, shall be included in this column.
- ⁽⁶⁾ This column refers to the percentage of expenditure audited in relation to the population and needs to be completed regardless of whether statistical or non-statistical sampling methods are applied.'

Article 3

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 February 2018.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION IMPLEMENTING REGULATION (EU) 2018/278**of 23 February 2018****amending the Annex to Regulation (EU) No 1305/2014 as regards the structure of the messages, data and message model, Wagon and Intermodal Unit Operating Database, and to adopt an IT standard for the communication layer of the Common Interface**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union ⁽¹⁾, and in particular Article 5(11) thereof,

Whereas:

- (1) Article 19 of Regulation (EU) 2016/796 of the European Parliament and of the Council ⁽²⁾ requires the European Union Agency for Railways (the 'Agency') to address recommendations to the Commission on the technical specifications for interoperability ('TSIs') and their revision, in accordance with Article 5 of Directive (EU) 2016/797, and to ensure that TSIs are adapted to technical progress, market trends and social requirements.
- (2) On 23 September 2017, the Commission requested the Agency to issue a recommendation pursuant to paragraph 2 of Article 5 of Directive (EU) 2016/797 for the revision of the technical specifications for interoperability relating to the 'telematics applications for freight' subsystem of the rail system in the Union ('TAF TSI').
- (3) On 18 October 2017, the Agency issued a recommendation on the TAF TSI, in order to update the structure of the TAF TSI messages, data and message model, Wagon and Intermodal Unit Operating Database (WIMO), and to adopt an IT standard for the communication layer of the Common Interface. These changes have been introduced in order to overcome the former proprietary logic, and to allow a quicker and less costly implementation of this tool in the TAF TSI users' community. The reference files have been revised accordingly.
- (4) The provisions of the Annex to Commission Regulation (EU) No 1305/2014 ⁽³⁾ related to TAF TSI should be amended in order to define the Common interface Implementation Architecture in line with the structure of messages described above.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Committee established in accordance with Article 51(1) of Directive (EU) 2016/797,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EU) No 1305/2014 is amended in accordance with the Annex to this Regulation.

*Article 2*This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.⁽¹⁾ OJ L 138, 26.5.2016, p. 44.⁽²⁾ Regulation (EU) 2016/796 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Railways and repealing Regulation (EC) No 881/2004 (OJ L 138, 26.5.2016, p. 1).⁽³⁾ Commission Regulation (EU) No 1305/2014 of 11 December 2014 on the technical specification for interoperability relating to the telematics applications for freight subsystem of the rail system in the European Union and repealing the Regulation (EC) No 62/2006 (OJ L 356, 12.12.2014, p. 438).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 February 2018.

For the Commission

The President

Jean-Claude JUNCKER

ANNEX

Appendix I of the Annex to Regulation (EU) No 1305/2014 is replaced by the following:

*‘Appendix I***List of technical documents**

No	Reference	Title	Version	Date
1	ERA-TD-100	TAF TSI — ANNEX A.5: FIGURES AND SEQUENCE DIAGRAMS OF THE TAF TSI MESSAGES	2.1	10.2.2015
2	ERA-TD-101	TAF TSI — Annex D.2: Appendix A (Wagon/ILU Trip Planning)	2.0	17.10.2013
3	ERA-TD-102	TAF TSI — Annex D.2: Appendix B — Wagon and Intermodal Unit Operating Database (WIMO)	2.1	10.2.2015
4	ERA-TD-103	TAF TSI — Annex D.2: Appendix C — Reference Files	2.1	10.2.2015
5	ERA-TD-104	TAF TSI — Annex D.2: Appendix E — Common Interface	2.2	23.2.2017
6	ERA-TD-105	TAF TSI — Annex D.2: Appendix F — TAF TSI Data and Message Model	2.2	23.2.2017’

DECISIONS

COUNCIL IMPLEMENTING DECISION (EU) 2018/279

of 20 February 2018

authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Under point 13 of Article 287 of Directive 2006/112/EC, Malta may exempt three categories of taxable persons from value added tax (VAT): those whose annual turnover is no higher than EUR 37 000, if the economic activity consists principally in the supply of goods; EUR 24 300 if the economic activity consists principally in the supply of services with a low value added (high inputs); and EUR 14 600 in other cases, namely supplies of services with a high value added (low inputs).
- (2) By letter registered with the Commission on 22 September 2017, Malta requested authorisation to apply a special measure derogating from Article 287 of Directive 2006/112/EC ('the special measure'), allowing Malta to increase the level of the lowest threshold from EUR 14 600 to EUR 20 000 for the supplies of services with a high value added (low inputs) as of 1 January 2018.
- (3) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States by letter dated 3 November 2017 of the request made by Malta. The Commission notified Malta by letter dated 7 November 2017 that it had all the information necessary to consider the request.
- (4) The requested special measure is in line with the objectives of Commission Communication of 25 June 2008 entitled "Think Small First" — A "Small Business Act" for Europe.
- (5) Given that the special measure should result in reduced VAT obligations and thus a reduction in the administrative burden and costs for small enterprises, Malta should be authorised to apply the measure for a limited period, until 31 December 2020. Taxable persons should still be able to opt for the normal VAT arrangements.
- (6) Based on information provided by Malta, the special measure will have a negligible impact on the overall amount of tax revenue collected at the stage of final consumption.
- (7) In order to ensure that the objectives pursued by the special measure are achieved, in particular those that reduce disruptive effects and ensure a level playing field, it is appropriate that this Decision apply from 1 January 2018. By providing for a retroactive application of the special measure, legitimate expectations of the persons concerned are respected, as the special measure does not encroach on the rights and obligations of economic operators or individuals.
- (8) As Articles 281 to 294 of Directive 2006/112/EC governing the special scheme for small enterprises are currently subject to review, it is possible that a directive amending those provisions of Directive 2006/112/EC will enter into force before the period of validity of the special measure expires on 31 December 2020, in which case this Decision will cease to apply.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

- (9) The special measure has no impact on the Union's own resources accruing from VAT because Malta will carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC, Euratom) No 1553/89⁽¹⁾,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from point 13 of Article 287 of Directive 2006/112/EC, Malta is authorised to exempt from VAT taxable persons whose economic activity consists principally in supplies of services with a high value added (low inputs) and whose annual turnover is no higher than EUR 20 000.

Article 2

This Decision shall take effect on the day of its notification.

It shall apply from 1 January 2018 until 31 December 2020, or until the entry into force of a directive amending Articles 281 to 294 of Directive 2006/112/EC, whichever date is earlier.

Article 3

This Decision is addressed to Malta.

Done at Brussels, 20 February 2018.

For the Council
The President
V. GORANOV

⁽¹⁾ Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

COUNCIL DECISION (CFSP) 2018/280
of 23 February 2018
amending Decision 2012/642/CFSP concerning restrictive measures against Belarus

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 29 thereof,

Having regard to the proposal from the High Representative of the Union for Foreign Affairs and Security Policy,

Whereas:

- (1) On 15 October 2012, the Council adopted Decision 2012/642/CFSP ⁽¹⁾.
- (2) On the basis of a review of that Decision, the restrictive measures against Belarus should be extended until 28 February 2019.
- (3) Furthermore, the Council agreed that the export of certain types of small-calibre sporting rifles, small-calibre sporting pistols and small-calibre ammunition, exclusively for use in sports events or sports training, or technical assistance or brokering services, financing or financial assistance related thereto, may be authorised by Member States, underlining that this will be a limited number and without prejudice to the applicable licensing provisions.
- (4) Decision 2012/642/CFSP should therefore be amended accordingly.
- (5) In order to ensure that the measures provided for in this Decision are effective, this Decision should enter into force immediately,

HAS ADOPTED THIS DECISION:

Article 1

Decision 2012/642/CFSP is amended as follows:

- (1) in Article 2, the following paragraphs are added:

‘4. By derogation from Article 1, Member States may authorise the sale, supply, transfer or export of small-calibre sporting rifles, small-calibre sporting pistols and small-calibre ammunition, which are intended exclusively for use in sports events and sports training, or technical assistance or brokering services, financing or financial assistance related thereto.

The Union shall take the necessary measures to determine the relevant items to be covered by this paragraph.

5. The Member State concerned shall notify the other Member States and the Commission of its intention to grant an authorisation pursuant to paragraph 4 at least ten days prior to the authorisation, including the type and quantity of the equipment concerned and the purpose for which it is intended, or the nature of the assistance or services related thereto.’;

- (2) Article 8 is replaced by the following:

‘Article 8

1. This Decision shall apply until 28 February 2019.
2. This Decision shall be kept under constant review and shall be renewed or amended, as appropriate, if the Council deems that its objectives have not been met.’

⁽¹⁾ Council Decision 2012/642/CFSP of 15 October 2012 concerning restrictive measures against Belarus (OJ L 285, 17.10.2012, p. 1).

Article 2

This Decision shall enter into force on the date of its publication in the *Official Journal of the European Union*.

Done at Brussels, 23 February 2018.

For the Council
The President
E. ZAHARIEVA

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