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<sup>(1)</sup> Text with EEA relevance.

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

## COMMISSION DELEGATED REGULATION (EU) 2021/1416

of 17 June 2021

**amending Directive 2003/87/EC of the European Parliament and of the Council as regards the exclusion of incoming flights from the United Kingdom from the Union emissions trading system***(Text with EEA relevance)*

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emissions allowance trading within the Union and amending Council Directive 96/61/EC <sup>(1)</sup>, and in particular Article 25a(1), second subparagraph, thereof,

Whereas:

- (1) Article 25a of Directive 2003/87/EC empowers the Commission to adopt provisions to exclude flights arriving from a third country from the Union emissions trading system (EU ETS). Such provisions should provide for optimal interaction between the EU ETS and a third country's measures for reducing the climate change impact of aviation.
- (2) An agreement between the Union and the United Kingdom of Great Britain and Northern Ireland was reached in December 2020 <sup>(2)</sup>. The Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part ('the Agreement') was signed by the Union on the basis of Council Decision (EU) 2020/2252 <sup>(3)</sup> and was approved by the Union on the basis of Council Decision (EU) 2021/689 <sup>(4)</sup>. The Agreement was provisionally applied until its entry into force on 1 May 2021 <sup>(5)</sup>. The Agreement provides that each party is to have in place an effective system of carbon pricing that covers aviation and that flights from aerodromes situated in the territory of the European Economic Area (EEA) to aerodromes situated in the United Kingdom are to be regulated under the EU ETS. Pursuant to Article 28a(7) of Directive 2003/87/EC, the derogation in Article 28a(1) of Directive 2003/87/EC, pursuant to which Member States should consider the requirements of that Directive regarding emissions from certain flights to and from aerodromes located in countries outside the EEA satisfied, is to apply only in line with the terms of the Agreement.

<sup>(1)</sup> OJ L 275, 25.10.2003, p. 32.

<sup>(2)</sup> Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (OJ L 444, 31.12.2020, p. 14).

<sup>(3)</sup> Council Decision (EU) 2020/2252 of 29 December 2020 on the signing, on behalf of the Union, and on provisional application of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and of the Agreement between the European Union and the United Kingdom of Great Britain and Northern Ireland concerning security procedures for exchanging and protecting classified information (OJ L 444, 31.12.2020, p. 2).

<sup>(4)</sup> Council Decision (EU) 2021/689 of 29 April 2021 on the conclusion, on behalf of the Union, of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and of the Agreement between the European Union and the United Kingdom of Great Britain and Northern Ireland concerning security procedures for exchanging and protecting classified information (OJ L 149, 30.4.2021, p. 2).

<sup>(5)</sup> Notice concerning the entry into force of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and of the Agreement between the European Union and the United Kingdom of Great Britain and Northern Ireland concerning security procedures for exchanging and protecting classified information (OJ L 149, 30.4.2021, p. 2560).

- (3) It is therefore necessary to amend Directive 2003/87/EC in order to exclude flights from aerodromes situated in the United Kingdom to aerodromes situated in the EEA from the EU ETS. In order to maintain stability as regards the coverage of aircraft operators by the EU ETS, that exclusion of flights from aerodromes situated in the United Kingdom to aerodromes situated in the EEA should not affect the provisions that exclude certain aviation activities from the EU ETS based on specified thresholds in terms of number of flights or emissions per operator.
- (4) Directive 2003/87/EC should therefore be amended accordingly.
- (5) As the Agreement was provisionally applied from 1 January 2021, this Regulation should apply in respect of emissions taking place from that date,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

In Directive 2003/87/EC, in Annex I, the second paragraph of the entry 'Aviation' of the column 'Activities' of the table is amended as follows:

- (1) in point (j), the second paragraph is replaced by the following:  
'Flights referred to in points (l) and (m) or performed exclusively for the transport, on official mission, of reigning Monarchs and their immediate family, Heads of State, Heads of Government and Government Ministers, of a Member State may not be excluded under this point;';
- (2) point (k) is replaced by the following:  
'(k) from 1 January 2013 to 31 December 2030, flights which, but for this point, would fall within this activity, performed by a non-commercial aircraft operator operating flights with total annual emissions lower than 1 000 tonnes per year (including emissions from flights referred to in points (l) and (m));';
- (3) the following point (m) is added:  
'(m) flights from aerodromes situated in the United Kingdom to aerodromes situated in the EEA.'.

#### *Article 2*

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

It shall apply from 1 January 2021.

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

Done at Brussels, 17 June 2021.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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**COMMISSION DELEGATED REGULATION (EU) 2021/1417****of 22 June 2021****supplementing Regulation (EU) 2016/1139 concerning the specifications for the landing obligation as regards salmon in the Baltic Sea for the period 2021-2023**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2016/1139 of the European Parliament and of the Council of 6 July 2016 establishing a multiannual plan for the stocks of cod, herring and sprat in the Baltic Sea and the fisheries exploiting those stocks, amending Council Regulation (EC) No 2187/2005 and repealing Council Regulation (EC) No 1098/2007 <sup>(1)</sup>, and in particular Article 7(1)(a),

Whereas:

- (1) Regulation (EU) No 1380/2013 <sup>(2)</sup> aims to eliminate progressively discards in all Union fisheries through the implementation of a landing obligation for catches of species subject to catch limits.
- (2) In accordance with Article 15(1)(a) of Regulation (EU) No 1380/2013, the landing obligation applies in fisheries for salmon in the Baltic Sea from 1 January 2015.
- (3) Article 15(6) of Regulation (EU) No 1380/2013 empowers the Commission, in the absence of multiannual plans established pursuant to Article 9 of that Regulation, to adopt discard plans specifying details of the implementation of the landing obligation for an initial period of three years that may be renewed for another period of three years. Those discard plans are to be adopted on the basis of joint recommendations developed by Member States in consultation with the relevant Advisory Councils.
- (4) Commission Delegated Regulation (EU) No 1396/2014 <sup>(3)</sup> established a discard plan concerning fisheries for salmon, herring, sprat and cod in the Baltic Sea. That discard plan included an exemption from the landing obligation notably for salmon on account of high survival rates demonstrated for this species as provided for in Article 15(4)(b) of Regulation (EU) No 1380/2013. Regulation (EU) No 1396/2014 expired on 31 December 2017. The said exemption for Baltic salmon was renewed by Commission Delegated Regulation (EU) 2018/211 <sup>(4)</sup>, which expired on 31 December 2020.
- (5) Regulation (EU) 2016/1139 establishes a multiannual plan for stocks fished in the Baltic Sea and provides for the details for the implementation of the landing obligation of those stocks, including salmon. Article 7(1)(a) of that Regulation empowers the Commission to adopt delegated acts in order to supplement that Regulation by specifying details of the landing obligation relating to high survivability rates.
- (6) Denmark, Germany, Estonia, Latvia, Lithuania, Poland, Finland and Sweden have a direct fisheries management interest in the Baltic Sea. On 12 May 2020, those Member States submitted a joint recommendation <sup>(5)</sup> to the Commission, after consulting the Baltic Sea Advisory Council. Scientific contributions were obtained from relevant scientific bodies. The joint recommendation was updated on 8 September 2020 and on 16 March 2021.

<sup>(1)</sup> OJ L 191, 15.7.2016, p. 1.

<sup>(2)</sup> Regulation (EU) No 1380/2013 of the European Parliament and of the Council on the Common Fisheries Policy of 11 December 2013, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22).

<sup>(3)</sup> Commission Delegated Regulation (EU) No 1396/2014 of 20 October 2014 establishing a discard plan in the Baltic Sea (OJ L 370, 30.12.2014, p. 40).

<sup>(4)</sup> Commission Delegated Regulation (EU) 2018/211 of 21 November 2017 establishing a discard plan as regards salmon in the Baltic Sea (OJ L 41, 14.2.2018, p. 1).

<sup>(5)</sup> 'BALTFISH High Level Group Joint Recommendation on a derogation from the landing obligation in the Baltic Sea establishing a discard plan as regards salmon in the Baltic Sea (ICES Subdivisions 22-32)', transmitted on 12 May 2020. Updated versions of 8 September 2020 sent on 15 September 2020, and of 16 March 2021.

- (7) The amended joint recommendation suggests that the exemption from the landing obligation for salmon caught with certain passive gears provided for by Commission Delegated Regulation (EU) 2018/211 should continue to apply after 31 December 2020. It provides an incentive to use more selective and low impact gears when fishing for other species than salmon. Moreover, the exemption would potentially decrease by-catches of birds and mammals. In some regions it would also ease the quota management and allow the protection of wild salmon stocks by releasing wild salmon caught and only keeping reared salmon. However, creels/pots should no longer be exempted and regarding pontoon traps only those equipped with an attached knot-less bag ('Vittjanpåse') should be included. Moreover, the joint recommendation suggests that the exemption should be limited to 8 % of the annual catches from each Member State's quota for salmon in order to further reduce any potential negative impact of that exemption on the stock. Finally, in the context of the consultation of the Fisheries and Aquaculture Expert Group it was pointed out that, as referred in the joint recommendation, the exemption should cover salmon caught in all fisheries using the relevant passive gears.
- (8) The Scientific, Technical and Economic Committee for Fisheries (STECF) reviewed the scientific evidence provided with the joint recommendation. <sup>(6)</sup> STECF recalled its past assessment <sup>(7)</sup> made for trap nets and fyke nets, while recalling that more information was needed to confirm the survivability assumptions made for creels/pots and pound nets. On that basis, the updated joint recommendation no longer includes creels/pots. Furthermore, the Member States explained that previously submitted data included pound nets, while pound nets were not explicitly mentioned in the relevant study, and that further studies were being undertaken. The Member States therefore committed to submitting more information regarding survival rates for salmon caught in pound nets before the expiry of this delegated act. Considering that STECF in its past assessment stated that pound nets operate in a similar way to trap nets and fyke nets and that the Member States have committed themselves in the joint recommendation to carrying out further research, the exemption should continue to apply. As regards pontoon traps, STECF noted that those with an attached knot-less bag had the potential to be gentler than those without such a bag. The results show that the survival rate of salmon caught by pontoon traps equipped with an attached knot-less bag was 52 %, though the survival rate might potentially be significantly higher depending on the environmental circumstances. Further research projects are ongoing.
- (9) The measures suggested by the joint recommendation comply with Article 15(4)(b) of Regulation (EU) No 1380/2013 and can therefore be included in this Regulation in line with Article 18(3) of Regulation (EU) No 1380/2013 and Article 7(1)(a) of Regulation (EU) 2016/1139. However, based on STECF's assessment this exemption should be temporary only, and the Member States concerned should provide in due time before the expiry of this Regulation the relevant additional information and data suggested by STECF.
- (10) Given the above, the duration of this Regulation should be limited to three years, in order to ensure an updated assessment of the exemption and of the development of the fisheries concerned.
- (11) Since the exemption granted by Commission Delegated Regulation (EU) 2018/211 expired on 31 December 2020, in order to ensure legal continuity, this Regulation should apply with effect from 1 January 2021. For reasons of legal certainty and as a matter of urgency, this Regulation should enter into force on the day following that of its publication,

HAS ADOPTED THIS REGULATION:

#### Article 1

#### Subject matter and scope

This Regulation lays down rules and applies to the landing obligation relating to salmon caught in the Baltic Sea for the period 2021-2023.

<sup>(6)</sup> <https://stecf.jrc.ec.europa.eu/documents/43805/2694823/STECF+20-04+-+Eval+JRs+LO+and+TM+Reg.pdf/6176f9ad-0855-4985-b7de-64685862b6cb>

<sup>(7)</sup> <https://stecf.jrc.ec.europa.eu/documents/43805/812327/STECF+PLEN+14-02.pdf/e29cf181-8d63-40ef-8050-6d980b12528f?version=1.4&download=true>

*Article 2***Definitions**

For the purposes of this Regulation, the following definition shall apply:

‘Baltic Sea’ means ICES divisions IIIb, IIIc and IIId, as specified in Article 4(2)(b) of Regulation (EU) No 1380/2013.

*Article 3***Exemption for species with high survival rates**

1. The exemption for species with high survival rates referred to in Article 15(4)(b) of Regulation (EU) No 1380/2013 shall apply to salmon caught with fyke nets, pound nets and all other types of trap nets, except pontoon traps without an attached knot-less bag.
2. The exemption referred to in paragraph 1 shall be limited to not more than 8 % of total annual catches of salmon from each Member State’s quota of salmon.
3. Salmon caught in accordance with the exemption established in paragraph 1 shall be released immediately back into the sea.

*Article 4***Final provisions**

By 1 May 2023, Member States having a direct management interest shall submit to the Commission additional scientific information allowing an assessment of the representativeness and quality of the discard survival estimate of salmon caught with pound nets and pontoon traps equipped with an attached knot-less bag, including information on the post-release mortality.

*Article 5***Entry into force**

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

It shall apply from 1 January 2021 until 31 December 2023. This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 22 June 2021.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

**COMMISSION DELEGATED REGULATION (EU) 2021/1418****of 23 June 2021****amending Delegated Regulation (EU) No 640/2014 as regards penalty rules under animal aid schemes or animal-related support measures**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 <sup>(1)</sup>, and in particular Articles 63(4), 64(6) and 77(7) thereof,

Whereas:

- (1) Article 31(1) of Commission Delegated Regulation (EU) No 640/2014 <sup>(2)</sup>, as amended by Commission Delegated Regulation (EU) 2021/841 <sup>(3)</sup>, provides that the total amount of aid or support to which the beneficiary is entitled should be paid based on the number of animals determined in accordance with Article 30(3) of Delegated Regulation (EU) No 640/2014, provided that no more than three animals are found non-determined and that the non-determined animals can individually be identified by any means provided for in the system for the identification and registration of animals as defined in Article 2(1), point (7), of that Regulation. However, the individual identification of animals does not concern animal species other than bovine, ovine and caprine animals. Moreover, Article 31(2) of Delegated Regulation (EU) No 640/2014 provides that the administrative penalty is only applied if more than three animals are non-determined, without referring to the case of three non-determined bovine, ovine and caprine animals, or less, that cannot be individually identified by any means provided for in the system for the identification and registration of animals.
- (2) As a result, the second condition contained in Article 31(1), point (b), of Delegated Regulation (EU) No 640/2014 excludes from the derogation as regards the application of administrative penalties all animal species other than bovine, ovine and caprine animals that are to be covered by Delegated Regulation (EU) No 640/2014.
- (3) Therefore, it is appropriate to reformulate Article 31(1), point (b), of Delegated Regulation (EU) No 640/2014 in such a way that the requirement of individual identification applies only to bovine, ovine and caprine animals.
- (4) Article 31(2) of Delegated Regulation (EU) No 640/2014 does not provide any penalty for cases where up to three non-determined bovine, ovine and caprine animals cannot be individually identified, meaning that those animals have lost their identity and traceability from whatever source of the system for the identification and registration of animals. This leads to a situation where less serious non-compliances, merely based on the number of non-determined animals, would result in penalties, while non-compliances that are more serious because they concern animals (bovine, ovine and caprine) that cannot be identified, would not have consequences.
- (5) Therefore, it is also appropriate to provide for administrative penalties for the more serious non-compliances where the non-determined bovine, ovine and caprine animals cannot be individually identified by any means provided for in the system for the identification and registration of animals, regardless their number.

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 549.

<sup>(2)</sup> Commission Delegated Regulation (EU) No 640/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system and conditions for refusal or withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance (OJ L 181, 20.6.2014, p. 48).

<sup>(3)</sup> Commission Delegated Regulation (EU) 2021/841 of 19 February 2021 amending Delegated Regulation (EU) No 640/2014 as regards the rules on non-compliances in relation to the system for the identification and registration for bovine, ovine and caprine animals and on the calculation of the level of administrative penalties in respect of declared animals under animal aid schemes or animal-related support measures (OJ L 186, 27.5.2021, p. 12).



- (6) Delegated Regulation (EU) No 640/2014 should therefore be amended accordingly.
- (7) By analogy with Delegated Regulation (EU) 2021/841, this Regulation should apply in relation to aid applications, applications for support and payment claims submitted for claim years or premium periods starting as from 1 January 2021,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Article 31 of Delegated Regulation (EU) No 640/2014 is amended as follows:

- (a) in paragraph 1, point (b) is replaced by the following:

‘(b) non-determined bovine, ovine and caprine animals can be individually identified by any means provided for in the system for the identification and registration of animals.’;

- (b) in paragraph 2, first subparagraph, the introductory phrase is replaced by the following:

‘In case of more than three non-determined animals or in case of non-determined bovine, ovine and caprine animals that cannot be individually identified by any means provided for in the system for the identification and registration of animals, the total amount of aid or support to which the beneficiary is entitled under the aid scheme or support measure or type of operation under such support measure referred to in paragraph 1 for the claim year concerned shall be reduced by:’.

#### *Article 2*

#### **Entry into force and application**

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

It shall apply in relation to aid applications, applications for support and payment claims submitted for claim years or premium periods starting as from 1 January 2021.

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

Done at Brussels, 23 June 2021.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

**COMMISSION IMPLEMENTING REGULATION (EU) 2021/1419****of 24 August 2021****registering a geographical indication of a spirit drink under Article 30(2) of Regulation (EU) 2019/787 of the European Parliament and of the Council ('Nagykunsági birspálinka')**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 <sup>(1)</sup>, and in particular Article 30(2) thereof,

Whereas:

- (1) In accordance with Article 17(5) of Regulation (EC) No 110/2008 of the European Parliament and of the Council <sup>(2)</sup>, the Commission has examined Hungary's application of 18 October 2016 for the registration of the geographical indication 'Nagykunsági birspálinka'.
- (2) Regulation (EU) 2019/787, which replaces Regulation (EC) No 110/2008, entered into force on 25 May 2019. Under Article 49(1) thereof, Chapter III of Regulation (EC) No 110/2008 on geographical indications is repealed with effect from 8 June 2019.
- (3) After concluding that the application complied with Regulation (EC) No 110/2008, the Commission published the main specifications of the technical file in the *Official Journal of the European Union* <sup>(3)</sup> as required by Article 17(6) of that Regulation, in accordance with the first subparagraph of Article 50(4) of Regulation (EU) 2019/787.
- (4) No notice of opposition has been received by the Commission under Article 27(1) of Regulation (EU) 2019/787.
- (5) The name 'Nagykunsági birspálinka' should therefore be registered as a geographical indication,

HAS ADOPTED THIS REGULATION:

*Article 1*

The geographical indication 'Nagykunsági birspálinka' is hereby entered in the register. This Regulation grants the name 'Nagykunsági birspálinka' the protection referred to in Article 21 of Regulation (EU) 2019/787 in accordance with Article 30(4) of that 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*.

<sup>(1)</sup> OJ L 130, 17.5.2019, p. 1.

<sup>(2)</sup> Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89 (OJ L 39, 13.2.2008, p. 16).

<sup>(3)</sup> OJ C 184, 12.5.2021, p. 19.

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

Done at Brussels, 24 August 2021.

*For the Commission,  
On behalf of the President  
Janusz WOJCIECHOWSKI  
Member of the Commission*

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**COMMISSION IMPLEMENTING REGULATION (EU) 2021/1420****of 30 August 2021****operating deductions from fishing quotas available for certain stocks in 2021 on account of overfishing in the previous years**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Union control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 <sup>(1)</sup>, and in particular Article 105(1), (2) and (3) thereof,

Whereas:

(1) Fishing quotas for the year 2020 have been established by:

- Council Regulation (EU) 2018/2025 <sup>(2)</sup>,
- Council Regulation (EU) 2019/1838 <sup>(3)</sup>,
- Council Regulation (EU) 2019/2236 <sup>(4)</sup>, and
- Council Regulation (EU) 2020/123 <sup>(5)</sup>.

(2) Fishing quotas for the year 2021 have been established by:

- Council Regulation (EU) 2020/1579 <sup>(6)</sup>,
- Council Regulation (EU) 2021/90 <sup>(7)</sup>,
- Council Regulation (EU) 2021/91 <sup>(8)</sup>, and
- Council Regulation (EU) 2021/92 <sup>(9)</sup>.

(3) Pursuant to Article 105(1) of Regulation (EC) No 1224/2009, when the Commission has established that a Member State has exceeded the fishing quotas which have been allocated to it, the Commission is to operate deductions from future fishing quotas of that Member State.

<sup>(1)</sup> OJ L 343, 22.12.2009, p. 1.

<sup>(2)</sup> Council Regulation (EU) 2018/2025 of 17 December 2018 fixing for 2019 and 2020 the fishing opportunities for Union fishing vessels for certain deep-sea fish stocks (OJ L 325, 20.12.2018, p. 7).

<sup>(3)</sup> Council Regulation (EU) 2019/1838 of 30 October 2019 fixing for 2020 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Baltic Sea and amending Regulation (EU) 2019/124 as regards certain fishing opportunities in other waters (OJ L 281, 31.10.2019, p. 1).

<sup>(4)</sup> Council Regulation (EU) 2019/2236 of 16 December 2019 fixing for 2020 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Mediterranean and Black Seas (OJ L 336, 30.12.2019, p. 14).

<sup>(5)</sup> Council Regulation (EU) 2020/123 of 27 January 2020 fixing for 2020 the fishing opportunities for certain fish stocks and groups of fish stocks, applicable in Union waters and, for Union fishing vessels, in certain non-Union waters (OJ L 25, 30.1.2020, p. 1).

<sup>(6)</sup> Council Regulation (EU) 2020/1579 of 29 October 2020 fixing for 2021 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Baltic Sea and amending Regulation (EU) 2020/123 as regards certain fishing opportunities in other waters (OJ L 362, 30.10.2020, p. 3).

<sup>(7)</sup> Council Regulation (EU) 2021/90 of 28 January 2021 fixing for 2021 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Mediterranean and Black Seas (OJ L 31, 29.1.2021, p. 1).

<sup>(8)</sup> Council Regulation (EU) 2021/91 of 28 January 2021 fixing, for the years 2021 and 2022, the fishing opportunities for Union fishing vessels for certain deep-sea fish stocks (OJ L 31, 29.1.2021, p. 20).

<sup>(9)</sup> Council Regulation (EU) 2021/92 of 28 January 2021 fixing for 2021 the fishing opportunities for certain fish stocks and groups of fish stocks, applicable in Union waters and, for Union fishing vessels, in certain non-Union waters (OJ L 31, 29.1.2021, p. 31).

- (4) Article 105(2) and (3) of Regulation (EC) No 1224/2009 provides that such deductions have to be operated in the following year or years by applying the respective multiplying factors as set out therein.
- (5) Certain Member States have exceeded their fishing quotas for the year 2020. It is therefore appropriate to operate deductions on the fishing quotas allocated to them in 2021 and, where relevant, in subsequent years, for the overfished stocks.
- (6) Commission Implementing Regulation (EU) 2020/1247 <sup>(10)</sup> and Commission Implementing Regulation (EU) 2020/2006 <sup>(11)</sup> have set out deductions from fishing quotas for certain Member States and species for 2020. However, for certain Member States, the deductions to be applied for some species were higher than the respective quotas available in 2020 and could therefore not be operated entirely in that year. To ensure that in such cases the full amount for the respective stocks is deducted, the remaining quantities should be taken into account when establishing deductions for 2021 and, where appropriate, from subsequent quotas.
- (7) In 2019, Portugal overfished its quota for albacore in the Atlantic Ocean, North of 5° N (ALB/AN05N). The deduction of 1 271,026 tonnes that resulted from this overfishing was applicable in 2020. At the request of Portugal, the corresponding deduction was equally spread over two years (2020 and 2021). By Regulation (EU) 2020/1247, the first half of the deduction, namely 635,513 tonnes, was operated on the 2020 Portuguese quota. Therefore, a remaining quantity of 635,513 tonnes should be deducted from the Portuguese quota for 2021.
- (8) As regards sandeel in ICES divisions 2a, 3a and ICES subarea 4, given Denmark has overfished its total allowable catches in Union waters of management area 2r as defined in Annex III of Regulation (EU) 2020/123 in 2020, it is required to operate deductions. In 2021, minimal catches have been allowed for sandeel in these waters in order to monitor the abundance of sandeel. However, with the said deductions it is impossible to maintain the monitoring system <sup>(12)</sup> advised by the International Council for the Exploration of the Sea (ICES) to manage sandeel. Therefore, deductions for the quotas overfished by Denmark in 2020 in management area 2r should be operated from sandeel management area 3r in 2021.
- (9) Deductions from fishing quotas, as provided for by this Regulation, should apply without prejudice to deductions applicable to 2021 Spanish quotas pursuant to Commission Implementing Regulation (EU) No 185/2013 <sup>(13)</sup>.
- (10) Since quotas are expressed in tonnes, overfishing involving quantities of less than 1 tonne should not be considered,

HAS ADOPTED THIS REGULATION:

#### Article 1

1. The fishing quotas fixed in Regulations (EU) 2020/1579, (EU) 2021/90, (EU) 2021/91 and (EU) 2021/92 for the year 2021 shall be reduced as set out in the Annex to this Regulation.
2. Paragraph 1 shall apply without prejudice to deductions provided for in Implementing Regulation (EU) No 185/2013.

<sup>(10)</sup> Commission Implementing Regulation (EU) 2020/1247 of 2 September 2020 operating deductions from fishing quotas available for certain stocks in 2020 on account of overfishing in the previous years (OJ L 288, 3.9.2020, p. 21).

<sup>(11)</sup> Commission Implementing Regulation (EU) 2020/2006 of 8 December 2020 operating deductions from fishing quotas available for certain stocks in 2020 on account of overfishing of other stocks in the previous years and amending Implementing Regulation (EU) 2020/1247 (OJ L 414, 9.12.2020, p. 1).

<sup>(12)</sup> ICES. 2021. Sandeel (*Ammodytes* spp.) in divisions 4.b–c and Subdivision 20, Sandeel Area 2r (central and southern North Sea). In Report of the ICES Advisory Committee, 2021. ICES Advice 2021, san.sa.2r, <https://doi.org/10.17895/ices.advice.7673>

<sup>(13)</sup> Commission Implementing Regulation (EU) No 185/2013 of 5 March 2013 providing for deductions from certain fishing quotas allocated to Spain in 2013 and subsequent years on account of overfishing of a certain mackerel quota in 2009 (OJ L 62, 6.3.2013, p. 1).

*Article 2*

This Regulation shall enter into force on the seventh 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, 30 August 2021.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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## DEDUCTIONS FROM FISHING QUOTAS FOR THE YEAR 2021 FOR STOCKS WHICH HAVE BEEN OVERFISHED

Member State	Species code	Area code	Species name	Area name	Initial quota 2020 (in kilograms)	Permitted landings 2020 (Total adapted quantity in kilograms) <sup>(1)</sup>	Total catches 2020 (quantity in kilograms)	Quota consumption related to permitted landings	Overfishing related to permitted landing (quantity in kilograms)	Multi-plying factor <sup>(2)</sup>	Additional Multi-plying factor <sup>(3)</sup> , <sup>(4)</sup>	Out-standing deductions from previous year(s) <sup>(5)</sup> (quantity in kilograms)	Deductions to apply in 2021 (quantity in kilograms)
DE	HER	4AB.	Herring	Union and Norwegian waters of 4 north of 53° 30' N	39 404 000	18 997 930	20 355 612	107,15 %	1 357 682	/	/	/	1 357 682
DE	MAC	2CX14-	Mackerel	6, 7, 8a, 8b, 8d and 8e; Union and international waters of 5b; international waters of 2a, 12 and 14	23 416 000	21 146 443	22 858 079	108,09 %	1 711 636	/	/	/	1 711 636
DK	COD	1N2AB.	Cod	Norwegian waters of 1 and 2	/	/	1 606	N/A	1 606	1,00	/	/	1 606
DK	DGS	15X14	Picked dogfish	Union and international waters of 1, 5, 6, 7, 8, 12 and 14	/	/	4 718	N/A	4 718	1,00	/	/	4 718
DK	HER	03A.	Herring	3a	10 309 000	7 482 731	7 697 049	102,86 %	214 318	/	/	/	214 318
DK	HER	4AB.	Herring	Union and Norwegian waters of 4 north of 53° 30' N	59 468 000	75 652 933	81 089 507	107,19 %	5 436 574	/	/	/	5 436 574
DK	MAC	2A34.	Mackerel	3a and 4; Union waters of 2a, 3b, 3c and Subdivisions 22-32	19 998 000	17 987 493	18 625 387	103,55 %	637 894	/	/	/	637 894

<b>DK</b>	MAC	2A4A-N	Mackerel	Norwegian waters of 2a and 4a	14 453 000	13 507 878	13 531 201	100,17 %	23 323	/	/	/	23 323
<b>DK</b>	POK	1N2AB.	Saithe	Norwegian waters of 1 and 2	/	7 800	88 733	1 137,60 %	80 933	1,00	/	/	80 933
<b>DK</b>	PRA	N1GRN.	Northern prawn	Greenland waters of NAFO 1	1 400 000	2 800 000	2 818 891	100,67 %	18 891	/	/	/	18 891
<b>DK</b>	SAN	234_2R	Sandeel	Union waters of sandeels management area 2r	59 106 000	56 042 763	57 756 024	103,06 %	1 713 261 (?)	/	/	/	1 713 261 (?)
<b>ES</b>	COD	1/2B.	Cod	1 and 2b	11 688 000	9 576 615	9 581 250	100,05 %	4 635	/	/	/	4 635
<b>ES</b>	GHL	1N2AB.	Greenland halibut	Norwegian waters of 1 and 2	/	/	22 402	N/A	22 402	1,00	A	/	33 603
<b>ES</b>	OTH	1N2AB.	Other species	Norwegian waters of 1 and 2	/	/	22 078	N/A	22 078	1,00	/	/	22 078
<b>ES</b>	RJU	9-C.	Undulate ray	Union waters of 9	15 000	15 000	21 072	140,48 %	6 072	1,00	/	2 067	8 139
<b>EE</b>	COD	1N2AB.	Cod	Norwegian waters of 1 and 2	/	300 000	316 377	105,46 %	16 377	/	/	/	16 377
<b>FR</b>	GHL	1N2AB.	Greenland halibut	Norwegian waters of 1 and 2	/	/	8 988	N/A	8 988	1,00	/	/	8 988
<b>FR</b>	NEP	08C.	Norway lobster	8c	0	0	5 342	N/A	5 342	1,00	/	/	5 342
<b>FR</b>	WHM	ATLANT	White marlin	Atlantic Ocean	/	/	1 225	N/A	1 225	1,00	C	/	2 450
<b>IE</b>	ALB	AN05N	Northern albacore	Atlantic Ocean, north of 5° N	2 891 010	2 743 260	2 938 449	107,12 %	195 189	/	C (°)	/	195 189
<b>LV</b>	HER	3D-R30	Herring	Union waters of Subdivisions 25-27, 28.2, 29 and 32	4 253 000	6 135 144	6 138 817	100,06 %	3 673	/	C (°)	/	3 673



<b>LV</b>	SPR	3BCD-C	Sprat	Union waters of subdivisions 22-32	29 073 000	28 618 753	28 635 182	100,06 %	16 429	/	C (°)	/	16 429
<b>NL</b>	HER	4AB.	Herring	Union and Norwegian waters of 4 north of 53° 30' N	51 717 000	50 896 907	51 002 687	100,21 %	105 780	/	/	/	105 780
<b>NL</b>	WHB	8C3411	Blue whiting	8c, 9 and 10; Union waters of CECAF 34.1.1	/	/	12 235	N/A	12 235	1,00	/	/	12 235
<b>PL</b>	HER	1/2-	Herring	Union, Faroese, Norwegian and international waters of 1 and 2	593 000	1 226 015	1 329 820	108,47 %	103 805	/	/	/	103 805
<b>PL</b>	MAC	2CX14-	Mackerel	6, 7, 8a, 8b, 8d and 8e; Union and international waters of 5b; international waters of 2a, 12 and 14	1 649 000	4 724 236	5 185 187	109,76 %	460 951	/	/	/	460 951
<b>PT</b>	ALB	AN05N	Northern albacore	Atlantic Ocean, north of 5° N	2 273 970	1 638 457	1 595 315	97,37 %	-43 142 (°)	N/A	N/A	635 513 (°)	635 513 (°)
<b>PT</b>	ALF	3X14-	Alfonsinos	Union and international waters of 3, 4, 5, 6, 7, 8, 9, 10, 12 and 14	164 000	155 278	158 601	102,14 %	3 323	/	A (°)	/	3 323
<b>PT</b>	BET	ATLANT	Bigeye tuna	Atlantic Ocean	3 058 330	3 058 330	3 069 582	100,37 %	11 252	/	C (°)	/	11 252
<b>PT</b>	HKE	8C3411	Hake	8c, 9 and 10; Union waters of CECAF 34.1.1	2 614 000	1 996 154	2 135 737	106,99 %	139 583	/	C (°)	/	139 583
<b>PT</b>	SWO	AS05N	Swordfish	Atlantic Ocean, South of 5° N	299 030	299 030	309 761	103,59 %	10 731	/	/	/	10 731

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- (<sup>1</sup>) Quotas available to a Member State pursuant to the relevant fishing opportunities Regulations after taking into account exchanges of fishing opportunities in accordance with Article 16(8) of Regulation (EU) No 1380/2013 of the European Parliament and of the Council on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22), quota transfers from 2019 to 2020 in accordance with Article 4(2) of Council Regulation (EC) No 847/96 introducing additional conditions for year-to-year management of TACs and quotas (OJ L 115, 9.5.1996, p. 3) and with Article 15(9) of Regulation (EU) No 1380/2013 or reallocation and deduction of fishing opportunities in accordance with Articles 37 and 105 of Regulation (EC) No 1224/2009.
- (<sup>2</sup>) As set out in Article 105(2) of Regulation (EC) No 1224/2009. Deduction equal to the overfishing \* 1,00 shall apply in all cases of overfishing equal to, or less than, 100 tonnes.
- (<sup>3</sup>) As set out in Article 105(3) of Regulation (EC) No 1224/2009 and provided that the extent of overfishing exceeds 10 %.
- (<sup>4</sup>) Letter 'A' indicates that an additional multiplying factor of 1,5 has been applied due to consecutive overfishing in the years 2018, 2019 and 2020. Letter 'C' indicates that an additional multiplying factor of 1,5 has been applied as the stock is subject to a multiannual plan.
- (<sup>5</sup>) Remaining quantities from previous year(s).
- (<sup>6</sup>) Additional multiplying factor not applicable because the overfishing does not exceed 10 % of the permitted landings.
- (<sup>7</sup>) To be deducted from sandeel management area 3r.
- (<sup>8</sup>) As Article 4 of Regulation (EC) No 847/96 is not applicable to the ALB/AN05N stock, this unused quantity cannot be utilised to reduce the remaining half of the deduction due in 2021.
- (<sup>9</sup>) At Portugal's request, the deduction of 1 271 026 kilos due in 2020 on account of overfishing in 2019 has been equally spread over two years (2020 and 2021).
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**COMMISSION REGULATION (EU) 2021/1421****of 30 August 2021****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 Financial Reporting Standard 16****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

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,

Whereas:

- (1) By Commission Regulation (EC) No 1126/2008 <sup>(2)</sup> certain international standards and interpretations that were in existence on 15 October 2008 were adopted.
- (2) The COVID-19 pandemic caused an unprecedented external shock to the Union and its economy, creating the need for measures aimed at alleviating the adverse impacts on citizens and companies where possible.
- (3) Member States and the Union have taken measures to provide financial relief to companies, including payment holidays based on private or public moratoria, in order to prevent unnecessary bankruptcies and job losses, and to underpin rapid recovery.
- (4) On 28 March 2020, the International Accounting Standards Board (IASB) published Covid-19-Related Rent Concessions (Amendment to IFRS 16), which was adopted by Commission Regulation (EU) 2020/1434 <sup>(3)</sup>.
- (5) On 31 March 2021, the IASB published Covid-19-Related Rent Concessions beyond 30 June 2021 (Amendment to IFRS 16).
- (6) The amendment to International Financial Reporting Standard (IFRS) 16 *Leases* extends the optional, temporary COVID-19-related operational relief for lessees for lease contracts with payment relief and payments originally due before, or on 30 June 2021 to lease contracts with payment relief and payments originally due before, or on 30 June 2022.
- (7) Following the consultation with the European Financial Reporting Advisory Group, the Commission concludes that the amendment to IFRS 16 *Leases* meets the criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.
- (8) Regulation (EC) No 1126/2008 should therefore be amended accordingly.
- (9) The IASB set the effective date of the amendment to IFRS 16 *Leases* as from 1 April 2021. Therefore, the provisions of this Regulation should apply retroactively to ensure legal certainty for the issuers concerned and consistency with other accounting standards laid down in Regulation (EC) No 1126/2008.

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

<sup>(2)</sup> Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1).

<sup>(3)</sup> Commission Regulation (EU) 2020/1434 of 9 October 2020 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 Financial Reporting Standard 16 (OJ L 331, 12.10.2020, p. 20).

- (10) Having regard to the urgency of this COVID-19 related operational relief, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

In the Annex to Regulation (EC) No 1126/2008, International Financial Reporting Standard (IFRS) 16 *Leases* is amended as set out in the Annex to this Regulation.

*Article 2*

Each company shall apply the amendments referred to in Article 1 as from 1 April 2021 for financial years starting, at the latest, on or after 1 January 2021.

*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, 30 August 2021.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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## ANNEX

**Covid-19-Related Rent Concessions beyond 30 June 2021****Amendment to IFRS 16****Amendment to IFRS 16 *Leases***

Paragraph 46B is amended. Paragraphs C1C and C20BA-C20BC are added.

LESSEE

**Measurement*****Subsequent measurement****Lease modifications*

46B The practical expedient in paragraph 46A applies only to rent concessions occurring as a direct consequence of the covid-19 pandemic and only if all of the following conditions are met:

- (a) the change in lease payments results in revised consideration for the lease that is substantially the same as, or less than, the consideration for the lease immediately preceding the change;
  - (b) any reduction in lease payments affects only payments originally due on or before 30 June 2022 (for example, a rent concession would meet this condition if it results in reduced lease payments on or before 30 June 2022 and increased lease payments that extend beyond 30 June 2022); and
  - (c) there is no substantive change to other terms and conditions of the lease.
-

## Appendix C

### Effective date and transition

#### EFFECTIVE DATE

C1C *Covid-19-Related Rent Concessions beyond 30 June 2021*, issued in March 2021, amended paragraph 46B and added paragraphs C20BA–C20BC. A lessee shall apply that amendment for annual reporting periods beginning on or after 1 April 2021. Earlier application is permitted, including in financial statements not authorised for issue at 31 March 2021.

#### TRANSITION

### Covid-19-related rent concessions for lessees

C20BA A lessee shall apply *Covid-19-Related Rent Concessions beyond 30 June 2021* (see paragraph C1C) retrospectively, recognising the cumulative effect of initially applying that amendment as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) at the beginning of the annual reporting period in which the lessee first applies the amendment.

C20BB In the reporting period in which a lessee first applies *Covid-19-Related Rent Concessions beyond 30 June 2021*, a lessee is not required to disclose the information required by paragraph 28(f) of IAS 8.

C20BC Applying paragraph 2 of this Standard, a lessee shall apply the practical expedient in paragraph 46A consistently to eligible contracts with similar characteristics and in similar circumstances, irrespective of whether the contract became eligible for the practical expedient as a result of the lessee applying *Covid-19-Related Rent Concessions* (see paragraph C1A) or *Covid-19-Related Rent Concessions beyond 30 June 2021* (see paragraph C1C).

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