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

## I

*(Legislative acts)*

## DIRECTIVES

## COUNCIL DIRECTIVE 2014/107/EU

of 9 December 2014

**amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 115 thereof,

Having regard to the proposal from the European Commission,

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

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the European Economic and Social Committee <sup>(1)</sup>,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) In recent years, the challenge posed by cross-border tax fraud and tax evasion has increased considerably and has become a major focus of concern within the Union and at global level. Unreported and untaxed income is considerably reducing national tax revenues. An increase in the efficiency and effectiveness of tax collection is therefore urgently needed. The automatic exchange of information constitutes an important tool in this regard and the Commission in its communication of 6 December 2012 containing an Action Plan to strengthen the fight against tax fraud and tax evasion highlighted the need to promote vigorously the automatic exchange of information as the future European and international standard for transparency and exchange of information in tax matters.
- (2) The importance of automatic exchange of information as a means to combat cross-border tax fraud and tax evasion has recently been recognised also at the international level (G20 and G8). Following the negotiations between the United States of America and several other countries, including all Member States, on bilateral automatic exchange agreements to implement the United States' Foreign Account Tax Compliance Act (commonly known as 'FATCA'), the Organisation for Economic Cooperation and Development (OECD) was mandated by the G20 to build on these agreements to develop a single global standard for automatic exchange of tax information.
- (3) The European Council on 22 May 2013 requested the extension of automatic information exchange at Union and global levels with a view to combating tax fraud, tax evasion and aggressive tax planning. The European Council also welcomed ongoing efforts made in the G20, G8, and OECD to develop a global standard for automatic exchange of financial account information in tax matters.

<sup>(1)</sup> OJ C 67, 6.3.2014, p. 68.

- (4) In February 2014, the OECD released the main elements of a global standard for automatic exchange of financial account information in tax matters, namely a Model Competent Authority Agreement and a Common Reporting Standard, which were subsequently endorsed by the G20 Finance Ministers and Central Bank Governors. In July 2014, the OECD Council released the full global standard, including its remaining elements, namely the Commentaries on the Model Competent Authority Agreement and Common Reporting Standard and the Information Technology Modalities for implementing the global standard. The entire global standard package was endorsed by G20 Finance Ministers and Central Bank Governors in September 2014.
- (5) Council Directive 2011/16/EU <sup>(1)</sup> already provides for the mandatory automatic exchange of information between Member States on certain categories of income and capital, mainly of a non-financial nature, that taxpayers hold in Member States other than their State of residence. It also establishes a step-by-step approach to reinforcing automatic exchange of information by its progressive extension to new categories of income and capital and the removal of the condition that the information only has to be exchanged if available. Currently, given the increased opportunities to invest abroad in a wide range of financial products, the existing Union and international administrative cooperation instruments in the field of taxation have become less effective in combating cross-border tax fraud and evasion.
- (6) As highlighted by the request of the European Council, it is appropriate to bring forward the extension of automatic information exchange already envisaged in Article 8(5) of Directive 2011/16/EU with respect to residents in other Member States. A Union initiative will ensure a coherent, consistent and comprehensive Union-wide approach to the automatic exchange of information in the internal market which would lead to cost savings both for tax administrations and economic operators.
- (7) The fact that Member States have concluded or are close to concluding agreements with the United States of America relating to FATCA means that those Member States are providing or will provide for wider cooperation within the meaning of Article 19 of Directive 2011/16/EU, and are or will be under an obligation to provide such wider cooperation to other Member States as well.
- (8) The conclusion of parallel and uncoordinated agreements by Member States under Article 19 of Directive 2011/16/EU could lead to distortions that would be detrimental to the smooth functioning of the internal market. Expanded automatic information exchange on the basis of a Union-wide legislative instrument would obviate the need for Member States to invoke that Article, with a view to concluding bilateral or multilateral agreements that may be considered appropriate on the same subject in the absence of relevant Union legislation.
- (9) In order to minimise costs and administrative burdens both for tax administrations and for economic operators, it is also crucial to ensure that the expanded scope of automatic exchange of information within the Union is in line with international developments. To achieve this objective, Member States should require their Financial Institutions to implement reporting and due diligence rules which are fully consistent with those set out in the Common Reporting Standard developed by the OECD. Moreover, the scope of Article 8 of Directive 2011/16/EU should be extended to include the same information covered by the OECD Model Competent Authority Agreement and Common Reporting Standard. It is expected that each Member State would have only one single list of domestically-defined Non-Reporting Financial Institutions and Excluded Accounts that it would use both when implementing this Directive and for the application of other agreements implementing the global standard.
- (10) The categories of Reporting Financial Institutions and Reportable Accounts covered by this Directive are designed to limit the opportunities for taxpayers to avoid being reported by shifting assets to Financial Institutions or investing in financial products that are outside the scope of this Directive. However, certain Financial Institutions and accounts that present a low risk of being used to evade tax should be excluded from the scope of this Directive. Thresholds should not be generally included in this Directive as they could be easily circumvented by splitting accounts into different Financial Institutions. The financial information which is required to be reported and exchanged should concern not only all relevant income (interests, dividends and similar types of income) but also account balances and sale proceeds from Financial Assets, in order to address situations where a taxpayer seeks to hide capital that in itself represents income or assets with regard to which tax has been evaded. Therefore, the processing of information under this Directive is necessary and proportionate for the purpose of enabling Member States' tax administrations to correctly and unequivocally identify the taxpayers concerned, to administer and enforce their tax laws in cross-border situations, to assess the likelihood of tax evasion being perpetrated, and to avoid unnecessary further investigations.

<sup>(1)</sup> Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1).

- (11) Reporting Financial Institutions could meet their information obligations towards individual Reportable Persons by following the detailed arrangements on communication, including its frequency, provided for by their internal procedures in accordance with their domestic law.
- (12) Reporting Financial Institutions, sending Member States and receiving Member States, in their capacity as data controllers, should retain information processed in accordance with this Directive for no longer than necessary to achieve the purposes thereof. Given the differences in Member States' legislation, the maximum retention period should be set by reference to the statute of limitations provided by each data controller's domestic tax legislation.
- (13) In implementing this Directive, Member States should use the Commentaries on the Model Competent Authority Agreement and Common Reporting Standard, developed by the OECD, as a source of illustration or interpretation and in order to ensure consistency in application across Member States. Union action in this area should continue to take particular account of future developments at OECD level.
- (14) The condition that automatic exchange may be subject to the availability of the information requested as provided for in Article 8(1) of Directive 2011/16/EU should not apply to the new items as introduced by this Directive into Directive 2011/16/EU.
- (15) The reference to a threshold in Article 8(3) of Directive 2011/16/EU should be removed since such a threshold does not appear to be manageable in practice.
- (16) The review of the condition of availability to be undertaken in 2017 should be extended to all the five categories referred to in Article 8(1) of Directive 2011/16/EU, so that the case for exchange of information by all Member States on all those categories could be examined.
- (17) This Directive respects the fundamental rights and observes the principles which are recognised in particular by the Charter of Fundamental Rights of the European Union, including the right to the protection of personal data.
- (18) Since the objective of this Directive, namely the efficient administrative cooperation between Member States under conditions compatible with the proper functioning of the internal market, cannot be sufficiently achieved by the Member States but can rather, by reason of the uniformity and effectiveness required, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.
- (19) In view of existing structural differences, Austria should be allowed to exchange information automatically under this Directive for the first time by 30 September 2018 instead of 30 September 2017.
- (20) Directive 2011/16/EU should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

#### *Article 1*

Directive 2011/16/EU is amended as follows:

- (1) In Article 3, point 9 is replaced by the following:

‘9. “automatic exchange” means the systematic communication of predefined information on residents in other Member States to the relevant Member State of residence, without prior request, at pre-established regular intervals. In the context of Article 8, available information refers to information in the tax files of the Member State communicating the information, which is retrievable in accordance with the procedures for gathering and processing information in that Member State. In the context of Article 8(3a), Article 8(7a), Article 21(2) and Article 25(2) and (3) any capitalised term shall have the meaning that it has under the corresponding definitions set out in Annex I.’

(2) Article 8 is amended as follows:

(a) Paragraph 3 is replaced by the following:

‘3. The competent authority of a Member State may indicate to the competent authority of any other Member State that it does not wish to receive information on one or several of the categories of income and capital referred to in paragraph 1. It shall also inform the Commission thereof.

A Member State may be considered as not wishing to receive information in accordance with paragraph 1, if it does not inform the Commission of any single category in respect of which it has information available.’;

(b) the following paragraph is inserted:

‘3a. Each Member State shall take the necessary measures to require its Reporting Financial Institutions to perform the reporting and due diligence rules included in Annexes I and II and to ensure effective implementation of, and compliance with, such rules in accordance with Section IX of Annex I.

Pursuant to the applicable reporting and due diligence rules contained in Annexes I and II, the competent authority of each Member State shall, by automatic exchange, communicate within the deadline laid down in point (b) of paragraph 6 to the competent authority of any other Member State, the following information regarding taxable periods as from 1 January 2016 concerning a Reportable Account:

- (a) the name, address, TIN(s) and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of due diligence rules consistent with the Annexes, is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, and TIN(s) of the Entity and the name, address, TIN(s) and date and place of birth of each Reportable Person;
- (b) the account number (or functional equivalent in the absence of an account number);
- (c) the name and identifying number (if any) of the Reporting Financial Institution;
- (d) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;
- (e) in the case of any Custodial Account:
  - (i) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year or other appropriate reporting period; and
  - (ii) the total gross proceeds from the sale or redemption of Financial Assets paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution acted as a custodian, broker, nominee, or otherwise as an agent for the Account Holder;
- (f) in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and
- (g) in the case of any account not described in point (e) or point (f), the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.

For the purposes of the exchange of information under this paragraph, unless otherwise foreseen in this paragraph or in the Annexes, the amount and characterisation of payments made with respect to a Reportable Account shall be determined in accordance with national legislation of the Member State which communicates the information.

The first and second subparagraphs of this paragraph shall prevail over point (c) of paragraph 1 or any other Union legal instrument, including Council Directive 2003/48/EC (\*), to the extent that the exchange of information at issue would fall within the scope of point (c) of paragraph 1 or of any other Union legal instrument, including Directive 2003/48/EC.

(\*) Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (OJ L 157, 26.6.2003, p. 38).;

(c) paragraph 5 is replaced by the following:

‘5. Before 1 July 2017, the Commission shall submit a report that provides an overview and an assessment of the statistics and information received, on issues such as the administrative and other relevant costs and benefits of the automatic exchange of information, as well as practical aspects linked thereto. If appropriate, the Commission shall present a proposal to the Council regarding the categories and the conditions laid down in paragraph 1, including the condition that information concerning residents in other Member States has to be available, or the items referred to in paragraph 3a, or both.

When examining a proposal presented by the Commission, the Council shall assess further strengthening of the efficiency and functioning of the automatic exchange of information and raising the standard thereof, with the aim of providing that:

- (a) the competent authority of each Member State shall, by automatic exchange, communicate to the competent authority of any other Member State, information regarding taxable periods as from 1 January 2017 concerning residents in that other Member State, on all categories of income and capital listed in paragraph 1, as they are to be understood under the national legislation of the Member State communicating the information; and
- (b) the lists of categories and items laid down in paragraphs 1 and 3a be extended to include other categories and items, including royalties.’;

(d) paragraph 6 is replaced by the following:

‘6. The communication of information shall take place as follows:

- (a) for the categories laid down in paragraph 1: at least once a year, within six months following the end of the tax year of the Member State during which the information became available;
- (b) for the information laid down in paragraph 3a: annually, within nine months following the end of the calendar year or other appropriate reporting period to which the information relates.’;

(e) the following paragraph is inserted:

‘7a. For the purposes of subparagraphs B.1(c) and C.17(g) of Section VIII of Annex I, each Member State shall, by 31 July 2015, provide to the Commission the list of entities and accounts that are to be treated, respectively, as Non-Reporting Financial Institutions and Excluded Accounts. Each Member State shall also inform the Commission if any changes in this respect occur. The Commission shall publish in the *Official Journal of the European Union* a compiled list of the information received and shall update the list as necessary.

Member States shall ensure that those types of Non-Reporting Financial Institutions and Excluded Accounts satisfy all the requirements listed in subparagraphs B.1(c) and C.17(g) of Section VIII of Annex I, and in particular that the status of a Financial Institution as a Non-Reporting Financial Institution or the status of an account as an Excluded Account does not frustrate the purposes of this Directive.’.

(3) In Article 20, paragraph 4 is replaced by the following:

‘4. The automatic exchange of information pursuant to Article 8 shall be sent using a standard computerised format aimed at facilitating such automatic exchange and based on the existing computerised format pursuant to Article 9 of Directive 2003/48/EC, to be used for all types of automatic exchange of information, adopted by the Commission in accordance with the procedure referred to in Article 26(2).’.



(4) In Article 21, paragraph 2 is replaced by the following:

‘2. The Commission shall be responsible for whatever development of the CCN network is necessary to permit the exchange of that information between Member States and for ensuring the security of the CCN network.

Member States shall be responsible for whatever development of their systems is necessary to enable that information to be exchanged using the CCN network and for ensuring the security of their systems.

Member States shall ensure that each individual Reportable Person is notified of a breach of security with regard to his data when that breach is likely to adversely affect the protection of his personal data or privacy.

Member States shall waive all claims for the reimbursement of expenses incurred in applying this Directive except, where appropriate, in respect of fees paid to experts.’

(5) Article 25 is amended as follows:

(a) the current text of Article 25 becomes paragraph 1;

(b) the following paragraphs are inserted:

‘2. Reporting Financial Institutions and the competent authorities of each Member State shall be considered to be data controllers for the purposes of Directive 95/46/EC.

3. Notwithstanding paragraph 1, each Member State shall ensure that each Reporting Financial Institution under its jurisdiction informs each individual Reportable Person concerned that the information relating to him referred to in Article 8(3a) will be collected and transferred in accordance with this Directive and shall ensure that the Reporting Financial Institution provides to that individual all information that he is entitled to under its domestic legislation implementing Directive 95/46/EC in sufficient time for the individual to exercise his data protection rights and, in any case, before the Reporting Financial Institution concerned reports the information referred to in Article 8(3a) to the competent authority of its Member State of residence.

4. Information processed in accordance with this Directive shall be retained for no longer than necessary to achieve the purposes of this Directive, and in any case in accordance with each data controller’s domestic rules on statute of limitations.’

(6) Annexes I and II, the texts of which are set out in the Annex to this Directive, are added.

#### *Article 2*

1. Member States shall adopt and publish, by 31 December 2015, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall immediately communicate to the Commission the text of those measures.

They shall apply those measures from 1 January 2016.

When Member States adopt those measures, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Notwithstanding point (b) of point (2) of Article 1 and paragraph 1 of this Article, Austria shall apply the provisions of this Directive from 1 January 2017, with respect to taxable periods as from that date.

3. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

#### *Article 3*

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



*Article 4*

This Directive is addressed to the Member States.

Done at Brussels, 9 December 2014.

*For the Council*

*The President*

P. C. PADOAN

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## ANNEX

## ‘ANNEX I

**REPORTING AND DUE DILIGENCE RULES FOR FINANCIAL ACCOUNT INFORMATION**

This Annex lays down the reporting and due diligence rules that have to be applied by Reporting Financial Institutions in order to enable the Member States to communicate, by automatic exchange, the information referred to in Article 8(3a) of this Directive. This Annex also describes the rules and administrative procedures that Member States shall have in place to ensure effective implementation of, and compliance with, the reporting and due diligence procedures set out below.

## SECTION I

**GENERAL REPORTING REQUIREMENTS**

- A. Subject to paragraphs C through E, each Reporting Financial Institution must report to the competent authority of its Member State the following information with respect to each Reportable Account of such Reporting Financial Institution:
1. the name, address, Member State(s) of residence, TIN(s) and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of the due diligence procedures consistent with Sections V, VI and VII, is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, Member State(s) and (if any) other jurisdiction(s) of residence and TIN(s) of the Entity and the name, address, Member State(s) of residence, TIN(s) and date and place of birth of each Reportable Person;
  2. the account number (or functional equivalent in the absence of an account number);
  3. the name and identifying number (if any) of the Reporting Financial Institution;
  4. the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;
  5. in the case of any Custodial Account:
    - (a) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year or other appropriate reporting period; and
    - (b) the total gross proceeds from the sale or redemption of Financial Assets paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution acted as a custodian, broker, nominee, or otherwise as an agent for the Account Holder;
  6. in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and
  7. in the case of any account not described in subparagraph A(5) or (6), the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.
- B. The information reported must identify the currency in which each amount is denominated.
- C. Notwithstanding subparagraph A(1), with respect to each Reportable Account that is a Pre-existing Account, the TIN(s) or date of birth is not required to be reported if such TIN(s) or date of birth is not in the records of the Reporting Financial Institution and is not otherwise required to be collected by such Reporting Financial Institution under domestic law or any Union legal instrument. However, a Reporting Financial Institution is required to use reasonable efforts to obtain the TIN(s) and date of birth with respect to Pre-existing Accounts by the end of the second calendar year following the year in which Pre-existing Accounts were identified as Reportable Accounts.

- D. Notwithstanding subparagraph A(1), the TIN is not required to be reported if a TIN is not issued by the relevant Member State or other jurisdiction of residence.
- E. Notwithstanding subparagraph A(1), the place of birth is not required to be reported unless:
- (1) the Reporting Financial Institution is otherwise required to obtain and report it under domestic law or the Reporting Financial Institution is or has been otherwise required to obtain and report it under any Union legal instrument in effect or that was in effect on 5 January 2015; and
  - (2) it is available in the electronically searchable data maintained by the Reporting Financial Institution.

## SECTION II

### GENERAL DUE DILIGENCE REQUIREMENTS

- A. An account is treated as a Reportable Account beginning as of the date it is identified as such pursuant to the due diligence procedures in Sections II through VII and, unless otherwise provided, information with respect to a Reportable Account must be reported annually in the calendar year following the year to which the information relates.
- B. The balance or value of an account is determined as of the last day of the calendar year or other appropriate reporting period.
- C. Where a balance or value threshold is to be determined as of the last day of a calendar year, the relevant balance or value must be determined as of the last day of the reporting period that ends with or within that calendar year.
- D. Each Member State may allow Reporting Financial Institutions to use service providers to fulfil the reporting and due diligence obligations imposed on such Reporting Financial Institutions, as contemplated in domestic law, but these obligations shall remain the responsibility of the Reporting Financial Institutions.
- E. Each Member State may allow Reporting Financial Institutions to apply the due diligence procedures for New Accounts to Pre-existing Accounts, and the due diligence procedures for High Value Accounts to Lower Value Accounts. Where a Member State allows New Account due diligence procedures to be used for Pre-existing Accounts, the rules otherwise applicable to Pre-existing Accounts continue to apply.

## SECTION III

### DUE DILIGENCE FOR PRE-EXISTING INDIVIDUAL ACCOUNTS

- A. Introduction. The following procedures apply for purposes of identifying Reportable Accounts among Pre-existing Individual Accounts.
- B. Lower Value Accounts. The following procedures apply with respect to Lower Value Accounts.
1. Residence Address. If the Reporting Financial Institution has in its records a current residence address for the individual Account Holder based on Documentary Evidence, the Reporting Financial Institution may treat the individual Account Holder as being a resident for tax purposes of the Member State or other jurisdiction in which the address is located for purposes of determining whether such individual Account Holder is a Reportable Person.
  2. Electronic Record Search. If the Reporting Financial Institution does not rely on a current residence address for the individual Account Holder based on Documentary Evidence as set forth in subparagraph B(1), the Reporting Financial Institution must review electronically searchable data maintained by the Reporting Financial Institution for any of the following indicia and apply subparagraphs B(3) to (6):
    - (a) identification of the Account Holder as a resident of a Member State;
    - (b) current mailing or residence address (including a post office box) in a Member State;

- (c) one or more telephone numbers in a Member State and no telephone number in the Member State of the Reporting Financial Institution;
  - (d) standing instructions (other than with respect to a Depository Account) to transfer funds to an account maintained in a Member State;
  - (e) currently effective power of attorney or signatory authority granted to a person with an address in a Member State; or
  - (f) a “hold mail” instruction or “in-care-of” address in a Member State if the Reporting Financial Institution does not have any other address on file for the Account Holder.
3. If none of the indicia listed in subparagraph B(2) are discovered in the electronic search, then no further action is required until there is a change in circumstances that results in one or more indicia being associated with the account, or the account becomes a High Value Account.
4. If any of the indicia listed in subparagraph B(2)(a) through (e) are discovered in the electronic search, or if there is a change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution must treat the Account Holder as a resident for tax purposes of each Member State for which an indicium is identified, unless it elects to apply subparagraph B(6) and one of the exceptions in that subparagraph applies with respect to that account.
5. If a “hold mail” instruction or “in-care-of” address is discovered in the electronic search and no other address and none of the other indicia listed in subparagraph B(2)(a) through (e) are identified for the Account Holder, the Reporting Financial Institution must, in the order most appropriate to the circumstances, apply the paper record search described in subparagraph C(2), or seek to obtain from the Account Holder a self-certification or Documentary Evidence to establish the residence(s) for tax purposes of such Account Holder. If the paper search fails to establish an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful, the Reporting Financial Institution must report the account to the competent authority of its Member State as an undocumented account.
6. Notwithstanding a finding of indicia under subparagraph B(2), a Reporting Financial Institution is not required to treat an Account Holder as a resident of a Member State if:
- (a) the Account Holder information contains a current mailing or residence address in that Member State, one or more telephone numbers in that Member State (and no telephone number in the Member State of the Reporting Financial Institution) or standing instructions (with respect to Financial Accounts other than Depository Accounts) to transfer funds to an account maintained in a Member State, and the Reporting Financial Institution obtains, or has previously reviewed and maintains, a record of:
    - (i) a self-certification from the Account Holder of the Member State(s) or other jurisdiction(s) of residence of such Account Holder that does not include that Member State; and
    - (ii) Documentary Evidence establishing the Account Holder’s non-reportable status;
  - (b) the Account Holder information contains a currently effective power of attorney or signatory authority granted to a person with an address in that Member State, and the Reporting Financial Institution obtains, or has previously reviewed and maintains, a record of:
    - (i) a self-certification from the Account Holder of the Member State(s) or other jurisdiction(s) of residence of such Account Holder that does not include that Member State; or
    - (ii) Documentary Evidence establishing the Account Holder’s non-reportable status.
- C. Enhanced Review Procedures for High Value Accounts. The following enhanced review procedures apply with respect to High Value Accounts.
1. Electronic Record search. With respect to High Value Accounts, the Reporting Financial Institution must review electronically searchable data maintained by the Reporting Financial Institution for any of the indicia described in subparagraph B(2).

2. Paper Record Search. If the Reporting Financial Institution's electronically searchable databases include fields for, and capture all of the information described in, subparagraph C(3), then a further paper record search is not required. If the electronic databases do not capture all of this information, then with respect to a High Value Account, the Reporting Financial Institution must also review the current customer master file and, to the extent not contained in the current customer master file, the following documents associated with the account and obtained by the Reporting Financial Institution within the last five years for any of the indicia described in subparagraph B(2):
  - (a) the most recent Documentary Evidence collected with respect to the account;
  - (b) the most recent account opening contract or documentation;
  - (c) the most recent documentation obtained by the Reporting Financial Institution pursuant to AML/KYC Procedures or for other regulatory purposes;
  - (d) any power of attorney or signature authority forms currently in effect; and
  - (e) any standing instructions (other than with respect to a Depository Account) to transfer funds currently in effect.
3. Exception To The Extent Databases Contain Sufficient Information. A Reporting Financial Institution is not required to perform the paper record search described in subparagraph C(2) to the extent the Reporting Financial Institution's electronically searchable information includes the following:
  - (a) the Account Holder's residence status;
  - (b) the Account Holder's residence address and mailing address currently on file with the Reporting Financial Institution;
  - (c) the Account Holder's telephone number(s) currently on file, if any, with the Reporting Financial Institution;
  - (d) in the case of Financial Accounts other than Depository Accounts, whether there are standing instructions to transfer funds in the account to another account (including an account at another branch of the Reporting Financial Institution or another Financial Institution);
  - (e) whether there is a current "in-care-of" address or "hold mail" instruction for the Account Holder; and
  - (f) whether there is any power of attorney or signatory authority for the account.
4. Relationship Manager Inquiry for Actual Knowledge. In addition to the electronic and paper record searches described in subparagraphs C(1) and (2), the Reporting Financial Institution must treat as a Reportable Account any High Value Account assigned to a relationship manager (including any Financial Accounts aggregated with that High Value Account) if the relationship manager has actual knowledge that the Account Holder is a Reportable Person.
5. Effect of Finding Indicia.
  - (a) If none of the indicia listed in subparagraph B(2) are discovered in the enhanced review of High Value Accounts described in paragraph C, and the account is not identified as held by a Reportable Person in subparagraph C(4), then further action is not required until there is a change in circumstances that results in one or more indicia being associated with the account.
  - (b) If any of the indicia listed in subparagraphs B(2)(a) through (e) are discovered in the enhanced review of High Value Accounts described in paragraph C, or if there is a subsequent change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution must treat the account as a Reportable Account with respect to each Member State for which an indicium is identified unless it elects to apply subparagraph B(6) and one of the exceptions in that subparagraph applies with respect to that account.

- (c) If a “hold mail” instruction or “in-care-of” address is discovered in the enhanced review of High Value Accounts described in paragraph C, and no other address and none of the other indicia listed in subparagraphs B(2)(a) through (e) are identified for the Account Holder, the Reporting Financial Institution must obtain from such Account Holder a self-certification or Documentary Evidence to establish the residence(s) for tax purposes of the Account Holder. If the Reporting Financial Institution cannot obtain such self-certification or Documentary Evidence, it must report the account to the competent authority of its Member State as an undocumented account.
6. If a Pre-existing Individual Account is not a High Value Account as of 31 December 2015, but becomes a High Value Account as of the last day of a subsequent calendar year, the Reporting Financial Institution must complete the enhanced review procedures described in paragraph C with respect to such account within the calendar year following the year in which the account becomes a High Value Account. If based on this review such account is identified as a Reportable Account, the Reporting Financial Institution must report the required information about such account with respect to the year in which it is identified as a Reportable Account and subsequent years on an annual basis, unless the Account Holder ceases to be a Reportable Person.
7. Once a Reporting Financial Institution applies the enhanced review procedures described in paragraph C to a High Value Account, the Reporting Financial Institution is not required to reapply such procedures, other than the relationship manager inquiry described in subparagraph C(4), to the same High Value Account in any subsequent year unless the account is undocumented where the Reporting Financial Institution should reapply them annually until such account ceases to be undocumented.
8. If there is a change of circumstances with respect to a High Value Account that results in one or more indicia described in subparagraph B(2) being associated with the account, then the Reporting Financial Institution must treat the account as a Reportable Account with respect to each Member State for which an indicium is identified unless it elects to apply subparagraph B(6) and one of the exceptions in that subparagraph applies with respect to that account.
9. A Reporting Financial Institution must implement procedures to ensure that a relationship manager identifies any change in circumstances of an account. For example, if a relationship manager is notified that the Account Holder has a new mailing address in a Member State, the Reporting Financial Institution is required to treat the new address as a change in circumstances and, if it elects to apply subparagraph B(6), is required to obtain the appropriate documentation from the Account Holder.
- D. Review of Pre-existing High Value Individual Accounts must be completed by 31 December 2016. Review of Pre-existing Lower Value Individual Accounts must be completed by 31 December 2017.
- E. Any Pre-existing Individual Account that has been identified as a Reportable Account under this Section must be treated as a Reportable Account in all subsequent years, unless the Account Holder ceases to be a Reportable Person.

#### SECTION IV

##### DUE DILIGENCE FOR NEW INDIVIDUAL ACCOUNTS

The following procedures apply for purposes of identifying Reportable Accounts among New Individual Accounts.

- A. With respect to New Individual Accounts, upon account opening, the Reporting Financial Institution must obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence(s) for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML/KYC Procedures.
- B. If the self-certification establishes that the Account Holder is resident for tax purposes in a Member State, the Reporting Financial Institution must treat the account as a Reportable Account and the self-certification must also include the Account Holder's TIN with respect to such Member State (subject to paragraph D of Section I) and date of birth.
- C. If there is a change of circumstances with respect to a New Individual Account that causes the Reporting Financial Institution to know, or have reason to know, that the original self-certification is incorrect or unreliable, the Reporting Financial Institution cannot rely on the original self-certification and must obtain a valid self-certification that establishes the residence(s) for tax purposes of the Account Holder.

## SECTION V

**DUE DILIGENCE FOR PRE-EXISTING ENTITY ACCOUNTS**

The following procedures apply for purposes of identifying Reportable Accounts among Pre-existing Entity Accounts.

- A. Entity Accounts Not Required to Be Reviewed, Identified or Reported. Unless the Reporting Financial Institution elects otherwise, either with respect to all Pre-existing Entity Accounts or, separately, with respect to any clearly identified group of such accounts, a Pre-existing Entity Account with an aggregate account balance or value that does not exceed, as of 31 December 2015, an amount denominated in the domestic currency of each Member State that corresponds to USD 250 000, is not required to be reviewed, identified, or reported as a Reportable Account until the aggregate account balance or value exceeds that amount as of the last day of any subsequent calendar year.
- B. Entity Accounts Subject to Review. A Pre-existing Entity Account that has an aggregate account balance or value that exceeds, as of 31 December 2015, an amount denominated in the domestic currency of each Member State that corresponds to USD 250 000, and a Pre-existing Entity Account that does not exceed, as of 31 December 2015, that amount but the aggregate account balance or value of which exceeds such amount as of the last day of any subsequent calendar year, must be reviewed in accordance with the procedures set forth in paragraph D.
- C. Entity Accounts With Respect to Which Reporting Is Required. With respect to Pre-existing Entity Accounts described in paragraph B, only accounts that are held by one or more Entities that are Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons, shall be treated as Reportable Accounts.
- D. Review Procedures for Identifying Entity Accounts With Respect to Which Reporting Is Required. For Pre-existing Entity Accounts described in paragraph B, a Reporting Financial Institution must apply the following review procedures to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons:
  1. Determine Whether the Entity Is a Reportable Person.
    - (a) Review information maintained for regulatory or customer relationship purposes (including information collected pursuant to AML/KYC Procedures) to determine whether the information indicates that the Account Holder is resident in a Member State. For this purpose, information indicating that the Account Holder is resident in a Member State includes a place of incorporation or organisation, or an address in a Member State.
    - (b) If the information indicates that the Account Holder is resident in a Member State, the Reporting Financial Institution must treat the account as a Reportable Account unless it obtains a self-certification from the Account Holder, or reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Reportable Person.
  2. Determine Whether the Entity is a Passive NFE with One or More Controlling Persons who are Reportable Persons. With respect to an Account Holder of a Pre-existing Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution must determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account must be treated as a Reportable Account. In making these determinations the Reporting Financial Institution must follow the guidance in subparagraphs D(2)(a) through (c) in the order most appropriate under the circumstances.
    - (a) Determining whether the Account Holder is a Passive NFE. For purposes of determining whether the Account Holder is a Passive NFE, the Reporting Financial Institution must obtain a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in subparagraph A(6)(b) of Section VIII that is not a Participating Jurisdiction Financial Institution.
    - (b) Determining the Controlling Persons of an Account Holder. For the purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML/KYC Procedures.



- (c) Determining whether a Controlling Person of a Passive NFE is a Reportable Person. For the purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on:
- (i) information collected and maintained pursuant to AML/KYC Procedures in the case of a Pre-existing Entity Account held by one or more NFEs with an aggregate account balance or value that does not exceed an amount denominated in the domestic currency of each Member State that corresponds to USD 1 000 000; or
  - (ii) a self-certification from the Account Holder or such Controlling Person of the Member State(s) or other jurisdiction(s) in which the controlling person is resident for tax purposes.

E. Timing of Review and Additional Procedures Applicable to Pre-existing Entity Accounts

1. Review of Pre-existing Entity Accounts with an aggregate account balance or value that exceeds, as of 31 December 2015, an amount denominated in the domestic currency of each Member State that corresponds to USD 250 000, must be completed by 31 December 2017.
2. Review of Pre-existing Entity Accounts with an aggregate account balance or value that does not exceed, as of 31 December 2015, an amount denominated in the domestic currency of each Member State that corresponds to USD 250 000 but exceeds that amount as of 31 December of a subsequent year, must be completed within the calendar year following the year in which the aggregate account balance or value exceeds such amount.
3. If there is a change of circumstances with respect to a Pre-existing Entity Account that causes the Reporting Financial Institution to know, or have reason to know, that the self-certification or other documentation associated with an account is incorrect or unreliable, the Reporting Financial Institution must re-determine the status of the account in accordance with the procedures set forth in paragraph D.

SECTION VI

**DUE DILIGENCE FOR NEW ENTITY ACCOUNTS**

The following procedures apply for purposes of identifying Reportable Accounts among New Entity Accounts.

Review Procedures for Identifying Entity Accounts With Respect to Which Reporting Is Required. For New Entity Accounts, a Reporting Financial Institution must apply the following review procedures to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons:

1. Determine Whether the Entity Is a Reportable Person.
  - (a) Obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence(s) for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML/KYC Procedures. If the Entity certifies that it has no residence for tax purposes, the Reporting Financial Institution may rely on the address of the principal office of the Entity to determine the residence of the Account Holder.
  - (b) If the self-certification indicates that the Account Holder is resident in a Member State, the Reporting Financial Institution must treat the account as a Reportable Account, unless it reasonably determines based on information in its possession or that is publicly available that the Account Holder is not a Reportable Person with respect to such Member State.
2. Determine Whether the Entity is a Passive NFE with One or More Controlling Persons Who Are Reportable Persons. With respect to an Account Holder of a New Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution must determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account must be treated as a Reportable Account. In making these determinations the Reporting Financial Institution must follow the guidance in subparagraphs A(2)(a) through (c) in the order most appropriate under the circumstances.

- (a) Determining whether the Account Holder is a Passive NFE. For purposes of determining whether the Account Holder is a Passive NFE, the Reporting Financial Institution must rely on a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in subparagraph A(6)(b) of Section VIII that is not a Participating Jurisdiction Financial Institution.
- (b) Determining the Controlling Persons of an Account Holder. For purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML/KYC Procedures.
- (c) Determining whether a Controlling Person of a Passive NFE is a Reportable Person. For purposes of determining whether a controlling person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on a self-certification from the Account Holder or such Controlling Person.

## SECTION VII

### SPECIAL DUE DILIGENCE RULES

The following additional rules apply in implementing the due diligence procedures described above:

- A. Reliance on Self-Certifications and Documentary Evidence. A Reporting Financial Institution may not rely on a self-certification or Documentary Evidence if the Reporting Financial Institution knows or has reason to know that the self-certification or Documentary Evidence is incorrect or unreliable.
- B. Alternative Procedures for Financial Accounts held by Individual Beneficiaries of a Cash Value Insurance Contract or an Annuity Contract and for a Group Cash Value Insurance Contract or Group Annuity Contract. A Reporting Financial Institution may presume that an individual beneficiary (other than the owner) of a Cash Value Insurance Contract or an Annuity Contract receiving a death benefit is not a Reportable Person and may treat such Financial Account as other than a Reportable Account unless the Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person. A Reporting Financial Institution has reason to know that a beneficiary of a Cash Value Insurance Contract or an Annuity Contract is a Reportable Person if the information collected by the Reporting Financial Institution and associated with the beneficiary contains indicia as described in paragraph B of Section III. If a Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person, the Reporting Financial Institution must follow the procedures in paragraph B of Section III.

A Reporting Financial Institution may treat a Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract as a Financial Account that is not a Reportable Account until the date on which an amount is payable to the employee/certificate holder or beneficiary, if the Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:

- (i) the Group Cash Value Insurance Contract or Group Annuity Contract is issued to an employer and covers 25 or more employees/certificate holders;
- (ii) the employee/certificate holders are entitled to receive any contract value related to their interests and to name beneficiaries for the benefit payable upon the employee's death; and
- (iii) the aggregate amount payable to any employee/certificate holder or beneficiary does not exceed an amount denominated in the domestic currency of each Member State that corresponds to USD 1 000 000.

The term "Group Cash Value Insurance Contract" means a Cash Value Insurance Contract that (i) provides coverage on individuals who are affiliated through an employer, trade association, labour union, or other association or group; and (ii) charges a premium for each member of the group (or member of a class within the group) that is determined without regard to the individual health characteristics other than age, gender, and smoking habits of the member (or class of members) of the group.

The term "Group Annuity Contract" means an Annuity Contract under which the obligees are individuals who are affiliated through an employer, trade association, labour union, or other association or group.

### C. Account Balance Aggregation and Currency Rules

1. **Aggregation of Individual Accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an individual, a Reporting Financial Institution is required to aggregate all Financial Accounts maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution's computerised systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this subparagraph.
2. **Aggregation of Entity Accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an Entity, a Reporting Financial Institution is required to take into account all Financial Accounts that are maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution's computerised systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this subparagraph.
3. **Special Aggregation Rule Applicable to Relationship Managers.** For purposes of determining the aggregate balance or value of Financial Accounts held by a person to determine whether a financial account is a High Value Account, a Reporting Financial Institution is also required, in the case of any Financial Accounts that a relationship manager knows, or has reason to know, are directly or indirectly owned, controlled, or established (other than in a fiduciary capacity) by the same person, to aggregate all such accounts.
4. **Amounts Read to Include Equivalent in Other Currencies.** All amounts denominated in the domestic currency of each Member State shall be read to include equivalent amounts in other currencies, as determined by domestic law.

## SECTION VIII

### DEFINED TERMS

The following terms have the meanings set forth below:

#### A. Reporting Financial Institution

1. The term "Reporting Financial Institution" means any Member State Financial Institution that is not a Non-Reporting Financial Institution. The term "Member State Financial Institution" means: (i) any Financial Institution that is resident in a Member State, but excludes any branch of that Financial Institution that is located outside that Member State; and (ii) any branch of a Financial Institution that is not resident in a Member State, if that branch is located in that Member State.
2. The term "Participating Jurisdiction Financial Institution" means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction; and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.
3. The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.
4. The term "Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20 % of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.
5. The term "Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

6. The term “Investment Entity” means any Entity:

- (a) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - (ii) individual and collective portfolio management; or
  - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons;

or

- (b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a).

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of subparagraph A(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50 % of the Entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence. The term “Investment Entity” does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs D(8)(d) through (g).

This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of “financial institution” in the Financial Action Task Force Recommendations.

- 7. The term “Financial Asset” includes a security (for example, a share of stock in a corporation; partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust; note, bond, debenture, or other evidence of indebtedness), partnership interest, commodity, swap (for example, interest rate swaps, currency swaps, basis swaps, interest rate caps, interest rate floors, commodity swaps, equity swaps, equity index swaps, and similar agreements), Insurance Contract or Annuity Contract, or any interest (including a futures or forward contract or option) in a security, partnership interest, commodity, swap, Insurance Contract, or Annuity Contract. The term “Financial Asset” does not include a non-debt, direct interest in real property.
- 8. The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) which issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

## B. Non-Reporting Financial Institution

1. The term “Non-Reporting Financial Institution” means any Financial Institution which is:

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is included in the list of Non-Reporting Financial Institutions referred to in Article 8(7a) of this Directive, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of this Directive;

- (d) an Exempt Collective Investment Vehicle; or
  - (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.
2. The term “Governmental Entity” means the government of a Member State or other jurisdiction, any political subdivision of a Member State or other jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a Member State or other jurisdiction or of any one or more of the foregoing (each, a “Governmental Entity”). This category is comprised of the integral parts, controlled entities, and political subdivisions of a Member State or other jurisdiction.
- (a) An “integral part” of a Member State or other jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a governing authority of a Member State or other jurisdiction. The net earnings of the governing authority must be credited to its own account or to other accounts of the Member State or other jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.
  - (b) A “controlled entity” means an Entity which is separate in form from the Member State or other jurisdiction or which otherwise constitutes a separate juridical entity, provided that:
    - (i) the Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;
    - (ii) the Entity’s net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and
    - (iii) the Entity’s assets vest in one or more Governmental Entities upon dissolution.
  - (c) Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing, however, income is considered to inure to the benefit of private persons if the income is derived from the use of a Governmental Entity to conduct a commercial business, such as a commercial banking business, that provides financial services to private persons.
3. The term “International Organisation” means any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (i) that is comprised primarily of governments; (ii) that has in effect a headquarters or substantially similar agreement with the Member State; and (iii) the income of which does not inure to the benefit of private persons.
4. The term “Central Bank” means an institution that is by law or government sanction the principal authority, other than the government of the Member State itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the Member State, whether or not owned in whole or in part by the Member State.
5. The term “Broad Participation Retirement Fund” means a fund established to provide retirement, disability, or death benefits, or any combination thereof, to beneficiaries who are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that the fund:
- (a) does not have a single beneficiary with a right to more than 5 % of the fund’s assets;
  - (b) is subject to government regulation and provides information reporting to the tax authorities; and
  - (c) satisfies at least one of the following requirements:
    - (i) the fund is generally exempt from tax on investment income, or taxation of such income is deferred or taxed at a reduced rate, due to its status as a retirement or pension plan;

- (ii) the fund receives at least 50 % of its total contributions (other than transfers of assets from other plans described in subparagraphs B(5) through (7) or from retirement and pension accounts described in subparagraph C(17)(a)) from the sponsoring employers;
  - (iii) distributions or withdrawals from the fund are allowed only upon the occurrence of specified events related to retirement, disability, or death (except rollover distributions to other retirement funds described in subparagraphs B(5) through (7) or retirement and pension accounts described in subparagraph C(17)(a)), or penalties apply to distributions or withdrawals made before such specified events; or
  - (iv) contributions (other than certain permitted make-up contributions) by employees to the fund are limited by reference to earned income of the employee or may not exceed, annually, an amount denominated in the domestic currency of each Member State that corresponds to USD 50 000, applying the rules set forth in paragraph C of Section VII for account aggregation and currency translation.
6. The term “Narrow Participation Retirement Fund” means a fund established to provide retirement, disability, or death benefits to beneficiaries who are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that:
- (a) the fund has fewer than 50 participants;
  - (b) the fund is sponsored by one or more employers that are not Investment Entities or Passive NFEs;
  - (c) the employee and employer contributions to the fund (other than transfers of assets from retirement and pension accounts described in subparagraph C(17)(a)) are limited by reference to earned income and compensation of the employee, respectively;
  - (d) participants that are not residents of the Member State in which the fund is established are not entitled to more than 20 % of the fund’s assets; and
  - (e) the fund is subject to government regulation and provides information reporting to the tax authorities.
7. The term “Pension Fund of a Governmental Entity, International Organisation or Central Bank” means a fund established by a Governmental Entity, International Organisation or Central Bank to provide retirement, disability, or death benefits to beneficiaries or participants who are current or former employees (or persons designated by such employees), or who are not current or former employees, if the benefits provided to such beneficiaries or participants are in consideration of personal services performed for the Governmental Entity, International Organisation or Central Bank.
8. The term “Qualified Credit Card Issuer” means a Financial Institution satisfying the following requirements:
- (a) the Financial Institution is a Financial Institution solely because it is an issuer of credit cards that accepts deposits only when a customer makes a payment in excess of a balance due with respect to the card and the overpayment is not immediately returned to the customer; and
  - (b) beginning on or before 1 January 2016, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of an amount denominated in the domestic currency of each Member State that corresponds to USD 50 000, or to ensure that any customer overpayment in excess of that amount is refunded to the customer within 60 days, in each case applying the rules set forth in paragraph C of Section VII for account aggregation and currency translation. For this purpose, a customer overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns.
9. The term “Exempt Collective Investment Vehicle” means an Investment Entity that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through individuals or Entities that are not Reportable Persons, except a Passive NFE with Controlling Persons who are Reportable Persons.

An Investment Entity that is regulated as a collective investment vehicle does not fail to qualify under subparagraph B(9) as an Exempt Collective Investment Vehicle, solely because the collective investment vehicle has issued physical shares in bearer form, provided that:

- (a) the collective investment vehicle has not issued, and does not issue, any physical shares in bearer form after 31 December 2015;
- (b) the collective investment vehicle retires all such shares upon surrender;
- (c) the collective investment vehicle performs the due diligence procedures set forth in Sections II through VII and reports any information required to be reported with respect to any such shares when such shares are presented for redemption or other payment; and
- (d) the collective investment vehicle has in place policies and procedures to ensure that such shares are redeemed or immobilised as soon as possible, and in any event prior to 1 January 2018.

#### C. Financial Account

1. The term “Financial Account” means an account maintained by a Financial Institution, and includes a Depository Account, a Custodial Account and:
  - (a) in the case of an Investment Entity, any equity or debt interest in the Financial Institution. Notwithstanding the foregoing, the term “Financial Account” does not include any equity or debt interest in an Entity that is an Investment Entity solely because it (i) renders investment advice to, and acts on behalf of; or (ii) manages portfolios for, and acts on behalf of, a customer for the purpose of investing, managing, or administering Financial Assets deposited in the name of the customer with a Financial Institution other than such Entity;
  - (b) in the case of a Financial Institution not described in subparagraph C(1)(a), any equity or debt interest in the Financial Institution, if the class of interests was established with the purpose of avoiding reporting in accordance with Section I; and
  - (c) any Cash Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a non-investment-linked, non-transferable immediate life annuity that is issued to an individual and monetises a pension or disability benefit provided under an account that is an Excluded Account.

The term “Financial Account” does not include any account that is an Excluded Account.

2. The term “Depository Account” includes any commercial, checking, savings, time, or thrift account, or an account that is evidenced by a certificate of deposit, thrift certificate, investment certificate, certificate of indebtedness, or other similar instrument maintained by a Financial Institution in the ordinary course of a banking or similar business. A Depository Account also includes an amount held by an insurance company pursuant to a guaranteed investment contract or similar agreement to pay or credit interest thereon.
3. The term “Custodial Account” means an account (other than an Insurance Contract or Annuity Contract) which holds one or more Financial Assets for the benefit of another person.
4. The term “Equity Interest” means, in the case of a partnership that is a Financial Institution, either a capital or profits interest in the partnership. In the case of a trust that is a Financial Institution, an Equity Interest is considered to be held by any person treated as a settlor or beneficiary of all or a portion of the trust, or any other natural person exercising ultimate effective control over the trust. A Reportable Person will be treated as being a beneficiary of a trust if such Reportable Person has the right to receive directly or indirectly (for example, through a nominee) a mandatory distribution or may receive, directly or indirectly, a discretionary distribution from the trust.
5. The term “Insurance Contract” means a contract (other than an Annuity Contract) under which the issuer agrees to pay an amount upon the occurrence of a specified contingency involving mortality, morbidity, accident, liability, or property risk.



6. The term “Annuity Contract” means a contract under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals. The term also includes a contract that is considered to be an Annuity Contract in accordance with the law, regulation, or practice of the Member State or other jurisdiction in which the contract was issued, and under which the issuer agrees to make payments for a term of years.
7. The term “Cash Value Insurance Contract” means an Insurance Contract (other than an indemnity reinsurance contract between two insurance companies) that has a Cash Value.
8. The term “Cash Value” means the greater of (i) the amount that the policyholder is entitled to receive upon surrender or termination of the contract (determined without reduction for any surrender charge or policy loan); and (ii) the amount the policyholder can borrow under or with regard to the contract. Notwithstanding the foregoing, the term “Cash Value” does not include an amount payable under an Insurance Contract:
  - (a) solely by reason of the death of an individual insured under a life insurance contract;
  - (b) as a personal injury or sickness benefit or other benefit providing indemnification of an economic loss incurred upon the occurrence of the event insured against;
  - (c) as a refund of a previously paid premium (less cost of insurance charges whether or not actually imposed) under an Insurance Contract (other than an investment-linked life insurance or annuity contract) due to cancellation or termination of the contract, decrease in risk exposure during the effective period of the contract, or arising from the correction of a posting or similar error with regard to the premium for the contract;
  - (d) as a policyholder dividend (other than a termination dividend) provided that the dividend relates to an Insurance Contract under which the only benefits payable are described in subparagraph C(8)(b); or
  - (e) as a return of an advance premium or premium deposit for an Insurance Contract for which the premium is payable at least annually if the amount of the advance premium or premium deposit does not exceed the next annual premium that will be payable under the contract.
9. The term “Pre-existing Account” means:
  - (a) a Financial Account maintained by a Reporting Financial Institution as of 31 December 2015;
  - (b) any Financial Account of an Account Holder, regardless of the date such Financial Account was opened, if:
    - (i) the Account Holder also holds with the Reporting Financial Institution (or with a Related Entity within the same Member State as the Reporting Financial Institution) a Financial Account that is a Pre-existing Account under subparagraph C(9)(a);
    - (ii) the Reporting Financial Institution (and, as applicable, the Related Entity within the same Member State as the Reporting Financial Institution) treats both of the aforementioned Financial Accounts, and any other Financial Accounts of the Account Holder that are treated as Pre-existing Accounts under point (b), as a single Financial Account for purposes of satisfying the standards of knowledge requirements set forth in paragraph A of Section VII, and for purposes of determining the balance or value of any of the Financial Accounts when applying any of the account thresholds;
    - (iii) with respect to a Financial Account that is subject to AML/KYC Procedures, the Reporting Financial Institution is permitted to satisfy such AML/KYC Procedures for the Financial Account by relying upon the AML/KYC Procedures performed for the Pre-existing Account described in subparagraph C(9)(a); and
    - (iv) the opening of the Financial Account does not require the provision of new, additional or amended customer information by the Account Holder other than for the purposes of this Directive.
10. The term “New Account” means a Financial Account maintained by a Reporting Financial Institution opened on or after 1 January 2016 unless it is treated as a Pre-existing Account under subparagraph C(9)(b).

11. The term "Pre-existing Individual Account" means a Pre-existing Account held by one or more individuals.
12. The term "New Individual Account" means a New Account held by one or more individuals.
13. The term "Pre-existing Entity Account" means a Pre-existing Account held by one or more Entities.
14. The term "Lower Value Account" means a Pre-existing Individual Account with an aggregate balance or value as of 31 December 2015 that does not exceed an amount denominated in the domestic currency of each Member State that corresponds to USD 1 000 000.
15. The term "High Value Account" means a Pre-existing Individual Account with an aggregate balance or value that exceeds, as of 31 December 2015, or 31 December of any subsequent year, an amount denominated in the domestic currency of each Member State that corresponds to USD 1 000 000.
16. The term "New Entity Account" means a New Account held by one or more Entities.
17. The term "Excluded Account" means any of the following accounts:
  - (a) a retirement or pension account that satisfies the following requirements:
    - (i) the account is subject to regulation as a personal retirement account or is part of a registered or regulated retirement or pension plan for the provision of retirement or pension benefits (including disability or death benefits);
    - (ii) the account is tax-favoured (i.e., contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross income of the Account Holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);
    - (iii) information reporting is required to the tax authorities with respect to the account;
    - (iv) withdrawals are conditioned on reaching a specified retirement age, disability, or death, or penalties apply to withdrawals made before such specified events; and
    - (v) either (i) annual contributions are limited to an amount denominated in the domestic currency of each Member State that corresponds to USD 50 000 or less; or (ii) there is a maximum lifetime contribution limit to the account of an amount denominated in the domestic currency of each Member State that corresponds to USD 1 000 000 or less, in each case applying the rules set forth in paragraph C of Section VII for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirement of subparagraph C(17)(a)(v) will not fail to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of subparagraph C(17)(a) or (b) or from one or more retirement or pension funds that meet the requirements of any of subparagraphs B(5) through (7);

- (b) an account that satisfies the following requirements:
  - (i) the account is subject to regulation as an investment vehicle for purposes other than for retirement and is regularly traded on an established securities market, or the account is subject to regulation as a savings vehicle for purposes other than for retirement;
  - (ii) the account is tax-favoured (i.e., contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross income of the Account Holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);
  - (iii) withdrawals are conditioned on meeting specific criteria related to the purpose of the investment or savings account (for example, the provision of educational or medical benefits), or penalties apply to withdrawals made before such criteria are met; and

- (iv) annual contributions are limited to an amount denominated in the domestic currency of each Member State that corresponds to USD 50 000 or less, applying the rules set forth in paragraph C of Section VII for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirement of subparagraph C(17)(b)(iv) will not fail to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of subparagraph C(17)(a) or (b) or from one or more retirement or pension funds that meet the requirements of any of subparagraphs B(5) through (7);

- (c) a life insurance contract with a coverage period that will end before the insured individual attains age 90, provided that the contract satisfies the following requirements:
  - (i) periodic premiums, which do not decrease over time, are payable at least annually during the period the contract is in existence or until the insured attains age 90, whichever is shorter;
  - (ii) the contract has no contract value that any person can access (by withdrawal, loan, or otherwise) without terminating the contract;
  - (iii) the amount (other than a death benefit) payable upon cancellation or termination of the contract cannot exceed the aggregate premiums paid for the contract, less the sum of mortality, morbidity, and expense charges (whether or not actually imposed) for the period or periods of the contract's existence and any amounts paid prior to the cancellation or termination of the contract; and
  - (iv) the contract is not held by a transferee for value;
- (d) an account that is held solely by an estate if the documentation for such account includes a copy of the deceased's will or death certificate;
- (e) an account established in connection with any of the following:
  - (i) a court order or judgment.
  - (ii) a sale, exchange, or lease of real or personal property, provided that the account satisfies the following requirements:
    - the account is funded solely with a down payment, earnest money, deposit in an amount appropriate to secure an obligation directly related to the transaction, or a similar payment, or is funded with a Financial Asset that is deposited in the account in connection with the sale, exchange, or lease of the property,
    - the account is established and used solely to secure the obligation of the purchaser to pay the purchase price for the property, the seller to pay any contingent liability, or the lessor or lessee to pay for any damages relating to the leased property as agreed under the lease,
    - the assets of the account, including the income earned thereon, will be paid or otherwise distributed for the benefit of the purchaser, seller, lessor, or lessee (including to satisfy such person's obligation) when the property is sold, exchanged, or surrendered, or the lease terminates,
    - the account is not a margin or similar account established in connection with a sale or exchange of a Financial Asset, and
    - the account is not associated with an account described in subparagraph C(17)(f);
  - (iii) an obligation of a Financial Institution servicing a loan secured by real property to set aside a portion of a payment solely to facilitate the payment of taxes or insurance related to the real property at a later time;
  - (iv) an obligation of a Financial Institution solely to facilitate the payment of taxes at a later time;
- (f) a Depository Account that satisfies the following requirements:
  - (i) the account exists solely because a customer makes a payment in excess of a balance due with respect to a credit card or other revolving credit facility and the overpayment is not immediately returned to the customer; and

- (ii) beginning on or before 1 January 2016, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of an amount denominated in the domestic currency of each Member State that corresponds to USD 50 000, or to ensure that any customer overpayment in excess of that amount is refunded to the customer within 60 days, in each case applying the rules set forth in paragraph C of Section VII for currency translation. For this purpose, a customer overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns;
- (g) any other account that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the accounts described in subparagraphs C(17)(a) through (f), and is included in the list of Excluded Accounts referred to in Article 8(7a) of this Directive, provided that the status of such account as an Excluded Account does not frustrate the purposes of this Directive.

#### D. Reportable Account

1. The term “Reportable Account” means a Financial Account that is maintained by a Member State Reporting Financial Institution and is held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person, provided it has been identified as such pursuant to the due diligence procedures described in Sections II through VII.
2. The term “Reportable Person” means a Member State Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.
3. The term “Member State Person” with regard to each Member State means an individual or Entity that is resident in any other Member State under the tax laws of that other Member State, or an estate of a decedent that was a resident of any other Member State. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement, which has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.
4. The term “Participating Jurisdiction” with regard to each Member State means:
  - (a) any other Member State;
  - (b) any other jurisdiction (i) with which the Member State concerned has an agreement in place pursuant to which that jurisdiction will provide the information specified in Section I; and (ii) which is identified in a list published by that Member State and notified to the European Commission;
  - (c) any other jurisdiction (i) with which the Union has an agreement in place pursuant to which that jurisdiction will provide the information specified in Section I; and (ii) which is identified in a list published by the European Commission.
5. The term “Controlling Persons” means the natural persons who exercise control over an Entity. In the case of a trust, that term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.
6. The term “NFE” means any Entity that is not a Financial Institution.
7. The term “Passive NFE” means any: (i) NFE that is not an Active NFE; or (ii) an Investment Entity described in subparagraph A(6)(b) that is not a Participating Jurisdiction Financial Institution.
8. The term “Active NFE” means any NFE that meets any of the following criteria:
  - (a) less than 50 % of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 % of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (h) the NFE meets all of the following requirements:
  - (i) it is established and operated in its Member State or other jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its Member State or other jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - (ii) it is exempt from income tax in its Member State or other jurisdiction of residence;
  - (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (iv) the applicable laws of the NFE's Member State or other jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - (v) the applicable laws of the NFE's Member State or other jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's Member State or other jurisdiction of residence or any political subdivision thereof.

#### E. Miscellaneous

1. The term "Account Holder" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Directive, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

2. The term “AML/KYC Procedures” means the customer due diligence procedures of a Reporting Financial Institution pursuant to the anti-money laundering or similar requirements to which such Reporting Financial Institution is subject.
3. The term “Entity” means a legal person or a legal arrangement, such as a corporation, partnership, trust, or foundation.
4. An Entity is a “Related Entity” of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities described in subparagraph A(6)(b), are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.
5. The term “TIN” means Taxpayer Identification Number (or functional equivalent in the absence of a Taxpayer Identification Number).
6. The term “Documentary Evidence” includes any of the following:
  - (a) a certificate of residence issued by an authorised government body (for example, a government or agency thereof, or a municipality) of the Member State or other jurisdiction in which the payee claims to be a resident;
  - (b) with respect to an individual, any valid identification issued by an authorised government body (for example, a government or agency thereof, or a municipality), that includes the individual's name and is typically used for identification purposes;
  - (c) with respect to an Entity, any official documentation issued by an authorised government body (for example, a government or agency thereof, or a municipality) that includes the name of the Entity and either the address of its principal office in the Member State or other jurisdiction in which it claims to be a resident or the Member State or other jurisdiction in which the Entity was incorporated or organised;
  - (d) any audited financial statement, third-party credit report, bankruptcy filing, or securities regulator's report.

With respect to a Pre-existing Entity Account, Reporting Financial Institutions may use as Documentary Evidence any classification in the Reporting Financial Institution's records with respect to the Account Holder that was determined based on a standardised industry coding system, that was recorded by the Reporting Financial Institution consistent with its normal business practices for purposes of AML/KYC Procedures or another regulatory purposes (other than for tax purposes) and that was implemented by the Reporting Financial Institution prior to the date used to classify the Financial Account as a Pre-existing Account, provided that the Reporting Financial Institution does not know or does not have reason to know that such classification is incorrect or unreliable. The term “standardised industry coding system” means a coding system used to classify establishments by business type for purposes other than tax purposes.

#### SECTION IX

#### EFFECTIVE IMPLEMENTATION

Pursuant to Article 8(3a) of this Directive, Member States must have rules and administrative procedures in place to ensure effective implementation of, and compliance with, the reporting and due diligence procedures set out above including:

- (1) rules to prevent any Financial Institutions, persons or intermediaries from adopting practices intended to circumvent the reporting and due diligence procedures;
- (2) rules requiring Reporting Financial Institutions to keep records of the steps undertaken and any evidence relied upon for the performance of the above procedures and adequate measures to obtain those records;
- (3) administrative procedures to verify Reporting Financial Institutions' compliance with the reporting and due diligence procedures; administrative procedures to follow up with a Reporting Financial Institution when undocumented accounts are reported;

- (4) administrative procedures to ensure that the Entities and accounts defined in domestic law as Non-Reporting Financial Institutions and Excluded Accounts continue to have a low risk of being used to evade tax; and
- (5) effective enforcement provisions to address non-compliance.

#### SECTION X

##### **IMPLEMENTATION DATES AS REGARDS REPORTING FINANCIAL INSTITUTIONS LOCATED IN AUSTRIA**

In the case of Reporting Financial Institutions located in Austria, all references to “2016” and “2017” in this Annex should be read as references to “2017” and “2018” respectively.

In the case of Pre-existing Accounts held by Reporting Financial Institutions located in Austria, all references to “31 December 2015” in this Annex should be read as references to “31 December 2016”.

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## ANNEX II

**COMPLEMENTARY REPORTING AND DUE DILIGENCE RULES FOR FINANCIAL ACCOUNT INFORMATION****1. Change in circumstances**

A “change in circumstances” includes any change that results in the addition of information relevant to a person’s status or otherwise conflicts with such person’s status. In addition, a change in circumstances includes any change or addition of information to the Account Holder’s account (including the addition, substitution, or other change of an Account Holder) or any change or addition of information to any account associated with such account (applying the account aggregation rules described in subparagraphs C(1) through (3) of Section VII of Annex I) if such change or addition of information affects the status of the Account Holder.

If a Reporting Financial Institution has relied on the residence address test described in subparagraph B(1) of Section III of Annex I and there is a change in circumstances that causes the Reporting Financial Institution to know or have reason to know that the original Documentary Evidence (or other equivalent documentation) is incorrect or unreliable, the Reporting Financial Institution must, by the later of the last day of the relevant calendar year or other appropriate reporting period, or 90 calendar days following the notice or discovery of such change in circumstances, obtain a self-certification and new Documentary Evidence to establish the residence(s) for tax purposes of the Account Holder. If the Reporting Financial Institution cannot obtain the self-certification and new Documentary Evidence by such date, the Reporting Financial Institution must apply the electronic record search procedure described in subparagraphs B(2) through (6) of Section III of Annex I.

**2. Self-certification for New Entity Accounts**

With respect to New Entity Accounts, for the purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may only rely on a self-certification from either the Account Holder or the Controlling Person.

**3. Residence of a Financial Institution**

A Financial Institution is “resident” in a Member State if it is subject to the jurisdiction of such Member State (i.e., the Member State is able to enforce reporting by the Financial Institution). In general, where a Financial Institution is resident for tax purposes in a Member State, it is subject to the jurisdiction of such Member State and it is, thus, a Member State Financial Institution. In the case of a trust that is a Financial Institution (irrespective of whether it is resident for tax purposes in a Member State), the trust is considered to be subject to the jurisdiction of a Member State if one or more of its trustees are resident in such Member State except if the trust reports all the information required to be reported pursuant to this Directive with respect to Reportable Accounts maintained by the trust to another Member State because it is resident for tax purposes in such other Member State. However, where a Financial Institution (other than a trust) does not have a residence for tax purposes (e.g., because it is treated as fiscally transparent, or it is located in a jurisdiction that does not have an income tax), it is considered to be subject to the jurisdiction of a Member State and it is, thus, a Member State Financial Institution if:

- (a) it is incorporated under the laws of the Member State;
- (b) it has its place of management (including effective management) in the Member State; or
- (c) it is subject to financial supervision in the Member State.

Where a Financial Institution (other than a trust) is resident in two or more Member States, such Financial Institution will be subject to the reporting and due diligence obligations of the Member State in which it maintains the Financial Account(s).

**4. Account maintained**

In general, an account would be considered to be maintained by a Financial Institution as follows:

- (a) in the case of a Custodial Account, by the Financial Institution that holds custody over the assets in the account (including a Financial Institution that holds assets in street name for an Account Holder in such institution);
- (b) in the case of a Depository Account, by the Financial Institution that is obligated to make payments with respect to the account (excluding an agent of a Financial Institution regardless of whether such agent is a Financial Institution);

- (c) in the case of any equity or debt interest in a Financial Institution that constitutes a Financial Account, by such Financial Institution;
- (d) in the case of a Cash Value Insurance Contract or an Annuity Contract, by the Financial Institution that is obligated to make payments with respect to the contract.

5. Trusts that are Passive NFEs

An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes, according to subparagraph D(3) of Section VIII of Annex I, shall be treated as resident in the jurisdiction in which its place of effective management is situated. For these purposes, a legal person or a legal arrangement is considered “similar” to a partnership and a limited liability partnership where it is not treated as a taxable unit in a Member State under the tax laws of such Member State. However, in order to avoid duplicate reporting (given the wide scope of the term “Controlling Persons” in the case of trusts), a trust that is a Passive NFE may not be considered a similar legal arrangement.

6. Address of Entity’s principal office

One of the requirements described in subparagraph E(6)(c) of Section VIII of Annex I is that, with respect to an Entity, the official documentation includes either the address of the Entity’s principal office in the Member State or other jurisdiction in which it claims to be a resident or the Member State or other jurisdiction in which the Entity was incorporated or organised. The address of the Entity’s principal office is generally the place in which its place of effective management is situated. The address of a Financial Institution with which the Entity maintains an account, a post office box, or an address used solely for mailing purposes is not the address of the Entity’s principal office unless such address is the only address used by the Entity and appears as the Entity’s registered address in the Entity’s organisational documents. Further, an address that is provided subject to instructions to hold all mail to that address is not the address of the Entity’s principal office.’

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## II

*(Non-legislative acts)*

## REGULATIONS

**COMMISSION IMPLEMENTING REGULATION (EU) No 1329/2014****of 9 December 2014****establishing the Forms referred to in Regulation (EU) No 650/2012 of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession <sup>(1)</sup>, and in particular Article 46(3)(b) and Articles 59(1), 60(2), 61(2), 65(2) and 67(1) thereof,

Whereas:

- (1) For proper application of Regulation (EU) No 650/2012 several forms should be established.
- (2) In accordance with Protocol No 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, those Member States did not take part in the adoption of Regulation (EU) No 650/2012. Therefore the United Kingdom and Ireland are not taking part in the adoption of this Regulation.
- (3) In accordance with Articles 1 and 2 of Protocol No 22 on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, Denmark is not taking part in the adoption of this Regulation and is not bound by it or subject to its application.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Succession Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The form to be used for the attestation concerning a decision in a matter of succession referred to in Article 46(3)(b) of Regulation (EU) No 650/2012 shall be as set out in Annex 1 as Form I.
2. The form to be used for the attestation concerning an authentic instrument in a matter of succession referred to in Articles 59(1) and 60(2) of Regulation (EU) No 650/2012 shall be as set out in Annex 2 as Form II.
3. The form to be used for the attestation concerning a court settlement in a matter of succession referred to in Article 61(2) of Regulation (EU) No 650/2012 shall be as set out in Annex 3 as Form III.

<sup>(1)</sup> OJ L 201, 27.7.2012, p. 107.

4. The form to be used for the application for a European Certificate of Succession referred to in Article 65(2) of Regulation (EU) No 650/2012 shall be as set out in Annex 4 as Form IV.
5. The form to be used for the European Certificate of Succession referred to in Article 67(1) of Regulation (EU) No 650/2012 shall be as set out in Annex 5 as Form V.

*Article 2*

This Regulation shall enter into force on 17 August 2015.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Brussels, 9 December 2014.

*For the Commission*

*The President*

Jean-Claude JUNKER

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## ANNEX I

## FORM I

**ATTESTATION****concerning a decision in a matter of succession**

(Article 46(3)(b) of Regulation (EU) No 650/2012 of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession <sup>(1)</sup>)

**1. Member State of origin (\*)**

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta ☐ Netherlands  
☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland ☐ Sweden

**2. Court or competent authority issuing the attestation**

2.1. Name and designation of court or authority (\*): .....

2.2. Address

2.2.1. Street and number/PO box (\*): .....

2.2.2. Place and postcode (\*): .....

2.3. Telephone (\*): .....

2.4. Fax .....

2.5. E-mail: .....

2.6. Other relevant information (please specify): .....

**3. Court <sup>(2)</sup> which gave the decision (to be completed ONLY if different from the authority referred to in section 2)**

3.1. Name and designation of court (\*): .....

3.2. Address

3.2.1. Street and number/PO box (\*): .....

3.2.2. Place and postcode (\*): .....

3.3. Telephone (\*): .....

3.4. Fax .....

3.5. E-mail: .....

**4. Decision**

4.1. Date (dd/mm/yyyy) of the decision (\*): .....

4.2. Reference number of the decision (\*): .....

4.3. Parties to the decision <sup>(3)</sup>**4.3.1. Party A**4.3.1.1. Surname and given name(s) or organisation name (\*): .....  
.....

4.3.1.2. Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....

4.3.1.3. Identification number <sup>(4)</sup>

4.3.1.3.1. Identity number: .....

4.3.1.3.2. Social security number: .....

4.3.1.3.3. Registration number: .....

4.3.1.3.4. Other (please specify): .....

4.3.1.4. Address

4.3.1.4.1. Street and number/PO box: .....  
.....  
.....

4.3.1.4.2. Place and postcode: .....

4.3.1.4.3. Country

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

4.3.1.5. E-mail:

.....

4.3.1.6. Role in the proceedings (\*)

4.3.1.6.1. ☐ Claimant4.3.1.6.2. ☐ Defendant4.3.1.6.3. ☐ Other (please specify): .....

4.3.1.7. Status in the succession (please tick more than one box, if relevant) (\*)

4.3.1.7.1. ☐ Heir4.3.1.7.2. ☐ Legatee4.3.1.7.3. ☐ Executor4.3.1.7.4. ☐ Administrator4.3.1.7.5. ☐ Other (please specify): .....

**4.3.2. Party B**

4.3.2.1. Surname and given name(s) or organisation name (\*): .....

.....

4.3.2.2. Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....

4.3.2.3. Identification number (<sup>4</sup>)

4.3.2.3.1. Identity number: .....

4.3.2.3.2. Social security number: .....

4.3.2.3.3. Registration number: .....

4.3.2.3.4. Other (please specify): .....

4.3.2.4. Address

4.3.2.4.1. Street and number/PO box: .....

.....

4.3.2.4.2. Place and postcode: .....

4.3.2.4.3. Country

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

4.3.2.5. E-mail: .....

4.3.2.6. Role in the proceedings (\*)

4.3.2.6.1. ☐ Claimant

4.3.2.6.2. ☐ Defendant

4.3.2.6.3. ☐ Other (please specify): .....

4.3.2.7. Status in the succession (please tick more than one box, if relevant) (\*)

4.3.2.7.1. ☐ Heir

4.3.2.7.2. ☐ Legatee

4.3.2.7.3. ☐ Executor

4.3.2.7.4. ☐ Administrator

4.3.2.7.5. ☐ Other (please specify): .....

4.4. The decision was given in default of appearance (\*)

4.4.1. ☐ Yes (please indicate the date (dd/mm/yyyy) on which the document instituting the proceedings or the equivalent document was served on the person concerned): .....

4.4.2. ☐ No

4.5. Is registration in a public register sought?

4.5.1. ☐ Yes

4.5.2. ☐ No

4.6. If YES under point 4.5.1., the decision is no longer subject to ordinary appeal, including any appeal to the Court of last instance:

4.6.1. ☐ Yes

4.6.2. ☐ No



**5. Enforceability of the decision**

5.1. Is attestation sought for the purpose of enforcement of the decision in another Member State? (\*)

5.1.1. ☐ Yes

5.1.2. ☐ No

5.1.3. ☐ Don't know

5.2. If YES under point 5.1.1., the decision is enforceable in the Member State of origin without any further conditions having to be met (\*)

5.2.1. ☐ Yes (please specify the enforceable obligation(s)): .....

.....  
 .....  
 .....  
 .....  
 .....

5.2.2. ☐ Yes, but limited to part(s) of the decision (please specify the enforceable obligation(s)):

.....  
 .....  
 .....  
 .....  
 .....

5.2.3. The obligation(s) is (are) enforceable against the following person(s):

5.2.3.1. ☐ Party A

5.2.3.2. ☐ Party B

5.2.3.3. ☐ Other (please specify): .....

**6. Interest**

6.1. Is recovery of interest sought? (\*)

6.1.1. ☐ Yes

6.1.2. ☐ No

6.2. If YES under point 6.1.1 (\*)

6.2.1. Interest

6.2.1.1. ☐ Not specified in the decision

6.2.1.2. ☐ Yes, specified in the decision as follows

6.2.1.2.1. Interest due from: ..... (date (dd/mm/yyyy) or event) to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>

6.2.1.2.2. ☐ Final Amount: .....

6.2.1.2.3. ☐ Method to calculate the interest

6.2.1.2.3.1. ☐ Rate: ..... %

6.2.1.2.3.2. ☐ Rate: ..... % over reference rate (ECB/reference rate of national central bank: .....)

in force on: ..... (date (dd/mm/yyyy) or event)

6.2.2. Statutory interest to be calculated in accordance with (please specify relevant statute): .....

.....

.....

.....

6.2.2.1. Interest due from: ..... (date (dd/mm/yyyy) or event) to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>

6.2.2.2. Method to calculate the interest

6.2.2.2.1. ☐ Rate: ..... %

6.2.2.2.2. ☐ Rate: ..... % over reference rate (ECB/reference rate of national central bank: .....)

in force on: ..... (date (dd/mm/yyyy) or event)

6.2.2.2.2.1. ☐ First date of the respective semester in which the debtor is overdue

6.2.2.2.2.2. ☐ Other event (please specify): .....

6.2.3. Capitalisation of interest (please specify): .....

.....

.....

.....

.....

.....

.....

6.2.4. Currency

☐ euro (EUR) ☐ lev (BGN)

☐ Czech koruna (CZK) ☐ kuna (HRK)

☐ forint (HUF) ☐ zloty (PLN)

☐ Romanian leu (RON) ☐ krona (SEK)

☐ Other (please specify (ISO code)): .....

## 7. Costs or expenses

7.1. Parties having benefited from complete or partial legal aid

7.1.1. ☐ Party A

7.1.2. ☐ Party B

7.1.3. ☐ Other Party (please specify): .....

7.2. Parties having benefited from exemption from costs or expenses

7.2.1. ☐ Party A

7.2.2. ☐ Party B

7.2.3. ☐ Other Party (please specify): .....

7.3.	Is recovery of costs or expenses sought? (*)
7.3.1.	<input type="checkbox"/> Yes <sup>(6)</sup>
7.3.2.	<input type="checkbox"/> No
7.4.	If YES under point 7.3.1., the following person(s) against whom enforcement is sought has/have been ordered to bear the costs or expenses (*)
7.4.1.	<input type="checkbox"/> Party A
7.4.2.	<input type="checkbox"/> Party B
7.4.3.	<input type="checkbox"/> Other Party (please specify): .....
7.4.4.	<input type="checkbox"/> If more than one person has to bear the costs or expenses, may the whole amount be collected from any of them?
7.4.4.1.	<input type="checkbox"/> Yes
7.4.4.2.	<input type="checkbox"/> No
7.5.	If YES under point 7.3.1., the costs or expenses for which recovery is sought are as follows (in the event that the costs or expenses may be recovered from several persons, insert the breakdown for each person separately) (*)
7.5.1.	<input type="checkbox"/> The costs or expenses have been fixed in the decision by way of a total amount (please specify the amount): ..... .....
7.5.2.	<input type="checkbox"/> The costs or expenses have been fixed in the decision by way of a percentage of total costs (please specify percentage of total): ..... %.
7.5.3.	<input type="checkbox"/> Liability for the costs or expenses has been determined in the decision and the exact amounts are as follows:
7.5.3.1.	<input type="checkbox"/> Court fees: .....
7.5.3.2.	<input type="checkbox"/> Lawyers' fees: .....
7.5.3.3.	<input type="checkbox"/> Cost of service of documents: .....
7.5.3.4.	<input type="checkbox"/> Other (please specify): .....
7.5.4.	<input type="checkbox"/> Other (please specify): ..... ..... .....
7.6.	If YES under point 7.3.1. (*)
7.6.1.	Interest on costs or expenses
7.6.1.1.	<input type="checkbox"/> Not specified in the decision
7.6.1.2.	<input type="checkbox"/> Yes, specified in the decision as follows
7.6.1.2.1.	Interest due from: ..... (date (dd/mm/yyyy) or event) to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>
7.6.1.2.2.	<input type="checkbox"/> Final amount: .....
7.6.1.2.3.	<input type="checkbox"/> Method to calculate the interest
7.6.1.2.3.1.	<input type="checkbox"/> Rate: ..... %
7.6.1.2.3.2.	<input type="checkbox"/> Rate: ..... % over reference rate (ECB/reference rate of national central bank: ..... ) in force on: ..... (date (dd/mm/yyyy) or event)

7.6.2.	Statutory interest to be calculated in accordance with (please specify relevant statute): .....
	.....
	.....
	.....
7.6.2.1.	Interest due from: ..... (date (dd/mm/yyyy) or event) to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>
7.6.2.2.	Method to calculate the interest
7.6.2.2.1.	<input type="checkbox"/> Rate: ..... %
7.6.2.2.2.	<input type="checkbox"/> Rate: ..... % over reference rate (ECB/reference rate of national central bank .....) in force on: ..... (date (dd/mm/yyyy) or event)
7.6.3.	Capitalisation of interest (please specify): .....
	.....
	.....
	.....
7.6.4.	Currency
	<input type="checkbox"/> euro (EUR) <input type="checkbox"/> lev (BGN)
	<input type="checkbox"/> Czech koruna (CZK) <input type="checkbox"/> kuna (HRK)
	<input type="checkbox"/> forint (HUF) <input type="checkbox"/> zloty (PLN)
	<input type="checkbox"/> Romanian leu (RON) <input type="checkbox"/> krona (SEK)
	<input type="checkbox"/> Other (please specify (ISO code)): .....
<p><b>If additional sheets have been attached, state the total number of pages (*): .....</b></p> <p><b>Done at (*): ..... on (*): ..... (dd/mm/yyyy)</b></p> <p><b>Signature and/or stamp of the court or competent authority issuing the attestation (*): .....</b></p> <p>.....</p> <p>.....</p>	

(\*) Mandatory information.

<sup>(1)</sup> OJ L 201, 27.7.2012, p. 107.

<sup>(2)</sup> In accordance with Article 3(2) of Regulation (EU) No 650/2012, the term 'court' includes under certain conditions, in addition to judicial authorities, other authorities and legal professionals with competence in matters of succession which exercise judicial functions or act pursuant to a delegation of power by a judicial authority or act under the control of a judicial authority. The list of these other authorities and legal professionals is published in the *Official Journal of the European Union*.

<sup>(3)</sup> If the decision concerns more than two parties, please attach an additional sheet.

<sup>(4)</sup> Please indicate the most relevant number if applicable.

<sup>(5)</sup> Add the number of periods necessary if more than one period.

<sup>(6)</sup> This point also covers situations where the costs or expenses are awarded in a separate decision.

## ANNEX 2

## FORM II

**ATTESTATION****concerning an authentic instrument in a matter of succession**

(Articles 59(1) and 60(2) of Regulation (EU) No 650/2012 of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession <sup>(1)</sup>)

**1. Member State of origin (\*)**

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta ☐ Netherlands  
☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland ☐ Sweden

**2. Authority having established the authentic instrument and issuing the attestation**

2.1. Name and designation of authority (\*): .....

2.2. Address

2.2.1. Street and number/PO box (\*): .....

.....

2.2.2. Place and postcode (\*): .....

2.3. Telephone (\*): .....

2.4. Fax .....

2.5. E-mail: .....

2.6. Other relevant information (please specify): .....

.....

**3. Authentic instrument**

3.1. Date (dd/mm/yyyy) on which the authentic instrument was drawn up (\*): .....

3.2. Reference number of the authentic instrument: .....

3.3. Date (dd/mm/yyyy) on which the authentic instrument was

3.3.1. registered at the register in the Member State of origin ..... OR

3.3.2. deposited at the register in the Member State of origin .....

(3.3.1 or 3.3.2 to be completed ONLY if different from the date indicated in point 3.1. and if the date of registration/deposit at the register determines the legal effect of the instrument)

3.3.3. Reference number in the register: .....

3.4. Parties to the authentic instrument <sup>(2)</sup>

**3.4.1. Party A**

3.4.1.1. Surname and given name(s) or organisation name (\*): .....

.....

3.4.1.2. Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....

3.4.1.3. Identification number <sup>(3)</sup>

3.4.1.3.1. Identity number: .....

3.4.1.3.2. Social security number: .....

3.4.1.3.3. Registration number: .....

3.4.1.3.4. Other (please specify): .....

3.4.1.4. Address

3.4.1.4.1. Street and number/PO box: .....

.....

3.4.1.4.2. Place and postcode: .....

3.4.1.4.3. Country

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

3.4.1.5. Status of Party A (please tick more than one box, if relevant) (\*)

3.4.1.5.1. ☐ Heir

3.4.1.5.2. ☐ Legatee

3.4.1.5.3. ☐ Executor

3.4.1.5.4. ☐ Administrator

3.4.1.5.5. ☐ Testator

3.4.1.5.6. ☐ Other (please specify): .....

**3.4.2. Party B**

3.4.2.1. Surname and given name(s) organisation name (\*): .....

.....

3.4.2.2. Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....

3.4.2.3. Identification number <sup>(3)</sup>

3.4.2.3.1. Identity number: .....

3.4.2.3.2. Social security number: .....

3.4.2.3.3. Registration number: .....

3.4.2.3.4. Other (please specify): .....

3.4.2.4. Address

3.4.2.4.1. Street and number/PO box: .....

.....

- 3.4.2.4.2. Place and postcode: .....
- 3.4.2.4.3. Country
- ☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden
- ☐ Other (please specify ISO-code): .....
- 3.4.2.5. Status of Party B (please tick more than one box, if relevant) (\*)
- 3.4.2.5.1. ☐ Heir
- 3.4.2.5.2. ☐ Legatee
- 3.4.2.5.3. ☐ Executor
- 3.4.2.5.4. ☐ Administrator
- 3.4.2.5.5. ☐ Testator
- 3.4.2.5.6. ☐ Other (please specify): .....

**4. Acceptance of the authentic instrument (Article 59 of Regulation (EU) No 650/2012)**

4.1. Is acceptance of the authentic instrument sought? (\*)

4.1.1. ☐ Yes

4.1.2. ☐ No

**4.2. Authenticity of the instrument ((\*) If YES under point 4.1.1.)**

4.2.1. ☐ Under the law of the Member State of origin, the authentic instrument has specific evidentiary effects compared to other written documents (\*).

4.2.1.1. The specific evidentiary effects concern the following elements: (\*)

4.2.1.1.1. ☐ the date the authentic instrument was drawn up

4.2.1.1.2. ☐ the place where the authentic instrument was drawn up

4.2.1.1.3. ☐ the origin of the signatures from the parties of the authentic instrument

4.2.1.1.4. ☐ the content of the declarations of the parties

4.2.1.1.5. ☐ the facts that the authority declares as having been verified in its presence

4.2.1.1.6. ☐ the actions which the authority declares to have carried out

4.2.1.1.7. ☐ other (please specify): .....  
.....  
.....  
.....

4.2.2. Under the law of the Member State of origin, the authentic instrument loses its specific evidentiary effects on the basis of (please indicate if relevant):

4.2.2.1. ☐ a judicial decision given in

4.2.2.1.1. ☐ an ordinary judicial procedure

4.2.2.1.2. ☐ a special judicial procedure provided by the law for this purpose (please indicate the name and/or the relevant legal references): .....

4.2.2.2. ☐ Other (please specify): .....

4.2.3. ☐ To the knowledge of the authority, the authentic instrument has not been challenged in the Member State of origin as to its authenticity (\*).

4.3. **Legal acts and relationships recorded in the authentic instrument (\*) if YES under point 4.1.1.)**

4.3.1. To the knowledge of the authority, the authentic instrument (\*):

4.3.1.1. ☐ is not challenged as to the legal acts and/or legal relationships recorded

4.3.1.2. ☐ is being challenged as to the legal acts and/or legal relationships recorded on specific points not covered by this attestation (please specify): .....

4.3.2. ☐ Other relevant information (please specify): .....

## 5. Other information

5.1. In the Member State of origin, the authentic instrument is a valid document for the purposes of recording a right in immovable or movable property in its registers <sup>(4)</sup>.

5.1.1. ☐ Yes (please specify): .....

5.1.2. ☐ No

## 6. Enforceability of the authentic instrument (Article 60 of Regulation (EU) No 650/2012)

6.1. Is enforcement of the authentic instrument sought? (\*)

6.1.1. ☐ Yes

6.1.2. ☐ No

6.2. If YES under point 6.1.1., is the authentic instrument enforceable in the Member State of origin without any further conditions having to be met? (\*)



- 6.2.1. ☐ Yes (please specify the enforceable obligation(s)): .....
- .....
- .....
- 6.2.2. ☐ Yes, but limited to part(s) of the authentic instrument (please specify the enforceable obligation(s)): .....
- .....
- .....
- 6.2.3. ☐ The obligation(s) is(are) enforceable against the following person(s): (\*)
- 6.2.3.1. ☐ Party A
- 6.2.3.2. ☐ Party B
- 6.2.3.3. ☐ Other (please specify): .....
- .....
- .....

## 7. Interest

### 7.1. Is recovery of interest sought? (\*)

7.1.1. ☐ Yes

7.1.2. ☐ No

### 7.2. If YES under point 7.1.1. (\*)

#### 7.2.1. Interest

7.2.1.1. ☐ Not specified in the authentic instrument

7.2.1.2. ☐ Yes, specified in the authentic instrument as follows

7.2.1.2.1. Interest due from: ..... (date (dd/mm/yyyy) or event)  
to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>

7.2.1.2.2. ☐ Final amount: .....

7.2.1.2.3. ☐ Method to calculate the interest

7.2.1.2.3.1. ☐ Rate: ..... %

7.2.1.2.3.2. ☐ Rate: ..... % over reference rate (ECB/reference rate of national central bank: .....)  
in force on: ..... (date (dd/mm/yyyy) or event)

7.2.2. Statutory interest to be calculated in accordance with (specify relevant statute): .....

.....

.....

7.2.2.1. Interest due from: ..... (date (dd/mm/yyyy) or event)  
to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>

7.2.2.2. Method to calculate the interest

7.2.2.2.1. ☐ Rate: ..... %

7.2.2.2. ☐ Rate: ..... % over reference rate (ECB/reference rate of national central bank: .....)  
in force on: ..... (date (dd/mm/yyyy) or event)

7.2.3. Capitalisation of interest (please specify): .....  
.....  
.....  
.....

7.2.4. Currency  
☐ euro (EUR) ☐ lev (BGN)  
☐ Czech koruna (CZK) ☐ kuna (HRK)  
☐ forint (HUF) ☐ zloty (PLN)  
☐ Romanian leu (RON) ☐ krona (SEK)  
☐ Other (please specify (ISO code)): .....

**If additional sheets have been attached, state the total number of pages (\*): .....**

**Done at (\*): ..... on (\*): ..... (dd/mm/yyyy)**

**Signature and/or stamp of the court or competent authority issuing the attestation (\*): .....**

.....  
.....

(\*) Mandatory information.

<sup>(1)</sup> OJ L 201, 27.7.2012, p. 107.

<sup>(2)</sup> If the authentic instrument concerns more than two parties, please attach an additional sheet.

<sup>(3)</sup> Please indicate the most relevant number if applicable.

<sup>(4)</sup> The recording in a register of a right in immovable or movable property is subject to the law of the Member State in which the register is kept.

<sup>(5)</sup> Add the number of periods necessary if more than one period.

## ANNEX 3

## FORM III

## ATTESTATION

## concerning a court settlement in a matter of succession

(Article 61(2) of Regulation (EU) No 650/2012 of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession <sup>(1)</sup>)

## 1. Member State of origin (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

## 2. Court which approved the court settlement or before which the court settlement was concluded and issuing the attestation

2.1. Name and designation of court <sup>(2)</sup> (\*): .....

2.2. Address

2.2.1. Street and number/PO box (\*): .....

2.2.2. Place and postcode (\*): .....

2.3. Telephone (\*): .....

2.4. Fax .....

2.5. E-mail: .....

2.6. Other relevant information (please specify): .....

## 3. Court settlement

3.1. Date (dd/mm/yyyy) of the court settlement (\*): .....

3.2. Reference number of court settlement

3.3. Parties to the court settlement <sup>(3)</sup>: .....

## 3.3.1. Party A

3.3.1.1. Surname and given name(s) or organisation name (\*): .....

3.3.1.2. Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....

3.3.1.3.	Identification number <sup>(4)</sup>
3.3.1.3.1.	Identity number: .....
3.3.1.3.2.	Social security number: .....
3.3.1.3.3.	Registration number: .....
3.3.1.3.4.	Other (please specify): .....
3.3.1.4.	Address
3.3.1.4.1.	Street and number/PO box: ..... .....
3.3.1.4.2.	Place and postcode: .....
3.3.1.4.3.	Country: <input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....
3.3.1.5.	E-mail: .....
3.3.1.6.	Role in the proceedings (*)
3.3.1.6.1.	<input type="checkbox"/> Claimant
3.3.1.6.2.	<input type="checkbox"/> Defendant
3.3.1.6.3.	<input type="checkbox"/> Other (please specify): .....
3.3.1.7.	Status in the succession (please tick more than one box, if relevant) (*)
3.3.1.7.1.	<input type="checkbox"/> Heir
3.3.1.7.2.	<input type="checkbox"/> Legatee
3.3.1.7.3.	<input type="checkbox"/> Executor
3.3.1.7.4.	<input type="checkbox"/> Administrator
3.3.1.7.5.	<input type="checkbox"/> Other (please specify): .....
3.3.2.	<b>Party B</b>
3.3.2.1.	Surname and given name(s) or organisation name (*): ..... .....
3.3.2.2.	Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....
3.3.2.3.	Identification number
3.3.2.3.1.	Identity number: .....
3.3.2.3.2.	Social security number: .....
3.3.2.3.3.	Registration number: .....
3.3.2.3.4.	Other (please specify): .....

## 3.3.2.4. Address

3.3.2.4.1. Street and number/PO box: .....

.....

3.3.2.4.2. Place and postcode: .....

## 3.3.2.4.3. Country

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

3.3.2.5. E-mail: .....

## 3.3.2.6. Role in the proceedings (\*)

3.3.2.6.1. ☐ Claimant

3.3.2.6.2. ☐ Defendant

3.3.2.6.3. ☐ Other (please specify): .....

## 3.3.2.7. Status in the succession (please tick more than one box, if relevant) (\*)

3.3.2.7.1. ☐ Heir

3.3.2.7.2. ☐ Legatee

3.3.2.7.3. ☐ Executor

3.3.2.7.4. ☐ Administrator

3.3.2.7.5. ☐ Other (please specify): .....

.....

## 4. Enforceability of the court settlement

4.1. Is the court settlement enforceable in the Member State of origin without any further conditions having to be met? (\*)

4.1.1. ☐ Yes (please specify the enforceable obligation(s)): .....

.....

.....

.....

4.1.2. ☐ Yes, but limited to part(s) of the court settlement (please specify the enforceable obligation(s)): .....

.....

.....

.....

4.2. The obligation is enforceable against the following person(s) (\*)

4.2.1. ☐ Party A

4.2.2. ☐ Party B

4.2.3. ☐ Other (please specify): .....

.....

**5. Interest**

5.1. Is recovery of interest sought? (\*)

5.1.1. ☐ Yes5.1.2. ☐ No

5.2. If YES under point 5.1.1. (\*)

5.2.1. Interest

5.2.1.1. ☐ Not specified in the court settlement5.2.1.2. ☐ Yes, specified in the court settlement as follows:5.2.1.2.1. Interest due from: ..... (date (dd/mm/yyyy) or event)  
to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>5.2.1.2.2. ☐ Final amount: .....5.2.1.2.3. ☐ Method to calculate the interest5.2.1.2.3.1. ☐ Rate: ..... %5.2.1.2.3.2. ☐ Rate: ..... % over reference rate (ECB/reference rate of national central  
bank: ..... )  
in force on: ..... (date (dd/mm/yyyy) or event)5.2.2. Statutory interest to be calculated in accordance with (specify relevant statute): .....  
.....  
.....5.2.2.1. Interest due from: ..... (date (dd/mm/yyyy) or event)  
to: ..... (date (dd/mm/yyyy) or event) <sup>(5)</sup>

5.2.2.2. Method to calculate the interest

5.2.2.2.1. ☐ Rate: ..... %5.2.2.2.2. ☐ Rate: ..... % over reference rate (ECB/reference rate of national central  
bank: ..... )  
in force on: ..... (date (dd/mm/yyyy) or event)5.2.3. Capitalisation of interest (please specify): .....  
.....  
.....

5.2.4. Currency

☐ euro (EUR) ☐ lev (BGN)☐ Czech koruna (CZK) ☐ kuna (HRK)☐ forint (HUF) ☐ złoty (PLN)☐ Romanian leu (RON) ☐ krona (SEK)☐ Other (please specify (ISO code)): .....

If additional sheets have been added, state the total number of pages (\*): .....

Done at (\*): ..... on (\*): ..... (dd/mm/yyyy)

Signature and/or stamp of the court issuing the attestation (\*): .....

.....

(\*) Mandatory information.

<sup>(1)</sup> OJ L 201, 27.7.2012, p. 107.

<sup>(2)</sup> In accordance with Article 3(2) of Regulation (EU) No 650/2012, the term 'court' includes under certain conditions, in addition to judicial authorities, other authorities and legal professionals with competence in matters of succession which exercise judicial functions or act pursuant to a delegation of power by a judicial authority or act under the control of a judicial authority. The list of these other authorities and legal professionals is published in the *Official Journal of the European Union*.

<sup>(3)</sup> If the court settlement concerns more than two parties, please attach an additional sheet.

<sup>(4)</sup> Please indicate the most relevant number if applicable.

<sup>(5)</sup> Add the number of periods necessary if more than one period.

## ANNEX 4

## FORM IV

**Application for a European Certificate of Succession**

(Article 65 of Regulation (EU) No 650/2012 of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession <sup>(1)</sup>)

**NOTICE TO THE APPLICANT**

**This non-mandatory form may facilitate the gathering of the information needed to issue the European Certificate of Succession. Its annexes enable you to provide additional relevant information in specific situations.**

**Please check beforehand which information is relevant for the purpose of issuing the certificate.**

Annexes included in the application form <sup>(2)</sup>

- ☐ Annex I — Details concerning the court or the other competent authority which is dealing with or has dealt with the succession as such (MANDATORY if different from the authority referred to in section 2 of the application form)
- ☐ Annex II — Details concerning the applicant(s) (MANDATORY if the applicant(s) is (are) (a) legal person(s))
- ☐ Annex III — Details concerning the representative of the applicant(s) (MANDATORY if the applicant(s) is(are) represented)
- ☐ Annex IV — Details of the (ex-)spouse or (ex-)partner of the deceased (MANDATORY if the deceased had a(n) (ex-)spouse or (ex-)partner)
- ☐ Annex V — Details of possible beneficiaries (MANDATORY if different from the applicant or the (ex-)spouse or (ex-)partner)
- ☐ No Annex is included

**1. Member State of the authority to which the application is submitted <sup>(3)</sup> (\*)**

- ☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta ☐ Netherlands  
☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland ☐ Sweden

**2. Authority to which the application is submitted <sup>(4)</sup>**

- 2.1. Name (\*): .....
- 2.2. Address
- 2.2.1. Street and number/PO box (\*): .....  
 .....
- 2.2.2. Place and postcode (\*): .....
- 2.3. Other relevant information (please specify): .....  
 .....



### 3. Details concerning the applicant (natural person)

3.1. Surname and given name(s) (\*): .....

.....

3.2. Surname at birth (if different from point 3.1.): .....

3.3. Sex (\*)

3.3.1. ☐ M

3.3.2. ☐ F

3.4. Date (dd/mm/yyyy) and place of birth (\*): .....

3.5. Civil status

3.5.1. ☐ Single

3.5.2. ☐ Married

3.5.3. ☐ Registered partner

3.5.4. ☐ Divorced

3.5.5. ☐ Widowed

3.5.6. ☐ Other (please specify): .....

3.6. Nationality (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain  
☐ France ☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary  
☐ Malta ☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia  
☐ Finland ☐ Sweden

☐ Other (please specify ISO-code): .....

3.7. Identification number <sup>(6)</sup>: .....

3.7.1. National identity number: .....

3.7.2. Social security number: .....

3.7.3. Tax number: .....

3.7.4. Other (please specify): .....

3.8. Address

3.8.1. Street and number/PO box (\*): .....

.....

.....

3.8.2. Place and postcode (\*): .....

3.8.3. Country (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain  
☐ France ☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary  
☐ Malta ☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia  
☐ Finland ☐ Sweden

☐ Other (please specify ISO-code): .....



4.4. ☐ **Powers of administration of the estate**

The Certificate is needed for use in another Member State to exercise the powers of administration of the estate (please specify the powers and, as the case may be, to which asset(s) they relate):

.....

.....

.....

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.....

5. **Details concerning the deceased**

5.1. Surname and given name(s) (\*): .....

.....

5.2. Surname at birth (if different from point 5.1.): .....

.....

5.3. Sex (\*)

5.3.1. ☐ M

5.3.2. ☐ F

5.4. Date (dd/mm/yyyy) and place of birth (town/country (ISO code)) (\*): .....

.....

5.5. Date (dd/mm/yyyy) and place of death (town/country (ISO code)) (\*): .....

.....

5.6. Civil status at the time of death <sup>(10)</sup> (\*)

5.6.1. ☐ Single

5.6.2. ☐ Married

5.6.3. ☐ Registered partner

5.6.4. ☐ Divorced

5.6.5. ☐ Widowed

5.6.6. ☐ Other (please specify): .....

5.7. Nationality (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France

☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta

☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland

☐ Sweden

☐ Other (please specify ISO-code): .....

5.8. Identification number <sup>(6)</sup>

5.8.1. National identity number: .....

5.8.2. Birth certificate number: .....

5.8.3. Death certificate number: .....

5.8.4. Social security number: .....

5.8.5. Tax number: .....

5.8.6. Other (please specify): .....

5.9. Address at the time of death <sup>(11)</sup>

5.9.1. Street and number/PO box (\*): .....

.....

.....

5.9.2. Place and postcode (\*): .....

5.9.3. Country (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France

☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta

☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland

☐ Sweden

☐ Other (please specify ISO-code): .....

## 6. Additional information

6.1. Elements on which you found your claimed right to the succession <sup>(\*\*)</sup>

6.1.1. ☐ I am a beneficiary under a disposition of property upon death

6.1.2. ☐ I am a beneficiary by operation of law

6.2. Elements on which you found your power to execute the will of the deceased <sup>(\*\*\*)</sup>

6.2.1. ☐ I was designated as executor in a disposition of property upon death

6.2.2. ☐ I have been appointed executor by a court

6.2.3. ☐ Other (please specify): .....

.....

.....

6.3. Elements on which you found your power to administer the estate of the deceased <sup>(\*\*\*)</sup>

6.3.1. ☐ I am the administrator under a disposition of property upon death

6.3.2. ☐ I have been appointed administrator by a court

6.3.3. ☐ I have been designated as administrator by an out of court agreement between the beneficiaries

6.3.4. ☐ I have the power to administer by operation of law

6.4. Has the deceased made at least one disposition of property upon death? (\*)

6.4.1. ☐ Yes

6.4.2. ☐ No

6.4.3. ☐ Don't know

- [illegible]

**7. Documents attached to the application form**

The applicant shall provide all relevant documents to prove the information contained in this form. Therefore — if possible and when the Authority specified under section 2 does not have it yet — please append the original or a copy of the document which satisfies the conditions necessary to establish its authenticity.

- ☐ Death certificate or declaration of presumed death
- ☐ Court decision
- ☐ Choice of court agreement
- ☐ Will or joint will <sup>(13)</sup>: .....
- .....
- ☐ Certificate of the register of wills
- ☐ Agreement as to succession <sup>(13)</sup>: .....
- .....
- ☐ Declaration relating to a choice of law <sup>(13)</sup>: .....
- .....
- ☐ Marriage contract or contract regarding a relationship which may have comparable effects to marriage <sup>(13)</sup>: .....
- .....
- ☐ Declaration of acceptance of the succession
- ☐ Declaration of waiver of the succession
- ☐ Document relating to the designation of an administrator
- ☐ Document relating to the inventory of the estate
- ☐ Document relating to the distribution or sharing out of the estate
- ☐ Power of attorney
- ☐ Other (please specify): .....
- .....
- .....
- .....

If additional sheets and Annexes have been added, state the total number of pages (\*): .....

Total number of documents attached to this application form (\*): .....

Done at (\*): ..... on (\*) ..... (dd/mm/yyyy)

Signature (\*): .....

I declare that, to my best knowledge, no dispute is pending relating to the elements which I want certified in the Certificate.

Done at (\*): ..... on (\*) ..... (dd/mm/yyyy)

Signature (\*): .....

## FORM IV — ANNEX I

**Court or other competent authority which is dealing with or  
has dealt with the succession as such  
(to be completed ONLY if different from section 2 of the application form)**

1. Name and designation of court or competent authority (\*): .....  
.....  
.....
  
2. Address
  - 2.1. Street and number/PO box (\*): .....  
.....  
.....
  - 2.2. Place and postcode (\*): .....
  - 2.3. Country (\*)
 

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta ☐ Netherlands  
☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland ☐ Sweden  
☐ Other (please specify ISO-code): .....
  
3. Telephone (\*): .....
  
4. Fax .....
  
5. E-mail: .....
  
6. Reference number of the case: .....
  
7. Other relevant information (please specify): .....  
.....  
.....  
.....  
.....

## FORM IV — ANNEX II

<b>Details concerning the applicant(s)</b> <b>(to be completed ONLY if the applicant(s) is(are) (a) legal person(s))<sup>(14)</sup></b>	
1.	Organisation name (*): ..... ..... .....
2.	Registration of the organisation
2.1.	Registration number: .....
2.2.	Designation of the register/registration authority (*): .....
2.3.	Date (dd/mm/yyyy) and place of registration: .....
3.	Address of the organisation
3.1.	Street and number/PO box (*): ..... ..... .....
3.2.	Place and postcode (*): .....
3.3.	Country (*) <input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....
4.	Telephone (*): .....
5.	Fax .....
6.	E-mail: .....
7.	Surname and given name(s) of person authorised to sign for the organisation (*): .....
8.	Other relevant information (please specify): ..... ..... ..... ..... .....



## FORM IV — ANNEX III

**Details concerning the representative(s) of the applicant(s) <sup>(15)</sup>**  
**(to be completed ONLY if the applicant(s) is(are) represented)**

1. Surname and given name(s) or organisation name (\*): .....  
.....  
.....
  
2. Registration of the organisation
  - 2.1. Registration number: .....
  - 2.2. Designation of the register/registration authority (\*): .....
  - 2.3. Date (dd/mm/yyyy) and place of registration: .....
  
3. Address
  - 3.1. Street and number/PO box (\*): .....  
.....
  - 3.2. Place and postcode (\*): .....
  - 3.3. Country (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta ☐ Netherlands  
☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland ☐ Sweden  
☐ Other (please specify ISO-code): .....
  
4. Telephone: .....
  
5. Fax .....
  
6. E-mail: .....
  
7. Representative capacity (\*)

☐ Guardian ☐ Parent ☐ Person authorised to sign for a legal person ☐ Person with power of attorney  
☐ Other (please specify): .....

## FORM IV — ANNEX IV

**Details concerning the (ex-)spouse(s) or (ex-)partner(s) of the deceased <sup>(16)</sup>**  
**(to be completed ONLY if the deceased had a (ex-)spouse or (ex-)partner)**

1.	Is the (ex-) spouse or (ex-) partner the applicant? (*)
1.1.	<input type="checkbox"/> Yes (see information provided in section 3 of the application form — if relevant, please specify which applicant): .....
1.2.	<input type="checkbox"/> No
1.2.1.	Surname and give name(s) (*): .....
1.2.2.	Surname at birth (if different from point 1.2.1.): .....
1.2.3.	Sex (*)
1.2.3.1.	<input type="checkbox"/> M
1.2.3.2.	<input type="checkbox"/> F
1.2.4.	Date (dd/mm/yyyy) and place of birth (*): .....
1.2.5.	Civil status
1.2.5.1.	<input type="checkbox"/> Single
1.2.5.2.	<input type="checkbox"/> Married
1.2.5.3.	<input type="checkbox"/> Registered partner
1.2.5.4.	<input type="checkbox"/> Divorced
1.2.5.5.	<input type="checkbox"/> Widowed
1.2.5.6.	<input type="checkbox"/> Other (please specify): .....
1.2.6.	Nationality (*)
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden
	<input type="checkbox"/> Other (please specify ISO-code): .....
1.2.7.	Identification number <sup>(6)</sup>
1.2.7.1.	National identity number: .....
1.2.7.2.	Social security number: .....
1.2.7.3.	Tax number: .....
1.2.7.4.	Other (please specify): .....

1.2.8.	Address
1.2.8.1.	Street and number/PO box (*): .....
	.....
1.2.8.2.	Place and postcode (*): .....
1.2.8.3.	Country (*)
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....
1.2.9.	Telephone: .....
1.2.10.	E-mail: .....
1.2.11.	Relationship to the deceased at the time of death (*)
1.2.11.1.	<input type="checkbox"/> Married to the deceased
1.2.11.2.	<input type="checkbox"/> Registered partner of the deceased
1.2.11.3.	<input type="checkbox"/> Divorced from the deceased
1.2.11.4.	<input type="checkbox"/> Legally separated from the deceased
1.2.11.5.	<input type="checkbox"/> Other (please specify): .....
2.	Address of the couple at the time of marriage or registration of the partnership
2.1.	Street and number/PO box: .....
	.....
2.2.	Place and postcode: .....
2.3.	Country
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....
3.	Address of the spouse or partner at the time of death of the deceased (if different from point 5.9. of the application form)
3.1.	Street and number/PO box: .....
	.....
3.2.	Place and postcode: .....
3.3.	Country
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....

[illegible]

## FORM IV — ANNEX V

<b>Details of possible beneficiaries</b> <b>(other than the applicant, the (ex-)spouse or (ex-)partner) <sup>(17)</sup></b>	
<b>1.</b>	<b>Beneficiary A</b>
1.1.	Surname and given name(s) or organisation name (*): .....
1.2.	Surname at birth (if different from point 1.1.): .....
1.3.	Identification number <sup>(6)</sup>
1.3.1.	National identity number: .....
1.3.2.	Social security number: .....
1.3.3.	Tax number: .....
1.3.4.	Registration number: .....
1.3.5.	Other (please specify): .....
1.4.	Address
1.4.1.	Street and number/PO box (*): .....
1.4.2.	Place and postcode (*): .....
1.4.3.	Country (*)
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden
	<input type="checkbox"/> Other (please specify ISO-code): .....
1.5.	Telephone: .....
1.6.	E-mail: .....

## 1.7. Relationship to the deceased

☐ Son ☐ Daughter ☐ Father ☐ Mother ☐ Grandson ☐ Granddaughter ☐ Grandfather  
☐ Grandmother ☐ Brother ☐ Sister ☐ Nephew ☐ Niece ☐ Uncle ☐ Aunt ☐ Cousin ☐ Other  
(please specify): .....

## 1.8. Beneficiary (\*)

1.8.1. ☐ under a disposition of property upon death1.8.2. ☐ by operation of law

## 2. Beneficiary B

2.1. Surname and given name(s) or organisation name (\*): .....  
.....

2.2. Surname at birth (if different from point 2.1.): .....

2.3. Identification number <sup>(6)</sup>

2.3.1. National identity number: .....

2.3.2. Social security number: .....

2.3.3. Tax number: .....

2.3.4. Registration number: .....

2.3.5. Other (please specify): .....

## 2.4. Address

2.4.1. Street and number/PO box (\*): .....  
.....  
.....

2.4.2. Place and postcode (\*): .....

## 2.4.3. Country (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

2.5. Telephone: .....

2.6. E-mail: .....

## 2.7. Relationship to the deceased

☐ Son ☐ Daughter ☐ Father ☐ Mother ☐ Grandson ☐ Granddaughter ☐ Grandfather  
☐ Grandmother ☐ Brother ☐ Sister ☐ Nephew ☐ Niece ☐ Uncle ☐ Aunt ☐ Cousin ☐ Other  
 (please specify): .....

## 2.8. Beneficiary (\*)

2.8.1. ☐ under a disposition of property upon death

2.8.2. ☐ by operation of law

(\*) Mandatory information.

(\*\*) Mandatory information if the purpose of the certificate is to certify rights to the succession.

(\*\*\*) Mandatory information if the purpose of the certificate is to certify powers to execute the will or to administer the estate.

<sup>(1)</sup> OJ L 201, 27.7.2012, p. 107.

<sup>(2)</sup> Please tick the boxes which apply.

<sup>(3)</sup> This should be the Member State whose courts have jurisdiction pursuant to Regulation (EU) No 650/2012.

<sup>(4)</sup> If another authority is dealing or has dealt with the succession as such, please complete and append Annex I.

<sup>(5)</sup> For legal persons, please complete and append Annex II.

If there is more than one applicant, attach an additional sheet.

For representatives, please complete and append Annex III.

<sup>(6)</sup> Please indicate the most relevant number if applicable.

<sup>(7)</sup> Please complete and append Annex IV.

<sup>(8)</sup> The concept of *de facto* partner includes legal institutions of cohabitation which exist in some Member States such as 'sambo' (Sweden) or 'avopuoliso' (Finland).

<sup>(9)</sup> Please tick more than one tick box if relevant.

<sup>(10)</sup> If the deceased was married or in a relationship which may have comparable effects to marriage, please complete and append Annex IV.

<sup>(11)</sup> If the deceased had several residential addresses at the time of death, please indicate the most relevant one.

<sup>(12)</sup> For beneficiaries who are not an applicant or an (ex-)spouse or (ex-)partner, please complete and append Annex V.

<sup>(13)</sup> If neither the original nor a copy is appended, please indicate where the original may be located.

<sup>(14)</sup> If more than one legal person applies, please attach an additional sheet.

<sup>(15)</sup> If more than one representative, please attach an additional sheet.

<sup>(16)</sup> If more than one person, please attach an additional sheet.

<sup>(17)</sup> Refer to section 3 of the application form, Annexes II or IV.

Please indicate in particular all the direct descendants of the deceased of whom you are aware.

If you are aware of more than two possible beneficiaries, please attach additional sheet.

## ANNEX 5

## FORM V

<b>European Certificate of Succession</b> (Article 67 of Regulation (EU) No 650/2012 of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession <sup>(1)</sup> )
<b>The original of this Certificate remains in the possession of the issuing authority</b>
<b>Certified copies of this Certificate are valid until the date indicated in the appropriate box at the end of this form</b>
<b>Annexes included in the certificate (*)</b>  <input type="checkbox"/> Annex I — Details concerning the applicant(s) (MANDATORY if the applicant(s) is(are) (a) legal person(s)) <input type="checkbox"/> Annex II — Details concerning the representative of the applicant(s) (MANDATORY if the applicant(s) is(are) represented) <input type="checkbox"/> Annex III — Information on the matrimonial property regime or other equivalent property regime of the deceased (MANDATORY if the deceased had such a regime at the time of death) <input type="checkbox"/> Annex IV — Status and rights of the heir(s) (MANDATORY if the purpose of the certificate is to certify those elements) <input type="checkbox"/> Annex V — Status and rights of the legatee(s) having direct rights in the succession (MANDATORY if the purpose of the certificate is to certify those elements) <input type="checkbox"/> Annex VI — Powers to execute a will or to administer the estate (MANDATORY if the purpose of the certificate is to certify those elements) <input type="checkbox"/> No Annex is included
<b>1. Member State of the issuing authority (*)</b>  <input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden
<b>2. Issuing authority</b>  2.1. Name and designation of the authority (*): ..... 2.2. Address 2.2.1. Street and number/PO box (*): ..... ..... ..... 2.2.2. Place and postcode (*): .....  2.3. Telephone: ..... 2.4. Fax ..... 2.5. E-mail: .....



**3. Information on the file**

3.1. Reference number (\*): .....

3.2. Date (dd/mm/yyyy) of issue of the Certificate (\*): .....

**4. Competence of the issuing authority** (Article 64 of Regulation (EU) No 650/2012)

4.1. The issuing authority is located in the Member State whose courts have jurisdiction to rule on the succession pursuant to (\*)

☐ Article 4 of Regulation (EU) No 650/2012 (General jurisdiction)☐ Article 7(a) of Regulation (EU) No 650/2012 (Jurisdiction in the event of a choice of law)☐ Article 7(b) of Regulation (EU) No 650/2012 (Jurisdiction in the event of a choice of law)☐ Article 7(c) of Regulation (EU) No 650/2012 (Jurisdiction in the event of a choice of law)☐ Article 10 of Regulation (EU) No 650/2012 (Subsidiary jurisdiction)☐ Article 11 of Regulation (EU) No 650/2012 (*Forum necessitatis*)4.2. Additional elements on the basis of which the issuing authority considers itself competent to issue the Certificate <sup>(2)</sup>: .....

.....

.....

.....

.....

.....

**5. Details concerning the applicant (natural person <sup>(3)</sup>)**

5.1. Surname and given name(s) (\*): .....

5.2. Surname at birth (if different from point 5.1.): .....

5.3. Sex (\*)

5.3.1. ☐ M5.3.2. ☐ F

5.4. Date (dd/mm/yyyy) and place of birth (town/country (ISO code)) (\*): .....

5.5. Civil status (\*)

5.5.1. ☐ Single5.5.2. ☐ Married5.5.3. ☐ Registered Partner5.5.4. ☐ Divorced5.5.5. ☐ Widowed5.5.6. ☐ Other (please specify): .....

5.6. Nationality (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

5.7. Identification number <sup>(4)</sup>

5.7.1. National identity number: .....

5.7.2. Social security number: .....

5.7.3. Tax number: .....

5.7.4. Other (please specify): .....

5.8. Address

5.8.1. Street and number/PO box (\*): .....

.....

5.8.2. Place and postcode (\*): .....

.....

5.8.3. Country (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

5.9. Telephone: .....

5.10. Fax .....

5.11. E-mail: .....

5.12. Relationship to the deceased

☐ Son ☐ Daughter ☐ Father ☐ Mother ☐ Grandson ☐ Granddaughter ☐ Grandfather  
☐ Grandmother ☐ Spouse ☐ Registered Partner ☐ *De Facto* Partner <sup>(5)</sup> ☐ Brother ☐ Sister  
☐ Nephew ☐ Niece ☐ Uncle ☐ Aunt ☐ Cousin ☐ Other (please specify): .....

**6. Details concerning the deceased**

6.1. Surname and given name(s) (\*): .....

.....

.....

6.2. Surname at birth (if different from point 6.1.): .....

6.3. Sex (\*)

6.3.1. ☐ M

6.3.2. ☐ F

6.4.	Date (dd/mm/yyyy) and place of birth (town/country (ISO-code)) (*): .....
	.....
6.5.	Civil status at the time of death (*)
6.5.1.	<input type="checkbox"/> Single
6.5.2.	<input type="checkbox"/> Married
6.5.3.	<input type="checkbox"/> Registered Partner
6.5.4.	<input type="checkbox"/> Divorced
6.5.5.	<input type="checkbox"/> Widowed
6.5.6.	<input type="checkbox"/> Other (please specify): .....
6.6.	Nationality (*)
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France
	<input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta
	<input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland
	<input type="checkbox"/> Sweden
	<input type="checkbox"/> Other (please specify ISO-code): .....
6.7.	Identification number <sup>(4)</sup>
6.7.1.	National identity number: .....
6.7.2.	Social security number: .....
6.7.3.	Tax number: .....
6.7.4.	Birth certificate number: .....
6.7.5.	Other (please specify): .....
6.8.	Address at the time of death
6.8.1.	Street and number/PO box (*): .....
	.....
	.....
6.8.2.	Place and postcode (*): .....
6.8.3.	Country (*)
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France
	<input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta
	<input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland
	<input type="checkbox"/> Sweden
	<input type="checkbox"/> Other (please specify ISO-code): .....
6.9.	Date (dd/mm/yyyy) and place of death (*): .....
	.....
	.....
6.9.1.	Death certificate number, date and place of issuance: .....
	.....

**7. Testate/intestate succession**

7.1. The succession is (\*)

7.1.1. ☐ testate

7.1.2. ☐ intestate

7.1.3. ☐ partially testate and partially intestate

7.2. If the succession is testate or partially testate, the certificate is based on the following valid disposition(s) of property upon death <sup>(6)</sup>

7.2.1. Type: ☐ Will ☐ Joint will ☐ Agreement as to succession

7.2.2. Date (dd/mm/yyyy) on which it was drawn up: .....

7.2.3. Place where it was drawn up (town/country (ISO code)): .....

7.2.4. Name and designation of the authority before which it was established: .....

7.2.5. Date (dd/mm/yyyy) on which it was registered or deposited: .....

7.2.6. Designation of the register or the depository: .....

7.2.7. Reference number of the disposition in the register or in the depository: .....

7.2.8. Other reference number: .....

7.3. To the knowledge of the issuing authority, other dispositions of property upon death made by the deceased, and which have been revoked or declared null and void, are the following <sup>(6)</sup>

7.3.1. Type: ☐ Will ☐ Joint will ☐ Agreement as to succession

7.3.2. Date (dd/mm/yyyy) on which it was drawn up: .....

7.3.3. Place where it was drawn up (town/country (ISO code)): .....

7.3.4. Name and designation of the authority before which it was established: .....

7.3.5. Date (dd/mm/yyyy) on which it was registered or deposited: .....

7.3.6. Designation of the register or the depository: .....

7.3.7. Reference number of the disposition in the register or in the depository: .....

7.3.8. Other reference number: .....

7.4. Other relevant information in relation to Article 68(j) of Regulation (EU) No 605/2012 (please specify): .....

**8. Law applicable to the succession**

8.1. The law applicable to the succession is the law of (\*)

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta  
☐ Netherlands ☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland  
☐ Sweden

☐ Other (please specify ISO-code): .....

8.2. The law applicable was determined on the basis of the following elements (\*)

8.2.1. ☐ The deceased had his habitual residence in that State at the time of death (Article 21(1) of Regulation (EU) No 650/2012).

8.2.2. ☐ The deceased chose the law of that State of which he was a national (Article 22(1) of Regulation (EU) No 650/2012) (see point 7.2.).

8.2.3. ☐ The deceased was manifestly more closely connected with that State than with the State of his habitual residence (Article 21(2) of Regulation (EU) No 650/2012), please specify: .....

.....  
.....  
.....  
.....  
.....  
.....  
.....

8.2.4. ☐ The law of a third State applied under Article 21(1) of Regulation (EU) No 650/2012 referred to the law of that State (Article 34(1) of Regulation (EU) No 650/2012). Please specify: .....

.....  
.....  
.....  
.....  
.....

8.3. ☐ The law applicable is that of a State with more than one legal system (Articles 36 and 37 of Regulation (EU) No 650/2012). The following rules of law are applicable (please specify as the case may be, the territorial unit): .....

.....  
.....

8.4. ☐ Special rules apply imposing restrictions concerning or affecting the succession in respect of certain assets of the deceased apply (Article 30 of the Regulation (EU) No 650/2012) (please specify the rules and assets concerned): .....

.....  
.....  
.....  
.....  
.....

The authority certifies that it has taken all necessary steps to inform the beneficiaries of the application for a certificate and that, at the time of establishing the certificate, none of the elements contained in it were contested by the beneficiaries.

The following points have not been filled in because they were not deemed to be relevant for the purpose for which the Certificate was issued (\*): .....

.....

If additional sheets have been added, state the total number of pages (\*): .....

.....

Done at (\*) ..... On (\*) ..... (dd/mm/yyyy)

Signature and/or stamp of the issuing authority (\*): .....

.....

#### CERTIFIED COPY

This certified copy of the European Certificate of Succession has been issued

to (\*): .....

.....

.....

(name of the applicant(s) or of the person(s) having demonstrated a legitimate interest) (Article 70 of Regulation (EU) No 650/2012)

It is valid until (\*): ..... (dd/mm/yyyy)

Date of issue (\*): ..... (dd/mm/yyyy)

Signature and/or stamp of the issuing authority (\*): .....

.....

## FORM V — ANNEX I

Details concerning the applicant(s) (legal persons <sup>(7)</sup> )	
1.	Organisation name (*): .....
	.....
	.....
2.	Registration of the organisation (*)
2.1.	Registration number <sup>(4)</sup> : .....
	.....
	.....
2.2.	Designation of the register/registration authority (*): .....
	.....
2.3.	Date (dd/mm/yyyy) and place of registration (*): .....
	.....
3.	Address of the organisation
3.1.	Street and number/PO box (*): .....
	.....
	.....
3.2.	Place and postcode (*):
3.3.	Country (*)
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....
4.	Telephone (*): .....
5.	Fax .....
6.	E-mail: .....
7.	Surname and given name(s) of person authorised to sign for the organisation (*): .....
	.....
	.....
8.	Other relevant information (please specify): .....
	.....
	.....

## FORM V — ANNEX II

Details concerning the representative(s) of the applicant(s) <sup>(8)</sup>	
1.	Surname and given name(s) or organisation name (*): .....
	.....
	.....
2.	Registration of the organisation
2.1.	Registration number: .....
2.2.	Designation of the register/registration authority (*): .....
2.3.	Date (dd/mm/yyyy) and place of registration (*): .....
3.	Address
3.1.	Street and number/PO box (*): .....
	.....
	.....
3.2.	Place and postcode (*):
3.3.	Country (*)
	<input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden
	<input type="checkbox"/> Other (please specify ISO-code): .....
4.	Telephone: .....
5.	Fax .....
6.	E-mail: .....
7.	Representative capacity (*): .....
	<input type="checkbox"/> Guardian <input type="checkbox"/> Parent <input type="checkbox"/> Person authorised to sign for a legal person <input type="checkbox"/> Person with power of attorney
	<input type="checkbox"/> Other (please specify): .....



## FORM V — ANNEX III

**Information on the matrimonial property regime or other equivalent property regime of the deceased <sup>(9)</sup>**

1. Surname and given name(s) of (ex-) spouse or (ex-) partner (\*): .....
2. Surname at birth of (ex-) spouse or (ex-) partner (if different from point (1): .....
3. Date and place of marriage or establishment of another relationship having comparable effects to marriage: .....
4. Had the deceased entered into a marriage contract with the person mentioned in point 1?
  - 4.1. ☐ Yes
    - 4.1.1. Date (dd/mm/yyyy) of contract: .....
  - 4.2. ☐ No
5. Had the deceased entered into a contract on property effects in the context of a relationship deemed to have comparable effects to marriage with the person mentioned in point 1?
  - 5.1. ☐ Yes
    - 5.1.1. Date (dd/mm/yyyy) of contract: .....
  - 5.2. ☐ No
6. The law applied to the property regime was the law of
 

☐ Belgium ☐ Bulgaria ☐ Czech Republic ☐ Germany ☐ Estonia ☐ Greece ☐ Spain ☐ France  
☐ Croatia ☐ Italy ☐ Cyprus ☐ Latvia ☐ Lithuania ☐ Luxembourg ☐ Hungary ☐ Malta ☐ Netherlands  
☐ Austria ☐ Poland ☐ Portugal ☐ Romania ☐ Slovenia ☐ Slovakia ☐ Finland ☐ Sweden  
☐ Other (please specify ISO-code): .....

  - 6.1. This law was determined on the basis of a choice of law (\*)
    - 6.1.1. ☐ Yes
    - 6.1.2. ☐ No
  - 6.2. In cases where the State whose law applied has more than one legal system, please specify (as the case may be, the territorial unit): .....

7. The applied property regime was as follows:

7.1. ☐ Separation of property

7.2. ☐ Universal community of property

7.3. ☐ Community of property

7.4. ☐ Community of accrued gains

7.5. ☐ Deferred community property

7.6. ☐ Other (please specify): .....

8. Please specify the property regime in the original language and the legal provisions referred to (<sup>10</sup>):

.....  
.....  
.....

9. The property relations based on the matrimonial property regime or other equivalent property regime of the deceased and the person referred to point 1 have been liquidated and the assets shared:

9.1. ☐ Yes

9.2. ☐ No

## FORM V — ANNEX IV

Status and rights of the heir(s) <sup>(1)</sup>	
1.	Is the heir the applicant? (*)
1.1.	<input type="checkbox"/> Yes
1.1.1.	<input type="checkbox"/> Mentioned in section 5 of the certificate form (if relevant, please specify which applicant): ..... .....
1.1.2.	<input type="checkbox"/> Mentioned in Annex I (if relevant, please specify which applicant): ..... .....
1.2.	<input type="checkbox"/> No
1.2.1.	Surname and given name(s) or organisation name: .....
1.2.2.	Surname at birth (if different from point 1.2.1.): .....
1.2.3.	Identification number <sup>(4)</sup>
1.2.3.1.	National identity number: .....
1.2.3.2.	Social security number: .....
1.2.3.3.	Tax number: .....
1.2.3.4.	Registration number: .....
1.2.3.5.	Other (please specify): .....
1.2.4.	Address
1.2.4.1.	Street and number/PO box: .....
1.2.4.2.	Place and postcode: .....
1.2.4.3.	Country <input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....
1.2.5.	Telephone: .....
1.2.6.	Fax .....
1.2.7.	E-mail: .....
1.2.8.	Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....

2.	The heir has accepted the succession
2.1.	<input type="checkbox"/> Yes without conditions
2.2.	<input type="checkbox"/> Yes under benefit of inventory (please specify effects): .....
	.....
2.3.	<input type="checkbox"/> Yes under other conditions (please specify effects): .....
	.....
2.4.	<input type="checkbox"/> No acceptance required under the law applicable to the succession
3.	The heir is designated by <sup>(12)</sup> (*):
3.1.	<input type="checkbox"/> a disposition of property upon death
3.2.	<input type="checkbox"/> operation of law
4.	<input type="checkbox"/> The heir has waived the succession.
5.	<input type="checkbox"/> The heir has accepted a reserved share.
6.	<input type="checkbox"/> The heir has waived his or her right to a reserved share.
7.	<input type="checkbox"/> The heir has been disqualified from inheriting:
7.1.	<input type="checkbox"/> under a disposition of property upon death
7.2.	<input type="checkbox"/> by operation of law
7.3.	<input type="checkbox"/> by a court decision
8.	The heir has the right to the following share of the estate (please specify): .....
	.....
9.	Asset(s) attributed to the heir and for which certification was requested (please specify asset(s) and indicate all relevant identification details) <sup>(13)</sup> : .....
	.....
	.....
	.....
	.....
10.	Conditions and restrictions relating to the rights of the heir (indicate whether the rights of the heir are restricted under the law applicable to the succession and/or by the disposition of property upon death): .....
	.....
	.....
	.....
11.	Other relevant information or further explanations (please specify): .....
	.....
	.....
	.....
	.....

## FORM V — ANNEX V

Status and rights of legatee(s) having direct rights in the succession <sup>(14)</sup>	
1.	Is the legatee the applicant? (*)
1.1.	<input type="checkbox"/> Yes
1.1.1.	<input type="checkbox"/> Mentioned in section 5 of the certificate form (if relevant, please specify which applicant): ..... .....
1.1.2.	<input type="checkbox"/> Mentioned in Annex I (if relevant, please specify which applicant): ..... ..... .....
1.2.	<input type="checkbox"/> No
1.2.1.	Surname and given name(s) or organisation name: ..... .....
1.2.2.	Surname at birth (if different from point 1.2.1.): .....
1.2.3.	Identification number <sup>(4)</sup> : .....
1.2.3.1.	National identity number: .....
1.2.3.2.	Social security number: .....
1.2.3.3.	Tax number: .....
1.2.3.4.	Registration number: .....
1.2.3.5.	Other (please specify): .....
1.2.4.	Address
1.2.4.1.	Street and number/PO box: ..... ..... .....
1.2.4.2.	Place and postcode: .....
1.2.4.3.	Country: <input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....
1.2.5.	Telephone: .....
1.2.6.	Fax: .....
1.2.7.	E-mail: .....
1.2.8.	Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: ..... .....

2. The legatee has accepted the legacy.
- 2.1. ☐ Yes without conditions
- 2.2. ☐ Yes under conditions (please specify): .....
- .....
- .....
- .....
- 2.3. ☐ No acceptance required under the law applicable to the succession
3. ☐ The legatee has waived the legacy.
4. The legatee has the right to the following share of the estate (please specify): .....
- .....
- .....
- .....
5. Asset(s) attributed to the legatee and for which certification was requested (please specify asset(s) and indicate all relevant identification details) <sup>(15)</sup>: .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....
6. Conditions and restrictions relating to the rights of the legatee (indicate whether the rights of the legatee are restricted under the law applicable to the succession and/or by the disposition of property upon death) (\*): .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....
7. Other relevant information or further explanations (please specify): .....
- .....
- .....
- .....
- .....
- .....

## FORM V — ANNEX VI

Powers to execute a will or to administer the estate <sup>(16)</sup>	
1.	Powers of the following person (*):
1.1.	<input type="checkbox"/> The applicant
1.1.1.	<input type="checkbox"/> Mentioned in section 5 of the Certificate form (if relevant, please specify which applicant): ..... .....
1.1.2.	<input type="checkbox"/> Mentioned in Annex I (if relevant, please specify which applicant): .....
1.2.	<input type="checkbox"/> The heir mentioned in Annex IV (if relevant, please specify which heir): .....
1.3.	<input type="checkbox"/> The legatee mentioned in Annex V (if relevant, please specify which legatee): .....
1.4.	<input type="checkbox"/> Other
1.4.1.	Surname and given name(s) or organisation name: .....
1.4.2.	Surname at birth (if different from point 1.4.1.): .....
1.4.3.	Identification number <sup>(4)</sup> : .....
1.4.3.1.	National identity number: .....
1.4.3.2.	Social security number: .....
1.4.3.3.	Tax number: .....
1.4.3.4.	Registration number: .....
1.4.3.5.	Other (please specify): .....
1.4.4.	Address
1.4.4.1.	Street and number/PO box: .....
1.4.4.2.	Place and postcode: .....
1.4.4.3.	Country: <input type="checkbox"/> Belgium <input type="checkbox"/> Bulgaria <input type="checkbox"/> Czech Republic <input type="checkbox"/> Germany <input type="checkbox"/> Estonia <input type="checkbox"/> Greece <input type="checkbox"/> Spain <input type="checkbox"/> France <input type="checkbox"/> Croatia <input type="checkbox"/> Italy <input type="checkbox"/> Cyprus <input type="checkbox"/> Latvia <input type="checkbox"/> Lithuania <input type="checkbox"/> Luxembourg <input type="checkbox"/> Hungary <input type="checkbox"/> Malta <input type="checkbox"/> Netherlands <input type="checkbox"/> Austria <input type="checkbox"/> Poland <input type="checkbox"/> Portugal <input type="checkbox"/> Romania <input type="checkbox"/> Slovenia <input type="checkbox"/> Slovakia <input type="checkbox"/> Finland <input type="checkbox"/> Sweden <input type="checkbox"/> Other (please specify ISO-code): .....

1.4.5. Telephone: .....

1.4.6. Fax .....

1.4.7. E-mail: .....

1.4.8. Date (dd/mm/yyyy) and place of birth or, if organisation, date (dd/mm/yyyy), place of registration and designation of the register/registration authority: .....

2. Powers to (\*)

2.1. ☐ execute a will

2.2. ☐ administer the estate or part of it

3. The powers to execute the will or administer the estate cover (\*)

3.1. ☐ the whole of the estate

3.2. ☐ the whole of the estate except for the following parts or assets (please specify): .....

.....

.....

.....

.....

3.3. ☐ the following specific parts or assets of the estate (please specify): .....

.....

.....

.....

.....

4. The person mentioned in section 1 has the following powers (\*) <sup>(12)</sup>:

4.1. ☐ to obtain all information concerning the assets and debts of the estate

4.2. ☐ to take cognisance of all wills and other documents relating to the estate

4.3. ☐ to take or apply for any protective measures

4.4. ☐ to take any urgent measures

4.5. ☐ to collect the assets

4.6. ☐ to collect the debts and give a valid receipt

4.7. ☐ to perform and rescind contracts

4.8. ☐ to open, operate and close a bank account

4.9. ☐ to borrow

4.10. ☐ to transfer or constitute charges on the assets

4.11. ☐ to constitute rights *in rem* or mortgage on the assets

4.12. ☐ to sell: ☐ an immovable property ☐ other property

4.13. ☐ to lend

4.14. ☐ to carry on a business

4.15. ☐ to exercise the rights of a shareholder

4.16. ☐ to sue and be sued

4.17. ☐ to settle debts



- 4.18. ☐ to distribute legacies
- 4.19. ☐ to divide the estate
- 4.20. ☐ to distribute the residue
- 4.21. ☐ to request the recording of rights in immovable or movable property in a register
- 4.22. ☐ to donate
- 4.23. ☐ other (please specify): .....
- .....
- .....

If the ticking of one or more of the boxes above does not give an exact indication of the powers vested in the executor of the will/administrator of the estate, please add all necessary further specifications <sup>(17)</sup>:

.....

.....

.....

.....

.....

.....

Please specify if any of the powers referred to in section 4 are exercised as residual powers in accordance with the second subparagraph of Article 29(2) or the first subparagraph of Article 29(3) of Regulation (EU) No 650/2012 (\*): .....

.....

.....

.....

.....

5. The executor of the will/the administrator of the estate is designated by <sup>(12)</sup>:

- 5.1. ☐ a disposition of property upon death (see point 7.2. of the Certificate form)
- 5.2. ☐ a court decision
- 5.3. ☐ an agreement between the heirs
- 5.4. ☐ the law

6. The powers derive from <sup>(12)</sup>:

- 6.1. ☐ a disposition of property upon death (see point 7.2. of the Certificate form)
- 6.2. ☐ a court decision
- 6.3. ☐ an agreement between the heirs
- 6.4. ☐ the law

7.	The obligations and duties derive from <sup>(12)</sup> :
7.1.	<input type="checkbox"/> a disposition of property upon death (see point 7.2. of the Certificate form)
7.2.	<input type="checkbox"/> a court decision
7.3.	<input type="checkbox"/> an agreement between the heirs
7.4.	<input type="checkbox"/> the law
8.	Conditions or restrictions relating to the powers referred to in section 4 <sup>(18)</sup> (*): .....
	.....
	.....
	.....
	.....
	.....
	.....

(\*) Mandatory information.

(1) OJ L 201, 27.7.2012, p. 107.

(2) Please indicate such details as the last habitual residence of the deceased or a choice of court agreement.

(3) For legal persons, please complete and append Annex I.

If there is more than one applicant, please attach an additional sheet.

For representative, please complete and append Annex II.

(4) Please indicate the most relevant number if applicable.

(5) The concept of *de facto* partner includes legal institutions of cohabitation which exist in some Member States such as 'sambo' (Sweden) or 'avopuoliso' (Finland).

(6) If there is more than one disposition of property upon death, please attach an additional sheet.

(7) If more than one legal person applied, please attach an additional sheet.

(8) If more than one representative, please attach an additional sheet.

(9) If more than one relevant property regime, please attach an additional sheet.

(10) More information on national regimes on property effects of marriage and registered partnership can be found at the European E-Justice Portal (<https://e-justice.europa.eu>).

(11) If more than one heir, please attach an additional sheet.

(12) Please tick more than one tick box if relevant.

(13) Indicate if the heir acquired the ownership or other rights on the assets (in the latter case, please indicate the nature of these rights and the other persons having also rights on the assets). In case of a registered asset, please indicate the information required under the law of the Member State in which the register is kept so as to permit the identification of the asset (e.g. for immovable property exact address of the property, land register, land parcel or cadastral number, description of the property (if necessary append relevant documents)).

(14) If more than one legatee, please attach an additional sheet.

(15) Indicate if the legatee acquired the ownership or other rights on the assets (in the latter case, please indicate the nature of these rights and the other persons having also rights on the assets). In case of a registered asset, please indicate the information required under the law of the Member State in which the register is kept so as to permit the identification of the asset (e.g. for immovable property exact address of the property, land register, land parcel or cadastral number, description of the property (if necessary append relevant documents)).

(16) For more than one person, please attach an additional sheet.

(17) For instance, please specify whether one of the above-mentioned powers can be exercised by the executor/administrator in his/her own name.

(18) For instance, please specify whether one of the above-mentioned powers can be exercised by the executor/administrator in his/her own name.

**COMMISSION IMPLEMENTING REGULATION (EU) No 1330/2014****of 15 December 2014****approving the active substance meptyldinocap, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011****(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 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 Article 13(2) and Article 78(2) thereof,

Whereas:

- (1) In accordance with Article 80(1)(a) of Regulation (EC) No 1107/2009, Council Directive 91/414/EEC <sup>(2)</sup> is to apply, with respect to the procedure and the conditions for approval, to active substances for which a decision has been adopted in accordance with Article 6(3) of that Directive before 14 June 2011. For meptyldinocap the conditions of Article 80(1)(a) of Regulation (EC) No 1107/2009 are fulfilled by Commission Decision 2006/589/EC <sup>(3)</sup>.
- (2) In accordance with Article 6(2) of Directive 91/414/EEC the United Kingdom received on 12 August 2005 an application from Dow AgroSciences, for the inclusion of the active substance meptyldinocap in Annex I to Directive 91/414/EEC. Decision 2006/589/EC confirmed that the dossier was 'complete' in the sense that it could be considered as satisfying, in principle, the data and information requirements of Annexes II and III to Directive 91/414/EEC.
- (3) For that active substance, the effects on human and animal health and the environment have been assessed, in accordance with the provisions of Article 6(2) and (4) of Directive 91/414/EEC, for the uses proposed by the applicant. The designated rapporteur Member State, the United Kingdom, submitted a draft assessment report on 25 October 2006. In accordance with Article 11(6) of Commission Regulation (EU) No 188/2011 <sup>(4)</sup> additional information was requested from the applicant on 17 May 2011. The evaluation of the additional data by the United Kingdom was submitted in the format of an updated draft assessment report on 10 August 2012.
- (4) The draft assessment report was reviewed by the Member States and the European Food Safety Authority (hereinafter 'the Authority'). The Authority presented to the Commission its conclusion <sup>(5)</sup> on the pesticide risk assessment of the active substance meptyldinocap on 26 November 2013. The draft assessment report and the conclusion of the Authority were reviewed by the Member States and the Commission within the Standing Committee on Plants, Animals, Food and Feed and finalised on 10 October 2014 in the format of the Commission review report for meptyldinocap.
- (5) It has appeared from the various examinations made that plant protection products containing meptyldinocap may be expected to satisfy, in general, the requirements laid down in Article 5(1)(a) and (b) and Article 5(3) of Directive 91/414/EEC, in particular with regard to the uses which were examined and detailed in the Commission review report. It is therefore appropriate to approve meptyldinocap.
- (6) In accordance with Article 13(2) of Regulation (EC) No 1107/2009 in conjunction with Article 6 thereof and in the light of current scientific and technical knowledge, it is, however, necessary to include certain conditions and restrictions. It is, in particular, appropriate to require further confirmatory information.

<sup>(1)</sup> OJ L 309, 24.11.2009, p. 1.<sup>(2)</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>(3)</sup> Commission Decision 2006/589/EC of 31 August 2006 recognising in principle the completeness of the dossiers submitted for detailed examination in view of the possible inclusion of aviglycine HCl, mandipropamid and meptyldinocap in Annex I to Council Directive 91/414/EEC (OJ L 240, 2.9.2006, p. 9).<sup>(4)</sup> Commission Regulation (EU) No 188/2011 of 25 February 2011 laying down detailed rules for the implementation of Council Directive 91/414/EEC as regards the procedure for the assessment of active substances which were not on the market 2 years after the date of notification of that Directive (OJ L 53, 26.2.2011, p. 51).<sup>(5)</sup> EFSA Journal (2014);12(1):3473. Available online: [www.efsa.europa.eu](http://www.efsa.europa.eu)

- (7) A reasonable period should be allowed to elapse before approval in order to permit Member States and the interested parties to prepare themselves to meet the new requirements resulting from the approval.
- (8) Without prejudice to the obligations provided for in Regulation (EC) No 1107/2009 as a consequence of approval, taking into account the specific situation created by the transition from Directive 91/414/EEC to Regulation (EC) No 1107/2009, the following should, however, apply. Member States should be allowed a period of six months after approval to review authorisations of plant protection products containing meptyldinocap. Member States should, as appropriate, vary, replace or withdraw authorisations. By way of derogation from that deadline, a longer period should be provided for the submission and assessment of the complete Annex III dossier, as set out in Directive 91/414/EEC, of each plant protection product for each intended use in accordance with the uniform principles.
- (9) The experience gained from inclusions in Annex I to Directive 91/414/EEC of active substances assessed in the framework of Commission Regulation (EEC) No 3600/92 <sup>(1)</sup> has shown that difficulties can arise in interpreting the duties of holders of existing authorisations in relation to access to data. In order to avoid further difficulties, it therefore appears necessary to clarify the duties of the Member States, especially the duty to verify that the holder of an authorisation demonstrates access to a dossier satisfying the requirements of Annex II to that Directive. However, this clarification does not impose any new obligations on Member States or holders of authorisations compared to the Directives which have been adopted until now amending Annex I to that Directive or the Regulations approving active substances.
- (10) In accordance with Article 13(4) of Regulation (EC) No 1107/2009, the Annex to Commission Implementing Regulation (EU) No 540/2011 <sup>(2)</sup> should be amended accordingly.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

### **Approval of active substance**

The active substance meptyldinocap, as specified in Annex I, is approved subject to the conditions laid down in that Annex.

#### *Article 2*

### **Re-evaluation of plant protection products**

1. Member States shall in accordance with Regulation (EC) No 1107/2009, where necessary, amend or withdraw existing authorisations for plant protection products containing meptyldinocap as an active substance by 30 September 2015.

By that date they shall in particular verify that the conditions in Annex I to this Regulation are met, with the exception of those identified in the column on specific provisions of that Annex, and that the holder of the authorisation has, or has access to, a dossier satisfying the requirements of Annex II to Directive 91/414/EEC in accordance with the conditions of Article 13(1) to (4) of that Directive and Article 62 of Regulation (EC) No 1107/2009.

2. By way of derogation from paragraph 1, for each authorised plant protection product containing meptyldinocap as either the only active substance or as one of several active substances, all of which were listed in the Annex to Implementing Regulation (EU) No 540/2011 by 31 March 2015 at the latest, Member States shall re-evaluate the product in accordance with the uniform principles, as referred to in Article 29(6) of Regulation (EC) No 1107/2009, on the basis of a dossier satisfying the requirements of Annex III to Directive 91/414/EEC and taking into account the column on specific provisions of Annex I to this Regulation. On the basis of that evaluation, they shall determine whether the product satisfies the conditions set out in Article 29(1) of Regulation (EC) No 1107/2009.

<sup>(1)</sup> Commission Regulation (EEC) No 3600/92 of 11 December 1992 laying down the detailed rules for the implementation of the first stage of the programme of work referred to in Article 8(2) of Council Directive 91/414/EEC concerning the placing of plant protection products on the market (OJ L 366, 15.12.1992, p. 10).

<sup>(2)</sup> Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

Following that determination Member States shall:

- (a) in the case of a product containing meptyldinocap as the only active substance, where necessary, amend or withdraw the authorisation by 30 September 2016 at the latest; or
- (b) in the case of a product containing meptyldinocap as one of several active substances, where necessary, amend or withdraw the authorisation by 30 September 2016 or by the date fixed for such an amendment or withdrawal in the respective act or acts which added the relevant substance or substances to Annex I to Directive 91/414/EEC or approved that substance or those substances, whichever is the latest.

*Article 3*

**Amendments to Implementing Regulation (EU) No 540/2011**

The Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with Annex II to this Regulation.

*Article 4*

**Entry into force and date of application**

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

It shall apply from 1 April 2015.

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

Done at Brussels, 15 December 2014.

*For the Commission*

*The President*

Jean-Claude JUNKER

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## ANNEX I

Common Name, Identification Numbers	IUPAC Name	Purity <sup>(1)</sup>	Date of approval	Expiration of approval	Specific provisions
Meptyldinocap CAS No 6119-92-2 CIPAC No 811	Mixture of 75-100 % (RS)-2-(1-methylheptyl)- 4,6-dinitrophenyl croto- nate and 25-0 % (RS)-2- (1-methylheptyl)-4,6- dinitrophenyl isocroto- nate	≥ 900 g/kg (mixture of <i>trans</i> - and <i>cis</i> -isomers with a defined ratio range of 25:1 to 20:1)  Relevant impurity: 2,6-dinitro-4-[(4RS)- octan-4-yl]phenyl (2E/Z)- but-2-enoate  max content 0,4 g/kg	1 April 2015	31 March 2025	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on meptyldinocap, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 16 May 2014 shall be taken into account.  In this overall assessment Member States shall pay particular attention to: (a) the risk to operators; (b) the risk to aquatic invertebrates.  Conditions of use shall include risk mitigation measures, where appropriate.  The applicant shall submit confirmatory information as regards: (a) the groundwater exposure assessment for metabolites (3RS)-3-(2-hydroxy-3,5-dinitro-phenyl)-butanoic acid (X103317) and (2RS)-2-(2-hydroxy-3,5-dinitro-phenyl)-propionic acid (X12335709); (b) the possible impact of any preferential degradation and/or conversion of the mixture of isomers on the worker risk assessment, the consumer risk assessment and the environment.  The applicant shall submit to the Commission, the Member States and the Authority the information set out in point (a) by 31 March 2017 and the information set out in point (b) two years after the adoption of specific guidance by the Commission.

<sup>(1)</sup> Further details on identity and specification of active substance are provided in the review report.

## ANNEX II

In Part B of the Annex to Implementing Regulation (EU) No 540/2011, the following entry is added:

Number	Common Name, Identification Numbers	IUPAC Name	Purity <sup>(1)</sup>	Date of approval	Expiration of approval	Specific provisions
'80	Meptyldinocap CAS No 6119-92-2 CIPAC No 811	Mixture of 75-100 % (RS)-2-(1-methylheptyl)-4,6-dinitrophenyl crotonate and 25— 0 % (RS)-2-(1-methylheptyl)-4,6-dinitrophenyl isocrotonate	≥ 900 g/kg (mixture of <i>trans</i> - and <i>cis</i> -isomers with a defined ratio range of 25:1 to 20:1) Relevant impurity: 2,6-dinitro-4-[(4RS)-octan-4-yl]phenyl (2E/Z)-but-2-enoate max content 0,4 g/kg	1 April 2015	31 March 2015	<p>For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on meptyldinocap, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 16 May 2014 shall be taken into account.</p> <p>In this overall assessment Member States shall pay particular attention to:</p> <p>(a) the risk to operators;</p> <p>(b) the risk to aquatic invertebrates.</p> <p>Conditions of use shall include risk mitigation measures, where appropriate.</p> <p>The applicant shall submit confirmatory information as regards:</p> <p>(a) the groundwater exposure assessment for metabolites (3RS)-3-(2-hydroxy-3,5-dinitro-phenyl)-butanoic acid (X103317) and (2RS)-2-(2-hydroxy-3,5-dinitro-phenyl)-propionic acid (X12335709);</p> <p>(b) the possible impact of any preferential degradation and/or conversion of the mixture of isomers on the worker risk assessment, the consumer risk assessment and the environment.</p> <p>The applicant shall submit to the Commission, the Member States and the Authority the information set out in point (a) by 31 March 2017 and the information set out in point (b) two years after the adoption of specific guidance by the Commission.'</p>

<sup>(1)</sup> Further details on identity and specification of active substance are provided in the review report.

**COMMISSION IMPLEMENTING REGULATION (EU) No 1331/2014****of 15 December 2014****making imports of stainless steel cold-rolled flat products originating in the People's Republic of China and Taiwan subject to registration**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community <sup>(1)</sup> ('the basic anti-dumping Regulation'), and in particular Article 14(5) thereof,

Having regard to Council Regulation (EC) No 597/2009 of 11 June 2009 on protection against subsidised imports from countries not members of the European Community <sup>(2)</sup> ('the basic anti-subsidy Regulation'), and in particular Article 24(5) thereof,

After informing the Member States,

Whereas:

- (1) On 26 June 2014, the European Commission ('the Commission') announced by a notice published in the *Official Journal of the European Union* <sup>(3)</sup>, the initiation of an anti-dumping proceeding concerning imports of stainless steel cold-rolled flat products originating in the People's Republic of China ('China') and Taiwan following a complaint lodged on 13 May 2014 by EUROFER ('the complainant') on behalf of producers representing more than 25 % of the total Union production of stainless steel cold-rolled flat products.
- (2) On 14 August 2014, the Commission announced by a notice published in the *Official Journal of the European Union* <sup>(4)</sup>, the initiation of an anti-subsidy proceeding concerning imports of stainless steel cold-rolled flat products originating in China following a complaint lodged on 1 July 2014 by EUROFER on behalf of producers representing more than 25 % of the total Union production of stainless steel cold-rolled flat products.

**A. PRODUCT CONCERNED**

- (3) The product subject to the registration is flat-rolled products of stainless steel, not further worked than cold-rolled (cold-reduced), currently falling within CN codes 7219 31 00, 7219 32 10, 7219 32 90, 7219 33 10, 7219 33 90, 7219 34 10, 7219 34 90, 7219 35 10, 7219 35 90, 7220 20 21, 7220 20 29, 7220 20 41, 7220 20 49, 7220 20 81 and 7220 20 89, and originating in China and Taiwan ('the product concerned').

**B. REQUEST**

- (4) The registration requests pursuant to Article 14(5) of the basic anti-dumping Regulation and Article 24(5) of the basic anti-subsidy Regulation were made by the complainant on 25 and 29 September 2014 respectively. The complainant requested that imports of the product concerned are made subject to registration so that measures may subsequently be applied against those imports from the date of such registration.

**C. GROUNDS FOR THE REGISTRATION**

- (5) According to Article 14(5) of the basic anti-dumping Regulation and Article 24(5) of the basic anti-subsidy Regulation, the Commission may direct the customs authorities to take the appropriate steps to register imports, so that measures may subsequently be applied against those imports. Imports may be made subject to registration following a request from the Union industry which contains sufficient evidence to justify such action.

<sup>(1)</sup> OJ L 343, 22.12.2009, p. 51.

<sup>(2)</sup> OJ L 188, 18.7.2009, p. 93.

<sup>(3)</sup> OJ C 196, 26.6.2014, p. 9.

<sup>(4)</sup> OJ C 267, 14.8.2014, p. 17.



- (6) The complainant claimed that registration is justified as the product concerned was being dumped and subsidised. Significant injury to the Union industry, which is difficult to repair, was being caused by the low-priced imports.
- (7) As regards dumping, the Commission has at its disposal sufficient *prima facie* evidence that imports of the product concerned are being dumped. For China, the complainant provided evidence on the normal value based on total cost of production plus a reasonable amount for selling, general and administrative expenses and for profits, based on the choice of the USA as analogue country. For Taiwan, the complainant provided evidence on the normal value based on a constructed normal value (manufacturing costs, selling, general and administrative costs — SG&A — and profit).
- (8) The evidence of dumping is based on a comparison of the normal values thus established with the export price (at ex-works level) of the product concerned when sold for export to the Union. As a whole, and given the extent of the dumping margins alleged, this evidence provides sufficient support at this stage that the exporters in both China and Taiwan practice dumping.
- (9) As regards subsidisation, the Commission has at its disposal sufficient *prima facie* evidence that imports of the product concerned from China are being subsidised. The alleged subsidies consist, *inter alia*, of:
- Direct transfer of funds and potential direct transfer of funds or liabilities, for example policy loans to the stainless steel cold rolled flat products industry.
  - Equity programmes: for example debt-for-equity swaps, equity infusion, unpaid dividends for SOEs.
  - Grant programmes: for example China World Top Brand Programme, Famous Brands Programmes/sub-central government programmes to promote famous export brands (for example Chongqing; Hubei; Ma'anshan: Wuhan famous brands and Shandong Province Top Brands Programme), programmes to rebate anti-dumping legal fees, the State Key Technology Project Fund, export assistance grants.
  - Regional programmes: for example the Northeast Revitalization Programme, export interest subsidies, export loans, grants under the Science and Technology Programme of Jiangsu Province, Liaoning Province Grants — Five Point One Line Programme, subsidies provided in the Tianjin Binhai New Area (TBNA) and the Tianjin Economic and Technological Development Area: Science and Technology Fund.
  - Government revenue that is otherwise due is forgone or not collected (for example loans and interest forgiveness for SOEs).
  - Income and other direct taxes programmes, for example:
    - income tax credit for the purchase of domestically manufactured production equipment,
    - preferential tax policies for companies that are recognised as high and new technology enterprises,
    - tax policies for the deduction of research and development expenses,
    - income tax concessions for enterprises engaged in comprehensive resource utilisation ('special raw materials'),
    - tax credit concerning the purchase of special equipment,
    - preferential income tax policy for enterprises in the northeast region,
    - various local tax discounts such as those of the Shandong province, the Chongqing City, the Guangxi Region Zhuang and the tax privileges to develop central and western regions,
    - dividend exemption between qualified resident enterprises,
    - indirect tax and tariff exemption programmes, for example: import tariff and VAT exemptions for foreign invested enterprises (FIEs) and certain domestic enterprises using imported equipment in encouraged industries,
    - VAT refunds for FIEs purchasing domestically produced equipment,
    - tax concessions for central and western regions,
    - VAT deduction on fixed assets in the central region.
  - Regional programmes: for example subsidies provided in the Tianjin Binhai New Area (TBNA) and the Tianjin Economic and Technological Development Area.

- Provision of goods or services for less than adequate remuneration, for example the provision of stainless steel cold rolled flat products raw materials (such as ferrochrome, nickel and nickel pig iron, molybdenum and stainless steel scrap) for less than adequate remuneration.
  - Provision of inputs for less than adequate remuneration, for example stainless steel hot rolled and slabs, land use rights, water and electricity, provision of electricity and water in the Jiangsu Province.
- (10) It is alleged that the above schemes are subsidies since they involve a financial contribution from the government of China or other regional governments (including public bodies) and confer a benefit to the recipients. They are alleged to be contingent upon export performance and/or the use of domestic over imported goods and/or are limited to certain sectors and/or types of enterprises and/or locations, and are therefore specific and countervailable.
- (11) Given the above, the evidence provides sufficient support at this stage that the exports of the product concerned are benefiting from countervailable subsidies.
- (12) As regards injury, the request provides sufficient evidence of critical circumstances, where for the product concerned injury, which is difficult to repair, is caused by massive imports benefiting from countervailable subsidies in a relatively short period of time. Evidence of such circumstances includes the significant increase of imports in a short period of time (January-July 2014) amounting to approx. 90 % for the two countries combined.
- (13) Furthermore, the Commission has at its disposal sufficient prima facie evidence that the exporters' dumping and subsidy practices are causing material injury to the Union industry. In the complaints and the subsequent submissions related to the requests for registration, the evidence regarding the price and volume of imports shows a massive increase of imports in absolute terms and in terms of market share in the period between 2010 and 2013, and a further increase of approx. 115 % for China and 66 % for Taiwan in 2014. The volume and prices of the product concerned have had a negative impact on the quantities sold and level of the prices charged in the Union market and the market share held by the Union industry. This is resulting in substantial adverse effects on the overall performance and the financial situation of the Union industry. The evidence concerning the injury factors set out in Article 3(5) of the basic anti-dumping Regulation and Article 8(4) of the basic anti-subsidy Regulation consists of data contained in the complaints and the subsequent submissions regarding registration, supported by publicly available data from Eurostat.
- (14) The Commission also has at its disposal sufficient prima facie evidence, contained in the anti-dumping complaint and the subsequent correspondence, that the importers were aware, or should have been aware, that the exporters' dumping practices are injurious or are likely to be injurious to the Union industry. Chinese and Taiwanese imports were already subject to an anti-dumping investigation in the Union in 2008-09. In the Commission Decision terminating the investigation <sup>(1)</sup>, it was established that Chinese and Taiwanese prices undercut Union industry prices, the appearance of injurious dumping could not be excluded. Also, imports into the Union of the product concerned were made subject to monitoring, inter alia, for the purpose of the initiation of a new proceeding. In addition, Brazil, Taiwan, Thailand and Vietnam have subsequently imposed anti-dumping duties against Chinese exports of the product under investigation. Finally, given the extent of the dumping that may be occurring, it is reasonable to assume that the importers would be aware, or should be aware, of the situation.
- (15) As regards dumping, the Commission has at its disposal sufficient prima facie evidence that such injury is being caused or would be caused by a further substantial rise in these imports. In light of the timing, the volume of the dumped imports and other circumstances (such as the growing level of stocks or reduced capacity utilisation) would be likely to seriously undermine the remedial effect of any definitive duties, unless such duties would be applied retroactively. In addition, in view of the initiation of the current proceedings, it is reasonable to assume that the imports of the product concerned may further increase prior to the adoption of provisional measures, if any, and inventories may be rapidly built up by the importers.

#### D. PROCEDURE

- (16) In view of the above, the Commission has concluded that the complainant provided sufficient prima facie evidence to justify making imports of the product concerned subject to registration in accordance with Article 14(5) of the basic anti-dumping Regulation and Article 24(5) of the basic anti-subsidy Regulation.

<sup>(1)</sup> OJ L 98, 17.4.2009, p. 42, recital 18.

- (17) All interested parties are invited to make their views known in writing and to provide supporting evidence. Furthermore, the Commission may hear interested parties, provided that they make a request in writing and show that there are particular reasons why they should be heard.

#### E. REGISTRATION

- (18) Pursuant to Article 14(5) of the basic anti-dumping Regulation and Article 24(5) of the basic anti-subsidy Regulation imports of the product concerned should be made subject to registration for the purpose of ensuring that, should the investigations result in findings leading to the imposition of anti-dumping and/or countervailing duties, those duties can, if the necessary conditions are fulfilled, be levied retroactively on the registered imports in accordance with Article 10(4) of the basic anti-dumping Regulation and Article 16(4) of the basic anti-subsidy Regulation.
- (19) The amount of any future liability would emanate from the combined findings of the anti-dumping and the anti-subsidy investigations respectively.
- (20) The complainant requesting the initiation of an anti-dumping investigation estimates an average dumping margin of around 10 %-25 % for China and Taiwan and underselling margins of 40 %-50 % for China and 20 %-40 % for Taiwan for the product concerned. The estimated amount of possible future liability is set at the level of dumping estimated on the basis of the anti-dumping complaint, i.e. 10 %-25 % *ad valorem* on the CIF import value of the product concerned.
- (21) The complainant requesting the initiation of an anti-subsidy investigation estimates the level of subsidisation as significant without providing a precise quantification of the subsidisation margin. It estimates an average underselling margin of 40 %-50 % for the product concerned for China. The estimated amount of possible future liability is set at the level of subsidisation estimated on the basis of the anti-subsidy complaint, i.e. 40 %-50 % *ad valorem* on the CIF import value of the product concerned.

#### F. PROCESSING OF PERSONAL DATA

- (22) Any personal data collected in the context of this registration will be treated in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data <sup>(1)</sup>,

HAS ADOPTED THIS REGULATION:

#### Article 1

1. The Customs authorities are hereby directed, pursuant to Article 14(5) of Regulation (EC) No 1225/2009 and Article 24(5) Regulation (EC) No 597/2009 to take the appropriate steps to register the imports into the Union of flat-rolled products of stainless steel, not further worked than cold-rolled (cold-reduced), currently falling within CN codes 7219 31 00, 7219 32 10, 7219 32 90, 7219 33 10, 7219 33 90, 7219 34 10, 7219 34 90, 7219 35 10, 7219 35 90, 7220 20 21, 7220 20 29, 7220 20 41, 7220 20 49, 7220 20 81 and 7220 20 89, and originating in People's Republic of China and Taiwan.

Registration shall expire nine months following the date of entry into force of this Regulation.

2. All interested parties are invited to make their views known in writing, to provide supporting evidence or to request to be heard within 20 days from the date of publication of this Regulation.

<sup>(1)</sup> OJ L 8, 12.1.2001, p. 1.

*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, 15 December 2014.

*For the Commission*

*The President*

Jean-Claude JUNKER

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**COMMISSION IMPLEMENTING REGULATION (EU) No 1332/2014****of 15 December 2014****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 <sup>(1)</sup>,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors <sup>(2)</sup>, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XVI, Part A thereto.
- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

*Article 1*

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the day 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, 15 December 2014.

*For the Commission,*

*On behalf of the President,*

Jerzy PLEWA

*Director-General for Agriculture and Rural Development*

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<sup>(1)</sup> OJ L 347, 20.12.2013, p. 671.

<sup>(2)</sup> OJ L 157, 15.6.2011, p. 1.

## ANNEX

## Standard import values for determining the entry price of certain fruit and vegetables

		(EUR/100 kg)
CN code	Third country code <sup>(1)</sup>	Standard import value
0702 00 00	AL	60,4
	IL	97,8
	MA	77,7
	TN	139,2
	TR	97,9
	ZZ	94,6
0707 00 05	AL	63,5
	EG	191,6
	TR	147,2
	ZZ	134,1
0709 93 10	MA	63,4
	TR	128,9
	ZZ	96,2
0805 10 20	AR	35,3
	MA	68,6
	TR	61,9
	UY	32,9
	ZA	31,0
	ZW	33,9
	ZZ	43,9
0805 20 10	MA	67,5
	ZZ	67,5
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	IL	88,5
	TR	79,4
	ZZ	84,0
	ZZ	83,3
0805 50 10	TR	83,3
	ZZ	83,3
0808 10 80	BR	51,7
	CL	79,9
	NZ	90,6
	US	93,8
	ZA	143,5
	ZZ	91,9
	CN	82,7
	TR	174,9
0808 30 90	US	173,2
	ZZ	143,6

<sup>(1)</sup> Nomenclature of countries laid down by Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7). Code 'ZZ' stands for 'of other origin'.

**REGULATION (EU) No 1333/2014 OF THE EUROPEAN CENTRAL BANK****of 26 November 2014****concerning statistics on the money markets****(ECB/2014/48)**

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 5 thereof,

Having regard to Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank <sup>(1)</sup>, and in particular Articles 5(1) and 6(4) thereof,

Having regard to the opinion of the European Commission <sup>(2)</sup>,

Whereas:

- (1) The European System of Central Banks (ESCB) requires, for the fulfilment of its tasks, the production of statistics on money market transactions, namely on secured, unsecured and certain derivatives money market transactions, as further specified in this Regulation, concluded by monetary financial institutions (MFIs), with the exception of central banks and money market funds (MMFs), with other MFIs, and between MFIs and other financial institutions, general government or non-financial corporations, but excluding intra-group transactions.
- (2) The main purpose of collecting such statistics is to provide the European Central Bank (ECB) with comprehensive, detailed and harmonised statistical information on the money markets in the euro area. The data derived from the transactions collected in respect of the abovementioned market segments provide information on the transmission mechanism of monetary policy decisions. They are therefore a necessary set of statistics for monetary policy purposes in the euro area.
- (3) The collection of statistical data is also necessary to enable the ECB to provide analytical and statistical support to the single supervisory mechanism (SSM) in accordance with Council Regulation (EU) No 1024/2013 <sup>(3)</sup>. Within this framework, the collection of statistical data is also necessary to support the ECB's tasks in the field of financial stability.
- (4) National central banks (NCBs) should inform the ECB in the event that the NCB decides not to collect the data required under this Regulation, in which case the ECB will take over the task of collecting the data directly from the reporting agents.
- (5) The ECB is required, in accordance with the Treaties and under the conditions laid down in the Statute of the European System of Central Banks and of the European Central Bank (hereinafter the 'Statute of the ESCB'), to make regulations to the extent necessary to implement the ESCB's tasks as defined in the Statute of the ESCB and in some cases laid down in the provisions adopted by the Council pursuant to Article 129(4) of the Treaty on the Functioning of the European Union.
- (6) To minimise the reporting burden on MFIs while ensuring the availability of timely and high quality statistics, the ECB will initially require the reporting of data by the largest euro area MFIs, based on the size of their total main balance sheet assets in comparison to the total main balance sheet assets for all euro area MFIs. From 1 January 2017 the Governing Council of the ECB may expand the number of reporting MFIs by also taking into account other criteria, such as the significance of the MFI's activities in the money markets and its relevance to the stability and functioning of the financial system. The ECB will ensure that there are at least three reporting MFIs per Member State whose currency is the euro (hereinafter 'euro area Member State') to ensure a minimum level of geographical representation. NCBs may also collect data from MFIs which are not part of the actual reporting population based on their national statistical reporting requirements, in which case such data will be reported and verified pursuant to this Regulation.

<sup>(1)</sup> OJ L 318, 27.11.1998, p. 8.

<sup>(2)</sup> Opinion of 14 November 2014 (OJ C 407, 15.11.2014, p. 1).

<sup>(3)</sup> Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions (OJ L 287, 29.10.2013, p. 63).

- (7) To further minimise the reporting burden on MFIs by avoiding making them subject to duplicate reporting requirements while ensuring the availability of timely and high quality statistics, the ECB should be able to exempt them from reporting data relating to securities financing transactions or derivative contracts if such data have already been reported to a trade repository, provided that the ECB has effective access to timely and standardised data in accordance with the requirements specified in this Regulation.
- (8) Article 5(1) of Council Regulation (EC) No 2533/98 provides that the ECB may adopt regulations for the definition and imposition of its statistical reporting requirements on the actual reporting population of euro area Member States. Article 6(4) provides that the ECB may adopt regulations specifying the conditions under which the right to verify or to carry out the compulsory collection of statistical information may be exercised.
- (9) Article 4 of Regulation (EC) No 2533/98 provides that Member States must organise themselves in the field of statistics and cooperate fully with the ESCB in order to ensure the fulfilment of the obligations arising from Article 5 of the Statute of the ESCB.
- (10) To the extent that any data collected under this Regulation contains confidential statistical information, the applicable standards for the protection and use of such information will be those laid down in Articles 8 and 8c of Regulation (EC) No 2533/98.
- (11) Article 7(1) of Regulation (EC) No 2533/98 provides that the ECB has the power to impose sanctions on reporting agents which fail to comply with statistical reporting requirements set out in ECB regulations or decisions.
- (12) While it is recognised that regulations adopted by the ECB under Article 34.1 of the Statute of the ESCB do not confer any rights or impose any obligations on Member States whose currency is not the euro (hereinafter 'non-euro area Member States'), Article 5 thereof applies to both euro area and non-euro area Member States. Regulation (EC) No 2533/98 observes that Article 5 of the Statute of the ESCB, together with Article 4(3) of the Treaty on European Union, implies an obligation to design and implement at national level all the measures that the non-euro area Member States consider appropriate in order to carry out the collection of the statistical information needed to fulfil the ECB's statistical reporting requirements and timely preparations in the field of statistics in order for them to become euro area Member States.
- (13) The reporting requirements under this Regulation are without prejudice to the reporting requirements set out in other ECB legal acts and instruments which may, at least partly, also cover transaction-by-transaction or aggregated reporting of statistical information on the money markets,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

#### **Definitions**

For the purpose of this Regulation:

- (1) 'reporting agents', 'resident' and 'residing' have the same meaning as defined in Article 1 of Regulation (EC) No 2533/98;
- (2) 'monetary financial institution' (MFI) has the same meaning as defined in Article 1 of Regulation (EU) No 1071/2013 of the European Central Bank (ECB/2013/33) <sup>(1)</sup> and shall be read to include all of the MFI's Union and EFTA-located branches, unless explicitly provided otherwise in any provision of this Regulation;
- (3) 'OFI' means other financial intermediaries except insurance corporations and pension funds as set out in the revised European System of Accounts (hereinafter the 'ESA 2010') laid down by Regulation (EU) No 549/2013 of the European Parliament and of the Council <sup>(2)</sup>;

<sup>(1)</sup> Regulation (EU) No 1071/2013 of the European Central Bank of 24 September 2013 concerning the balance sheet of the monetary financial institutions sector (ECB/2013/33) (OJ L 297, 7.11.2013, p. 1).

<sup>(2)</sup> Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).



- (4) 'insurance corporations' means all financial corporations and quasi-corporations which are principally engaged in financial intermediation as a consequence of the pooling of risks mainly in the form of direct insurance or reinsurance as set out in the ESA 2010;
- (5) 'pension funds' means all financial corporations and quasi-corporations which are principally engaged in financial intermediation as the consequence of the pooling of social risks and needs of the insured persons (social insurance) as set out in the ESA 2010;
- (6) 'non-financial corporations' means the sector of non-financial corporations as set out in the ESA 2010;
- (7) 'general government' means the institutional units which are non-market producers whose output is intended for individual and collective consumption and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth as set out in the ESA 2010;
- (8) 'total main balance sheet assets' means total assets minus remaining assets as these terms are defined in Regulation (EU) No 1071/2013 (ECB/2013/33);
- (9) 'money market statistics' means statistics relating to secured, unsecured and derivatives transactions in money market instruments concluded between MFIs, and between MFIs and OFIs, insurance corporations, pension funds, central banks, general government and non-financial corporations but excluding intra-group transactions in the relevant reporting period;
- (10) 'money market instrument' means any of the instruments listed in Annexes I, II and III;
- (11) 'money market fund' means a collective investment undertaking that requires authorisation as an undertaking for collective investment in transferable securities under Directive 2009/65/EC of the European Parliament and of the Council <sup>(1)</sup> or is an alternative investment fund under Directive 2011/61/EU of the European Parliament and of the Council <sup>(2)</sup>, invests in short term assets and has as distinct or cumulative objectives offering returns in line with money market rates or preserving the value of an investment;
- (12) 'central bank' means any central bank regardless of its location;
- (13) 'national central bank(s)' or 'NCB(s)' means the national central banks of Union Member States;
- (14) 'reference reporting population' means euro area resident MFIs, except central banks and MMFs, which take euro-denominated deposits and/or issue any other debt instrument and/or grant euro-denominated loans as listed in Annexes I, II or III from/to other MFIs and/or from/to OFIs, insurance corporations, pension funds, the general government, central banks for investment purposes, or non-financial corporations;
- (15) 'group' means a group of undertakings, including but not limited to a banking group, consisting of a parent undertaking and its subsidiaries whose financial statements are consolidated for purposes of Directive 2013/34/EU of the European Parliament and of the Council <sup>(3)</sup>;
- (16) 'branch' means a place of business which forms a legally dependent part of an institution and which directly carries out all or some of the transactions inherent in the business of the institution;
- (17) 'Union and EFTA branch' means a branch located and registered in a Union Member State or in an EFTA country;

<sup>(1)</sup> Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).

<sup>(2)</sup> Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).

<sup>(3)</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

- (18) 'European Free Trade Association' means the intergovernmental organisation set up for the promotion of free trade and economic integration to the benefit of its Member States;
- (19) 'intra-group transaction' means a transaction in money market instruments concluded by a reporting agent with another undertaking which is included in the same consolidated financial statement on a full basis. The undertakings that are parties to the transaction are considered to be included in the 'same consolidation' on a full basis when they are both either:
- (a) included in a consolidation in accordance with Directive 2013/34/EU or international financial reporting standards (IFRS) adopted pursuant to Regulation (EC) No 1606/2002 of the European Parliament of the Council <sup>(1)</sup> or, in relation to a group whose parent undertaking has its head office in a third country, in accordance with generally accepted accounting principles of that third country determined to be equivalent to IFRS in accordance with Commission Regulation (EC) No 1569/2007 <sup>(2)</sup> (or accounting standards of a third country the use of which is permitted in accordance with Article 4 of that Regulation); or
  - (b) covered by the same consolidated supervision in accordance with Directive 2013/36/EU of the European Parliament and of the Council <sup>(3)</sup> or, in relation to a group the parent undertaking of which has its head office in a third country, the same consolidated supervision by a third-country competent authority verified as equivalent to that governed by the principles laid down in Article 127 of Directive 2013/36/EU;
- (20) 'business day' means in respect of any date which is specified in an agreement or in a confirmation for a transaction in a money market instrument, the day on which commercial banks and foreign exchange markets are open for general business (including dealings in the relevant money market instrument) and settle payments in the same currency as the payment obligation which is payable on or calculated by reference to that date. In the case of a transaction in a money market instrument governed by a standard master agreement issued by the European Banking Federation (EBF), the Loan Market Association (LMA), the International Swaps and Derivatives Association, Inc. (ISDA) or other leading European or international market associations, the definition provided or incorporated therein by reference shall be used. In relation to the settlement of any transaction in a money market instrument which is to be settled through a designated settlement system, it shall mean a day on which that settlement system is open to settle such a transaction;
- (21) 'TARGET2 settlement day' means any day on which TARGET2 (the Trans-European Automated Real-time Gross settlement Express Transfer system) is open;
- (22) 'repurchase agreement' means an agreement under which the parties thereto may enter into transactions in which one party ('seller') agrees to sell to the other ('buyer') specified 'assets' ('securities', 'commodities' or 'other financial assets') on a near date against the payment of the purchase price by the buyer to the seller, with a simultaneous agreement by the buyer to re-sell to the seller the assets on a fixed future date or on demand against the payment of the repurchase price by the seller to the buyer. Each such transaction may be a repurchase transaction or a buy and sell back transaction. 'Repurchase agreement' can also mean an agreement to pledge assets and give a general right of reuse in exchange for the loan of cash on a near date and repayment of the loan and interest on a far date in exchange for the return of the assets. Repurchase transactions may be undertaken with a predefined maturity date ('fixed-term repurchase transactions') or without a predefined maturity date leaving both parties the option to agree to roll over or terminate the agreement each day ('open basis repurchase transactions');
- (23) 'tri-party repo' means a repurchase transaction in which a third party is responsible for the selection and management of the collateral during the life of the transaction;
- (24) 'foreign exchange swap' means a swap transaction in which one party sells to the other a specified amount of a specified currency against payment of an agreed amount of a specified different currency based on an agreed foreign exchange rate (known as the spot foreign exchange rate) with an agreement to repurchase the currency sold at a future date (known as the maturity date) against the sale of the currency initially bought at a different foreign exchange rate (known as the forward foreign exchange rate);

<sup>(1)</sup> Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

<sup>(2)</sup> Commission Regulation (EC) No 1569/2007 of 21 December 2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council (OJ L 340, 22.12.2007, p. 66).

<sup>(3)</sup> Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).

- (25) 'overnight index swap' (OIS) means an interest rate swap where the periodic floating interest rate is equal to the geometric average of an overnight rate (or overnight index rate) over a specified term. The final payment will be calculated as the difference between the fixed interest rate and the compounded overnight rate recorded over the life of the OIS applied to the transaction nominal amount. As this Regulation focuses only on euro-denominated OIS, the overnight rate will be the EONIA;
- (26) 'Basel III LCR Framework' means the Liquidity Coverage Ratio (LCR) proposed by the Basel Committee and endorsed on 7 January 2013 by the Group of Governors and Heads of Supervision, the oversight body of the Basel Committee on Banking Supervision, as a minimum global regulatory standard for short term liquidity measures in the banking sector.

## Article 2

### Actual reporting population

1. The actual reporting population shall consist of the euro area resident MFIs from the reference reporting population that are identified by the Governing Council as reporting agents pursuant to paragraph 2 or 3, as applicable, or MFIs identified as reporting agents pursuant to paragraph 4 on the basis of the criteria stated therein, and that are notified of their reporting obligations pursuant to paragraph 5 (hereinafter 'reporting agents').
2. Upon the date of entry into force of this Regulation, the Governing Council may decide that an MFI is a reporting agent if the MFI has total main balance sheet assets larger than 0,35 % of the total main balance sheet assets of all the euro area MFIs on the basis of the most recent data available to the ECB, i.e.:
  - (a) data with reference to the end of December of the calendar year preceding notification pursuant to paragraph 5; or
  - (b) if the data under (a) are not available, data with reference to the end of December of the previous year.

For the purpose of this decision the calculation of the total main balance sheet assets of the respective MFI shall exclude branches outside the host country of the respective MFI.

3. From 1 January 2017 the Governing Council may decide to classify any other MFI as a reporting agent on the basis of the size of its total main balance sheet assets in comparison to the total main balance sheet assets of all euro area MFIs, the significance of the MFI's activities in the trading of money market instruments and its relevance to the stability and functioning of the financial system in the euro area and/or individual Member States.
4. From 1 January 2017 the Governing Council may also decide that, for each euro area Member State, at least three MFIs shall be identified as reporting agents. Accordingly, if on the basis of Governing Council decisions taken pursuant to paragraph 2 or paragraph 3, fewer than three MFIs are selected in a particular euro area Member State, the actual reporting population will also comprise other MFIs from that euro area Member State which are deemed representative by the relevant NCB (hereinafter 'representative reporting agents'), so that at minimum three reporting agents are identified as reporting agents for that euro area Member State.

The representative reporting agents shall be selected from the largest credit institutions resident in the euro area Member State concerned, based on the total main balance sheet assets of the institutions, unless alternative criteria are suggested by the NCBs and agreed in writing by the ECB.

5. The ECB or the relevant NCB shall notify the MFIs concerned of any Governing Council decision taken pursuant to paragraphs 2, 3 or 4 and of their obligations under this Regulation. The notification shall be sent in writing at least four months before the start of first reporting.
6. Notwithstanding any Governing Council decisions taken pursuant to paragraphs 2, 3 or 4, NCBs may also collect money market statistics from MFIs resident in their Member State which are not reporting agents pursuant to paragraph 2, 3 or 4, based on their national statistical reporting requirements (hereinafter 'additional reporting agents'). If an NCB identifies additional reporting agents in this manner it shall promptly notify them.

## Article 3

### Statistical reporting requirements

1. For the purposes of the regular production of money market statistics, the reporting agents shall report to the NCB of the Member State where they are resident on a consolidated basis, including for all their Union and EFTA-located branches, daily statistical information relating to money market instruments. The required statistical information is specified in Annexes I, II and III. The NCB shall transmit the statistical information it receives from the reporting agents to the ECB in accordance with Article 4(2) of this Regulation.

2. The NCBs shall define and implement the reporting arrangements to be followed by the reporting agents relating to money market instruments. These reporting arrangements shall ensure the provision of the statistical information required and allow accurate checking of the fulfilment of the minimum standards for transmission, accuracy, compliance with concepts and revisions as set out in Annex IV.

3. Notwithstanding the reporting requirement specified in paragraph 1, an NCB may decide that reporting agents selected pursuant to Article 2(2), (3) and (4) resident in the Member State of the NCB shall report the statistical information specified in Annexes I, II, III to the ECB. The NCB shall inform the ECB and the reporting agents accordingly, whereupon the ECB shall define and implement the reporting arrangements to be followed by the reporting agents and take over the task of collecting the required data directly from the reporting agents.

4. If an NCB has selected additional reporting agents and notified them as referred to in Article 2(6) they shall report daily statistical information relating to money market instruments to the NCB. The NCB shall transmit the statistical information they receive from the additional reporting agents to the ECB upon the ECB's request in accordance with Article 4(2) of this Regulation.

5. The NCBs shall define and implement the reporting arrangements to be followed by additional reporting agents in accordance with their national statistical reporting requirements. The NCBs shall ensure that the national reporting arrangements require additional reporting agents to comply with requirements that are equivalent to Articles 6 to 8, 10(3), 11 and 12 of this Regulation. The NCBs shall ensure that these reporting arrangements provide the statistical information required and allow accurate checking of the fulfilment of the minimum standards for transmission, accuracy, compliance with concepts and revisions as set out in Annex IV.

#### *Article 4*

#### **Timeliness**

1. In the event that an NCB decides pursuant to Article 3(3) that reporting agents shall report the statistical information specified in Annexes I, II, III directly to the ECB, the reporting agents shall transmit such information to the ECB as follows.

- (a) Data collected from reporting agents selected pursuant to Article 2(2) shall be transmitted once per day to the ECB between 6 p.m. on the trade date and 7 a.m. CET on the first TARGET2 settlement day after the trade date.
- (b) Data collected from reporting agents selected pursuant to Article 2(3) and (4) shall be transmitted once per day to the ECB between 6 p.m. on the trade date and 1 p.m. CET on the first TARGET2 settlement day after the trade date.
- (c) Data in respect of which the NCB has a derogation pursuant to Article 5 shall be transmitted to the ECB once a week between 6 p.m. on the trade date and 1 p.m. CET on the first TARGET2 settlement day after the end of the week to which the data relate.

2. In any case other than that in paragraph 1, the NCBs shall transmit the daily money market statistical information, as specified in Annexes I, II and III that they receive from reporting agents to the ECB as follows.

- (a) Data collected from reporting agents selected pursuant to Article 2(2) shall be transmitted once per day to the ECB before 7 a.m. CET on the first TARGET2 settlement day after the trade date.
- (b) Data collected from reporting agents selected pursuant to Article 2(3) and (4) shall be transmitted once per day to the ECB before 1 p.m. CET on the first TARGET2 settlement day after the trade date.
- (c) Data collected from additional reporting agents selected pursuant to Article 2(6) shall be transmitted to the ECB once per day before 1 p.m. CET on the first TARGET2 settlement day after the trade date, once a week before 1 p.m. CET on the first TARGET2 settlement day after the end of the week to which the data relate, or once a month before 1 p.m. CET on the first TARGET2 settlement day after the end of the month to which the data relate. The NCBs shall decide on the reporting frequency and promptly inform the ECB accordingly. The NCBs may review the reporting frequency annually.
- (d) Data in respect of which the NCB has a derogation pursuant to Article 5 shall be transmitted to the ECB once a week before 1 p.m. CET on the first TARGET2 settlement day after the end of the week to which the data relate.

3. NCBs shall decide by when they need to receive data from reporting agents in order to meet their reporting deadlines as specified in paragraph 2 and shall inform the reporting agents accordingly.

4. Where a deadline referred to in paragraph 1 or 2 falls on a TARGET2 closing day, the deadline shall be extended to the following TARGET2 operating day, as announced on the ECB's website.

#### Article 5

#### Derogation

Where reporting agents have been selected pursuant to Article 2(3) or (4), an NCB may decide that the reporting agents may transmit daily money market statistics to the NCB once a week before 1 p.m. (CET) on the first TARGET2 settlement day after the end of the week to which the data relate if for operational reasons they cannot meet the daily reporting frequency requirement. The ECB may impose conditions on the application of the derogation by NCBs.

#### Article 6

#### Mergers, divisions, reorganisations and insolvencies

1. In the event of a merger, division, spin off, or any other reorganisation that might affect the fulfilment of its statistical obligations, the reporting agent concerned shall inform the ECB and the relevant NCB, once the intention to implement such an operation has become public and within a reasonable time before it takes effect, of the procedures that are planned to fulfil the statistical reporting requirements set out in this Regulation. The reporting agent shall also notify the ECB and the relevant NCB within 14 days of the completion of such an operation.
2. If a reporting agent merges with another entity by way of acquisition as defined in Directive 2011/35/EU of the European Parliament and of the Council <sup>(1)</sup> and one of the merging entities was a reporting agent the merged entity shall continue reporting under this Regulation.
3. If a reporting agent merges with another entity by way of formation of a new company as defined in Directive 2011/35/EU and one of the merging entities was a reporting agent the resulting entity shall report under this Regulation if it fulfils the definition of a reporting agent.
4. If a reporting agent divides into two or more entities either by way of acquisition or by formation of new companies as defined in Sixth Council Directive 82/891/EEC <sup>(2)</sup> and one of the new entities is a reporting agent, the new entity shall report under this Regulation. Division shall also include a spin off operation whereby a reporting agent transfers all or part of its assets and liabilities to a new company in return for shares in the new company.
5. If a reporting agent becomes insolvent, loses its banking licence or otherwise ceases to carry on banking business, as confirmed by the competent supervisory authority, it shall no longer be obliged to report under this Regulation.
6. For the purposes of paragraph 5, a reporting agent shall be considered insolvent if any one or more of the following occurs:
  - (a) it makes a general assignment for the benefit of creditors, or for the purpose of entering into a reorganisation, arrangement, or composition with creditors;
  - (b) it admits in writing that it is unable to pay its debts as they become due;
  - (c) it files for, consents to or acquiesces in the appointment of any trustee, administrator, receiver, liquidator or analogous officer to it or over all or any material part of its property;
  - (d) the presentation of a petition before a court or the filing of a petition with another competent body or authority for insolvency in respect of it (other than by a counterparty in respect of any obligation by the reporting agent to that counterparty);
  - (e) it is wound-up or becomes insolvent (or enters into any analogous proceedings), or it or any public authority or other entity or person files for its reorganisation, arrangement, composition, re-adjustment, administration, liquidation, dissolution or similar relief under any present or future statute, law or regulation, such a petition (except in the case of a petition for winding-up or any analogous proceeding, in respect of which no 30 day period shall apply) not having been stayed or dismissed within 30 days of its filing;

<sup>(1)</sup> Directive 2011/35/EU of the European Parliament and of the Council of 5 April 2011 concerning mergers of public limited liability companies (OJ L 110, 29.4.2011, p. 1).

<sup>(2)</sup> Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54(3)(g) of the Treaty, concerning the division of public limited liability companies (OJ L 378, 31.12.1982, p. 47).

- (f) the appointment of a trustee, administrator, receiver, liquidator or analogous officer to it or over all or any material part of its property; or
- (g) the convening of any meeting of its creditors for the purposes of considering a voluntary arrangement (or any analogous proceeding).

#### *Article 7*

### **Confidentiality provisions**

1. When receiving and handling data under this Regulation which contains confidential information, including sharing such data with other euro area NCBs, the ECB and the NCBs shall apply the standards for the protection and use of confidential statistical information laid down in Articles 8 and 8c of Regulation (EC) No 2533/98.

2. Subject to paragraph 1, any confidential information contained in statistical data collected by the ECB or an NCB under this Regulation shall not be transmitted to or otherwise shared with any authority or other third party other than the ECB and the euro area NCBs unless the reporting agent concerned has given the ECB or the relevant NCB its express written consent in advance and the ECB or the relevant NCB, where applicable, has signed an appropriate confidentiality agreement with such reporting agent.

#### *Article 8*

### **Verification and compulsory collection**

The ECB and the NCBs, as the case may be, shall have the right to verify and, if necessary, to collect compulsorily the information which reporting agents provide in compliance with the statistical reporting requirements set out in Article 3 of, and Annexes I, II and III to, this Regulation. This right may be exercised in particular if a reporting agent does not fulfil the standards for transmission, accuracy, compliance with concepts and revisions as set out in Annex IV. Article 6 of Regulation (EC) No 2533/98 shall also apply.

#### *Article 9*

### **Simplified amendment procedure**

Taking account of the views of the ESCB Statistics Committee, the Executive Board of the ECB may make technical amendments to the annexes to this Regulation, provided they neither change the underlying conceptual framework nor affect the reporting burden on the reporting agents. The Executive Board shall inform the Governing Council of any such amendment without undue delay.

#### *Article 10*

### **First reporting**

1. In the case of reporting agents selected pursuant to Article 2(2), first reporting under this Regulation, subject to the transitional provisions in Article 12, shall start with data for 1 April 2016.

2. In the case of reporting agents selected pursuant to Article 2(3) and (4), first reporting under this Regulation shall start on the date communicated to the reporting agent by the ECB or the relevant NCB pursuant to Article 2(5), and in any case not earlier than 12 months after the adoption of the Governing Council decision pursuant to Article 2(3) or (4).

3. Furthermore, when representative reporting agents are selected pursuant to Article 2(4), a representative reporting agent may submit a written request to the ECB or the relevant NCB for a temporary postponement of the first reporting date, stating the grounds for such a delay. The requested postponement may be granted for up to six months with further possible extensions of up to six months. The ECB or the relevant NCB may agree to postpone the first reporting date in respect of the applicant representative reporting agent if they consider such a delay to be justified. Furthermore, if the representative reporting agent does not have any data to report or only data which is considered not to be representative by both the ECB and the NCB upon the first reporting date, the NCB may agree to exempt it from the application of the first reporting date. Such an exemption may only be granted by the NCB in liaison with the ECB if both the ECB and the NCB consider the request justified and it does not endanger the representativeness of the reporting sample.

4. In the case of MFIs selected as additional reporting agents pursuant to Article 2(6), first reporting under this Regulation shall start on the date communicated to the additional reporting agent by the NCB pursuant to Article 2(6).

#### *Article 11*

##### **Periodic review clause**

The ECB shall review the operation of this Regulation 12 months after first reporting and issue a report thereon. Pursuant to the recommendations in the report it may increase or reduce the number of reporting agents and/or the statistical reporting requirements. After this initial review, regular updates of the actual reporting population will take place every second year.

#### *Article 12*

##### **Transitional provision**

In the period from 1 April 2016 to 1 July 2016 reporting agents will be permitted to report money market statistics for some but not all relevant days to the ECB or the relevant NCB. The ECB or the relevant NCB may specify the days for which reporting shall be required.

#### *Article 13*

##### **Final provisions**

This Regulation shall enter into force on 1 January 2015.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Frankfurt am Main, 26 November 2014.

*For the Governing Council of the ECB*

*The President of the ECB*

Mario DRAGHI

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## ANNEX I

**Reporting scheme for money market statistics relating to secured transactions**

## PART 1

**TYPE OF INSTRUMENTS**

Reporting agents report to the European Central Bank (ECB) or the relevant national central bank (NCB) all repurchase agreements and transactions entered into thereunder, including tri-party repo transactions, which are denominated in euro with a maturity of up to and including one year (defined as transactions with a maturity date of not more than 397 days after the trade date) between the reporting agent and other monetary financial institutions (MFIs), other financial intermediaries (OFIs), insurance corporations, pension funds, general government or central banks for investment purposes as well as with non-financial corporations classified as 'wholesale' according to the Basel III LCR framework.

## PART 2

**TYPE OF DATA**1. Type of transaction-based data <sup>(1)</sup> to be reported for each transaction:

Field	Description of data	Alternative reporting option (if any) and other qualifications
Transaction identifier	The internal unique transaction identifier used by the reporting agent for each transaction.	The transaction identifier is unique for any transaction reported on a given reporting date for any money market segment.
Reporting date	The date on which the data are submitted to the ECB or the NCB.	
Electronic time stamp	The time at which a transaction is concluded or booked.	
Counterparty code	An identification code used to recognise the counterparty of the reporting agent for the reported transaction.	Where transactions are conducted via a central clearing counterparty (CCP), the CCP legal entity identifier (LEI) must be provided.  Where transactions are undertaken with non-financial corporations, OFIs, insurance corporations, pension funds, general government, and central banks and for any other reported transaction for which the counterparty LEI is not provided, the counterparty class must be provided.
Counterparty code ID	An attribute specifying the type of individual counterparty code transmitted.	To be used in all circumstances. An individual counterparty code will be provided.
Counterparty location	International Organisation for Standardisation (ISO) country code of the country in which the counterparty is incorporated.	Mandatory if the individual counterparty code is not provided. Otherwise optional.
Transaction nominal amount	The amount initially borrowed or lent.	

<sup>(1)</sup> The electronic reporting standards and the technical specifications for the data are laid down separately. They are available on [www.ecb.int](http://www.ecb.int)



Field	Description of data	Alternative reporting option (if any) and other qualifications
Collateral nominal amount	The nominal amount of the security pledged as collateral.	Except for tri-party repos and any other transaction in which the security pledged is not identified via a single International Securities Identification Number (ISIN).
Trade date	The date on which the parties enter into the financial transaction.	
Settlement date	The purchase date, i.e. the date on which the cash is due to be paid by the lender to the borrower and the security is to be transferred by the borrower to the lender.	In the case of open basis repurchase transactions, this is the date on which the rollover settles (even if no exchange of cash takes place).
Maturity date	The repurchase date, i.e. the date on which the cash is due to be repaid by the borrower to the lender.	In the case of open basis repurchase transactions, this is the date on which principal and interest owed is to be repaid if the transaction is not rolled over further.
Transaction sign	Borrowing of cash in the case of repos or lending of cash in the case of reverse repos.	
ISIN of the collateral	The ISIN assigned to securities issued in financial markets, composed of 12 alphanumeric characters, which uniquely identifies a security (as defined by ISO 6166).	To be reported except for tri-party repos and all other repos in which the securities pledged are not identified via a single ISIN.
Collateral type	To identify the asset class pledged as collateral where no individual ISIN is provided.	To be provided in all cases where no individual ISIN is provided.
Special collateral flag	To identify all repurchase transactions conducted against general collateral and those conducted against special collateral. Optional field to be provided only if it is feasible for the reporting agent.	Reporting of this field is optional.
Deal rate	The interest rate expressed in accordance with the ACT/360 money market convention at which the repo was concluded and at which the cash lent is remunerated.	
Collateral haircut	A risk control measure applied to underlying collateral whereby the value of that underlying collateral is calculated as the market value of the assets reduced by a certain percentage (haircut). For reporting purposes the collateral haircut is calculated as 100 minus the ratio between the cash lent/borrowed and the market value including accrued interest of the collateral pledged.	Reporting of this field is only required for single collateral transactions.

Field	Description of data	Alternative reporting option (if any) and other qualifications
Counterparty code of the tri-party agent	The counterparty code identifier of the tri-party agent.	To be reported for tri-party repos.
Tri-party agent code ID	An attribute specifying the type of individual tri-party agent code transmitted.	To be used in all circumstances where an individual tri-party agent code will be provided.
Beneficiary in case of transactions conducted via CCPs		

## 2. Materiality threshold

Transactions undertaken with non-financial corporations should only be reported when undertaken with non-financial corporations classified as wholesale on the basis of the Basel III LCR Framework <sup>(1)</sup>.

## 3. Exceptions

Intra-group transactions should not be reported.

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<sup>(1)</sup> See 'Basel III: The liquidity coverage ratio and liquidity risk monitoring tools', pp. 23 to 27, available on the Bank for International Settlement's website at: [www.bis.org](http://www.bis.org)

## ANNEX II

**Reporting scheme for money market statistics relating to unsecured transactions**

## PART 1

**TYPE OF INSTRUMENTS**

1. Reporting agents report to the European Central Bank (ECB) or the relevant national central bank (NCB):
  - (a) all borrowing using the instruments defined in the table below, which are denominated in euro with a maturity of up to and including one year (defined as transactions with a maturity date of not more than 397 days after the trade date), of the reporting agent from other monetary financial institutions (MFIs), other financial intermediaries (OFIs), insurance corporations, pension funds, general government or central banks for investment purposes as well as from non-financial corporations classified as 'wholesale' according to the Basel III LCR framework.
  - (b) all lending to other credit institutions with a maturity of up to and including one year (defined as transactions with a maturity date of not more than 397 days after the trade date) via unsecured deposits or via the purchase from the issuing credit institutions of commercial paper, certificates of deposit, floating rate notes and other debt securities with a maturity of up to one year.
2. The table below provides a detailed standard description of the instrument categories for transactions which reporting agents are required to report to the ECB. In the event that the reporting agents are required to report the transactions to their NCB, the relevant NCB should transpose these descriptions of instrument categories at national level in accordance with this Regulation.

Instrument type	Description
Deposits	Unsecured interest-bearing deposits which are either redeemable at notice or have a maturity of not more than one year and which are either taken (borrowing) or placed by the reporting agent.
Certificate of deposit	A fixed-rate debt instrument issued by an MFI entitling the holder to a specific fixed rate of interest over a defined fixed term of up to one year.
Commercial paper	A debt instrument that is either unsecured or backed by collateral provided by the issuer, which has a maturity of not more than one year and is either interest-bearing or discounted.
Floating rate note	A debt instrument for which the periodic interest payments are calculated on the basis of the value, i.e. through fixing of an underlying reference rate such as Euribor on predefined dates known as fixing dates, and which has a maturity of not more than one year.
Puttable instruments	A debt instrument in which the holder has a put option, i.e. an option to seek early repayment from the issuer, with a first exercise date or notice period of not more than one year from the date of issuance.
Callable instruments	A debt instrument in which the issuer has a call option, i.e. an option to redeem the instrument early, with a final repayment date of not more than one year from the date of issuance.
Other short-term debt securities	<p>Unsubordinated securities other than equity of up to one year maturity issued by reporting agents, which are instruments usually negotiable and traded on secondary markets or which can be offset on the market and which do not grant the holder any ownership rights over the issuing institution. This item includes:</p> <ol style="list-style-type: none"> <li>(a) securities that give the holder an unconditional right to a fixed or contractually determined income in the form of coupon payments and/or a stated fixed sum at a specific date (or dates) or starting from a date defined at the time of issue;</li> <li>(b) non-negotiable instruments issued by reporting agents that subsequently become negotiable and are reclassified as 'debt securities'.</li> </ol>

## PART 2

## TYPE OF DATA

1. Type of transaction-based data <sup>(1)</sup> to be reported for each transaction:

Description of data	Definition	Alternative reporting option (if any) and additional qualifications
Transaction identifier	The internal unique transaction identifier used by the reporting agent for each transaction.	The transaction identifier is unique for any transaction reported on a given reporting date for any money market segment.
Reporting date	The date on which the data are submitted to the ECB or the NCB.	
Electronic time stamp	The time at which a transaction is concluded or booked.	
Counterparty code	An identification code used to recognise the counterparty of the reporting agent for the reported transaction.	Where transactions are conducted via a central clearing counterparty (CCP), the CCP legal entity identifier (LEI) must be provided.  Where transactions are undertaken with non-financial corporations, OFIs, insurance corporations, pension funds, general government, and central banks and for any other reported transaction for which the counterparty LEI is not provided, the counterparty class must be provided.
Counterparty code ID	An attribute specifying the type of individual counterparty code transmitted.	To be used in all circumstances. An individual counterparty code will be provided.
Counterparty location	International Organisation for Standardisation (ISO) country code of the country in which the counterparty is incorporated.	Mandatory if the individual counterparty code is not provided. Otherwise optional.
Trade date	The date on which the parties enter into the reported financial transaction.	
Settlement date	The date on which the cash is lent by the lender to the borrower or on which the purchase of a debt instrument settles.	In the case of call accounts and other unsecured borrowing/lending redeemable at notice, the date on which the deposit is rolled over (i.e. on which it would have been paid back if it had been called/not rolled over).

<sup>(1)</sup> The electronic reporting standards and the technical specifications for the data are laid down separately. They are available on [www.ecb.int](http://www.ecb.int)

Description of data	Definition	Alternative reporting option (if any) and additional qualifications
Maturity date	The date on which the cash is due to be repaid by the borrower to the lender or on which a debt instrument matures and is due to be paid back.	In the case of callable instruments the final maturity date must be provided. In the case of puttable instruments the first date on which the put option can be exercised must be provided. In the case of call accounts and other unsecured borrowing/lending redeemable at notice the first date on which the instrument may be redeemed.
First call/put date	The first date on which the call/put option can be exercised.	To be reported only for callable/puttable instruments with a first call/put option date.
Call/put notice period	For callable/puttable instruments, the number of calendar days that the holder of the option has to notify the holder/issuer of the instrument prior to the date on which the option can be exercised. For deposits redeemable at notice, the number of calendar days that the deposit holder has to notify the borrower prior to the date on which the deposit can be redeemed.	To be reported only for callable/puttable instruments with a notice period and for deposits redeemable with a pre-agreed notice period.
Call/put	Flag to identify whether the instrument has a call or put option.	
Transaction sign	The transaction sign allows it to be known whether the cash reported under the transaction nominal amount is borrowed or lent.	
Transaction nominal amount	The cash amount lent or borrowed on deposits. In the case of debt securities, it is the nominal amount of the security issued/purchased.	
Transaction price	The price at which the security is issued, i.e. the ratio in percentage terms between the initial cash proceeds and the nominal amount.	To be reported as 100 for unsecured deposits.
Instrument type	To be used to identify the instrument via which the borrowing/lending takes place e.g. via unsecured deposits, other unsecured short term fixed rate debt instruments, other unsecured short term variable rate debt instruments, asset-backed commercial paper, etc.	
Type of rate	To be used to identify whether the instrument has a fixed or floating rate.	

Description of data	Definition	Alternative reporting option (if any) and additional qualifications
Deal rate	The interest rate (expressed in accordance with the ACT/360 money market convention) at which the deposit was effected and at which the cash amount lent is remunerated. In the case of debt instruments, this is the effective interest rate (expressed in accordance with the ACT/360 money market convention) at which the instrument was issued/purchased.	To be reported for fixed rate instruments only.
Reference rate	The underlying reference rate on the basis of which the periodic interest payments are calculated.	To be reported for floating rate instruments only.
Spread	The number of basis points added to (if positive) or deducted from (if negative) the underlying reference rate to calculate the actual interest rate applicable for a given period.	To be reported for floating rate instruments only.

## 2. Materiality threshold

Transactions undertaken with non-financial corporations should only be reported when undertaken with non-financial corporations classified as wholesale on the basis of the Basel III LCR Framework.

## 3. Exceptions

Intra-group transactions should not be reported.

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## ANNEX III

**Reporting scheme for money market statistics relating to derivatives**

## PART 1

**TYPE OF INSTRUMENTS**

Reporting agents should report to the European Central Bank (ECB) or the relevant national central bank (NCB):

- (a) all foreign exchange swaps transactions, in which euro are bought/sold spot against a foreign currency and re-sold or re-bought at a forward date at a pre-agreed foreign exchange forward rate, between the reporting agent and other monetary financial institutions (MFIs), other financial intermediaries (OFIs), insurance corporations, pension funds, general government or central banks for investment purposes as well as with non-financial corporations classified as 'wholesale' according to the Basel III LCR framework;
- (b) overnight index swaps (OIS) transactions denominated in euro between the reporting agent and other MFIs, OFIs, insurance corporations, pension funds, general government or central banks for investment purposes as well as with non-financial corporations classified as 'wholesale' according to the Basel III LCR framework.

## PART 2

**TYPE OF DATA**

1. Type of transaction-based data <sup>(1)</sup> for foreign exchange swaps transactions to be reported for each transaction:

Field	Description of data	Alternative reporting option (if any) and other qualifications
Transaction identifier	The internal unique transaction identifier used by the reporting agent for each transaction.	The transaction identifier is unique for any transaction reported on a given reporting date for any money market segment.
Reporting date	The date on which the data are submitted to the ECB or the NCB.	
Electronic time stamp	The time at which a transaction is concluded or booked.	
Counterparty code	An identification code to be used to recognise the counterparty of the reporting agent for the reported transaction.	Where transactions are conducted via a central clearing counterparty (CCP), the CCP legal entity identifier (LEI) must be provided.  Where transactions are undertaken with non-financial corporations, OFIs, insurance corporations, pension funds, general government, and central banks and for any other reported transaction for which the counterparty LEI is not provided, the counterparty class must be provided.
Counterparty code ID	An attribute specifying the type of individual counterparty code transmitted.	To be used in all circumstances. An individual counterparty code will be provided.
Counterparty location	International Organisation for Standardisation (ISO) country code of the country in which the counterparty is incorporated.	Mandatory if the individual counterparty code is not provided. Otherwise optional.

<sup>(1)</sup> The electronic reporting standards and the technical specifications for the data are laid down separately. They are available on [www.ecb.int](http://www.ecb.int)

Field	Description of data	Alternative reporting option (if any) and other qualifications
Trade date	The date on which the parties enter into the reported financial transaction.	
Spot value date	The date on which one party sells to the other a specified amount of a specified currency against payment of an agreed amount of a specified different currency based on an agreed foreign exchange rate known as a foreign exchange spot rate.	
Maturity date	The date on which the foreign exchange swap transaction expires and the currency sold on the spot value date is repurchased.	
Transaction sign	To be used to identify whether the euro amount reported under the transactional nominal amount is bought or sold on the spot value date.	This should refer to euro spot, i.e. whether euro is bought or sold on the spot value date.
Transaction nominal amount	The amount of euro bought or sold on the spot value date.	
Foreign currency code	The international three-digit ISO code of the currency bought/sold in exchange for euro.	
Foreign exchange spot rate	The foreign exchange rate between the euro and the foreign currency applicable to the spot leg of the foreign exchange swap transaction.	
Foreign exchange forward points	The difference between the foreign exchange spot rate and the foreign exchange forward rate expressed in basis points quoted in accordance with the prevailing market conventions for the currency pair.	
Beneficiary in case of transactions conducted via CCPs		

2. Type of transaction-based data for OIS transactions to be reported for each transaction

Field	Description of data	Alternative reporting option (if any) and other qualifications
Transaction identifier	The internal unique transaction identifier used by the reporting agent for each transaction.	The transaction identifier must be unique for any transaction reported on a given reporting date for any money market money market segment.



Field	Description of data	Alternative reporting option (if any) and other qualifications
Reporting date	The date on which the data are submitted to the ECB or the NCB.	
Electronic time stamp	The time at which a transaction is concluded or booked.	Optional.
Counterparty code	An identification code used to recognise the counterparty of the reporting agent for the reported transaction.	Where transactions are conducted via a central clearing counterparty (CCP), the CCP LEI must be provided.  Where transactions are undertaken with non-financial corporations, OFIs, insurance corporations, pension funds, general government, and central banks and for any other reported transaction for which the counterparty LEI is not provided, the counterparty class must be provided.
Counterparty code ID	An attribute specifying the type of individual counterparty code transmitted.	To be used in all circumstances. An individual counterparty code will be provided.
Counterparty location	ISO country code of the country in which the counterparty is incorporated.	Mandatory if the individual counterparty code is not provided. Otherwise optional.
Trade date	The date on which the parties enter into the financial transaction.	
Start date	The date on which the overnight rate of the periodic floating interest rate is computed.	
Maturity date	The last date of the term over which the compounded overnight rate is calculated.	
Fixed interest rate	The fixed rate used in the calculation of the OIS pay out.	
Transaction sign	A sign to indicate whether the fixed interest rate is paid or received by the reporting agent	
Transaction nominal amount	The nominal amount of the OIS.	

### 3. Materiality threshold

Transactions undertaken with non-financial corporations should only be reported when undertaken with non-financial corporations classified as wholesale on the basis of the Basel III LCR Framework.

### 4. Exceptions

Intra-group transactions should not be reported.

## ANNEX IV

**Minimum standards to be applied by the actual reporting population**

Reporting agents must fulfil the following minimum standards to meet the European Central Bank's (ECB's) statistical reporting requirements.

1. Minimum standards for transmission:

- (i) reporting must be timely and within the deadlines set by the ECB and the relevant national central bank (NCB);
- (ii) statistical reports must take their form and format from the technical reporting requirements set by the ECB and the relevant NCB;
- (iii) the reporting agent must provide the details of one or more contact persons to the ECB and the relevant NCB;
- (iv) the technical specifications for data transmission to the ECB and the relevant NCB must be followed.

2. Minimum standards for accuracy:

- (i) statistical information must be correct;
- (ii) reporting agents must be able to provide information on the developments implied by the transmitted data;
- (iii) statistical information must be complete and must not contain continuous and structural gaps; existing gaps must be acknowledged, explained to the ECB and the relevant NCB and, where applicable, bridged as soon as possible;
- (iv) reporting agents must follow the dimensions, rounding policy and decimals set by the ECB and the relevant NCB for the technical transmission of the data.

3. Minimum standards for compliance with concepts:

- (i) statistical information must comply with the definitions and classifications contained in this Regulation;
- (ii) in the event of deviations from these definitions and classifications reporting agents must monitor and quantify the difference between the measure used and the measure contained in this Regulation on a regular basis;
- (iii) reporting agents must be able to explain breaks in the transmitted data compared with the previous periods' figures.

4. Minimum standards for revisions:

The revisions policy and procedures set by the ECB and the relevant NCB must be followed. Revisions deviating from regular revisions must be accompanied by explanatory notes.

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# DIRECTIVES

## COMMISSION DIRECTIVE 2014/108/EU

of 12 December 2014

**amending Directive 2009/43/EC of the European Parliament and of the Council as regards the list of defence-related products**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2009/43/EC of the European Parliament and of the Council of 6 May 2009 simplifying terms and conditions of transfers of defence-related products within the Community <sup>(1)</sup>, and in particular Article 13 thereof,

Whereas:

- (1) Directive 2009/43/EC covers all defence-related products which correspond to those listed in the Common Military List of the European Union, adopted by the Council on 19 March 2007.
- (2) On 17 March 2014 the Council adopted an updated Common Military List of the European Union <sup>(2)</sup>.
- (3) Directive 2009/43/EC should therefore be amended accordingly.
- (4) The measures provided for in this Directive are in accordance with the opinion of the Committee on EU Transfers of Defence-related Products,

HAS ADOPTED THIS DIRECTIVE:

### *Article 1*

The Annex to Directive 2009/43/EC is replaced by the text set out in the Annex to this Directive.

### *Article 2*

1. Member States shall adopt and publish, by 16 March 2015 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.

They shall apply those provisions from 24 March 2015.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

### *Article 3*

This Directive 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 146, 10.6.2009, p. 1.

<sup>(2)</sup> OJ C 107, 9.4.2014, p. 1.

*Article 4*

This Directive is addressed to the Member States.

Done at Brussels, 12 December 2014.

*For the Commission*

*The President*

Jean-Claude JUNCKER

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## ANNEX

**List of Defence-related Products**

Note 1: Terms in “quotations” are defined terms. Refer to ‘Definitions of Terms used in this List’ annexed to this List.

Note 2: In some instances chemicals are listed by name and CAS number. The list applies to chemicals of the same structural formula (including hydrates) regardless of name or CAS number. CAS numbers are shown to assist in identifying a particular chemical or mixture, irrespective of nomenclature. CAS numbers cannot be used as unique identifiers because some forms of the listed chemical have different CAS numbers, and mixtures containing a listed chemical may also have different CAS numbers.

ML1 **Smooth-bore weapons with a calibre of less than 20 mm, other arms and automatic weapons with a calibre of 12,7 mm (calibre 0,50 inches) or less and accessories, as follows, and specially designed components therefor:**

Note ML1. does not apply to:

- a. Firearms specially designed for dummy ammunition and which are incapable of discharging a projectile;
- b. Firearms specially designed to launch tethered projectiles having no high explosive charge or communications link, to a range of less than or equal to 500 m.;
- c. Weapons using non-centre fire cased ammunition and which are not of the fully automatic firing type.

a. Rifles and combination guns, handguns, machine, sub-machine and volley guns;

Note ML1.a. does not apply to the following:

- a. Rifles and combination guns, manufactured earlier than 1938;
- b. Reproductions of rifles and combination guns, the originals of which were manufactured earlier than 1890;
- c. Handguns, volley guns and machine guns manufactured earlier than 1890, and their reproductions.
- d. Rifles or handguns, specially designed to discharge an inert projectile by compressed air or CO<sub>2</sub>.

b. Smooth-bore weapons as follows:

- 1. Smooth-bore weapons specially designed for military use;
- 2. Other smooth-bore weapons as follows:
  - a. Fully automatic type weapons;
  - b. Semi-automatic or pump-action type weapons;

Note ML1.b.2. does not apply to weapons specially designed to discharge an inert projectile by compressed air or CO<sub>2</sub>.

Note ML1.b. does not apply to the following:

- a. Smooth-bore weapons manufactured earlier than 1938;
- b. Reproductions of smooth-bore weapons, the originals of which were manufactured earlier than 1890;
- c. Smooth-bore weapons used for hunting or sporting purposes. These weapons must not be specially designed for military use or of the fully automatic firing type;

ML1 b. 2. Note (continued)

d. Smooth-bore weapons specially designed for any of the following:

1. Slaughtering of domestic animals;
2. Tranquilizing of animals;
3. Seismic testing;
4. Firing of industrial projectiles; or
5. Disrupting Improvised Explosive Devices (IEDs).

N.B. For disruptors, see ML4. and entry 1A006 on the EU Dual-Use List.

c. Weapons using caseless ammunition;

d. Detachable cartridge magazines, sound suppressors or moderators, special gun-mountings, optical weapons sights and flash suppressors, for arms specified by ML1.a., ML1.b. or ML1.c.

Note ML1.d. does not apply to optical weapon sights without electronic image processing, with a magnification of 9 times or less, provided they are not specially designed or modified for military use, or incorporate any reticles specially designed for military use.

ML2

**Smooth-bore weapons with a calibre of 20 mm or more, other weapons or armament with a calibre greater than 12,7 mm (calibre 0,50 inches), projectors and accessories, as follows, and specially designed components therefor:**

a. Guns, howitzers, cannon, mortars, anti-tank weapons, projectile launchers, military flame throwers, rifles, recoilless rifles, smooth-bore weapons and signature reduction devices therefor;

Note 1 ML2.a. includes injectors, metering devices, storage tanks and other specially designed components for use with liquid propelling charges for any of the equipment specified by ML2.a.

Note 2 ML2.a. does not apply to weapons as follows:

- a. Rifles, smooth-bore weapons and combination guns, manufactured earlier than 1938;
- b. Reproductions of rifles, smooth-bore weapons and combination guns, the originals of which were manufactured earlier than 1890;
- c. Guns, howitzers, cannons and mortars, manufactured earlier than 1890;
- d. Smooth-bore weapons used for hunting or sporting purposes. These weapons must not be specially designed for military use or of the fully automatic firing type;
- e. Smooth-bore weapons specially designed for any of the following:
  1. Slaughtering of domestic animals;
  2. Tranquilizing of animals;
  3. Seismic testing;
  4. Firing of industrial projectiles; or
  5. Disrupting Improvised Explosive Devices (IEDs);

N.B. For disruptors, see ML4. and entry 1A006 on the EU Dual-Use List.

f. Hand-held projectile launchers specially designed to launch tethered projectiles having no high explosive charge or communications link, to a range of less than or equal to 500 m.

b. Smoke, gas and pyrotechnic projectors or generators, specially designed or modified for military use;

Note ML2.b. does not apply to signal pistols.

ML2 (continued)

- c. Weapons sights and weapon sight mounts, having all of the following:
  - 1. Specially designed for military use; and
  - 2. Specially designed for weapons specified in ML2.a.;
- d. Mountings and detachable cartridge magazines, specially designed for the weapons specified in ML2.a.

ML3 **Ammunition and fuze setting devices, as follows, and specially designed components therefor:**

- a. Ammunition for weapons specified by ML1, ML2 or ML12;
- b. Fuze setting devices specially designed for ammunition specified by ML3.a.

Note 1 Specially designed components specified by ML3 include:

- a. Metal or plastic fabrications such as primer anvils, bullet cups, cartridge links, rotating bands and munitions metal parts;
- b. Safing and arming devices, fuzes, sensors and initiation devices;
- c. Power supplies with high one-time operational output;
- d. Combustible cases for charges;
- e. Submunitions including bomblets, minelets and terminally guided projectiles.

Note 2 ML3.a. does not apply to any of the following:

- a. Ammunition crimped without a projectile (blank star);
- b. Dummy ammunition with a pierced powder chamber;
- c. Other blank and dummy ammunition, not incorporating components designed for live ammunition;  
or
- d. Components specially designed for blank or dummy ammunition, specified in this Note 2.a., b. or c.

Note 3 ML3.a. does not apply to cartridges specially designed for any of the following purposes:

- a. Signalling;
- b. Bird scaring; or
- c. Lighting of gas flares at oil wells.

ML4 **Bombs, torpedoes, rockets, missiles, other explosive devices and charges and related equipment and accessories, as follows, and specially designed components therefor:**

N.B.1: For guidance and navigation equipment, see ML11.

N.B.2: For Aircraft Missile Protection Systems (AMPS), see ML4.c.

- a. Bombs, torpedoes, grenades, smoke canisters, rockets, mines, missiles, depth charges, demolition-charges, demolition-devices, demolition-kits, "pyrotechnic" devices, cartridges and simulators (i.e. equipment simulating the characteristics of any of these items), specially designed for military use;

Note ML4.a. includes:

- a. Smoke grenades, fire bombs, incendiary bombs and explosive devices;
- b. Missile rocket nozzles and re-entry vehicle nosetips.

ML4

(continued)

- b. Equipment having all of the following:
  - 1. Specially designed for military use; and
  - 2. Specially designed for 'activities' relating to any of the following:
    - a. Items specified by ML4.a.; or
    - b. Improvised Explosive Devices (IEDs).

Technical Note:

*For the purpose of ML4.b.2. 'activities' applies to handling, launching, laying, controlling, discharging, detonating, activating, powering with one-time operational output, decoying, jamming, sweeping, detecting, disrupting or disposing.*

Note 1 ML4.b. includes:

- a. Mobile gas liquefying equipment capable of producing 1 000 kg or more per day of gas in liquid form;
- b. Buoyant electric conducting cable suitable for sweeping magnetic mines.

Note 2 ML4.b. does not apply to hand-held devices, limited by design solely to the detection of metal objects and incapable of distinguishing between mines and other metal objects.

- c. Aircraft Missile Protection Systems (AMPS).

Note ML4.c. does not apply to AMPS having all of the following:

- a. Any of the following missile warning sensors:
  - 1. Passive sensors having peak response between 100-400 nm; or
  - 2. Active pulsed Doppler missile warning sensors;
- b. Countermeasures dispensing systems;
- c. Flares, which exhibit both a visible signature and an infrared signature, for decoying surface-to-air missiles; and
- d. Installed on "civil aircraft" and having all of the following:
  - 1. The AMPS is only operable in a specific "civil aircraft" in which the specific AMPS is installed and for which any of the following has been issued:
    - a. A civil Type Certificate; or
    - b. An equivalent document recognised by the International Civil Aviation Organisation (ICAO);
  - 2. The AMPS employs protection to prevent unauthorised access to "software"; and
  - 3. The AMPS incorporates an active mechanism that forces the system not to function when it is removed from the "civil aircraft" in which it was installed.

ML5

**Fire control, and related alerting and warning equipment, and related systems, test and alignment and countermeasure equipment, as follows, specially designed for military use, and specially designed components and accessories therefor:**

- a. Weapon sights, bombing computers, gun laying equipment and weapon control systems;
- b. Target acquisition, designation, range-finding, surveillance or tracking systems; detection, data fusion, recognition or identification equipment; and sensor integration equipment;



ML5 (continued)

- c. Countermeasure equipment for items specified by ML5.a. or ML5.b.;

Note For the purposes of ML5.c., countermeasure equipment includes detection equipment.

- d. Field test or alignment equipment, specially designed for items specified by ML5.a., ML5.b. or ML5.c.

ML6 **Ground vehicles and components, as follows:**

N.B. For guidance and navigation equipment, see ML11.

- a. Ground vehicles and components therefor, specially designed or modified for military use;

Technical Note

For the purposes of ML6.a. the term ground vehicles includes trailers.

- b. Other ground vehicles and components, as follows:

1. Vehicles having all of the following:

- a. Manufactured or fitted with materials or components to provide ballistic protection to level III (NIJ 0108.01, September 1985, or comparable national standard) or better;
- b. A transmission to provide drive to both front and rear wheels simultaneously, including those vehicles having additional wheels for load bearing purposes whether driven or not;
- c. Gross Vehicle Weight Rating (GVWR) greater than 4 500 kg; and
- d. Designed or modified for off-road use;

2. Components having all of the following:

- a. Specially designed for vehicles specified in ML6.b.1.; and
- b. Providing ballistic protection to level III (NIJ 0108.01, September 1985, or comparable national standard) or better.

N.B. See also ML13.a.

Note 1 ML6.a. includes:

- a. Tanks and other military armed vehicles and military vehicles fitted with mountings for arms or equipment for mine laying or the launching of munitions specified by ML4;
- b. Armoured vehicles;
- c. Amphibious and deep water fording vehicles;
- d. Recovery vehicles and vehicles for towing or transporting ammunition or weapon systems and associated load handling equipment.

Note 2 Modification of a ground vehicle for military use specified by ML6.a. entails a structural, electrical or mechanical change involving one or more components that are specially designed for military use. Such components include:

- a. Pneumatic tyre casings of a kind specially designed to be bullet-proof;
- b. Armoured protection of vital parts, (e.g. fuel tanks or vehicle cabs);
- c. Special reinforcements or mountings for weapons;
- d. Black-out lighting.

Note 3 ML6 does not apply to civil vehicles designed or modified for transporting money or valuables.

ML6 (continued)

Note 4 ML6. does not apply to vehicles that meet all of the following;

- a. Were manufactured before 1946;
- b. Do not have items specified by the EU Common Military List and manufactured after 1945, except for reproductions of original components or accessories for the vehicle; and
- c. Do not incorporate weapons specified in ML1., ML2. or ML4. unless they are inoperable and incapable of discharging a projectile.

ML7 **Chemical or biological toxic agents, “riot control agents”, radioactive materials, related equipment, components and materials, as follows:**

- a. Biological agents or radioactive materials, “adapted for use in war” to produce casualties in humans or animals, degrade equipment or damage crops or the environment;
- b. Chemical warfare (CW) agents, including:
  1. CW nerve agents:
    - a. O-Alkyl (equal to or less than C<sub>10</sub>, including cycloalkyl) alkyl (Methyl, Ethyl, n-Propyl or Isopropyl) -phosphonofluoridates, such as:  
Sarin (GB): O-Isopropyl methylphosphonofluoridate (CAS 107-44-8); and  
Soman (GD): O-Pinacolyl methylphosphonofluoridate (CAS 96-64-0);
    - b. O-Alkyl (equal to or less than C<sub>10</sub>, including cycloalkyl) N,N-dialkyl (Methyl, Ethyl, n-Propyl or Isopropyl) phosphoramidocyanidates, such as:  
Tabun (GA): O-Ethyl N,N-dimethylphosphoramidocyanidate (CAS 77-81-6);
    - c. O-Alkyl (H or equal to or less than C<sub>10</sub>, including cycloalkyl) S-2-dialkyl (Methyl, Ethyl, n-Propyl or Isopropyl)-aminoethyl alkyl (Methyl, Ethyl, n-Propyl or Isopropyl) phosphonothiolates and corresponding alkylated and protonated salts, such as:  
VX: O-Ethyl S-2-diisopropylaminoethyl methyl phosphonothiolate (CAS 50782-69-9);
  2. CW vesicant agents:
    - a. Sulphur mustards, such as:
      1. 2-Chloroethylchloromethylsulphide (CAS 2625-76-5);
      2. Bis(2-chloroethyl) sulphide (CAS 505-60-2);
      3. Bis(2-chloroethylthio) methane (CAS 63869-13-6);
      4. 1,2-bis (2-chloroethylthio) ethane (CAS 3563-36-8);
      5. 1,3-bis (2-chloroethylthio)-n-propane (CAS 63905-10-2);
      6. 1,4-bis (2-chloroethylthio)-n-butane (CAS 142868-93-7);
      7. 1,5-bis (2-chloroethylthio)-n-pentane (CAS 142868-94-8);
      8. Bis (2-chloroethylthiomethyl) ether (CAS 63918-90-1);
      9. Bis (2-chloroethylthioethyl) ether (CAS 63918-89-8);
    - b. Lewisites, such as:
      1. 2-chlorovinylchloroarsine (CAS 541-25-3);
      2. Tris (2-chlorovinyl) arsine (CAS 40334-70-1);
      3. Bis (2-chlorovinyl) chloroarsine (CAS 40334-69-8);

ML7

- b. 2. *(continued)*
- c. Nitrogen mustards, such as:
1. HN1: bis (2-chloroethyl) ethylamine (CAS 538-07-8);
  2. HN2: bis (2-chloroethyl) methylamine (CAS 51-75-2);
  3. HN3: tris (2-chloroethyl) amine (CAS 555-77-1);
3. CW incapacitating agents, such as:
- a. 3-Quinuclidinyl benzilate (BZ) (CAS 6581-06-2);
4. CW defoliants, such as:
- a. Butyl 2-chloro-4-fluorophenoxyacetate (LNF);
- b. 2,4,5-trichlorophenoxyacetic acid (CAS 93-76-5) mixed with 2,4-dichlorophenoxyacetic acid (CAS 94-75-7) (Agent Orange (CAS 39277-47-9));
- c. CW binary precursors and key precursors, as follows:
1. Alkyl (Methyl, Ethyl, n-Propyl or Isopropyl) Phosphonyl Difluorides, such as:  
DF: Methyl Phosphonyldifluoride (CAS 676-99-3);
  2. O-Alkyl (H or equal to or less than C<sub>10</sub>, including cycloalkyl) O-2-dialkyl (Methyl, Ethyl, n-Propyl or Isopropyl)-aminoethyl alkyl (Methyl, Ethyl, n-Propyl or Isopropyl) phosphonites and corresponding alkylated and protonated salts, such as:  
QL: O-Ethyl O-2-di-isopropylaminoethyl methylphosphonite (CAS 57856-11-8);
  3. Chlorosarin: O-Isopropyl methylphosphonochloridate (CAS 1445-76-7);
  4. Chlorosoman: O-Pinacolyl methylphosphonochloridate (CAS 7040-57-5);
- d. "Riot control agents", active constituent chemicals and combinations thereof, including:
1. α-Bromobenzeneacetonitrile, (Bromobenzyl cyanide) (CA) (CAS 5798-79-8);
  2. [(2-chlorophenyl) methylene] propanedinitrile, (o-Chlorobenzylidenemalononitrile (CS) (CAS 2698-41-1);
  3. 2-Chloro-1-phenylethanone, Phenylacetyl chloride (ω-chloroacetophenone) (CN) (CAS 532-27-4);
  4. Dibenz-(b,f)-1,4-oxazepine, (CR) (CAS 257-07-8);
  5. 10-Chloro-5,10-dihydrophenarsazine, (Phenarsazine chloride), (Adamsite), (DM) (CAS 578-94-9);
  6. N-Nonanoylmorpholine, (MPA) (CAS 5299-64-9);
- Note 1 ML7.d. does not apply to "riot control agents" individually packaged for personal self-defence purposes.
- Note 2 ML7.d. does not apply to active constituent chemicals, and combinations thereof, identified and packaged for food production or medical purposes.
- e. Equipment specially designed or modified for military use, designed or modified for the dissemination of any of the following, and specially designed components therefor:
1. Materials or agents specified by ML7.a., ML7.b. or ML7.d.; or
  2. CW agents made up of precursors specified by ML7.c.
- f. Protective and decontamination equipment, specially designed or modified for military use, components and chemical mixtures, as follows:
1. Equipment designed or modified for defence against materials specified by ML7.a., ML7.b. or ML7.d., and specially designed components therefor;

ML7

f. *(continued)*

2. Equipment designed or modified for decontamination of objects contaminated with materials specified by ML7.a. or ML7.b. and specially designed components therefor;
3. Chemical mixtures specially developed or formulated for the decontamination of objects contaminated with materials specified by ML7.a. or ML7.b.;

Note ML7.f.1. includes:

- a. Air conditioning units specially designed or modified for nuclear, biological or chemical filtration;
- b. Protective clothing.

N.B. For civil gas masks, protective and decontamination equipment, see also entry 1A004 on the EU Dual-Use List.

- g. Equipment specially designed or modified for military use designed or modified for the detection or identification of materials specified by ML7.a., ML7.b. or ML7.d., and specially designed components therefor;

Note ML7.g. does not apply to personal radiation monitoring dosimeters.

N.B. See also entry 1A004 on the EU Dual-Use List.

- h. “Biopolymers” specially designed or processed for the detection or identification of CW agents specified by ML7.b., and the cultures of specific cells used to produce them;

- i. “Biocatalysts” for the decontamination or degradation of CW agents, and biological systems therefor, as follows:

1. “Biocatalysts” specially designed for the decontamination or degradation of CW agents specified by ML7.b., and resulting from directed laboratory selection or genetic manipulation of biological systems;
2. Biological systems containing the genetic information specific to the production of “biocatalysts” specified by ML7.i.1., as follows:
  - a. “Expression vectors”;
  - b. Viruses;
  - c. Cultures of cells.

Note 1 ML7.b. and ML7.d. do not apply to the following:

- a. Cyanogen chloride (CAS 506-77-4). See entry 1C450.a.5. on the EU Dual-Use List;
- b. Hydrocyanic acid (CAS 74-90-8);
- c. Chlorine (CAS 7782-50-5);
- d. Carbonyl chloride (phosgene) (CAS 75-44-5). See entry 1C450.a.4. on the EU Dual-Use List;
- e. Diphosgene (trichloromethyl-chloroformate) (CAS 503-38-8);
- f. Not used since 2004;
- g. Xylol bromide, ortho: (CAS 89-92-9), meta: (CAS 620-13-3), para: (CAS 104-81-4);
- h. Benzyl bromide (CAS 100-39-0);
- i. Benzyl iodide (CAS 620-05-3);
- j. Bromo acetone (CAS 598-31-2);
- k. Cyanogen bromide (CAS 506-68-3);
- l. Bromo methylethylketone (CAS 816-40-0);
- m. Chloro acetone (CAS 78-95-5);
- n. Ethyl iodoacetate (CAS 623-48-3);

ML7 Note 1 (continued)

- o. Iodo acetone (CAS 3019-04-3);
- p. Chloropicrin (CAS 76-06-2). See entry 1C450.a.7. on the EU Dual-Use List.

Note 2 The cultures of cells and biological systems specified by ML7.h. and ML7.i.2. are exclusive and these sub-items do not apply to cells or biological systems for civil purposes, such as agricultural, pharmaceutical, medical, veterinary, environmental, waste management, or in the food industry.

ML8 **“Energetic materials”, and related substances, as follows:**

N.B.1. See also entry 1C011 on the EU Dual-Use List.

N.B.2. For charges and devices, see ML4 and entry 1A008 on the EU Dual-Use List.

Technical Notes

1. For the purposes of ML8, mixture refers to a composition of two or more substances with at least one substance being listed in the ML8 sub-items.
  2. Any substance listed in the ML8 sub-items is subject to this list, even when utilised in an application other than that indicated. (e.g., TAGN is predominantly used as an explosive but can also be used either as a fuel or an oxidizer.)
  3. For the purposes of ML8., particle size is the mean particle diameter on a weight or volume basis. International or equivalent national standards will be used in sampling and determining particle size.
- a. “Explosives” as follows, and mixtures thereof:
1. ADNBF (aminodinitrobenzofuroxan or 7-amino-4,6-dinitrobenzofurazane-1-oxide) (CAS 97096-78-1);
  2. BNCP (cis-bis (5-nitrotetrazolato) tetra amine-cobalt (III) perchlorate) (CAS 117412-28-9);
  3. CL-14 (diamino dinitrobenzofuroxan or 5,7-diamino-4,6-dinitrobenzofurazane-1-oxide) (CAS 117907-74-1);
  4. CL-20 (HNIW or Hexanitrohexaazaisowurtzitane) (CAS 135285-90-4); clathrates of CL-20 (see also ML8.g.3. and g.4. for its “precursors”);
  5. CP (2-(5-cyanotetrazolato) penta amine-cobalt (III) perchlorate) (CAS 70247-32-4);
  6. DADE (1,1-diamino-2,2-dinitroethylene, FOX7) (CAS 145250-81-3);
  7. DATB (diaminotrinitrobenzene) (CAS 1630-08-6);
  8. DDFP (1,4-dinitrodifurazanopiperazine);
  9. DDPO (2,6-diamino-3,5-dinitropyrazine-1-oxide, PZO) (CAS 194486-77-6);
  10. DIPAM (3,3'-diamino-2,2',4,4',6,6'-hexanitrobiphenyl or dipicramide) (CAS 17215-44-0);
  11. DNGU (DINGU or dinitroglycoluril) (CAS 55510-04-8);
  12. Furazans as follows:
    - a. DAAOF (DAAF, DAAFox, or diaminoazoxyfurazan);
    - b. DAAzF (diaminoazofurazan) (CAS 78644-90-3);
  13. HMX and derivatives (see also ML8.g.5. for its “precursors”), as follows:
    - a. HMX (Cyclotetramethylenetetranitramine, octahydro-1,3,5,7-tetranitro-1,3,5,7-tetrazine, 1,3,5,7-tetranitro-1,3,5,7-tetraza-cyclooctane, octogen or octogene) (CAS 2691-41-0);
    - b. difluoroaminated analogs of HMX;
    - c. K-55 (2,4,6,8-tetranitro-2,4,6,8-tetraazabicyclo [3,3,0]-octanone-3, tetranitrosemiglycouril or keto-bicyclic HMX) (CAS 130256-72-3);
  14. HNAD (hexanitroadamantane) (CAS 143850-71-9);

ML8

a. *(continued)*

15. HNS (hexanitrostilbene) (CAS 20062-22-0);
16. Imidazoles as follows:
  - a. BNNII (Octahydro-2,5-bis(nitroimino)imidazo [4,5-d]imidazole);
  - b. DNI (2,4-dinitroimidazole) (CAS 5213-49-0);
  - c. FDIA (1-fluoro-2,4-dinitroimidazole);
  - d. NTDNIA (N-(2-nitrotriazolo)-2,4-dinitroimidazole);
  - e. PTIA (1-picryl-2,4,5-trinitroimidazole);
17. NTNMH (1-(2-nitrotriazolo)-2-dinitromethylene hydrazine);
18. NTO (ONTA or 3-nitro-1,2,4-triazol-5-one) (CAS 932-64-9);
19. Polynitrocubanes with more than four nitro groups;
20. PYX (2,6-Bis(picrylamino)-3,5-dinitropyridine) (CAS 38082-89-2);
21. RDX and derivatives, as follows:
  - a. RDX (cyclotrimethylenetrinitramine, cyclonite, T4, hexahydro-1,3,5-trinitro-1,3,5-triazine, 1,3,5-trinitro-1,3,5-triaza-cyclohexane, hexogen or hexogene) (CAS 121-82-4);
  - b. Keto-RDX (K-6 or 2,4,6-trinitro-2,4,6-triazacyclohexanone) (CAS 115029-35-1);
22. TAGN (triaminoguanidinenitrate) (CAS 4000-16-2);
23. TATB (triaminotrinitrobenzene) (CAS 3058-38-6) (see also ML8.g.7 for its “precursors”);
24. TEDDZ (3,3,7,7-tetrakis(difluoroamine) octahydro-1,5-dinitro-1,5-diazocine);
25. Tetrazoles as follows:
  - a. NTAT (nitrotriazol aminotetrazole);
  - b. NTNT (1-N-(2-nitrotriazolo)-4-nitrotetrazole);
26. Tetryl (trinitrophenylmethylnitramine) (CAS 479-45-8);
27. TNAD (1,4,5,8-tetranitro-1,4,5,8-tetraazadecalin) (CAS 135877-16-6) (see also ML8.g.6. for its “precursors”);
28. TNAZ (1,3,3-trinitroazetidine) (CAS 97645-24-4) (see also ML8.g.2. for its “precursors”);
29. TNGU (SORGUYL or tetranitroglycoluril) (CAS 55510-03-7);
30. TNP (1,4,5,8-tetranitro-pyridazino[4,5-d]pyridazine) (CAS 229176-04-9);
31. Triazines as follows:
  - a. DNAM (2-oxy-4,6-dinitroamino-s-triazine) (CAS 19899-80-0);
  - b. NNHT (2-nitroimino-5-nitro-hexahydro-1,3,5-triazine) (CAS 130400-13-4);
32. Triazoles as follows:
  - a. 5-azido-2-nitrotriazole;
  - b. ADHTDN (4-amino-3,5-dihydrazino-1,2,4-triazole dinitramide) (CAS 1614-08-0);
  - c. ADNT (1-amino-3,5-dinitro-1,2,4-triazole);
  - d. BDNTA ([bis-dinitrotriazole]amine);
  - e. DBT (3,3'-dinitro-5,5-bi-1,2,4-triazole) (CAS 30003-46-4);

ML8

- a. 32. *(continued)*
- f. DNBT (dinitrobistriazole) (CAS 70890-46-9);
  - g. Not used since 2010;
  - h. NTDNT (1-N-(2-nitrotriazolo) 3,5-dinitrotriazole);
  - i. PDNT (1-picryl-3,5-dinitrotriazole);
  - j. TACOT (tetranitrobenzotriazolobenzotriazole) (CAS 25243-36-1);
33. Explosives not listed elsewhere in ML8.a. and having any of the following:
- a. Detonation velocity exceeding 8,700 m/s, at maximum density, or
  - b. Detonation pressure exceeding 34 GPa (340 kbar);
34. Not used since 2013
35. DNAN (2,4-dinitroanisole) (CAS 119-27-7);
36. TEX (4,10-Dinitro-2,6,8,12-tetraoxa-4,10-diazaisowurtzitane)
37. GUDN (Guanylurea dinitramide) FOX-12 (CAS 217464-38-5)
38. Tetrazines as follows:
- a. BTAT (Bis(2,2,2-trinitroethyl)-3,6-diaminotetrazine);
  - b. LAX-112 (3,6-diamino-1,2,4,5-tetrazine-1,4-dioxide);
39. Energetic ionic materials melting between 343 K (70 °C) and 373 K (100 °C) and with detonation velocity exceeding 6 800 m/s or detonation pressure exceeding 18 GPa (180 kbar);
- b. "Propellants" as follows:
- 1. Any solid "propellant" with a theoretical specific impulse (under standard conditions) of more than:
    - a. 240 seconds for non-metallized, non-halogenized "propellant";
    - b. 250 seconds for non-metallized, halogenized "propellant"; or
    - c. 260 seconds for metallized "propellant";
  - 2. Not used since 2013
  - 3. "Propellants" having a force constant of more than 1 200 kJ/kg;
  - 4. "Propellants" that can sustain a steady-state linear burning rate of more than 38 mm/s under standard conditions (as measured in the form of an inhibited single strand) of 6,89 MPa (68,9 bar) pressure and 294 K (21 °C);
  - 5. Elastomer Modified Cast Double Base (EMCDB) "propellants" with extensibility at maximum stress of more than 5 % at 233 K (– 40 °C);
  - 6. Any "propellant" containing substances specified by ML8.a.
  - 7. "Propellants", not specified elsewhere in the EU Common Military List, specially designed for military use;
- c. "Pyrotechnics", fuels and related substances, as follows, and mixtures thereof:
- 1. Aircraft fuels specially formulated for military purposes;  
*Note* Aircraft fuels specified by ML8.c.1. are finished products, not their constituents.
  - 2. Alane (aluminium hydride) (CAS 7784-21-6);
  - 3. Carboranes; decaborane (CAS 17702-41-9); pentaboranes (CAS 19624-22-7 and 18433-84-6) and their derivatives;

ML8

c. (continued)

4. Hydrazine and derivatives, as follows (see also ML8.d.8. and d.9. for oxidising hydrazine derivatives):
  - a. Hydrazine (CAS 302-01-2) in concentrations of 70 % or more;
  - b. Monomethyl hydrazine (CAS 60-34-4);
  - c. Symmetrical dimethyl hydrazine (CAS 540-73-8);
  - d. Unsymmetrical dimethyl hydrazine (CAS 57-14-7);

Note ML8.c.4.a. does not apply to hydrazine 'mixtures' specially formulated for corrosion control.

5. Metal fuels, fuel mixtures or "pyrotechnic" mixtures, in particle form whether spherical, atomised, spheroidal, flaked or ground, manufactured from material consisting of 99 % or more of any of the following:
  - a. Metals, as follows, and mixtures thereof:
    1. Beryllium (CAS 7440-41-7) in particle sizes of less than 60 µm;
    2. Iron powder (CAS 7439-89-6) with particle size of 3 µm or less produced by reduction of iron oxide with hydrogen;
  - b. Mixtures containing any of the following:
    1. Zirconium (CAS 7440-67-7), magnesium (CAS 7439-95-4) or alloys of these in particle sizes of less than 60 µm; or
    2. Boron (CAS 7440-42-8) or boron carbide (CAS 12069-32-8) fuels of 85 % purity or higher and particle sizes of less than 60 µm;

Note 1 ML8.c.5 applies to explosives and fuels, whether or not the metals or alloys are encapsulated in aluminium, magnesium, zirconium, or beryllium.

Note 2 ML8.c.5.b. only applies to metal fuels in particle form when they are mixed with other substances to form a mixture formulated for military purposes such as liquid propellant slurries, solid propellants, or pyrotechnic mixtures.

Note 3 ML8.c.5.b.2. does not apply to boron and boron carbide enriched with boron-10 (20 % or more of total boron-10 content.)

6. Military materials, containing thickeners for hydrocarbon fuels, specially formulated for use in flame throwers or incendiary munitions, such as metal stearates(e.g., octal (CAS 637-12-7)) or palmitates;
7. Perchlorates, chlorates and chromates, composited with powdered metal or other high energy fuel components;
8. Spherical or spheroidal aluminium powder (CAS 7429-90-5) with a particle size of 60 µm or less and manufactured from material with an aluminium content of 99 % or more;
9. Titanium subhydride (TiH<sub>n</sub>) of stoichiometry equivalent to n = 0,65-1,68;
10. Liquid high energy density fuels not specified in ML8.c.1., as follows:
  - a. Mixed fuels, that incorporate both solid and liquid fuels (e.g., boron slurry), having a mass-based energy density of 40 MJ/kg or greater;
  - b. Other high energy density fuels and fuel additives (e.g., cubane, ionic solutions, JP-7, JP-10), having a volume-based energy density of 37,5 GJ per cubic meter or greater, measured at 293 K (20 °C) and one atmosphere (101,325 kPa) pressure;

Note ML8.c.10.b. does not apply to JP-4, JP-8, fossil refined fuels or biofuels, or fuels for engines certified for use in civil aviation.



ML8

c. *(continued)*

11. "Pyrotechnic" and pyrophoric materials, as follows:
  - a. "Pyrotechnic" or pyrophoric materials specifically formulated to enhance or control the production of radiated energy in any part of the IR spectrum;
  - b. Mixtures of magnesium, polytetrafluoroethylene (PTFE) and a vinylidene difluoride-hexafluoropropylene copolymer (e.g., MTV);
12. Fuel mixtures, "pyrotechnic" mixtures or "energetic materials", not specified elsewhere in ML8, having all of the following:
  - a. Containing greater than 0,5 % of particles of any of the following:
    1. Aluminium;
    2. Beryllium;
    3. Boron;
    4. Zirconium;
    5. Magnesium; or
    6. Titanium;
  - b. Particles specified by ML8.c.12.a. with a size less than 200 nm in any direction; and
  - c. Particles specified by ML8.c.12.a. with a metal content of 60 % or greater;
- d. Oxidizers, as follows, and mixtures thereof:
  1. ADN (ammonium dinitramide or SR 12) (CAS 140456-78-6);
  2. AP (ammonium perchlorate) (CAS 7790-98-9);
  3. Compounds composed of fluorine and any of the following:
    - a. Other halogens;
    - b. Oxygen; or
    - c. Nitrogen;

Note 1 ML8.d.3. does not apply to chlorine trifluoride (CAS 7790-91-2).

Note 2 ML8.d.3 does not apply to nitrogen trifluoride (CAS 7783-54-2) in its gaseous state.

4. DNAD (1,3-dinitro-1,3-diazetidine) (CAS 78246-06-7);
5. HAN (hydroxylammonium nitrate) (CAS 13465-08-2);
6. HAP (hydroxylammonium perchlorate) (CAS 15588-62-2);
7. HNF (hydrazinium nitroformate) (CAS 20773-28-8);
8. Hydrazine nitrate (CAS 37836-27-4);
9. Hydrazine perchlorate (CAS 27978-54-7);
10. Liquid oxidisers comprised of or containing inhibited red fuming nitric acid (IRFNA) (CAS 8007-58-7);

Note ML8.d.10 does not apply to non-inhibited fuming nitric acid.

e. Binders, plasticisers, monomers and polymers, as follows:

1. AMMO (azidomethylmethyloxetane and its polymers) (CAS 90683-29-7) (see also ML8.g.1. for its "precursors");
2. BAMO (bisazidomethyloxetane and its polymers) (CAS 17607-20-4) (see also ML8.g.1. for its "precursors");

ML8

e. *(continued)*

3. BDNPA (bis (2,2-dinitropropyl)acetal) (CAS 5108-69-0);
  4. BDNPF (bis (2,2-dinitropropyl)formal) (CAS 5917-61-3);
  5. BTTN (butanetrioltrinitrate) (CAS 6659-60-5) (see also ML8.g.8. for its “precursors”);
  6. Energetic monomers, plasticizers or polymers, specially formulated for military use and containing any of the following:
    - a. Nitro groups;
    - b. Azido groups;
    - c. Nitrate groups;
    - d. Nitrataza groups; or
    - e. Difluoroamino groups;
  7. FAMAO (3-difluoroaminomethyl-3-azidomethyl oxetane) and its polymers;
  8. FEFO (bis-(2-fluoro-2,2-dinitroethyl) formal) (CAS 17003-79-1);
  9. FPF-1 (poly-2,2,3,3,4,4-hexafluoropentane-1,5-diol formal) (CAS 376-90-9);
  10. FPF-3 (poly-2,4,4,5,5,6-heptafluoro-2-tri-fluoromethyl-3-oxaheptane-1,7-diol formal);
  11. GAP (glycidylazide polymer) (CAS 143178-24-9) and its derivatives;
  12. HTPB (hydroxyl terminated polybutadiene) with a hydroxyl functionality equal to or greater than 2,2 and less than or equal to 2,4, a hydroxyl value of less than 0,77 meq/g, and a viscosity at 30 °C of less than 47 poise (CAS 69102-90-5);
  13. Alcohol functionalised poly(epichlorohydrin) with a molecular weight less than 10 000, as follows:
    - a. Poly(epichlorohydrindiol);
    - b. Poly(epichlorohydrintriol)
  14. NENAs (nitroethylnitramine compounds) (CAS 17096-47-8, 85068-73-1, 82486-83-7, 82486-82-6 and 85954-06-9);
  15. PGN (poly-GLYN, polyglycidylnitrate or poly(nitratomethyl oxirane)) (CAS 27814-48-8);
  16. Poly-NIMMO (poly nitratomethylmethyloxetane), poly-NMMO or poly(3-Nitratomethyl-3-methyloxetane) (CAS 84051-81-0);
  17. Polynitroorthocarbonates;
  18. TVOPA (1,2,3-tris[1,2-bis(difluoroamino)ethoxy] propane or tris vinox propane adduct) (CAS 53159-39-0);
  19. 4,5 diazidomethyl-2-methyl-1,2,3-triazole (iso- DAMTR);
  20. PNO (Poly(3-nitrato oxetane));
- f. “Additives” as follows:
1. Basic copper salicylate (CAS 62320-94-9);
  2. BHEGA (bis-(2-hydroxyethyl) glycolamide) (CAS 17409-41-5);
  3. BNO (butadienenitrileoxide);

ML8

f. (continued)

4. Ferrocene derivatives as follows:
  - a. Butacene (CAS 125856-62-4);
  - b. Catocene (2,2-bis-ethylferrocenyl propane) (CAS 37206-42-1);
  - c. Ferrocene carboxylic acids and ferrocene carboxylic acid esters;
  - d. n-butyl-ferrocene (CAS 31904-29-7);
  - e. Other adducted polymer ferrocene derivatives not specified elsewhere in ML8.f.4.;
  - f. Ethyl ferrocene (CAS 1273-89-8);
  - g. Propyl ferrocene;
  - h. Pentyl ferrocene (CAS 1274-00-6);
  - i. Dicyclopentyl ferrocene;
  - j. Dicyclohexyl ferrocene;
  - k. Diethyl ferrocene (CAS 1273-97-8);
  - l. Dipropyl ferrocene;
  - m. Dibutyl ferrocene (CAS 1274-08-4);
  - n. Dihexyl ferrocene (CAS 93894-59-8);
  - o. Acetyl ferrocene (CAS 1271-55-2)/1,1'-diacetyl ferrocene (CAS 1273-94-5);
5. Lead beta-resorcyate (CAS 20936-32-7);
6. Lead citrate (CAS 14450-60-3);
7. Lead-copper chelates of beta-resorcyate or salicylates (CAS 68411-07-4);
8. Lead maleate (CAS 19136-34-6);
9. Lead salicylate (CAS 15748-73-9);
10. Lead stannate (CAS 12036-31-6);
11. MAPO (tris-1-(2-methyl)aziridinyl phosphine oxide) (CAS 57-39-6); BOBBA 8 (bis(2-methyl aziridinyl) 2-(2-hydroxypropanoxy) propylamino phosphine oxide); and other MAPO derivatives;
12. Methyl BAPO (bis(2-methyl aziridinyl) methylamino phosphine oxide) (CAS 85068-72-0);
13. N-methyl-p-nitroaniline (CAS 100-15-2);
14. 3-Nitrazo-1,5-pentane diisocyanate (CAS 7406-61-9);
15. Organo-metallic coupling agents as follows:
  - a. Neopentyl[diallyl]oxy, tri[dioctyl]phosphato-titanate (CAS 103850-22-2); also known as titanium IV, 2,2[bis 2-propenolato-methyl, butanolato, tris (dioctyl) phosphato] (CAS 110438-25-0); or LICA 12 (CAS 103850-22-2);
  - b. Titanium IV, [(2-propenolato-1) methyl, n-propanolatomethyl] butanolato-1, tris[dioctyl] pyrophosphate or KR3538;
  - c. Titanium IV, [(2-propenolato-1)methyl, n-propanolatomethyl] butanolato-1, tris(dioctyl)phosphate;
16. Polycyanodifluoroaminoethyleneoxide;

ML8

f. (continued)

17. Bonding agents as follows:

- a. 1,1R,1S-trimesoyl-tris(2-ethylaziridine) (HX-868, BITA) (CAS 7722-73-8);
- b. Polyfunctional aziridine amides with isophthalic, trimesic, isocyanuric or trimethyladipic backbone also having a 2-methyl or 2-ethyl aziridine group;

Note Item ML.8.f.17.b. includes:

- a. 1,1H-Isophthaloyl-bis(2-methylaziridine)(HX-752) (CAS 7652-64-4);
- b. 2,4,6-tris(2-ethyl-1-aziridinyl)-1,3,5-triazine (HX-874) (CAS 18924-91-9);
- c. 1,1'-trimethyladipoyl-bis(2-ethylaziridine) (HX-877)(CAS 71463-62-2).

18. Propyleneimine (2-methylaziridine) (CAS 75-55-8);

19. Superfine iron oxide (Fe<sub>2</sub>O<sub>3</sub>) (CAS 1317-60-8) with a specific surface area more than 250 m<sup>2</sup>/g and an average particle size of 3,0 nm or less;

20. TEPAN (tetraethylenepentaamineacrylonitrile) (CAS 68412-45-3); cyanoethylated polyamines and their salts;

21. TEPANOL (tetraethylenepentaamineacrylonitrileglycidol) (CAS 68412-46-4); cyanoethylated polyamines adducted with glycidol and their salts;

22. TPB (triphenyl bismuth) (CAS 603-33-8);

23. TEPB (Tris (ethoxyphenyl) bismuth) (CAS 90591-48-3);

g. "Precursors" as follows:

N.B. In ML8.g. the references are to specified "Energetic Materials" manufactured from these substances.

1. BCMO (bischloromethyloxetane) (CAS 142173-26-0) (see also ML8.e.1. and e.2.);

2. Dinitroazetidine-t-butyl salt (CAS 125735-38-8) (see also ML8.a.28.);

3. Hexaazaisowurtzitane derivatives including HBIW (hexabenzylhexaazaisowurtzitane) (CAS 124782-15-6) (see also ML8.a.4.) and TAIW (tetraacetyldibenzylhexaazaisowurtzitane) (CAS 182763-60-6) (see also ML8.a.4.);

4. Not used since 2013;

5. TAT (1,3,5,7 tetraacetyl-1,3,5,7-tetraaza cyclo-octane) (CAS 41378-98-7) (see also ML8.a.13.);

6. 1,4,5,8-tetraazadecalin (CAS 5409-42-7) (see also ML8.a.27.);

7. 1,3,5-trichlorobenzene (CAS 108-70-3) (see also ML8.a.23.);

8. 1,2,4-trihydroxybutane (1,2,4-butanetriol) (CAS 3068-00-6) (see also ML8.e.5.);

9. DADN (1,5-diacetyl-3,7-dinitro-1, 3, 5, 7-tetraaza-cyclooctane) (see also ML8.a.13.).

Note 1 ML8 does not apply to the following substances unless they are compounded or mixed with the "energetic material" specified by ML8.a. or powdered metals specified by ML8.c.:

- a. Ammonium picrate (CAS 131-74-8);
- b. Black powder;
- c. Hexanitrodiphenylamine (CAS 131-73-7);
- d. Difluoroamine (CAS 10405-27-3);
- e. Nitrostarch (CAS 9056-38-6);
- f. Potassium nitrate (CAS 7757-79-1);
- g. Tetranitronaphthalene;
- h. Trinitroanisol;

ML8

Note 1 (continued)

- i. Trinitronaphthalene;
- j. Trinitroxylene;
- k. N-pyrrolidinone; 1-methyl-2-pyrrolidinone (CAS 872-50-4);
- l. Dioctylmaleate (CAS 142-16-5);
- m. Ethylhexylacrylate (CAS 103-11-7);
- n. Triethylaluminium (TEA) (CAS 97-93-8), trimethylaluminium (TMA) (CAS 75-24-1), and other pyrophoric metal alkyls and aryls of lithium, sodium, magnesium, zinc or boron;
- o. Nitrocellulose (CAS 9004-70-0);
- p. Nitroglycerin (or glyceroltrinitrate, trinitroglycerine) (NG) (CAS 55-63-0);
- q. 2,4,6-trinitrotoluene (TNT) (CAS 118-96-7);
- r. Ethylenediaminedinitrate (EDDN) (CAS 20829-66-7);
- s. Pentaerythritoltetranitrate (PETN) (CAS 78-11-5);
- t. Lead azide (CAS 13424-46-9), normal lead styphnate (CAS 15245-44-0) and basic lead styphnate (CAS 12403-82-6), and primary explosives or priming compositions containing azides or azide complexes;
- u. Triethyleneglycoldinitrate (TEGDN) (CAS 111-22-8);
- v. 2,4,6-trinitroresorcinol (styphnic acid) (CAS 82-71-3);
- w. Diethyldiphenylurea (CAS 85-98-3); dimethyldiphenylurea (CAS 611-92-7); methylethyldiphenyl urea [Centralites];
- x. N,N-diphenylurea (unsymmetrical diphenylurea) (CAS 603-54-3);
- y. Methyl-N,N-diphenylurea (methyl unsymmetrical diphenylurea) (CAS 13114-72-2);
- z. Ethyl-N,N-diphenylurea (ethyl unsymmetrical diphenylurea) (CAS 64544-71-4);
- aa. 2-Nitrodiphenylamine (2-NDPA) (CAS 119-75-5);
- bb. 4-Nitrodiphenylamine (4-NDPA) (CAS 836-30-6);
- cc. 2,2-dinitropropanol (CAS 918-52-5);
- dd. Nitroguanidine (CAS 556-88-7) (see entry 1C011.d. on the EU Dual-Use List).

Note 2 ML8. does not apply to ammonium perchlorate (ML8.d.2.), NTO (ML8.a.18.) or catocene (ML8.f.4.b.), and meeting all of the following:

- a. Specially shaped and formulated for civil-use gas generation devices;
- b. Compounded or mixed, with non-active thermoset binders or plasticizers, and having a mass of less than 250 g;
- c. Having a maximum of 80 % ammonium perchlorate (ML8.d.2.) in mass of active material;
- d. Having less than or equal to 4 g of NTO (ML8.a.18.); and
- e. Having less than or equal to 1 g of catocene (ML8.f.4.b.).

ML9

**Vessels of war (surface or underwater), special naval equipment, accessories, components and other surface vessels, as follows:**

N.B. For guidance and navigation equipment, see ML11.

ML9

(continued)

## a. Vessels and components, as follows:

1. Vessels (surface or underwater) specially designed or modified for military use, regardless of current state of repair or operating condition, and whether or not they contain weapon delivery systems or armour, and hulls or parts of hulls for such vessels, and components therefor specially designed for military use;
2. Surface vessels, other than those specified in ML9.a.1., having any of the following, fixed or integrated into the vessel:
  - a. Automatic weapons having a calibre of 12,7 mm or greater specified in ML1., or weapons specified in ML2., ML4., ML12. or ML19., or 'mountings' or hard points for such weapons;

Technical Note

*'Mountings' refers to weapon mounts or structural strengthening for the purpose of installing weapons.*

## b. Fire control systems specified in ML5.;

## c. Having all of the following:

1. 'Chemical, Biological, Radiological and Nuclear (CBRN) protection'; and
2. 'Pre-wet or wash down system' designed for decontamination purposes; or

Technical Notes

1. *'CBRN protection' is a self contained interior space containing features such as over-pressurization, isolation of ventilation systems, limited ventilation openings with CBRN filters and limited personnel access points incorporating air-locks.*
2. *'Pre-wet or wash down system' is a seawater spray system capable of simultaneously wetting the exterior superstructure and decks of a vessel.*

## d. Active weapon countermeasure systems specified in ML4.b., ML5.c. or ML11.a. and having any of the following:

1. 'CBRN protection';
2. Hull and superstructure, specially designed to reduce the radar cross section;
3. Thermal signature reduction devices, (e.g., an exhaust gas cooling system), excluding those specially designed to increase overall power plant efficiency or to reduce the environmental impact; or
4. A degaussing system designed to reduce the magnetic signature of the whole vessel;

## b. Engines and propulsion systems, as follows, specially designed for military use and components therefor specially designed for military use:

1. Diesel engines specially designed for submarines and having all of the following:
  - a. Power output of 1,12 MW (1 500 hp) or more; and
  - b. Rotary speed of 700 rpm or more;
2. Electric motors specially designed for submarines and having all of the following:
  - a. Power output of more than 0,75 MW (1 000 hp);
  - b. Quick reversing;
  - c. Liquid cooled; and
  - d. Totally enclosed;

ML9

b. (continued)

3. Non-magnetic diesel engines having all of the following:
  - a. Power output of 37,3 kW (50 hp) or more; and
  - b. Non-magnetic content in excess of 75 % of total mass;
4. 'Air Independent Propulsion' (AIP) systems specially designed for submarines;

Technical Note

*'Air Independent Propulsion' (AIP) allows a submerged submarine to operate its propulsion system, without access to atmospheric oxygen, for a longer time than the batteries would have otherwise allowed. For the purposes of ML9.b.4., AIP does not include nuclear power.*

- c. Underwater detection devices, specially designed for military use, controls therefor and components therefor specially designed for military use;
- d. Anti-submarine nets and anti-torpedo nets, specially designed for military use;
- e. Not used since 2003;
- f. Hull penetrators and connectors, specially designed for military use, that enable interaction with equipment external to a vessel, and components therefor specially designed for military use;

Note

*ML9.f. includes connectors for vessels which are of the single-conductor, multi-conductor, coaxial or waveguide type, and hull penetrators for vessels, both of which are capable of remaining impervious to leakage from without and of retaining required characteristics at marine depths exceeding 100 m; and fibre-optic connectors and optical hull penetrators, specially designed for "laser" beam transmission, regardless of depth. ML9.f. does not apply to ordinary propulsive shaft and hydrodynamic control-rod hull penetrators.*

- g. Silent bearings having any of the following, components therefor and equipment containing those bearings, specially designed for military use:
  1. Gas or magnetic suspension;
  2. Active signature controls; or
  3. Vibration suppression controls.

ML10

**"Aircraft", "lighter-than-air vehicles", Unmanned Aerial Vehicles ("UAVs"), aero-engines and "aircraft" equipment, related equipment, and components, as follows, specially designed or modified for military use:**

N.B. For guidance and navigation equipment, see ML11.

- a. Manned "aircraft" and "lighter-than-air vehicles", and specially designed components therefor;
- b. Not used since 2011;
- c. Unmanned aircraft and related equipment, as follows, and specially designed components therefor:
  1. "UAVs", Remotely Piloted Air Vehicles (RPVs), autonomous programmable vehicles and unmanned "lighter-than-air vehicles";
  2. Launchers, recovery equipment and ground support equipment;
  3. Equipment designed for command or control;
- d. Propulsion aero-engines and specially designed components therefor;

## ML10 (continued)

- e. Airborne refuelling equipment specially designed or modified for any of the following, and specially designed components therefor:
  - 1. "Aircraft" specified by ML10.a.; or
  - 2. Unmanned aircraft specified by ML10.c.;
- f. 'Ground equipment' specially designed for aircraft specified by ML10.a. or aero-engines specified by ML10.d.;

Technical Note

*'Ground equipment' includes pressure refuelling equipment and equipment designed to facilitate operations in confined areas.*

- g. Aircrew life support equipment, aircrew safety equipment and other devices for emergency escape, not specified in ML10.a., designed for "aircraft" specified by ML10.a.;

Note ML10.g. does not control aircrew helmets that do not incorporate, or have mountings or fittings for, equipment specified in the EU Common Military List.

N.B. For helmets see also ML13.c.

- h. Parachutes, paragliders and related equipment, as follows, and specially designed components therefor:
  - 1. Parachutes not specified elsewhere in the EU Common Military List;
  - 2. Paragliders;
  - 3. Equipment specially designed for high altitude parachutists (e.g. suits, special helmets, breathing systems, navigation equipment);
- i. Controlled opening equipment or automatic piloting systems, designed for parachuted loads..

Note 1 ML10.a. does not apply to "aircraft" and "lighter-than-air vehicles" or variants of those "aircraft" specially designed for military use, and which are all of the following:

- a. Not a combat aircraft
- b. Not configured for military use and not fitted with equipment or attachments specially designed or modified for military use; and
- c. Certified for civil use by the civil aviation authority in an EU Member State or in a Wassenaar Arrangement Participating State.

Note 2 ML10.d. does not apply to:

- a. Aero-engines designed or modified for military use which have been certified by civil aviation authorities in an EU Member State or in a Wassenaar Arrangement Participating State for use in "civil aircraft", or specially designed components therefor;
- b. Reciprocating engines or specially designed components therefor, except those specially designed for "UAVs".

Note 3 For the purposes of ML10.a. and ML10.d., specially designed components and related equipment for non-military "aircraft" or aero-engines modified for military use applies only to those military components and to military related equipment required for the modification to military use.

Note 4 For the purposes of ML10.a., military use includes: combat, military reconnaissance, assault, military training, logistics support, and transporting and airdropping troops or military equipment.



ML10 (continued)

Note 5 ML10.a. does not apply to “aircraft” that meet all of the following:

- a. Were first manufactured before 1946;
- b. Do not incorporate items specified by the EU Common Military List, unless the items are required to meet safety or airworthiness standards of an EU Member State or of a Wassenaar Arrangement Participating State; and
- c. Do not incorporate weapons specified by the EU Common Military List, unless inoperable and incapable of being returned to operation.

ML11 **Electronic equipment, “spacecraft” and components, not specified elsewhere on the EU Common Military List, as follows:**

- a. Electronic equipment specially designed for military use and specially designed components therefor;

Note ML11.a. includes:

- a. Electronic countermeasure and electronic counter-countermeasure equipment (i.e. equipment designed to introduce extraneous or erroneous signals into radar or radio communication receivers or otherwise hinder the reception, operation or effectiveness of adversary electronic receivers including their countermeasure equipment), including jamming and counter-jamming equipment;
- b. Frequency agile tubes;
- c. Electronic systems or equipment, designed either for surveillance and monitoring of the electromagnetic spectrum for military intelligence or security purposes or for counteracting such surveillance and monitoring;
- d. Underwater countermeasures, including acoustic and magnetic jamming and decoy, equipment designed to introduce extraneous or erroneous signals into sonar receivers;
- e. Data processing security equipment, data security equipment and transmission and signalling line security equipment, using ciphering processes;
- f. Identification, authentication and keyloader equipment and key management, manufacturing and distribution equipment;
- g. Guidance and navigation equipment;
- h. Digital troposcatter-radio communications transmission equipment;
- i. Digital demodulators specially designed for signals intelligence;
- j. “Automated command and control systems”.

N.B. For “software” associated with military “Software” Defined Radio (SDR), see ML21.

- b. Global Navigation Satellite Systems (GNSS) jamming equipment and specially designed components therefor;
- c. “Spacecraft” specially designed or modified for military use, and “spacecraft” components specially designed for military use.

ML12 **High velocity kinetic energy weapon systems and related equipment, as follows, and specially designed components therefor:**

- a. Kinetic energy weapon systems specially designed for destruction or effecting mission-abort of a target;
- b. Specially designed test and evaluation facilities and test models, including diagnostic instrumentation and targets, for dynamic testing of kinetic energy projectiles and systems.

N.B. For weapon systems using sub-calibre ammunition or employing solely chemical propulsion, and ammunition therefor, see ML1 to ML4.

ML12 (continued)

Note 1 ML12 includes the following when specially designed for kinetic energy weapon systems:

- a. Launch propulsion systems capable of accelerating masses larger than 0.1 g to velocities in excess of 1.6 km/s, in single or rapid fire modes;
- b. Prime power generation, electric armour, energy storage (e.g., high energy storage capacitors), thermal management, conditioning, switching or fuel-handling equipment; and electrical interfaces between power supply, gun and other turret electric drive functions;

N.B. See also 3A001.e.2. on the EU Dual-Use List for high energy storage capacitors.

- c. Target acquisition, tracking, fire control or damage assessment systems;
- d. Homing seeker, guidance or divert propulsion (lateral acceleration) systems for projectiles.

Note 2 ML12 applies to weapon systems using any of the following methods of propulsion:

- a. Electromagnetic;
- b. Electrothermal;
- c. Plasma;
- d. Light gas; or
- e. Chemical (when used in combination with any of the above).

ML13 **Armoured or protective equipment, constructions and components, as follows:**

a. Armoured plate, having any of the following:

1. Manufactured to comply with a military standard or specification; or
2. Suitable for military use;

N.B. For body armour plate, see ML13.d.2.

- b. Constructions of metallic or non-metallic materials, or combinations thereof, specially designed to provide ballistic protection for military systems, and specially designed components therefor;
- c. Helmets manufactured according to military standards or specifications, or comparable national standards, and specially designed components therefor, (i.e. helmet shell, liner and comfort pads);
- d. Body armour or protective garments, and components therefor, as follows:

1. Soft body armour or protective garments, manufactured to military standards or specifications, or to their equivalents, and specially designed components therefor;

Note For the purposes of ML13.d.1., military standards or specifications include, at a minimum, specifications for fragmentation protection.

2. Hard body armour plates providing ballistic protection equal to or greater than level III (NIJ 0101.06, July 2008) or national equivalents.

Note 1 ML13.b. includes materials specially designed to form explosive reactive armour or to construct military shelters.

Note 2 ML13.c. does not apply to conventional steel helmets, neither modified or designed to accept, nor equipped with any type of accessory device.

Note 3 ML13.c. and d. do not apply to helmets, body armour or protective garments, when accompanying their user for the user's own personal protection.

Note 4 The only helmets specially designed for bomb disposal personnel that are specified by ML13. are those specially designed for military use.

ML13 (continued)

N.B. 1 See also entry 1A005 on the EU Dual-Use List.

N.B. 2 For “fibrous or filamentary materials” used in the manufacture of body armour and helmets, see entry 1C010 on the EU Dual Use List.

ML14 **‘Specialised equipment for military training’ or for simulating military scenarios, simulators specially designed for training in the use of any firearm or weapon specified by ML1 or ML2, and specially designed components and accessories therefor.**

Technical Note

The term ‘specialised equipment for military training’ includes military types of attack trainers, operational flight trainers, radar target trainers, radar target generators, gunnery training devices, anti-submarine warfare trainers, flight simulators (including human-rated centrifuges for pilot/astronaut training), radar trainers, instrument flight trainers, navigation trainers, missile launch trainers, target equipment, drone “aircraft”, armament trainers, pilotless “aircraft” trainers, mobile training units and training equipment for ground military operations.

Note 1 ML14 includes image generating and interactive environment systems for simulators, when specially designed or modified for military use.

Note 2 ML14 does not apply to equipment specially designed for training in the use of hunting or sporting weapons.

ML15 **Imaging or countermeasure equipment, as follows, specially designed for military use, and specially designed components and accessories therefor:**

- a. Recorders and image processing equipment;
- b. Cameras, photographic equipment and film processing equipment;
- c. Image intensifier equipment;
- d. Infrared or thermal imaging equipment;
- e. Imaging radar sensor equipment;
- f. Countermeasure or counter-countermeasure equipment, for the equipment specified by ML15.a. to ML15.e.

Note ML15.f. includes equipment designed to degrade the operation or effectiveness of military imaging systems or to minimize such degrading effects.

Note 1 In ML15, the term specially designed components includes the following when specially designed for military use:

- a. Infrared image converter tubes;
- b. Image intensifier tubes (other than first generation);
- c. Microchannel plates;
- d. Low-light-level television camera tubes;
- e. Detector arrays (including electronic interconnection or read out systems);
- f. Pyroelectric television camera tubes;
- g. Cooling systems for imaging systems;
- h. Electrically triggered shutters of the photochromic or electro-optical type having a shutter speed of less than 100 µs, except in the case of shutters which are an essential part of a high-speed camera;

ML15 Note 1 (continued)

- i. Fibre optic image inverters;
- j. Compound semiconductor photocathodes

Note 2 ML15 does not apply to “first generation image intensifier tubes” or equipment specially designed to incorporate “first generation image intensifier tube”.

N.B. For the classification of weapons sights incorporating “first generation image intensifier tubes” see ML1., ML2. and ML5.a.

N.B. See also entries 6A002.a.2. and 6A002.b. on the EU Dual-Use List.

ML16 **Forgings, castings and other unfinished products, specially designed for items specified by ML1 to ML4, ML6, ML9, ML10, ML12 or ML19.**

Note ML16. applies to unfinished products when they are identifiable by material composition, geometry or function.

ML17 **Miscellaneous equipment, materials and ‘libraries’, as follows, and specially designed components therefor:**

## a. Self-contained diving and underwater swimming apparatus, as follows:

1. Closed or semi-closed circuit (rebreathing) apparatus specially designed for military use (i.e. specially designed to be non magnetic);
2. Specially designed components for use in the conversion of open-circuit apparatus to military use;
3. Articles designed exclusively for military use with self-contained diving and underwater swimming apparatus;

N.B. See also 8A002.q. on the EU Dual-Use List.

## b. Construction equipment specially designed for military use;

## c. Fittings, coatings and treatments, for signature suppression, specially designed for military use;

## d. Field engineer equipment specially designed for use in a combat zone;

## e. “Robots”, “robot” controllers and “robot” “end-effectors”, having any of the following characteristics:

1. Specially designed for military use;
2. Incorporating means of protecting hydraulic lines against externally induced punctures caused by ballistic fragments (e.g. incorporating self-sealing lines) and designed to use hydraulic fluids with flash points higher than 839 K (566 °C); or
3. Specially designed or rated for operating in an electro magnetic pulse (EMP) environment;

Technical Note

*Electro-magnetic pulse does not refer to unintentional interference caused by electromagnetic radiation from nearby equipment (e.g. machinery, appliances or electronics) or lightning.*

## f. ‘Libraries’ (parametric technical databases) specially designed for military use with equipment specified by the EU Common Military List;

## g. Nuclear power generating equipment or propulsion equipment, including “nuclear reactors”, specially designed for military use and components therefor specially designed or ‘modified’ for military use;

## h. Equipment and material, coated or treated for signature suppression, specially designed for military use, other than those specified elsewhere in the EU Common Military List;

## i. Simulators specially designed for military “nuclear reactors”;

## j. Mobile repair shops specially designed or ‘modified’ to service military equipment;

ML17 (continued)

- k. Field generators specially designed or 'modified' for military use;
- l. Containers specially designed or 'modified' for military use;
- m. Ferries, other than those specified elsewhere in the EU Common Military List, bridges and pontoons, specially designed for military use;
- n. Test models specially designed for the "development" of items specified by ML4, ML6, ML9 or ML10;
- o. Laser protection equipment (e.g. eye and sensor protection) specially designed for military use.
- p. "Fuel cells" other than those specified elsewhere in the EU Common Military List, specially designed or 'modified' for military use.

Technical Notes

1. For the purpose of ML17, the term 'library' (parametric technical database) means a collection of technical information of a military nature, reference to which may enhance the performance of military equipment or systems.
2. For the purpose of ML17, 'modified' means any structural, electrical, mechanical, or other change that provides a non-military item with military capabilities equivalent to an item which is specially designed for military use.

ML18 **Production equipment and components, as follows:**

- a. Specially designed or modified 'production' equipment for the 'production' of products specified by the EU Common Military List, and specially designed components therefor;
- b. Specially designed environmental test facilities and specially designed equipment therefor, for the certification, qualification or testing of products specified by the EU Common Military List.

Technical Note

For the purposes of ML18, the term 'production' includes design, examination, manufacture, testing and checking.

Note ML18.a. and ML18.b. include the following equipment:

- a. Continuous nitrators;
- b. Centrifugal testing apparatus or equipment having any of the following:
  1. Driven by a motor or motors having a total rated horsepower of more than 298 kW (400 hp);
  2. Capable of carrying a payload of 113 kg or more; or
  3. Capable of exerting a centrifugal acceleration of 8 g or more on a payload of 91 kg or more;
- c. Dehydration presses;
- d. Screw extruders specially designed or modified for military explosive extrusion;
- e. Cutting machines for the sizing of extruded propellants;
- f. Sweetie barrels (tumblers) 1,85 m or more in diameter and having over 227 kg product capacity;
- g. Continuous mixers for solid propellants;
- h. Fluid energy mills for grinding or milling the ingredients of military explosives;
- i. Equipment to achieve both sphericity and uniform particle size in metal powder listed in ML8.c.8.;
- j. Convection current converters for the conversion of materials listed in ML8.c.3.

ML19 **Directed Energy Weapon (DEW) systems, related or countermeasure equipment and test models, as follows, and specially designed components therefor:**

- a. "Laser" systems specially designed for destruction or effecting mission-abort of a target;
- b. Particle beam systems capable of destruction or effecting mission-abort of a target;

## ML19 (continued)

- c. High power Radio-Frequency (RF) systems capable of destruction or effecting mission-abort of a target;
- d. Equipment specially designed for the detection or identification of, or defence against, systems specified by ML19.a. to ML19.c.;
- e. Physical test models for the systems, equipment and components, specified by ML19.
- f. "Laser" systems specially designed to cause permanent blindness to unenhanced vision, i.e. to the naked eye or to the eye with corrective eyesight devices.

Note 1 DEW systems specified by ML19 include systems whose capability is derived from the controlled application of:

- a. "Lasers" of sufficient power to effect destruction similar to the manner of conventional ammunition;
- b. Particle accelerators which project a charged or neutral particle beam with destructive power;
- c. High pulsed power or high average power radio frequency beam transmitters, which produce fields sufficiently intense to disable electronic circuitry at a distant target.

Note 2 ML19 includes the following when specially designed for DEW systems:

- a. Prime power generation, energy storage, switching, power conditioning or fuel-handling equipment;
- b. Target acquisition or tracking systems;
- c. Systems capable of assessing target damage, destruction or mission-abort;
- d. Beam-handling, propagation or pointing equipment;
- e. Equipment with rapid beam slew capability for rapid multiple target operations;
- f. Adaptive optics and phase conjugators;
- g. Current injectors for negative hydrogen ion beams;
- h. "Space-qualified" accelerator components;
- i. Negative ion beam funnelling equipment;
- j. Equipment for controlling and slewing a high energy ion beam;
- k. "Space qualified" foils for neutralising negative hydrogen isotope beams.

ML20 **Cryogenic and "superconductive" equipment, as follows, and specially designed components and accessories therefor:**

- a. Equipment specially designed or configured to be installed in a vehicle for military ground, marine, airborne or space applications, capable of operating while in motion and of producing or maintaining temperatures below 103 K (– 170 °C);

Note ML20.a. includes mobile systems incorporating or employing accessories or components manufactured from non-metallic or non-electrical conductive materials, such as plastics or epoxy-impregnated materials.

- b. "Superconductive" electrical equipment (rotating machinery and transformers) specially designed or configured to be installed in a vehicle for military ground, marine, airborne or space applications, and capable of operating while in motion.

Note ML20.b. does not apply to direct current hybrid homopolar generators that have single-pole normal metal armatures which rotate in a magnetic field produced by superconducting windings, provided those windings are the only superconducting components in the generator.

ML21 **“Software” as follows:**

- a. “Software” specially designed or modified for the “development”, “production” or “use” of equipment, materials or “software”, specified by the EU Common Military List;
- b. Specific “software”, other than that specified by ML21.a., as follows:
  1. “Software” specially designed for military use and specially designed for modelling, simulating or evaluating military weapon systems;
  2. “Software” specially designed for military use and specially designed for modelling or simulating military operational scenarios;
  3. “Software” for determining the effects of conventional, nuclear, chemical or biological weapons;
  4. “Software” specially designed for military use and specially designed for Command, Communications, Control and Intelligence (C<sup>3</sup>I) or Command, Communications, Control, Computer and Intelligence (C<sup>4</sup>I) applications;
- c. “Software”, not specified by ML21.a., or b., specially designed or modified to enable equipment not specified by the EU Common Military List to perform the military functions of equipment specified by the EU Common Military List.

ML22 **“Technology” as follows:**

- a. “Technology”, other than specified in ML22.b., which is “required” for the “development”, “production”, operation, installation, maintenance (checking), repair, overhaul or refurbishing of items specified in the EU Common Military List;
- b. “Technology” as follows:
  1. “Technology” “required” for the design of, the assembly of components into, and the operation, maintenance and repair of, complete production installations for items specified in the Common Military List of the European Union, even if the components of such production installations are not specified;
  2. “Technology” “required” for the “development” and “production” of small arms even if used to produce reproductions of antique small arms;
  3. Not used since 2013  
*N.B. See ML22.a. for “technology” previously specified by ML22.b.3.*
  4. Not used since 2013  
*N.B. See ML22.a. for “technology” previously specified by ML22.b.4.*
  5. “Technology” “required” exclusively for the incorporation of “biocatalysts”, specified by ML7.i.1., into military carrier substances or military material.

Note 1 “Technology” “required” for the “development”, “production”, operation, installation, maintenance (checking), repair, overhaul or refurbishing of items specified by the EU Common Military List remains under control even when applicable to any item not specified by the EU Common Military List.

Note 2 ML22 does not apply to:

- a. “Technology” that is the minimum necessary for the installation, operation, maintenance (checking) or repair, of those items which are not controlled or whose export has been authorised;
- b. “Technology” that is “in the public domain”, “basic scientific research” or the minimum necessary information for patent applications;
- c. “Technology” for magnetic induction for continuous propulsion of civil transport devices

**DEFINITIONS OF TERMS USED IN THIS LIST**

The following are definitions of the terms used in this List, in alphabetical order.

Note 1      *Definitions apply throughout the List. The references are purely advisory and have no effect on the universal application of defined terms throughout the List.*

Note 2      *Words and terms contained in this List of Definitions only take the defined meaning where this is indicated by their being enclosed in "double quotations marks". Definitions of terms between 'single quotation marks' are given in a Technical note to the relevant item. Elsewhere, words and terms take their commonly accepted (dictionary) meanings.*

ML7            "Adapted for use in war"

Any modification or selection (such as altering purity, shelf life, virulence, dissemination characteristics, or resistance to UV radiation) designed to increase the effectiveness in producing casualties in humans or animals, degrading equipment or damaging crops or the environment.

ML8            "Additives"

Substances used in explosive formulations to improve their properties.

ML8,  
10, 14        "Aircraft"

A fixed wing, swivel wing, rotary wing (helicopter), tilt rotor or tilt-wing airborne vehicle.

ML11          "Automated Command and Control Systems"

Electronic systems, through which information essential to the effective operation of the grouping, major formation, tactical formation, unit, ship, subunit or weapons under command is entered, processed and transmitted. This is achieved by the use of computer and other specialised hardware designed to support the functions of a military command and control organisation. The main functions of an automated command and control system are: the efficient automated collection, accumulation, storage and processing of information; the display of the situation and the circumstances affecting the preparation and conduct of combat operations; operational and tactical calculations for the allocation of resources among force groupings or elements of the operational order of battle or battle deployment according to the mission or stage of the operation; the preparation of data for appreciation of the situation and decision-making at any point during operation or battle; computer simulation of operations.

ML22          "Basic scientific research"

Experimental or theoretical work undertaken principally to acquire new knowledge of the fundamental principles of phenomena or observable facts, not primarily directed towards a specific practical aim or objective.

ML7, 22       "Biocatalysts"

Enzymes for specific chemical or biochemical reactions or other biological compounds which bind to and accelerate the degradation of CW agents.

Technical Note

"Enzymes" means "biocatalysts" for specific chemical or biochemical reactions.



## ML7, 22 "Biopolymers"

Biological macromolecules as follows:

- a. Enzymes for specific chemical or biochemical reactions;
- b. Antibodies, monoclonal, polyclonal or anti-idiotypic;
- c. Specially designed or specially processed receptors;

Technical Notes

1. "Anti-idiotypic antibodies" means antibodies which bind to the specific antigen binding sites of other antibodies;
2. "Monoclonal antibodies" means proteins which bind to one antigenic site and are produced by a single clone of cells;
3. "Polyclonal antibodies" means a mixture of proteins which bind to the specific antigen and are produced by more than one clone of cells;
4. "Receptors" means biological macromolecular structures capable of binding ligands, the binding of which affects physiological functions.

## ML4, 10 "Civil aircraft"

Those "aircraft" listed by designation in published airworthiness certification lists by the civil aviation authorities to fly commercial civil internal and external routes or for legitimate civil, private or business use.

## ML21, 22 "Development"

Is related to all stages prior to serial production, such as: design, design research, design analyses, design concepts, assembly and testing of prototypes, pilot production schemes, design data, process of transforming design data into a product, configuration design, integration design, layouts.

## ML17 "End-effectors"

Grippers, active tooling units and any other tooling that is attached to the baseplate on the end of a "robot" manipulator arm.

Technical Note

'Active tooling units' are devices for applying motive power, process energy or sensing to a work piece.

## ML 8 "Energetic materials"

Substances or mixtures that react chemically to release energy required for their intended application. "Explosives", "pyrotechnics" and "propellants" are subclasses of energetic materials.

## ML8, 18 "Explosives"

Solid, liquid or gaseous substances or mixtures of substances which, in their application as primary, booster, or main charges in warheads, demolition and other applications, are required to detonate.

## ML7 "Expression Vectors"

Carriers (e.g. plasmid or virus) used to introduce genetic material into host cells.

ML13 “Fibrous or filamentary materials”

Include:

- a. Continuous monofilaments;
- b. Continuous yarns and rovings;
- c. Tapes, fabrics, random mats and braids;
- d. Chopped fibres, staple fibres and coherent fibre blankets;
- e. Whiskers, either monocrystalline or polycrystalline, of any length;
- f. Aromatic polyamide pulp.

ML15 “First generation image intensifier tubes”

Electrostatically focused tubes, employing input and output fibre optic or glass face plates, multi-alkali photocathodes (S-20 or S-25), but not microchannel plate amplifiers.

ML 17 “Fuel cell”

An electrochemical device that converts chemical energy directly into Direct Current (DC) electricity by consuming fuel from an external source.

ML22 “In the public domain”

This means “technology” or “software” which has been made available without restrictions upon its further dissemination.

*Note: Copyright restrictions do not remove “technology” or “software” from being “in the public domain”.*

ML9, 19 “Laser”

An assembly of components which produce both spatially and temporally coherent light that is amplified by stimulated emission of radiation.

ML10 “Lighter-than-air vehicles”

Balloons and airships that rely on hot air or on lighter-than-air gases such as helium or hydrogen for their lift.

ML17 “Nuclear reactor”

Includes the items within or attached directly to the reactor vessel, the equipment which controls the level of power in the core, and the components which normally contain or come into direct contact with or control the primary coolant of the reactor core.

ML8 “Precursors”

Speciality chemicals used in the manufacture of explosives.

ML18,  
21, 22 “Production”

Means all production stages, such as: product engineering, manufacture, integration, assembly (mounting), inspection, testing, quality assurance.

ML8 “Propellants”

Substances or mixtures that react chemically to produce large volumes of hot gases at controlled rates to perform mechanical work.

ML4, 8 “Pyrotechnic(s)”

Mixtures of solid or liquid fuels and oxidizers which, when ignited, undergo an energetic chemical reaction at a controlled rate intended to produce specific time delays, or quantities of heat, noise, smoke, visible light or infrared radiation. Pyrophorics are a subclass of pyrotechnics, which contain no oxidizers but ignite spontaneously on contact with air.

ML22 “Required”

As applied to “technology”, refers to only that portion of “technology” which is peculiarly responsible for achieving or exceeding the controlled performance levels, characteristics or functions. Such “required” “technology” may be shared by different products.

ML7 “Riot control agents”

Substances which, under the expected conditions of use for riot control purposes, produce rapidly in humans sensory irritation or disabling physical effects which disappear within a short time following termination of exposure. (Tear gases are a subset of “riot control agents”.)

ML17 “Robot”

A manipulation mechanism, which may be of the continuous path or of the point-to-point variety, may use sensors, and has all the following characteristics:

- a. Is multifunctional;
- b. Is capable of positioning or orienting material, parts, tools or special devices through variable movements in three-dimensional space;
- c. Incorporates three or more closed or open loop servo-devices which may include stepping motors; and
- d. Has “user-accessible programmability” by means of the teach/playback method or by means of an electronic computer which may be a programmable logic controller, i.e. without mechanical intervention.

Note The above definition does not include the following devices:

1. Manipulation mechanisms which are only manually/teleoperator controllable;
2. Fixed sequence manipulation mechanisms which are automated moving devices, operating according to mechanically fixed programmed motions. The programme is mechanically limited by fixed stops, such as pins or cams. The sequence of motions and the selection of paths or angles are not variable or changeable by mechanical, electronic or electrical means
3. Mechanically controlled variable sequence manipulation mechanisms which are automated moving devices, operating according to mechanically fixed programmed motions. The programme is mechanically limited by fixed, but adjustable, stops, such as pins or cams. The sequence of motions and the selection of paths or angles are variable within the fixed programme pattern. Variations or modifications of the programme pattern (e.g. changes of pins or exchanges of cams) in one or more motion axes are accomplished only through mechanical operations;
4. Non-servo-controlled variable sequence manipulation mechanisms which are automated moving devices, operating according to mechanically fixed programmed motions. The programme is variable but the sequence proceeds only by the binary signal from mechanically fixed electrical binary devices or adjustable stops;
5. Stacker cranes defined as Cartesian coordinate manipulator systems manufactured as an integral part of a vertical array of storage bins and designed to access the contents of those bins for storage or retrieval.

- ML21 “Software”  
A collection of one or more “programmes” or “microprogrammes” fixed in any tangible medium of expression.
- ML 11 “Spacecraft”  
Active and passive satellites and space probes
- ML19 “Space-qualified”  
Designed, manufactured, or qualified through successful testing, for operation at altitudes greater than 100 km above the surface of the Earth.  
Note A determination that a specific item is “space- qualified” by virtue of testing does not mean that other items in the same production run or model series are “space-qualified” if not individually tested.
- ML20 “Superconductive”  
Refers to materials, (i.e. metals, alloys or compounds) which can lose all electrical resistance (i.e. which can attain infinite electrical conductivity and carry very large electrical currents without Joule heating).  
“Critical temperature” (sometimes referred to as the transition temperature) of a specific “superconductive” material is the temperature at which the material loses all resistance to the flow of direct electrical current.  
Technical Note  
The “superconductive” state of a material is individually characterised by a “critical temperature”, a critical magnetic field, which is a function of temperature, and a critical current density which is, however, a function of both magnetic field and temperature.
- ML22 “Technology”  
Specific information necessary for the “development”, “production” or “use” of a product. The information takes the form of ‘technical data’ or ‘technical assistance’.  
Technical Notes  
1. ‘Technical data’ may take forms such as blueprints, plans, diagrams, models, formulae, tables, engineering designs and specifications, manuals and instructions written or recorded on other media or devices such as disk, tape, read-only memories.  
2. ‘Technical assistance’ may take forms such as instruction, skills, training, working knowledge, consulting services. ‘Technical assistance’ may involve transfer of ‘technical data’.
- ML10 “Unmanned aerial vehicle” (“UAV”)  
Any “aircraft” capable of initiating flight and sustaining controlled flight and navigation without any human presence on board.
- ML21, 22 “Use”  
Operation, installation (including on-site installation), maintenance (checking), repair, overhaul and refurbishing.
-

# DECISIONS

## COUNCIL DECISION 2014/906/CFSP

of 15 December 2014

**amending Decision 2013/726/CFSP in support of the UNSCR 2118 (2013) and OPCW Executive Council EC-M-33/Dec 1, in the framework of the implementation of the EU Strategy against Proliferation of Weapons of Mass Destruction**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Articles 28(1) and 31(1) thereof,

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

Whereas:

- (1) On 9 December 2013, the Council adopted Decision 2013/726/CFSP <sup>(1)</sup>.
- (2) Decision 2013/726/CFSP provides for a 12-month implementation period of the project referred to in Article 1(2) thereof after the date of the conclusion of the financial agreement referred to in Article 3(3) thereof.
- (3) On 6 November 2014, the Technical Secretariat of the Organisation for the Prohibition of Chemical Weapons (OPCW) requested the authorisation of the Union for extending the implementation period of Decision 2013/726/CFSP until 30 September 2015 to allow for the continuation of the implementation of the project beyond the expiry date referred to in Article 5(2) thereof.
- (4) The requested amendment of Decision 2013/726/CFSP concerns Article 5(2) thereof and the first paragraph of the Section 'Activities' of the Annex where the duration of the implementation of the project has to be modified.
- (5) The continuation of the project referred to in Article 1(2) of Decision 2013/726/CFSP, as specifically quoted in the request made by the OPCW on 6 November 2014, could be performed without any resource implication.
- (6) Decision 2013/726/CFSP should, therefore, be amended to enable the full implementation of the project contained therein, by extending its duration accordingly,

HAS ADOPTED THIS DECISION:

### *Article 1*

Decision 2013/726/CFSP is hereby amended as follows:

- (1) Article 5(2) is replaced by the following:

‘2. It shall expire on 30 September 2015.’.

- (2) In the Annex, in the Section 'Activities', the first paragraph is replaced by the following:

‘Support to OPCW will be provided through delivery of up to 5 satellite imagery products of the EU Satellite Centre (EU SatCen) per week for a total duration starting from the signing of the contract until 30 September 2015.’.

<sup>(1)</sup> Council Decision 2013/726/CFSP of 9 December 2013 in support of the UNSCR 2118 (2013) and OPCW Executive Council EC-M-33/Dec 1, in the framework of the implementation of the EU Strategy against Proliferation of Weapons of Mass Destruction (OJ L 329, 10.12.2013, p. 41).

*Article 2*

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 15 December 2014.

*For the Council*

*The President*

F. MOGHERINI

  

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## COMMISSION IMPLEMENTING DECISION

of 11 December 2014

**authorising the placing on the market of *Clostridium butyricum* (CBM 588) as a novel food ingredient under Regulation (EC) No 258/97 of the European Parliament and of the Council**

(notified under document C(2014) 9345)

(Only the English text is authentic)

(2014/907/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 258/97 of the European Parliament and of the Council of 27 January 1997 concerning novel foods and novel food ingredients <sup>(1)</sup>, and in particular Article 7 thereof,

Whereas:

- (1) On 2 February 2012, the company Miyarisan Pharmaceutical Co. Ltd made a request to the competent authorities of the United Kingdom to place *Clostridium butyricum* (CBM 588) on the market as a novel food ingredient to be used in food supplements.
- (2) On 14 May 2013, the competent food assessment body of the United Kingdom issued its initial assessment report. In that report it came to the conclusion that *Clostridium butyricum* (CBM 588) meets the criteria for novel food set out in Article 3(1) of Regulation (EC) No 258/97.
- (3) On 4 September 2013, the Commission forwarded the initial assessment report to the other Member States.
- (4) Reasoned objections were raised within the 60-day period laid down in the first subparagraph of Article 6(4) of Regulation (EC) No 258/97. In accordance with Article 7(1) of Regulation (EC) No 258/97 a Commission Implementing Decision should be made that takes into account the objections raised. The additional explanations provided by the applicant alleviated the concerns to the satisfaction of the Member States and the Commission.
- (5) Directive 2002/46/EC of the European Parliament and of the Council <sup>(2)</sup> lays down requirements on food supplements. The use of *Clostridium butyricum* (CBM 588) should be authorised without prejudice to the requirements of that legislation.
- (6) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS DECISION:

## Article 1

*Clostridium butyricum* (CBM 588) as specified in the Annex may be placed on the market in the Union as a novel food ingredient to be used in food supplements with a maximum dose of  $1,35 \times 10^8$  CFU per day without prejudice to the specific provisions of Directive 2002/46/EC.

## Article 2

The designation of *Clostridium butyricum* (CBM 588) authorised by this Decision on the labelling of the foodstuffs containing it shall be '*Clostridium butyricum* MIYAIRI 588 (CBM 588)' or '*Clostridium butyricum* (CBM 588)'.

<sup>(1)</sup> OJ L 43, 14.2.1997, p. 1.

<sup>(2)</sup> Directive 2002/46/EC of the European Parliament and of the Council of 10 June 2002 on the approximation of the laws of the Member States relating to food supplements (OJ L 183, 12.7.2002, p. 51).

## Article 3

This Decision is addressed to Miyarisan Pharmaceutical Co. Ltd, 1-10-3, Kaminakazato, Kita-Ku, Tokyo 114-0016, Japan.

Done at Brussels, 11 December 2014.

For the Commission  
Vytenis ANDRIUKAITIS  
Member of the Commission

## ANNEX

SPECIFICATION OF *CLOSTRIDIUM BUTYRICUM* (CBM 588)

**Definition:** *Clostridium butyricum* (CBM 588) is a Gram-positive, spore-forming, obligate anaerobic, non-pathogenic, non-genetically modified bacterium.

**Description:** White or pale grey tablets with characteristic odour and sweet taste.

**Microbiological criteria:**

Total viable aerobic count	Not more than $10^3$ CFU/g
<i>Escherichia coli</i>	Not detected in 1 g
<i>Staphylococcus aureus</i>	Not detected in 1 g
<i>Pseudomonas aeruginosa</i>	Not detected in 1 g
Yeast and moulds	Not more than $10^2$ CFU/g



**COMMISSION IMPLEMENTING DECISION****of 12 December 2014****on the equivalence of the supervisory and regulatory requirements of certain third countries and territories for the purposes of the treatment of exposures according to Regulation (EU) No 575/2013 of the European Parliament and of the Council****(Text with EEA relevance)****(2014/908/EU)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 <sup>(1)</sup>, and in particular Articles 107(4), 114(7), 115(4), 116(5) and 142(2) thereof,

Whereas:

- (1) Institutions are to fulfil capital requirements which adequately reflect the risks undertaken by those institutions, including credit risk, having regard to the different geographical contexts in which they operate. The credit risk incurred by institutions attached to exposures to entities located outside the Union is determined, all other factors being equal, by the quality of the relevant regulatory framework and supervision implemented in the relevant third country.
- (2) Article 107(3) of Regulation (EU) No 575/2013 allows institutions to treat exposures to third country investment firms, credit institutions and exchanges as exposures to institutions only if the third country applies prudential and supervisory requirements to the entity concerned which are at least equivalent to those applied in the Union.
- (3) Articles 114(7), 115(4) and 116(5) of Regulation (EU) No 575/2013 set specific risk weights applicable to exposures to central governments, central banks, regional governments, local authorities, and public sector entities located in third countries that apply supervisory and regulatory arrangements at least equivalent to those applied in the Union.
- (4) Article 153 of Regulation (EU) No 575/2013 lays down the formula for the calculation of the risk weighted exposures amounts for exposures to corporates, institutions, central governments and central banks under the internal-ratings based (IRB) approach and details the parameters to be used for the calculation, including the coefficient of correlation. Article 153(2) of Regulation (EU) No 575/2013 sets the coefficient of correlation applicable to large financial sector entities. According to Article 142(1)(4)(b) of that Regulation, in order to qualify for the definition of 'large financial sector entity', the financial sector entity or one of its subsidiaries must be subject to the laws of a third country applying prudential supervisory requirements at least equivalent to those applied in the Union.
- (5) In order to determine the appropriate risk-weighted exposures for the calculation of capital requirements for the credit risk attached to exposures to certain categories of entities located in third countries, the Commission has assessed the equivalence of the supervisory and regulatory arrangements of third countries to the corresponding supervisory and regulatory arrangements in the Union.
- (6) The equivalence has been determined by an outcome-based analysis of the third country's regulatory and supervisory arrangements which tests their ability to achieve the same general objectives as the Union's supervisory and regulatory arrangements. The objectives refer, in particular, to the stability and integrity of both the domestic and the global financial system in its entirety; the effectiveness and adequacy of protection of depositors and other consumers of financial services; the cooperation between different actors of the financial system, including regulators and supervisors; the independence and the effectiveness of supervision; and the effective implementation and enforcement of relevant internationally agreed standards. In order to achieve the same general objectives of the Union's supervisory and regulatory arrangements, the supervisory and regulatory arrangements of the third

<sup>(1)</sup> OJ L 176, 27.6.2013, p. 1.

country should comply with a series of operational, organisational and supervisory standards reflecting the essential elements of the Union's supervisory and regulatory requirements applicable to relevant categories of financial institutions. Taking into account independent assessments by the international organisations, such as those carried out by the Basel Committee on Banking Supervision, the International Monetary Fund and the International Organization of Securities Commissions, the Commission has assessed the supervisory and regulatory arrangements of certain third countries applicable to credit institutions, investment firms, and exchanges. This analysis has enabled the Commission to evaluate the equivalence of third country arrangements for the purposes of determining the treatment of the relevant categories of exposures mentioned in Articles 107, 114, 115, 116 and 142 of Regulation (EU) No 575/2013.

- (7) For the purposes of Articles 114, 115, and 116 of Regulation (EU) No 575/2013 equivalence should be determined by reference to the supervisory and regulatory arrangements applicable to credit institutions since these arrangements usually set the risk weights for the calculation of capital requirements for credit risk.
- (8) For the purposes of Article 142(1)(4)(b) of Regulation (EU) No 575/2013, the equivalence assessment is confined to the supervisory and regulatory arrangements applicable to third country undertakings with a main business comparable to that of a credit institution or investment firm, in accordance with the definition provided in Article 4(1)(27) of that Regulation.
- (9) Following the assessment, it appears that Australia, Brazil, Canada, China, Guernsey, Hong Kong, India, Isle of Man, Japan, Jersey, Mexico, Monaco, Saudi Arabia, Singapore, South Africa, Switzerland and the USA have in place supervisory and regulatory arrangements which comply with a series of operational, organisational and supervisory standards reflecting the essential elements of the Union's supervisory and regulatory arrangements applicable to credit institutions. Therefore, it is appropriate to consider the supervisory and regulatory requirements for credit institutions located in those third countries and territories as at least equivalent to those applied in the Union for the purposes of Article 107(4) and Article 142(1)(4)(b) of Regulation (EU) No 575/2013.
- (10) Following the assessment, it appears that Australia, Brazil, Canada, China, Mexico, Saudi Arabia, Singapore, South Africa and the USA have in place supervisory and regulatory arrangements which comply with a series of operational, organisational and supervisory standards reflecting the essential elements of the Union's supervisory and regulatory arrangements applicable to investment firms. Therefore, it is appropriate to consider the supervisory and regulatory requirements applying to investment firms located in those third countries as at least equivalent to those applied in the Union for the purposes of Article 107(4) and Article 142(1)(4)(b) of Regulation (EU) No 575/2013.
- (11) Following the assessment, it appears that Brazil, Canada, China, India, Japan, Mexico, Saudi Arabia, Singapore, South Africa and the USA have in place supervisory and regulatory arrangements which comply with a series of operational standards reflecting the essential elements of the Union's supervisory and regulatory arrangements applicable to exchanges. Therefore, it is appropriate to consider the supervisory and regulatory requirements of those third countries applied to exchanges as at least equivalent to those applied in the Union for the purposes of Article 107(4) of Regulation (EU) No 575/2013 limited to exposures to exchanges located in those third countries.
- (12) The sole purpose of this Decision is to determine equivalence for the purposes of assigning risk weights under Articles 107, 114, 115, 116 and 142 of Regulation (EU) No 575/2013.
- (13) The list of third countries and territories considered to be equivalent for the purposes of this Decision is not definitive. The Commission, with the assistance of the European Banking Authority, will continue monitoring on a regular basis the evolution of the supervisory and regulatory arrangements of third countries and territories with a view to updating, as appropriate and at least every 5 years, the lists of third countries and territories set out in this Decision in light, in particular, of the constant development of supervisory and regulatory arrangements, in the Union and at global level, and taking into account new available sources of relevant information.
- (14) The regular review of the prudential and supervisory requirements applicable in the third countries and territories listed in the Annexes should be without prejudice to the possibility of the Commission to undertake a specific review relating to an individual third country or territory at any time outside the general review, where relevant developments make it necessary for the Commission to re-assess the recognition granted by this Decision. Such re-assessment could lead to the withdrawal of the recognition of equivalence.

- (15) The provisions in this Decision are closely linked, since they deal with the equivalence of the supervisory and regulatory requirements of certain third countries and territories for the purposes of the treatment of exposures according to Regulation (EU) No 575/2013. To ensure coherence between those provisions, which should enter into force at the same time, and to facilitate a comprehensive view and compact access to them by institutions subject to those obligations, it is desirable to include certain implementing acts required by Regulation (EU) No 575/2013 in a single Decision.
- (16) The measures provided for in this Decision are in accordance with the opinion of the European Banking Committee.
- (17) In order to avoid a sudden increase in capital requirements for credit institutions and investment firms in the Union, this Decision should enter into force on 1 January 2015,

HAS ADOPTED THIS DECISION:

*Article 1*

**Equivalence of requirements applied to credit institutions for the purposes of Article 107(4) of Regulation (EU) No 575/2013**

For the purposes of Article 107(4) of Regulation (EU) No 575/2013, the third countries and territories listed in Annex I to this Decision shall be considered as applying supervisory and regulatory arrangements to credit institutions equivalent to those applied in the Union.

*Article 2*

**Equivalence of requirements applied to investment firms for the purposes of Article 107(4) of Regulation (EU) No 575/2013**

For the purposes of Article 107(4) of Regulation (EU) No 575/2013, the third countries listed in Annex II to this Decision shall be considered as applying supervisory and regulatory arrangements to investment firms equivalent to those applied in the Union.

*Article 3*

**Equivalence of requirements applied to exchanges for the purposes of Article 107(4) of Regulation (EU) No 575/2013**

For the purposes of Article 107(4) of Regulation (EU) No 575/2013, the third countries listed in Annex III to this Decision shall be considered as applying supervisory and regulatory arrangements to exchanges equivalent to those applied in the Union.

*Article 4*

**Equivalence of requirements applied to exposures to central governments, central banks, regional governments, local authorities and public sector entities for the purposes of Articles 114, 115, 116 of Regulation (EU) No 575/2013**

For the purposes of Articles 114(7), 115(4) and 116(5) of Regulation (EU) No 575/2013, the third countries and territories listed in Annex IV to this Decision shall be considered as applying supervisory and regulatory arrangements equivalent to those applied to credit institutions in the Union.

*Article 5*

**Equivalence of requirements to credit institutions and investment firms for the purposes Article 142 of Regulation (EU) No 575/2013**

For the purposes of Article 142(2) of Regulation (EU) No 575/2013, the third countries and territories listed in Annex V to this Decision shall be considered as applying supervisory and regulatory arrangements equivalent to those applied in the Union.

*Article 6***Entry into force**

This Decision shall enter into force on 1 January 2015.

Done at Brussels, 12 December 2014.

*For the Commission*  
*The President*  
Jean-Claude JUNCKER

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*ANNEX I***LIST OF THIRD COUNTRIES AND TERRITORIES FOR THE PURPOSES OF ARTICLE 1 (CREDIT INSTITUTIONS)**

- (1) Australia
- (2) Brazil
- (3) Canada
- (4) China
- (5) Guernsey
- (6) Hong Kong
- (7) India
- (8) Isle of Man
- (9) Japan
- (10) Jersey
- (11) Mexico
- (12) Monaco
- (13) Saudi Arabia
- (14) Singapore
- (15) South Africa
- (16) Switzerland
- (17) USA

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*ANNEX II***LIST OF THIRD COUNTRIES FOR THE PURPOSES OF ARTICLE 2 (INVESTMENT FIRMS)**

- (1) Australia
  - (2) Brazil
  - (3) Canada
  - (4) China
  - (5) Mexico
  - (6) Saudi Arabia
  - (7) Singapore
  - (8) South Africa
  - (9) USA
-

## ANNEX III

## LIST OF THIRD COUNTRIES FOR THE PURPOSES OF ARTICLE 3 (EXCHANGES)

- (1) Brazil
  - (2) Canada
  - (3) China
  - (4) India
  - (5) Japan
  - (6) Mexico
  - (7) Saudi Arabia
  - (8) Singapore
  - (9) South Africa
  - (10) USA
- 

## ANNEX IV

## LIST OF THIRD COUNTRIES AND TERRITORIES FOR THE PURPOSES OF ARTICLE 4 (CREDIT INSTITUTIONS)

- (1) Australia
  - (2) Brazil
  - (3) Canada
  - (4) China
  - (5) Guernsey
  - (6) Hong Kong
  - (7) India
  - (8) Isle of Man
  - (9) Japan
  - (10) Jersey
  - (11) Mexico
  - (12) Monaco
  - (13) Saudi Arabia
  - (14) Singapore
  - (15) South Africa
  - (16) Switzerland
  - (17) USA
-

## ANNEX V

**LIST OF THIRD COUNTRIES AND TERRITORIES FOR THE PURPOSES OF ARTICLE 5 (CREDIT INSTITUTIONS AND INVESTMENT FIRMS)**

## Credit institutions:

- (1) Australia
- (2) Brazil
- (3) Canada
- (4) China
- (5) Guernsey
- (6) Hong Kong
- (7) India
- (8) Isle of Man
- (9) Japan
- (10) Jersey
- (11) Mexico
- (12) Monaco
- (13) Saudi Arabia
- (14) Singapore
- (15) South Africa
- (16) Switzerland
- (17) USA

## Investment firms:

- (1) Australia
  - (2) Brazil
  - (3) Canada
  - (4) China
  - (5) Mexico
  - (6) Saudi Arabia
  - (7) Singapore
  - (8) South Africa
  - (9) USA
-

**COMMISSION IMPLEMENTING DECISION****of 12 December 2014****concerning certain protective measures with regard to confirmed occurrences of the small hive beetle in Italy***(notified under document C(2014) 9415)***(Only the Italian text is authentic)****(Text with EEA relevance)**

(2014/909/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 89/662/EEC of 11 December 1989 concerning veterinary checks in intra-Community trade with a view to the completion of the internal market <sup>(1)</sup>, and in particular Article 9(4) thereof,Having regard to Council Directive 90/425/EEC of 26 June 1990 concerning veterinary and zootechnical checks applicable in intra-Community trade in certain live animals and products with a view to the completion of the internal market <sup>(2)</sup>, and in particular Article 10(4) thereof,

Whereas:

- (1) The small hive beetle (*Aethina tumida*) is a parasite of bees. It is endemic in sub-Saharan Africa and capable of multiplying rapidly in the presence of bee brood and comb honey. Adult specimens can fly up to several kilometres to invade other such places. The small hive beetle is a notifiable disease in the Union under Council Directive 92/65/EEC <sup>(3)</sup>.
- (2) On 11 September 2014, Italy informed the Commission of the occurrence of the small hive beetle in a nucleus colony, set up by a University department located in the region of Calabria.
- (3) Italy immediately put in place measures in order to eradicate and prevent the spread of the small hive beetle, as well as to survey the extent of the occurrence of that parasite in the areas surrounding the outbreak in Calabria. In particular, a protection zone with a 20 km radius and a surveillance zone with a 100 km radius from the site of the outbreak were established. The areas of a 100 km radius also concern the provinces of Messina and Catania in Sicily.
- (4) After discovering the occurrence of the small hive beetle in other apiaries close to the site of the first occurrence, Italy extended the measures, including the establishment of a surveillance zone and a ban on the movement of honey bees and bumblebees (*Bombus* spp.) to cover the whole region of Calabria.
- (5) Since the date of the first occurrence of the small hive beetle in Calabria, another 35 occurrences have been confirmed in apiaries located in close proximity in the protection zone of 20 km radius. Controls carried out in other parts of Calabria have so far given negative results for the presence of the parasite.
- (6) On 7 November 2014, Italy informed about a new occurrence of small hive beetle in the Sicilian province of Siracusa which is located outside the areas previously under restriction. The occurrence was detected in an apiary which was moved from the protection zone in Calabria at the end of August 2014, before the implementation of the restrictive measures.
- (7) In all positive cases, the affected apiaries have been destroyed; however, the spread of the small hive beetle from the affected area in Italy could constitute a serious hazard to honey bees and bumblebees in the Union.

<sup>(1)</sup> OJ L 395, 30.12.1989, p. 13.<sup>(2)</sup> OJ L 224, 18.8.1990, p. 29.<sup>(3)</sup> Council Directive 92/65/EEC of 13 July 1992 laying down animal health requirements governing trade in and imports into the Community of animals, semen, ova and embryos not subject to animal health requirements laid down in specific Community rules referred to in Annex A (I) to Directive 90/425/EEC (OJ L 268, 14.9.1992, p. 54).

- (8) In order to prevent any unnecessary disturbance to trade within the Union and to avoid unjustified barriers to trade being imposed by third countries, as well as to prevent the spread of the small hive beetle to other parts of the Union, it is necessary to establish at Union level a list of the areas in Italy that should be subject to certain movement restrictions for commodities in relation to the occurrence of the small hive beetle.
- (9) In addition these areas need to be taken into account as reference also in intra-EU trade certification as the health certificate for trade in bees and bumblebees set out in Part 2 of Annex E to Directive 92/65/EEC states that they must come from an area of at least 100 km radius which is not the subject of any restrictions associated with the suspicion or confirmed occurrence of the small hive beetle and where such infestations are absent.
- (10) The measures provided for in this Decision should be reviewed in the light of the evolution of the epidemiological situation of the small hive beetle in Italy within a period of eight months from the date of adoption of this Decision.
- (11) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS DECISION:

#### Article 1

This Decision lays down the protective measures to be taken by Italy following the confirmed occurrences of the small hive beetle (*Aethina tumida*) in honey bees (*Apis mellifera*), in the areas listed in the Annex.

#### Article 2

For the purposes of this Decision, the following definitions shall apply:

- (a) 'beehive' means:
  - (i) a shelter built for honey bees;
  - (ii) a container or colony of bumblebees (*Bombus* spp.);
- (b) 'apiary' means a group of beehives and the premises or facilities within a geographical location, in which this group of beehives are kept or have been kept;
- (c) 'unprocessed apiculture by-products' means honey, beeswax, royal jelly, propolis or pollen not intended for human consumption as defined in point 10 of Annex I to Commission Regulation (EU) No 142/2011 <sup>(1)</sup> which have not undergone any processing procedure as referred to in row 10 of column 4 of Table 2 set out in Section 1 of Chapter II of Annex XIV to that Regulation;
- (d) 'beekeeping equipment' means used beehives, parts of beehives and utensils used in beekeeping activities.

#### Article 3

- 1. Italy shall ensure that the following protective measures are implemented in the areas listed in the Annex:
  - (a) a ban on the dispatch of consignments of the following commodities from the areas listed in the Annex to other areas of the Union:
    - (i) honey bees;
    - (ii) bumblebees;
    - (iii) unprocessed apiculture by-products;
    - (iv) beekeeping equipment;
    - (v) comb honey intended for human consumption;

<sup>(1)</sup> Commission Regulation (EU) No 142/2011 of 25 February 2011 implementing Regulation (EC) No 1069/2009 of the European Parliament and of the Council laying down health rules as regards animal by-products and derived products not intended for human consumption and implementing Council Directive 97/78/EC as regards certain samples and items exempt from veterinary checks at the border under that Directive (OJ L 54, 26.2.2011, p. 1).



- (b) the carrying out of immediate inspections and epidemiological investigations, including:
- (i) the identification and tracing of movements of commodities referred to in Article 3(1)(a) to and from apiaries and honey extraction establishments situated in an area of 20 km radius around the beehive(s) where the occurrence(s) of the small hive beetle has been confirmed;
  - (ii) the notification of the results of such immediate inspections and epidemiological investigations to the Commission.
2. Italy shall carry out further inspections and epidemiological investigations, including the tracing of previous movements of commodities referred to in Article 3(1)(a) from and to the areas listed in the Annex.
3. On the basis of the results of the inspections and epidemiological investigations provided for in paragraph 1(b) and paragraph 2, Italy may implement additional appropriate protective measures as necessary.
4. Italy shall inform the Commission and the Member States of the implementation of the protective measures provided for in paragraphs 1, 2 and 3.

#### *Article 4*

This Decision shall apply until 31 May 2015.

#### *Article 5*

This Decision is addressed to the Italian Republic.

Done at Brussels, 12 December 2014.

*For the Commission*  
Vytenis ANDRIUKAITIS  
*Member of the Commission*

\_\_\_\_\_

#### *ANNEX*

Member State	Areas subject to protective measures
Italy	Region of Calabria: whole Region
	Region of Sicily: whole Region

**COMMISSION IMPLEMENTING DECISION****of 12 December 2014****on a Union financial contribution for 2014 to cover expenditure incurred by Germany, Spain, France, Italy, the Netherlands and Austria for the purposes of combating organisms harmful to plants or plant products***(notified under document C(2014) 9478)***(Only the Dutch, French, German, Italian and Spanish texts are authentic)**

(2014/910/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 652/2014 of the European Parliament and of the Council of 15 May 2014 laying down provisions for the management of expenditure relating to the food chain, animal health and animal welfare, and relating to plant health and plant reproductive material <sup>(1)</sup>, and in particular Article 45(3) thereof,

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>(2)</sup>, and in particular Article 84(2) thereof,

Whereas:

- (1) In accordance with points (a) to (c) of Article 16(1) of Regulation (EU) No 652/2014, Union funding may be awarded to Member States to cover expenditure relating directly, as applicable, to measures adopted pursuant to Article 16(1) or Article 16(3) of Council Directive 2000/29/EC <sup>(3)</sup> concerning the eradication or containment of pests, or the prevention of their spread. As a transitional rule, Article 45(3) of that Regulation lays down that for applications of Member States for Union funding for the emergency measures referred to above and submitted to the Commission by 30 April 2014, Articles 22 to 24 of Directive 2000/29/EC shall continue to apply.
- (2) Germany submitted eight applications for Union funding. The first application was introduced on 12 December 2013 and relates to measures taken in 2012 to control *Anoplophora glabripennis* in Baden-Württemberg. The outbreak of that harmful organism was detected there in 2012.
- (3) The second application was introduced on 18 December 2013 and relates to measures taken in 2012 and 2013 to control *Diabrotica virgifera* in Saxony. The outbreak of that harmful organism was detected in 2012.
- (4) The third application was introduced on 19 December 2013 and relates to measures taken in 2012 and 2013 to control *Anoplophora glabripennis* in Bayern. The outbreak of that harmful organism was detected there in 2012.
- (5) The fourth application was introduced on 3 April 2014 and relates to measures taken in 2013 to control *Anoplophora glabripennis* in Baden-Württemberg. The outbreak of that harmful organism was detected there in 2012 (the same outbreak as referred to in point 2).
- (6) The fifth application was introduced on 16 April 2014 and relates to measures taken in 2013 to control *Diabrotica virgifera* in Rhineland-Palatinate. The outbreaks of that harmful organism were detected in 2011 and 2012.
- (7) The sixth application was introduced on 16 April 2014 and relates to measures taken in 2013 to control *Diabrotica virgifera* in Baden-Württemberg. The outbreaks of that harmful organism were detected in different rural or city districts of that State in 2010, 2011, 2012 and 2013.
- (8) The seventh application was introduced on 28 April 2014 and relates to measures taken from August 2012 until August 2013 to control *Anoplophora glabripennis* in Nordrhein-Westfalen. The outbreak of that harmful organism was detected there in 2009.

<sup>(1)</sup> OJ L 189, 27.6.2014, p. 1.

<sup>(2)</sup> OJ L 298, 26.10.2012, p. 1.

<sup>(3)</sup> Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community (OJ L 169, 10.7.2000, p. 1).

- (9) The eighth application was introduced on 30 April 2014 and relates to measures taken in 2012 and 2013 to control *Diabrotica virgifera* in Hessen. The outbreak of that harmful organism was detected in 2011.
- (10) Spain submitted five applications for Union funding on 16 April 2014. The first application relates to measures of intensified inspections in the four Autonomous Communities bordering Portugal, taken in 2013 to control *Bursaphelenchus xylophilus*. Those inspections took place in view of the extended presence of that harmful organism in the neighbouring areas of Portugal, without being the result of a specific outbreak of that harmful organism in the territory of Spain.
- (11) The second application relates to measures taken or planned for 2014 in Galicia to control *Bursaphelenchus xylophilus*. The outbreak of that harmful organism was detected in 2010 in the area of As Neves.
- (12) The third application relates to measures taken or planned for 2014 in Catalonia to control *Pomacea insularum*. The outbreak of that harmful organism was detected in 2010.
- (13) The fourth application relates to measures taken or planned for 2014 in Extremadura to control *Bursaphelenchus xylophilus*. The outbreak of that harmful organism was detected in 2012 in the area of Valverde del Fresno.
- (14) The fifth application relates to measures taken or planned for 2014 in Castilla y León to control *Bursaphelenchus xylophilus*. The outbreak of that harmful organism was detected in 2013 in the area of Sancti-Spiritus.
- (15) France introduced two applications for Union funding on 30 April 2014. The first application relates to measures taken or planned in 2014 to control *Anoplophora glabripennis* in Alsace. Measures were taken in France as a consequence of findings in July 2011 of that harmful organism in the bordering area of Germany.
- (16) The second application relates to measures taken or planned in 2013 and 2014 to control *Anoplophora glabripennis* in Corsica. The outbreak of that harmful organism was detected in 2013.
- (17) Italy submitted three applications for Union funding. The first application was introduced on 29 April 2014 and relates to measures taken or planned in 2014 to control *Anoplophora glabripennis* in Marche. The outbreak of that harmful organism was detected in 2013.
- (18) The second application was introduced on 29 April 2014 and relates to measures taken or planned in 2013 and 2014 to control *Xylella fastidiosa* in Puglia. The outbreak of that harmful organism was detected in 2013.
- (19) The third one was submitted on 30 April 2014 and relates to measures taken or planned from September 2014 to September 2015 to control citrus tristeza virus in Sicilia, where the appearance of a severe strain was confirmed in 2013.
- (20) The Netherlands submitted three applications for Union funding. The first application was introduced on 31 December 2013 and relates to measures taken in 2012 and 2013 in the area of Westland to control *Anthonomus eugenii*. The outbreak of that harmful organism was detected in 2012.
- (21) The second and the third applications were submitted on 30 April 2014. The second one relates to measures taken in 2013 and 2014 in the area of Winterswijk to control *Anoplophora glabripennis*. The outbreak of that harmful organism was detected in 2012.
- (22) The third one relates to measures taken in 2013 and 2014 in the area of South Holland to control potato spindle tuber viroid. The outbreak of that harmful organism was detected in 2013.
- (23) Austria submitted two applications for Union funding on 30 April 2014 relating to measures taken to control *Anoplophora glabripennis*. The first application relates to measures taken in 2012 and 2013 in the area of Sankt Georgen bei Obernberg am Inn, where the outbreak of that harmful organism was detected in 2012. That application includes updates of an application submitted in May 2013 concerning the measures taken in 2012 and planned, at that time, for 2013.
- (24) The second application relates to measures taken in 2013 and 2014 in the area of Gallsbach, where the outbreak of that harmful organism was detected in 2013.

- (25) In their applications, Germany, Spain, France, Italy, the Netherlands and Austria have each established a programme of actions to eradicate or, where legally possible, contain the above harmful organisms introduced in their territories. These programmes specify the objectives to be achieved, the measures carried out, their duration and their cost.
- (26) All the above measures consist of a variety of plant health measures, including destruction of contaminated trees or crops, application of plant protection products, sanitation techniques, inspections and tests carried out officially or upon official request to monitor the presence or extent of contamination by the respective harmful organisms, and replacement of destroyed plants, within the meaning of Article 23(2)(a), (b) and (c) of Directive 2000/29/EC.
- (27) The technical information provided by Germany, Spain, France, Italy, the Netherlands and Austria has enabled the Commission to analyse the situation accurately and comprehensively. The Commission has concluded that the conditions for the granting of a Union funding, as laid down, in particular, in Article 23 of Directive 2000/29/EC, have been met. Accordingly, it is appropriate to provide a Union financial contribution to cover the expenditure on those requests.
- (28) The measures and expenditure eligible for Union funding have been clarified by letter of the Commission, dated 25 May 2012, to the Chief Plant Health Officers of the Member States.
- (29) In accordance with the second subparagraph of Article 23(5) of Directive 2000/29/EC, the Union financial contribution may cover up to 50 % of eligible expenditure for measures that have been taken within a period of not more than two years after the date of detection of the appearance or that are planned for that period. However, in accordance with the third subparagraph of that Article, that period may be extended if it has been established that the objective of the measures will be achieved within a reasonable additional period, in which case the rate of the Union financial contribution shall be degressive over the years concerned.
- (30) Having regard to the conclusions of the Plant Health Evaluation Board of the Commission held from 30 June to 4 July 2014 on the evaluation of the respective requests, it is appropriate to extend the two-year period for the applications concerned to another two years, pursuant to point (b) of Article 1(2) of Commission Regulation (EC) No 1040/2002 <sup>(1)</sup>. However, and, in accordance with the principle of degressivity, it is appropriate to reduce the rate of the Union financial contribution for these measures to 45 % of eligible expenditure for the third year and to 40 % for the fourth year of these requests.
- (31) The Union funding up to 50 % of eligible expenditure should therefore apply to the following applications: Germany, Baden-Württemberg, *Diabrotica virgifera*, rural districts of Alb-Donau-Kreis and Karlsruhe (2013), Germany, Baden-Württemberg, *Anoplophora glabripennis* (2012 and 2013), Germany, Bayern, *Anoplophora glabripennis* (2012 and 2013), Germany, Hessen, *Diabrotica virgifera* (2012), Germany, Rheinland-Pfalz, *Diabrotica virgifera* (2013), Germany, Saxony, *Diabrotica virgifera* (2012 and 2013), Spain, Castilla y León, *Bursaphelenchus xylophilus* (2014), France, Corse, *Anoplophora glabripennis* (2013 and 2014), Italy, Marche, *Anoplophora glabripennis* (2014), Italy, Sicilia, Citrus Tristeza Virus (2014 and 2015), Italy, Puglia, *Xylella fastidiosa* (2013 and 2014), the Netherlands, Winterswijk area, *Anoplophora glabripennis* (2013), the Netherlands, South Holland, Potato Spindle Tuber Viroid (2013 and 2014), the Netherlands, Westland, *Anthonomus eugenii* (2012 and 2013), Austria, Sankt Georgen bei Obernberg am Inn, *Anoplophora glabripennis* (2012 and 2013) and Austria, Gallsbach, *Anoplophora glabripennis* (2013 and 2014).
- (32) The Union funding up to 45 % of eligible expenditure should therefore apply to the following requests: Germany, Baden-Württemberg, *Diabrotica virgifera*, rural districts of Rastatt (2013), Germany, Hessen, *Diabrotica virgifera* (2013), Spain, Extremadura, Valverde del Fresno, *Bursaphelenchus xylophilus* (2014), France, Alsace, *Anoplophora glabripennis* (2014) and the Netherlands, Winterswijk area, *Anoplophora glabripennis* (2014), as the measures concerned have already been the subject of a Union financial contribution under Commission Implementing Decision 2012/789/EU <sup>(2)</sup> (Germany, Spain and France) and Commission Implementing Decision 2013/800/EU <sup>(3)</sup> (Germany, Baden-Württemberg, Spain, France and the Netherlands), for the first two years of their implementation.

<sup>(1)</sup> Commission Regulation (EC) No 1040/2002 of 14 June 2002 establishing detailed rules for the implementation of the provisions relating to the allocation of a financial contribution from the Community for plant-health control and repealing Regulation (EC) No 2051/97 (OJ L 157, 15.6.2002, p. 38).

<sup>(2)</sup> Commission Implementing Decision 2012/789/EU of 14 December 2012 on a Union financial contribution pursuant to Council Directive 2000/29/EC for 2012 to cover expenditure incurred by Germany, Spain, France, Italy, Cyprus, the Netherlands and Portugal for the purpose of combating organisms harmful to plants or plant products (OJ L 348, 18.12.2012, p. 22).

<sup>(3)</sup> Commission Implementing Decision 2013/800/EU of 18 December 2013 on a Union financial contribution for 2013 to cover expenditure incurred by Germany, Spain, France, the Netherlands and Portugal for the purposes of combating organisms harmful to plants or plant products (OJ L 352, 24.12.2013, p. 58).

- (33) Moreover, a funding up to 40 % should apply to the fourth year of the following requests: Germany, Baden-Württemberg, *Diabrotica virgifera*, rural districts of Breisgau-Hochschwarzwald (2013), Germany, *Anoplophora glabripennis*, Nordrhein-Westfalen (August 2012 to August 2013), Spain, Catalonia, *Pomacea insularum* (2014) and Spain, Galicia, *Bursaphelenchus xylophilus* (2014) as, for each of those four dossiers, the measures have been the subject of a Union financial contribution under Commission Implementing Decision 2011/868/EU <sup>(1)</sup>, Implementing Decision 2012/789/EU and Implementing Decision 2013/800/EU for the first three years of their implementation.
- (34) Pursuant to subparagraphs 1 and 2 of Article 23(6) of Directive 2000/29/EC, further action may be implemented in the light of the development of the situation in the Union, and allocation of financial contribution from the Union for such further action may be decided. That action must be made subject to certain requirements or additional conditions, if these are necessary for the achievement of the objective in question. Moreover, pursuant to subparagraph 3 of Article 23(6), where such further action is essentially designed to protect Union territories, other than that of the Member State concerned, it may be decided that the Union financial allocation covers more than 50 % of the expenditure.
- (35) Spain has carried out intensive inspections for *Bursaphelenchus xylophilus* at the border area with Portugal, in the Autonomous Communities of Andalusia, Castilla y León, Extremadura and Galicia, and covering areas that are not demarcated for that harmful organism. Those inspections aim at intensive surveillance for early detection and eradication in the particular areas to protect the rest of the Union territory. Spain has already allocated significant resources to control three isolated outbreaks of *Bursaphelenchus xylophilus* in Castilla y León, Extremadura and Galicia. That action is considered essentially designed to protect the territory of Spain, as well as Union territories other than that of Spain, given the great relevance of *Bursaphelenchus xylophilus* for coniferous plants and wood, the rapidity with which that harmful organism spreads, and the possible impact of that spread on Union forestry and international wood trade. It is therefore relevant to allocate a higher rate of Union financial contribution to that request, and in particular a rate of 75 %.
- (36) In accordance with Article 84 of Regulation (EU, Euratom) No 966/2012, the commitment of expenditure from the Union budget shall be preceded by a financing decision setting out the essential elements of the action involving expenditure and adopted by the institution or the authorities to which powers have been delegated by the institution. Article 94 of Commission Delegated Regulation (EU) No 1268/2012 <sup>(2)</sup> establishes detailed rules on the financing decision.
- (37) The present decision constitutes a financing decision for the expenditure provided in the Union funding applications submitted by Member States.
- (38) For the application of this Decision, it is appropriate to define the term 'substantial change' within the meaning of Article 94(4) of Delegated Regulation (EU) No 1268/2012.
- (39) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS DECISION:

#### Article 1

##### Financial contribution

1. On the basis of the applications submitted by the Member States and analysed by the Commission, the allocation of Union funding for 2014 to cover expenditure incurred by Germany, Spain, France, Italy, the Netherlands and Austria relating to necessary measures as specified in Article 23(2)(a), (b) and (c) of Directive 2000/29/EC and taken for the purpose of combating the organisms concerned by the requests listed in Annex I to this Decision, is hereby approved.

On the basis of the application submitted by Spain and analysed by the Commission, the allocation of Union funding for 2014 to cover expenditure incurred by that Member State and relating to further actions, as specified in Article 23(6) of Directive 2000/29/EC, to control *Bursaphelenchus xylophilus* in the request listed in Annex II to this Decision, is hereby approved.

<sup>(1)</sup> Commission Implementing Decision 2011/868/EU of 19 December 2011 on a Union financial contribution for 2011 to cover expenditure incurred by Germany, Spain, Italy, Cyprus, Malta, the Netherlands and Portugal for the purpose of combating organisms harmful to plants or plant products (OJ L 341, 22.12.2011, p. 57).

<sup>(2)</sup> Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

2. The total amount of the Union funding referred to in paragraph 1 is **EUR 5 715 000**. The maximum amounts of the Union funding for each of the requests shall be as indicated in Annex I or II to this Decision, respectively.
3. Those Union fundings shall be financed from the following line of the general budget of the European Union for 2014: budget line 17 04 04.
4. This Decision and its Annexes constitute a financing decision within the meaning of Article 84 of Regulation (EU, Euratom) No 966/2012.

#### *Article 2*

##### **Payment of Union contribution**

1. The Union funding, as set out in Annexes I and II to this Decision, shall be granted provided that the Member States concerned:
  - (a) implement the measures in accordance with the relevant provisions of Union law, including rules on competition and on the award of public contracts;
  - (b) submit evidence of the measures in accordance with the provisions laid down in Regulation (EC) No 1040/2002;
  - (c) submit a request for payment to the Commission, in accordance with Article 5 of Regulation (EC) No 1040/2002, accompanied by a technical report for the measures implemented.
2. No payment of the Union funding may occur if the request of payment mentioned under point (c) of paragraph 1 is submitted later than 31 October 2015.

#### *Article 3*

##### **Flexibility clause**

Cumulated changes to the allocations to specific actions not exceeding 15 % of the maximum contribution set in Article 1 of this Decision shall not be considered to be substantial within the meaning of Article 94(4) of Delegated Regulation (EU) No 1268/2012, where those changes do not significantly affect the nature of the actions and objective of the programme. The increase of the maximum contribution set in Article 1 of this Decision shall not exceed 15 %.

The authorising officer responsible may adopt the changes referred to in the first paragraph in accordance with the principles of sound financial management and proportionality.

#### *Article 4*

##### **Addressees**

This Decision is addressed to the Federal Republic of Germany, the Kingdom of Spain, the French Republic, the Italian Republic, the Kingdom of the Netherlands and the Republic of Austria.

Done at Brussels, 12 December 2014.

*For the Commission*  
Vytenis ANDRIUKAITIS  
*Member of the Commission*

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## ANNEX I

## REQUESTS BASED ON ARTICLE 23(5) OF DIRECTIVE 2000/29/EC AND SUBJECT TO UNION FINANCIAL CONTRIBUTION

## Section I

## Requests whose Union financial contribution corresponds to 50 % of eligible expenditure

Member State	Harmful organisms combated	Affected plants	Year	a	Maximum Union contribution (EUR )
Germany, Baden-Württemberg, rural districts of Alb — Donau — Kreis, and Karlsruhe	<i>Diabrotica virgifera</i>	<i>Zea mays</i>	2013	2	12 000
Germany, Baden-Württemberg,	<i>Anoplophora glabripennis</i>	Various tree species	2012 and 2013	1 and 2	79 000
Germany, Bayern	<i>Anoplophora glabripennis</i>	Various tree species	2012 and 2013	1 and 2	388 000
Germany, Hessen	<i>Diabrotica virgifera</i>	<i>Zea mays</i>	2012	2	11 500
Germany, Rhineland-Palatinate	<i>Diabrotica virgifera</i>	<i>Zea mays</i>	2013	2	31 000
Germany, Saxony	<i>Diabrotica virgifera</i>	<i>Zea mays</i>	2012 and 2013	1 and 2	27 000
Spain, Castilla y León, Sancti Spiritu	<i>Bursaphelenchus xylophilus</i>	Coniferous trees	2014	1	279 000
France, Corse	<i>Anoplophora glabripennis</i>	Various tree species	7.2013-7.2014	1	109 000
Italy, Marche	<i>Anoplophora glabripennis</i>	Various tree species	2014	1	178 000
Italy, Sicilia	<i>Citrus tristeza virus</i>	Citrus trees	9.2014-9.2015	1	891 000
Italy, Puglia	<i>Xylella fastidiosa</i>	Olive trees and other hosts	2013 and 2014	1 and 2	751 000
The Netherlands, Winterswijk municipality	<i>Anoplophora glabripennis</i>	<i>Acer pseudoplatanus</i>	2013	2	23 000
The Netherlands, South Holland	Potato Spindle Tuber Viroid	<i>Dahlia</i> sp.	2013 and 2014	1 and 2	72 000
The Netherlands, Westland	<i>Anthonomus eugenii</i>	<i>Capsicum annuum</i>	2012 and 2013	1 and 2	280 000
Austria, Sankt Georgen bei Obernberg am Inn	<i>Anoplophora glabripennis</i>	Various tree species	2012 and 2013	1 and 2	80 000
Austria, Gallsbach	<i>Anoplophora glabripennis</i>	Various tree species	2013 and 2014	1 and 2	60 000

Legend: a = year of implementation of the measures in the request

## Section II

**Requests whose Union financial contribution rates differ, in application of the principle of degressivity**

Member State	Harmful organisms combated	Affected plants	Year	a	Rate of cofinancing (%)	Maximum Union contribution (EUR )
Germany, Baden-Württemberg, rural district of Rastatt	<i>Diabrotica virgifera</i>	<i>Zea mays</i>	2013	3	45	5 000
Germany, Baden-Württemberg, rural district of Breisgau-Hochschwarzwald	<i>Diabrotica virgifera</i>	<i>Zea mays</i>	2013	4	40	33 000
Germany, Hessen	<i>Diabrotica virgifera</i>	<i>Zea mays</i>	2013	3	45	10 000
Germany, Nordrhein-Westfalen	<i>Anoplophora glabripennis</i>	Various tree species	8.2012-8.2013	4	40	108 000
Spain, Catalonia	<i>Pomacea insularum</i>	<i>Oryza sativa</i>	2014	4	40	235 000
Spain, Galicia, As Neves	<i>Bursaphelenchus xylophilus</i>	Coniferous trees	2014	4	40	1 186 000
Spain, Extremadura, Valverde del Fresno	<i>Bursaphelenchus xylophilus</i>	Coniferous trees	2014	3	45	397 000
France, Alsace	<i>Anoplophora glabripennis</i>	Various tree species	2014	3	45	75 000
The Netherlands, Winterswijk	<i>Anoplophora glabripennis</i>	<i>Acer pseudo-platanus</i>	2014	3	45	22 500

Legend: a = year of implementation of the measures in the request

## ANNEX II

**REQUESTS BASED ON ARTICLE 23(6) OF DIRECTIVE 2000/29/EC AND SUBJECT TO UNION FINANCIAL CONTRIBUTION**

Member State	Harmful organisms combated	Affected plants or plant products	Year	a	Rate of cofinancing (%)	Maximum Union contribution (EUR )
Spain, intensive inspection programme at the border with Portugal	<i>Bursaphelenchus xylophilus</i>	Coniferous trees	2013	2	75	372 000

Legend: a = year of implementation of the measures in the request.

<b>Total Union contribution (EUR )</b>	<b>5 715 000</b>
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