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⁽¹⁾ Text with EEA relevance

EN

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

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⁽¹⁾ Text with EEA relevance

II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

Information on the entry into force of the Protocol setting out fishing opportunities and the financial contribution provided for in the Fisheries Partnership Agreement between the European Union and the Gabonese Republic

The European Union and the Gabonese Republic signed, on 24 July 2013, in Libreville, a Protocol setting out fishing opportunities and the financial contribution provided for in the Fisheries Partnership Agreement between the European Union and the Gabonese Republic.

The European Union notified on 15 April 2014 that it had completed the necessary internal procedures to conclude the protocol. The Gabonese Republic notified on 8 May 2015.

The Protocol accordingly entered into force on 8 May 2015 pursuant to Article 15 thereof.

REGULATIONS

COUNCIL REGULATION (EU) 2015/802

of 19 May 2015

suspending the autonomous Common Customs Tariff duties on certain heavy oils and similar products

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Under heading 2710 of the Combined Nomenclature laid down in Annex I to Council Regulation (EEC) No 2658/87 ⁽¹⁾, autonomous Common Customs Tariff duties ('customs duties') on certain oils and similar products in which the weight of the non-aromatic constituents exceeds that of the aromatic constituents are suspended, provided that those oils and similar products are destined to undergo a specific process and are subject to the end-use procedure laid down in Commission Regulation (EEC) No 2454/93 ⁽²⁾ ('the end-use procedure').
- (2) Certain oils and similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents ('heavy oils and similar products') were, until 3 April 2013, also classified under heading 2710, and thereby enjoyed a duty free treatment for an indefinite period.
- (3) However, as from 4 April 2013, those heavy oils and similar products have been classified under heading 2707, without any duty free treatment.
- (4) With effect from 1 July 2014, Council Regulation (EU) No 1387/2013 ⁽³⁾ granted those heavy oils and similar products a temporary suspension of autonomous customs duties.
- (5) However, given that in the Union there is no supply of such heavy oils and similar products, the temporary suspension of autonomous customs duties should have been applied without the interruption during the period from 4 April 2013 to 30 June 2014, provided that those heavy oils and similar products were destined for use as refinery feedstock to undergo a specific process and were subject to the end-use procedure.
- (6) Therefore, with a view to adequately ensuring the benefit of the temporary suspension of autonomous customs duties in respect of those heavy oils and similar products falling under CN code 2707 99 99, the temporary suspension should apply with retroactive effect from 4 April 2013 to 30 June 2014.
- (7) In order to give effect to such retroactive suspension of autonomous customs duties, the retroactive effect of the corresponding end-use authorisation, as laid down in Article 294(3) of Regulation (EEC) No 2454/93, should also be extended to 4 April 2013,

HAS ADOPTED THIS REGULATION:

Article 1

From 4 April 2013 to 30 June 2014, the autonomous customs duties on heavy oils and similar products falling under CN code 2707 99 99 destined for use as refinery feedstock to undergo one of the specific processes described in

⁽¹⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

⁽²⁾ Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).

⁽³⁾ Council Regulation (EU) No 1387/2013 of 17 December 2013 suspending the autonomous Common Customs Tariff duties on certain agricultural and industrial products and repealing Regulation (EU) No 1344/2011 (OJ L 354, 28.12.2013, p. 201).

additional note 5 to Chapter 27 of Part Two of the Combined Nomenclature laid down in Annex I to Regulation (EEC) No 2658/87 shall be suspended, provided that the rules on the end-use procedure laid down in Articles 291 to 300 of Regulation (EEC) No 2454/93 are applied.

For the purposes of the first paragraph, the retroactive effect of an end-use authorisation as laid down in Article 294(3) of Regulation (EEC) No 2454/93 may be extended to 4 April 2013 provided that all the conditions laid down in Article 294(3) of that Regulation are met.

Article 2

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

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

Done at Brussels, 19 May 2015.

For the Council

The President

E. RINKĒVIČS

COMMISSION IMPLEMENTING REGULATION (EU) 2015/803
of 19 May 2015
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 ⁽²⁾. That period should be set at 3 months.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of 3 months from the date of entry into force of this Regulation.

Article 3

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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

Done at Brussels, 19 May 2015.

*For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>An article in the shape of a human skull made of plastics, measuring approximately 9 × 11 × 7 cm. It contains flashing light emitting diodes (LEDs) that are powered by a battery and are embedded in the eye sockets of the skull and can be turned on and off using a switch at the base of the article.</p> <p>(See photograph) (*)</p>	3926 40 00	<p>Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 3926 and 3926 40 00.</p> <p>The article cannot be classified as a lamp under heading 9405, because it is not primarily designed to illuminate a room, nor is it a specialised lamp (see also the Harmonised System Explanatory Notes (HSEN) to heading 9405, (I), (1) and (3)).</p> <p>According to its objective characteristics, the article is not exclusively designed as a festive article (see also the Explanatory notes to the Combined Nomenclature to heading 9505). It can be used as decoration throughout the year. Classification under heading 9505 as a festive article is therefore also excluded.</p> <p>The article is made up of different components within the meaning of GIR 3(b). It consists of a component in the shape of a human skull made of plastics and battery powered LED lights, which together form a whole (see also the HSEN to GIR 3(b), (IX)).</p> <p>Due to its objective characteristics, the article is mainly designed for ornamental use. The illumination is only an additional effect enhancing the ornamental use. Consequently, the component in the shape of a human skull made of plastics is the component that gives the article its essential character within the meaning of GIR 3(b).</p> <p>The article is therefore to be classified under CN code 3926 40 00 as other ornamental articles of plastics.</p>

(*) The photograph is purely for information.



COMMISSION IMPLEMENTING REGULATION (EU) 2015/804
of 19 May 2015
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 ⁽²⁾. That period should be set at three months.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

Article 3

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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

Done at Brussels, 19 May 2015.

*For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A textile article designed to hold a person in a sitting position when being lifted by a hoist.</p> <p>The article consists of a woven textile fabric (polyester), essentially in the shape of a rectangle. One of the two short sides of the rectangle has two flap-like extensions, which function as a seat. The rest of the fabric supports the back and the sides of the person. Some parts of the fabric are padded (inserts of polypropylene foam).</p> <p>Several textile straps are sewn to the edges of the fabric, so that the article can be attached to the hoist and be lifted.</p> <p>(See images) (*)</p>	6307 90 98	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 7(f) to Section XI and by the wording of CN codes 6307, 6307 90 and 6307 90 98.</p> <p>Classification under CN code 8431 31 00 as a part suitable for use solely or principally with the machinery of heading 8428 (lifts, hoists etc.) is excluded, because the article is not indispensable for the functioning of the hoist (see Case C-152/10, <i>Unomedical</i>, ECLI:EU:C:2011:402, paragraphs 29, 34 and 36). Moreover, slings are excluded from heading 8431 and are classified in Section XI (see also the Harmonised System Explanatory Notes to heading 8431, fourth paragraph, (b)).</p> <p>The article is mainly made of textile material and the different parts are assembled by sewing.</p> <p>The article is therefore to be classified under CN code 6307 90 98 as 'other made-up textile articles'.</p>

(*) The images are purely for information.



COMMISSION IMPLEMENTING REGULATION (EU) 2015/805
of 19 May 2015
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 ⁽²⁾. That period should be set at 3 months.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of 3 months from the date of entry into force of this Regulation.

Article 3

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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

Done at Brussels, 19 May 2015.

*For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>An electronic instrument (so-called 'rate gyro') with a weight of 35 g, comprising up to three angular velocity sensors, in a housing with dimensions of 24 × 24 × 28 mm. The housing also contains a temperature sensor and various electronics and is equipped with a cable.</p> <p>The instrument senses angular velocity in a range of approximately 50-1 200 °/s (degrees per second) and produces, by means of its electronic components, an electrical output signal proportional to the detected values. The signal is not displayed on the instrument, but transmitted to other apparatus connected via the cable.</p> <p>The temperature sensor provides information for compensating eventual variations in the output signal due to temperature change.</p> <p>The instrument is presented to be used for giving various apparatus, such as wind turbines, engines or industrial machines, instructions on the appropriate position to operate.</p>	9031 80 38	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Chapter 90 and by the wording of CN codes 9031, 9031 80 and 9031 80 38.</p> <p>As the instrument contains both angular velocity sensors and a temperature sensor, it is a composite machine fitted together to form a whole within the meaning of note 3 to Chapter 90 (note 3 to Section XVI). As the temperature sensor is mainly used for providing information for compensating the output signal, the principal function of the instrument is performed by the angular velocity sensors.</p> <p>As the instrument is not used for navigation, classification under heading 9014 as navigational instruments or as parts and accessories thereof is excluded.</p> <p>Although the instrument senses the number of degrees per second, it is not similar to speed indicators of heading 9029, as the detected values are not indicated on the instrument but transmitted, in the form of an electrical signal, to other apparatus.</p> <p>The article is therefore to be classified under CN code 9031 80 38 as other electronic measuring or checking instruments, appliances and machines not specified elsewhere in Chapter 90.</p>

COMMISSION IMPLEMENTING REGULATION (EU) 2015/806**of 22 May 2015****laying down specifications relating to the form of the EU trust mark for qualified trust services****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC ⁽¹⁾, and in particular Article 23(3) thereof,

Whereas:

- (1) Regulation (EU) No 910/2014 provides that a trust mark for qualified trust services may be used by qualified trust service providers to enhance confidence and convenience for users. Such a trust mark clearly differentiates qualified trust services from other trust services thus contributing to transparency in the market thereby fostering confidence in and convenience of online services which are essential for users to fully benefit and consciously rely on electronic services.
- (2) The Commission organised a competition for students of art and design from the Member States, to gather proposals for a new logo. A jury of experts selected the three best proposals based on the criteria specified in the e-Mark U Trust Competition technical and design specifications. An online consultation was held from 14 October to 14 November 2014. The proposed logo chosen by the majority of visitors to the website over that period and endorsed by a final jury decision now needs to be adopted as the new EU trust mark for qualified trust services.
- (3) In order to enable the use of the logo as soon as it is applicable in accordance with Union legislation and to ensure the effective functioning of the internal market, to guarantee fair competition and to protect consumer interests, the new EU trust mark for qualified trust services was registered as a collective mark in the United Kingdom Intellectual Property Office and is consequently in force, usable and protected. The logo will also be registered in the Union and international registers.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 48 of Regulation (EU) No 910/2014,

HAS ADOPTED THIS REGULATION:

Article 1

The EU trust mark for qualified trust services shall be in the form shown in Annexes I and II without prejudice to the provisions laid down in Article 2.

Article 2

1. The reference colours for the EU trust mark for qualified trust services shall be Pantone No 654 and 116; or blue (100 % cyan + 78 % magenta + 25 % yellow + 9 % black) and yellow (19 % magenta + 95 % yellow), when a four-colour process is used; when RGB colours are used the reference colours shall be blue (43 red + 67 green + 117 blue) and yellow (243 red + 202 green + 18 blue).

2. The EU trust mark for qualified trust services may only be used in black and white, as shown in Annex II, if it is not practical to use colour.

⁽¹⁾ OJ L 257, 28.8.2014, p. 73.

3. If the EU trust mark for qualified trust services is used on a dark background, it may be used in negative format using the same background colour, as shown in Annexes I and II.
4. If the EU trust mark for qualified trust services is used in colour on a coloured background, that makes it difficult to see, a delimiting outer line around the EU trust mark for qualified trust services may be used to improve contrast with the background colours.

Article 3

The EU trust mark for qualified trust services shall have a minimum size that ensures preservation of visual attributes and key forms, but its size shall not be less than 64 × 85 pixels 150 dpi.

Article 4

The EU trust mark for qualified trust services shall be used in a manner that allows clear indication of qualified services that the trust mark pertains to. The trust mark may be associated with graphical or textual elements clearly indicating qualified trust services it is used for, under the condition that they do not change the nature of the EU trust mark for qualified trust services, nor alter the link with the applicable trusted lists referred to under Article 23(2) of the Regulation (EU) No 910/2014.

Article 5

This Regulation shall enter into force on the twentieth 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, 22 May 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

EU trust mark for qualified trust services in colour

ANNEX II

EU trust mark for qualified trust services in black and white

COMMISSION IMPLEMENTING REGULATION (EU) 2015/807**of 22 May 2015****amending for the 232nd time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the Al-Qaida network**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 881/2002 of 27 May 2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the Al-Qaida network ⁽¹⁾, and in particular point (a) of Article 7(1) and Article 7a(5) thereof,

Whereas:

- (1) Annex I to Regulation (EC) No 881/2002 lists the persons, groups and entities covered by the freezing of funds and economic resources under that Regulation.
- (2) On 18 May 2015, the Sanctions Committee of the United Nations Security Council (UNSC) decided to remove one person from its list of persons, groups and entities to whom the freezing of funds and economic resources should apply.
- (3) Annex I to Regulation (EC) No 881/2002 should therefore be updated accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 881/2002 is amended in accordance with the Annex to this Regulation.

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, 22 May 2015.

*For the Commission,
On behalf of the President,
Head of the Service for Foreign Policy Instruments*

⁽¹⁾ OJ L 139, 29.5.2002, p. 9.

ANNEX

In Annex I to Regulation (EC) No 881/2002 the following entry under the heading 'Natural persons' is deleted:

'Abdul Rahim Al-Talhi (alias (a) 'Abdul-Rahim Hammad al-Talhi, (b) Abd' Al-Rahim Hamad al-Tahi, (c) Abdurheem Hammad A Altalhi, (d) Abe Al-Rahim al-Talahi, (e) Abd Al-Rahim Al Tahli, (f) 'Abd al-Rahim al- Talhi, (g) Abdulrahim Al Tahi, (h) Abdulrahim al-Talji, (i) 'Abd-Al-Rahim al Talji, (j) Abdul Rahim Hammad Ahmad Al-Talhi, (k) Abdul Rahim, (l) Abu Al Bara'a Al Naji, (m) Shuwayb Junayd. Address: Buraydah, Saudi Arabia. Date of birth: 8.12.1961. Place of birth: Al-Shefa, Al-Taif, Saudi Arabia. Passport No: F275043 (Saudi Arabian, issued on 29.5.2004, expired on 5.4.2009). Nationality: Saudi Arabian. Other information: Involved in the financing of, arms supply to and otherwise provided assistance to the Abu Sayyaf Group. Date of designation referred to in point (b) of Article 2a(4): 9.10.2007.'

COMMISSION IMPLEMENTING REGULATION (EU) 2015/808**of 22 May 2015****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 ⁽¹⁾,

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 ⁽²⁾, 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, 22 May 2015.

*For the Commission,
On behalf of the President,
Jerzy PLEWA
Director-General for Agriculture and Rural Development*

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽²⁾ 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 ⁽¹⁾	Standard import value
0702 00 00	AL	69,6
	MA	93,5
	MK	102,7
	ZZ	88,6
0707 00 05	AL	41,5
	MK	41,2
	TR	111,1
	ZZ	64,6
0709 93 10	TR	127,8
	ZZ	127,8
0805 10 20	EG	43,7
	IL	70,8
	MA	56,2
	ZA	61,0
0805 50 10	ZZ	57,9
	BO	147,7
	BR	103,9
	MA	111,5
	TR	98,3
	ZA	178,1
	ZZ	127,9
0808 10 80	AR	176,7
	BR	105,1
	CL	135,3
	NZ	157,6
	US	232,9
	UY	68,9
	ZA	110,0
0809 29 00	ZZ	140,9
	US	413,6
	ZZ	413,6

⁽¹⁾ 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'.

DECISIONS

COUNCIL DECISION (EU) 2015/809

of 19 May 2015

designating the European Capitals of Culture for the year 2019 in Bulgaria and Italy

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Decision No 1622/2006/EC of the European Parliament and of the Council of 24 October 2006 establishing a Community action for the European Capital of Culture event for the years 2007 to 2019 ⁽¹⁾, and in particular Article 9(3) thereof,

Having regard to the recommendation from the European Commission,

Having regard to the selection panel's reports of October and November 2014 regarding the selection process of the European Capitals of Culture in Bulgaria and Italy,

Whereas:

Considering that the criteria referred to in Article 4 of Decision No 1622/2006/EC are entirely fulfilled,

HAS ADOPTED THIS DECISION:

Article 1

Plovdiv and Matera are designated as 'European Capitals of Culture 2019' in Bulgaria and Italy respectively.

Article 2

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

Done at Brussels, 19 May 2015.

For the Council
The President
M. SEILE

⁽¹⁾ OJ L 304, 3.11.2006, p. 1.

COMMISSION DECISION (EU) 2015/810
of 23 January 2015
on State aid scheme SA.20326 (2013/C) (ex 2012/NN) implemented by Belgium
(notified under document C(2015) 130)
(Only the Dutch and French texts are authentic)
(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 108(2) thereof ⁽¹⁾,

Having regard to the Agreement on the European Economic Area, and in particular Article 62(1)(a) thereof,

Having called on interested parties to submit their comments pursuant to those articles ⁽²⁾, and having regard to their comments,

Whereas:

1. PROCEDURE

- (1) By letter dated 7 October 2011, the European Commission informed the Belgian authorities that it was launching a monitoring exercise to look into scheme N 649/2005 'Payroll tax partial exemption measures for R&D' (hereinafter 'the scheme').
- (2) By letters dated 7 October 2011, 2 February 2012 and 6 January 2013, the Commission requested information on the implementation of the scheme. Specifically, it asked the Belgian authorities to send it a list of the companies which had benefited from aid of more than EUR 200 000 in 2009 and 2010. The Belgian authorities replied by letters dated 17 November 2011, 2 May and 4 June 2012 and 23 May 2013.
- (3) A meeting was also held between the Commission's services and the Belgian authorities on 13 June 2013.
- (4) By letter dated 4 December 2013, the Commission informed Belgium of its decision (hereinafter 'the opening decision') ⁽³⁾ to initiate the procedure laid down in Article 108(2) TFEU (hereinafter 'the formal investigation procedure').
- (5) The Belgian authorities submitted their comments and their replies to the questions raised in the opening decision by letters dated 3 March, 1 April and 4 and 27 July 2014. They provided supplementary information by e-mail on 17 September, 17 October and 21 November 2014. By 21 November 2014, the Commission had all the information it needed to examine the scheme's compatibility with the internal market.
- (6) The firm D39S SPRL submitted comments on 9 April 2014. By letter dated 16 May 2014, the Commission forwarded these comments to the Belgian authorities. They did not submit any comments in response.

2. DESCRIPTION OF THE MEASURE

2.1. Objective of the measure

- (7) The scheme was approved by Commission Decision C(2006) 2941 final of 4 July 2006 ⁽⁴⁾ (hereinafter 'the Decision').

⁽¹⁾ With effect from 1 December 2009, Articles 87 and 88 of the EC Treaty have become Articles 107 and 108, respectively, of the Treaty on the Functioning of the European Union ('TFEU'). The two sets of provisions are, in substance, identical. For the purposes of this Decision, references to Articles 107 and 108 of the TFEU should be understood as references to Articles 87 and 88, respectively, of the EC Treaty, where appropriate. The TFEU also introduced certain changes in terminology, such as the replacement of 'Community' by 'Union', 'common market' by 'internal market' and 'Court of First Instance' by 'General Court'. The terminology used in this Decision is that of the TFEU.

⁽²⁾ OJ C 69, 7.3.2014, p. 122.

⁽³⁾ See footnote 2.

⁽⁴⁾ OJ C 209, 31.8.2006, p. 10.

- (8) The scheme provided for the following three measures:
- (a) an exemption for the employment of researchers assigned to research projects carried out in partnership with universities or higher education colleges (hereinafter 'measure 1'): 50 % exemption from payroll tax for companies paying salaries to researchers assigned to research projects carried out under partnership agreements with universities or higher education colleges based in the European Economic Area ⁽⁵⁾. The budget allocated to measure 1 was estimated at EUR 34 000 000;
 - (b) an exemption for the employment of researchers holding certain qualifications (hereinafter 'measure 2'): 25 % exemption from payroll tax for companies paying salaries to researchers holding certain scientific qualifications ⁽⁶⁾. The budget allocated to measure 2 was estimated at EUR 62 000 000;
 - (c) an exemption for young innovative companies (hereinafter 'measure 3'): 50 % exemption from payroll tax for companies qualifying as 'young innovative companies' ⁽⁷⁾ and paying the salaries of their scientific staff. The budget allocated to measure 3 was estimated at EUR 20 000 000.
- (9) Payroll tax is withheld at source on employees' salaries by all employers and paid to the State. The three measures referred to in recital 8 exempt the companies concerned from paying part of the payroll tax withheld on the salaries of the researchers identified in recital 8 points (a) and (b) and the scientific staff identified in recital 8 point (c).
- (10) In the Decision the Commission took the view that measures 1 and 2 were general measures that did not constitute State aid within the meaning of Article 107(1) TFEU.
- (11) Measure 3 did count as State aid within the meaning of Article 107(1) TFEU but on investigation was found to be compatible with the internal market in accordance with the criteria set out in Commission Regulation (EC) No 70/2001 ⁽⁸⁾.
- (12) Article 5a of Regulation (EC) No 70/2001 sets out the rules on aid for research and development. Measure 3 was qualified as aid for R&D projects whose eligible costs were personnel costs in respect of staff employed on a research project ⁽⁹⁾. The aid intensity ceiling of 35 % is the ceiling applicable to pre-competitive development projects ⁽¹⁰⁾.

2.2. Grounds for initiating the formal investigation procedure

- (13) The monitoring exercise identified some irregularities in respect of both the provisions of Belgian law establishing measure 3 and its implementation. The Commission therefore initiated the formal investigation procedure in the light of the following factors:
- (a) Belgium had failed to adopt the necessary measures to bring its legislation into line with Union law. The relevant provisions of national law did not contain any reference to the categories of research laid down in the EU legislation. They were not brought into line until June 2013 ⁽¹¹⁾;
 - (b) Belgium had failed to amend the scheme to bring it into line before 1 January 2008 with the appropriate measures proposed by the Commission and accepted by Belgium ⁽¹²⁾;

⁽⁵⁾ See recital 5 of the Decision of 4 July 2006.

⁽⁶⁾ See recital 8 of the Decision of 4 July 2006.

⁽⁷⁾ See recital 12 of the Decision of 4 July 2006.

⁽⁸⁾ Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises (OJ L 10, 13.1.2001, p. 33).

⁽⁹⁾ See recital 26 of the Decision.

⁽¹⁰⁾ See Article 5a(3)(c) of Regulation (EC) No 70/2001, as amended by Commission Regulation (EC) No 364/2004 of 25 February 2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22).

⁽¹¹⁾ See recitals 17 et seq. of the opening decision.

⁽¹²⁾ Letter from the Government of the Brussels Capital Region dated 22 February 2008, letter from the Government of the Walloon Region dated 17 March 2008 and letter from the Government of the Flemish Region dated 3 July 2007.

- (c) Belgium had failed to notify the Commission of either the amendment or the extension of the scheme and had therefore implemented unlawful aid ⁽¹³⁾; and
 - (d) during the monitoring exercise, Belgium failed to produce sufficient information on the individual aid paid out.
- (14) The Commission also examined in the opening decision the question of the applicable legal basis for analysing the compatibility with the internal market of the aid granted unlawfully under the scheme. In recital 40, it concluded that the aid should be analysed in the light of the Community framework for State aid for research and development and innovation (hereinafter 'the R&D&I Framework') ⁽¹⁴⁾.

3. COMMENTS BY THE BELGIAN AUTHORITIES

- (15) During the screening exercise, the Belgian authorities acknowledged that they had failed to amend the national legislation to include a reference to the categories of research as referred to in recital 13(a), to notify the amendments to the scheme (believing that they had been made in the spirit of the Decision) and to notify the Commission that the scheme had been extended beyond 4 July 2011.
- (16) By letters dated 3 March and 1 April 2014, the Belgian authorities sent the list of companies that had benefited from the exemption from payroll tax between 2006 and 2013 (most recent tax data available). A total of 231 companies had benefited from the scheme over the period as a whole.
- (17) The Belgian authorities also stated in their letter dated 3 March 2014 that they were looking into the compatibility of the scheme with Commission Regulation (EU) No 651/2014 ⁽¹⁵⁾ and in particular Article 25 thereof on aid to research and development projects. The Belgian authorities have not informed the Commission of the outcome of this exercise.

4. COMMENTS BY THIRD PARTIES

- (18) The firm D39S, a research and development centre in the electronics and telecommunications sector, stated that the exemption from payroll tax provided significant support to young innovative companies enabling them to hire additional staff. The exemption had allowed it to increase its research and development activity while still responding quickly to market demands.

5. ASSESSMENT OF THE AID

5.1. Existence of State aid within the meaning of Article 107(1) TFEU

- (19) According to Article 107(1) TFEU 'any aid granted by a Member State or through state resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it affects trade between Member States, be incompatible with the internal market'.
- (20) For a national measure to be qualified as State aid, the following cumulative criteria therefore have to be met: (i) the measure must confer an economic advantage on its recipient; (ii) the advantage must be imputable to the State; (iii) the advantage must be selective; and (iv) the measure must distort or threaten to distort competition and be likely to affect trade between Member States.
- (21) In the case at hand, the exemption from payroll tax granted to young innovative companies is a tax measure financed by state resources. The measure is available only to companies that fall under the definition of young innovative company and, as such, it is selective. By helping to finance their research and development costs, the measure confers an economic advantage on them. Lastly, as the beneficiaries operate in markets that are open to intra-EU trade, the measure is likely to affect competition and trade between Member States.
- (22) The scheme was classed as State aid in the Decision ⁽¹⁶⁾. The Belgian authorities did not dispute this classification during the monitoring exercise.

⁽¹³⁾ See recitals 22 to 27 of the opening decision.

⁽¹⁴⁾ OJ C 323, 30.12.2006, p. 1.

⁽¹⁵⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

⁽¹⁶⁾ See recital 21 of the Decision of 4 July 2006.

5.2. Lawfulness of the aid

- (23) In the opening decision, the Commission found that, by failing to notify that the rate of exemption from payroll tax had been increased (from 50 % to 75 % by the Economic Recovery Act of 27 March 2009, and from 75 % to 80 % by the Act of 17 June 2013 laying down tax and financial provisions and provisions on sustainable development) and that the scheme had been extended beyond 4 July 2011 (the Decision provided for an initial duration of 5 years), Belgium had implemented unlawful aid. Belgium did not contest this finding and during the formal investigation procedure provided the data on the aid received by the beneficiaries under the scheme that the Commission needed in order to assess the compatibility of the aid.

5.3. Assessment of the compatibility of the aid with the internal market

- (24) In recital 40 of the opening decision, the Commission concluded that the compatibility of the scheme should be examined in the light of the R&D&I Framework, while leaving open the question of which section of the framework was applicable: the rules on aid for R&D projects (point 5.1 of the R&D&I Framework) or the rules on aid for young innovative enterprises (point 5.4 of the R&D&I Framework), given that the scheme appeared to target this specific category of undertaking.

5.3.1. Methodology

- (25) As indicated in recital 16 above, the Belgian authorities stated that 231 companies had benefited from the scheme during the reference period. An analysis of the data revealed that:
- (a) 183 companies received aid of less than EUR 200 000 per period of 3 years over the whole reference period. This aid is covered by the *de minimis* Commission Regulation (EC) No 1998/2006 ⁽¹⁷⁾ and was therefore excluded from the scope of the analysis;
 - (b) the remaining 48 companies received aid in excess of EUR 200 000 and were therefore subject to an in-depth analysis. In respect of these companies, the Belgian authorities provided information on:
 - the research categories to which the projects carried out by the beneficiaries belonged (for the purposes of verifying compliance with the conditions set out in point 5.1 of the R&D&I Framework),
 - the method for calculating the aid intensity, together with examples (for the purposes of verifying compliance with the conditions set out in point 5.1 of the R&D&I Framework),
 - the date on which each company was set up (for the purposes of verifying compliance with the first condition set out in point 5.4 of the R&D&I Framework),
 - the percentage of company expenditure allocated to research and development (for the purposes of verifying compliance with the second condition set out in point 5.4 of the R&D&I Framework),
 - of the total amount received by each company, the proportion falling under measure 3 (and thus constituting State aid) and the proportion falling under measures 1 and 2 (for the purposes of verifying compliance with the third condition set out in point 5.4 of the R&D&I Framework).
- (26) Analysis of the last item (proportion of aid falling under measure 3) reduced the scope of the assessment as the amount of aid received under measure 3 was less than the total amount communicated by the Belgian authorities (for the scheme as a whole). Of the 48 companies referred to in recital 25(b), 14 received aid under measure 3 of more than EUR 200 000 over the reference period as a whole.

5.3.2. Analysis in the light of the rules on aid for R&D projects (point 5.1 of the R&D&I Framework)

- (27) Point 5.1 of the R&D&I Framework sets out the criteria that have to be met for aid for R&D projects to be found compatible with the internal market.

⁽¹⁷⁾ Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid (OJ L 379, 28.12.2006, p. 5).

- (a) According to point 5.1.1, 'the aided part of the research project must completely fall within one or more of the following research categories: fundamental research, industrial research, experimental development.'

The royal decree of 23 March 2014 ⁽¹⁸⁾ now provides that the Federal Scientific Policy Programming Department (*Service public fédéral de Programmation Politique scientifique*) is responsible, when examining the file, for checking the 'description of research or development projects or programmes in respect of which an opinion is requested' and thus for establishing whether the projects fall into one of the research categories provided for by the R&D&I Framework and the law. For each of the 48 companies subject to an in-depth review, the Belgian authorities provided a description of the research and development activities carried out and indicated which research category the projects fell into. The Commission was able to establish that the projects fell into one of the three categories laid down in the R&D&I Framework and concluded that the condition laid down in point 5.1.1 of the Framework had been met.

- (b) Point 5.1.2 of the R&D&I Framework gives the basic aid intensities (25 % for experimental development), which may be increased in certain cases, such as where the aid is to be given to SMEs (point 5.1.3(a) of the R&D&I Framework).

In their letter dated 3 March 2014, the Belgian authorities provided additional information on the two withholding rate increases that brought the applicable tax reduction to 80 %, in particular as regards compliance with the aid intensities laid down by the Decision. Applying the calculation method chosen by the Commission in the Decision, the Belgian authorities were able to show that an increase to an 80 % exemption from payroll tax resulted in a maximum intensity of 28,28 %. They also provided details of the intensities for the companies subject to an in-depth review. The Commission found that they were in line with point 5.1.3 of the R&D&I Framework, which lays down a ceiling of 35 % for medium-sized enterprises and 45 % for small enterprises for experimental development projects. The ceilings are higher for fundamental and industrial research.

- (c) Point 5.1.4 of the R&D&I Framework sets out the eligible costs. In recital 16 of the opening decision, the Commission noted that the relevant provisions of national law gave the categories of personnel for whom the exemption could be granted but did not specify how the tax authorities were to verify whether the staff concerned were assigned to a research and development project.

The Royal Decree of 23 March 2014 now provides that the Federal Scientific Policy Programming Department is responsible, when examining the file, for checking 'the elements that demonstrate that the staff member will be employed on research and development projects or programmes' using data provided by the applicant firms. The Commission finds that the relevant national legislation and its application by the Belgian authorities complies with point 5.1.4 of the R&D&I Framework.

For the 48 companies subject to an in-depth review, the Belgian authorities described the projects carried out by them and indicated the number and type of staff in respect of whom the exemption had been granted.

- (28) In the light of the above, the Commission concludes that the aid paid out under measure 3 meets the requirements of point 5.1 of the R&D&I Framework.

5.3.3. Analysis in the light of the rules on aid for young innovative enterprises (point 5.4 of the R&D&I Framework)

- (29) In the opening decision, the Commission indicated that, because the scheme implemented aid in favour of young innovative companies, its compatibility was also to be examined on the basis of point 5.4 of the R&D&I Framework on aid to young innovative enterprises (recital 46). However, the Commission had doubts about whether the beneficiaries of the scheme met all the conditions set out in point 5.4 (definition of small enterprise, age, percentage of expenditure allocated to R&D, amount of aid).

- (30) An analysis of the data provided by the Belgian authorities showed that at the end of 2013 only two companies met all the conditions laid down in point 5.4 of the R&D&I Framework (while also meeting the requirements of point 5.1).

⁽¹⁸⁾ Royal Decree of 23 March 2014 amending, in respect of the exemption from the payment of payroll tax to the State, AR/CIR 92, pursuant to Article 275(2) and (3) of the Income Tax Code 1992. *Belgisch Staatsblad/Moniteur Belge*, 31.3.2014.

- (31) The Commission therefore concluded that point 5.1 of the R&D&I Framework on aid for research and development projects was the appropriate legal basis.

5.3.4. Compatibility of the scheme after 1 July 2014

- (32) The R&D&I Framework, on the basis of which the scheme's compatibility was assessed, expired on 30 June 2014.
- (33) After 1 July 2014, if the conditions of Chapter 1 are met and if the requirements of Article 25 (aid for research, development and innovation) are complied with, the scheme could be covered by the exemption available under the GBER. The Belgian authorities are invited to inform the Commission of the outcome of their analysis and, if needed, to notify the prolongation of the scheme.

6. CONCLUSION

- (34) The Commission finds that Belgium has unlawfully implemented the scheme in breach of Article 108(3) TFEU. However, in the light of the above, the Commission considers that the continued application of the scheme by the Belgian authorities after 4 July 2011 and the amendments made to it are compatible with the internal market under Article 107(3)(c) TFEU until 30 June 2014,

HAS ADOPTED THIS DECISION:

Article 1

The partial exemption from payroll tax in favour of young innovative companies implemented by Belgium is compatible with the internal market under Article 107(3)(c) TFEU until 30 June 2014.

Article 2

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 23 January 2015.

For the Commission
Margrethe VESTAGER
Member of the Commission

DECISION (EU) 2015/811 OF THE EUROPEAN CENTRAL BANK**of 27 March 2015****on public access to European Central Bank documents in the possession of the national competent authorities (ECB/2015/16)**

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 34 thereof,

Having regard to 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 ⁽¹⁾, and in particular Article 6(1) in conjunction with Article 6(7) thereof,

Having regard to the proposal from the Supervisory Board and in consultation with the national competent authorities,

Whereas:

- (1) The regime on public access to European Central Bank (ECB) documents is laid down in Decision ECB/2004/3 ⁽²⁾.
- (2) ECB documents may be in the possession of the national competent authorities as a result of their duty to assist the ECB, to cooperate in good faith and to exchange information with the ECB pursuant to Regulation (EU) No 1024/2013. The performance of supervisory tasks conferred on the ECB and the effective functioning of the single supervisory mechanism may be hampered if the ECB is not consulted on the scope of access to be granted in respect of ECB documents in the possession of the national competent authorities or, if alternatively, requests for access to such documents are not referred to the ECB. Therefore, requests for access to such documents should either be referred to the ECB or the ECB should be consulted prior to any decision on disclosure,

HAS ADOPTED THIS DECISION:

*Article 1***Definitions**

For the purposes of this Decision:

- (1) 'document' and 'ECB document' shall mean any content whatever its medium (written on paper or stored in electronic form or as a sound, visual or audiovisual recording) drawn up or held by the ECB and relating to its policies, activities or decisions under Regulation (EU) No 1024/2013;
- (2) 'national competent authority' (NCA) shall have the meaning assigned to it in point (2) of Article 2 of Regulation (EU) No 1024/2013. This meaning is without prejudice to arrangements under national law that assign certain supervisory tasks to a national central bank (NCB) that is not designated as an NCA. With regard to such arrangements, a reference to an NCA in this Decision shall also refer to the NCB in respect of the supervisory tasks assigned to it by national law.

*Article 2***Documents at the NCAs**

Where an NCA receives a request for an ECB document in its possession, the NCA shall consult the ECB on the scope of access to be granted, prior to taking a decision on disclosure, unless it is clear that the document shall or shall not be disclosed.

Alternatively, the NCA may refer the request to the ECB.

⁽¹⁾ OJ L 287, 29.10.2013, p. 63.

⁽²⁾ Decision ECB/2004/3 of 4 March 2004 on public access to European Central Bank documents (OJ L 80, 18.3.2004, p. 42).

*Article 3***Taking effect**

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

*Article 4***Addressees**

This Decision is addressed to the NCAs.

Done at Frankfurt am Main, 27 March 2015.

The President of the ECB
Mario DRAGHI

