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Contents

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.

The titles of all other acts are printed in bold type and preceded by an asterisk.

[1] Text with EEA relevance

II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION (EU) 2015/2399

of 26 October 2015

on the signing, on behalf of the European Union, and provisional application of the Agreement between the European Union and the Republic of Colombia on the short-stay visa waiver

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular point (a) of Article 77(2), in conjunction with Article 218(5), thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) Regulation (EU) No 509/2014 of the European Parliament and of the Council ([1]) transferred the reference to the Republic of Colombia from Annex I to Annex II to Council Regulation (EC) No 539/2001 ([2]).

(2) That reference to the Republic of Colombia is accompanied by a footnote indicating that the exemption from the visa requirement shall apply from the date of entry into force of an agreement on visa exemption to be concluded with the European Union.

(3) Pursuant to Regulation (EU) No 509/2014, the Commission assessed the situation of the Republic of Colombia with regard to the criteria set out in that Regulation. On 29 October 2014, the Commission adopted a report concluding that the significant improvement of the Colombian economic, social and security situation in recent years provided justification for exempting Colombian nationals from the visa requirement when travelling to the European Union.

(4) On 19 May 2015, the Council adopted a decision authorising the Commission to open negotiations with the Republic of Colombia for the conclusion of an agreement between the European Union and the Republic of Colombia on the short-stay visa waiver (the 'Agreement').

(5) Negotiations on the Agreement were held on 20 May 2015 and were successfully finalised by the initialling thereof on 9 June 2015.

(6) The Agreement should be signed, and the declarations attached to the Agreement should be approved, on behalf of the Union. The Agreement should be applied on a provisional basis as from the day following the date of signature thereof, pending the completion of the procedures for its formal conclusion.

(7) This Decision constitutes a development of the provisions of the Schengen *acquis* in which the United Kingdom does not take part, in accordance with Council Decision 2000/365/EC ([3]); the United Kingdom is therefore not taking part in the adoption of this Decision and is not bound by it or subject to its application.

([1]) Regulation (EU) No 509/2014 of the European Parliament and of the Council of 15 May 2014 amending Council Regulation (EC) No 539/2001 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement (OJ L 149, 20.5.2014, p. 67).

([2]) Council Regulation (EC) No 539/2001 of 15 March 2001 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement (OJ L 81, 21.3.2001, p. 1).

([3]) Council Decision 2000/365/EC of 29 May 2000 concerning the request of the United Kingdom of Great Britain and Northern Ireland to take part in some of the provisions of the Schengen *acquis* (OJ L 131, 1.6.2000, p. 43).

(8) This Decision constitutes a development of the provisions of the Schengen *acquis* in which Ireland does not take part, in accordance with Council Decision 2002/192/EC ([1]); Ireland is therefore not taking part in the adoption of this Decision and is not bound by it or subject to its application,

HAS ADOPTED THIS DECISION:

Article 1

The signing on behalf of the Union of the Agreement between the European Union and the Republic of Colombia on the short-stay visa waiver (the 'Agreement') is hereby authorised, subject to the conclusion of the said Agreement.

The text of the Agreement is attached to this Decision.

Article 2

The declarations attached to this Decision shall be approved on behalf of the Union.

Article 3

The President of the Council is hereby authorised to designate the person(s) empowered to sign the Agreement on behalf of the Union.

Article 4

The Agreement shall be applied on a provisional basis as from the day following the date of signature thereof ([2]), pending the completion of the procedures for its conclusion.

Article 5

This Decision shall enter into force on the day of its adoption.

Done at Luxembourg, 26 October 2015.

For the Council
The President
C. DIESCHBOURG

([1]) Council Decision 2002/192/EC of 28 February 2002 concerning Ireland's request to take part in some of the provisions of the Schengen *acquis* (OJ L 64, 7.3.2002, p. 20).

([2]) The date of signature of the Agreement will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.

AGREEMENT

between the European Union and the Republic of Colombia on the short-stay visa waiver

THE EUROPEAN UNION, hereinafter referred to as 'the Union' or 'the EU', and

THE REPUBLIC OF COLOMBIA, hereinafter referred to as 'Colombia',

hereinafter referred to jointly as the 'Contracting Parties',

WITH A VIEW TO further developing friendly relations between the Contracting Parties and desiring to facilitate travel by ensuring visa-free entry and short stay for their citizens,

HAVING REGARD to Regulation (EU) No 509/2014 of the European Parliament and of the Council of 15 May 2014 amending Council Regulation (EC) No 539/2001 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement ([1]) by, inter alia, transferring 19 third countries, including Colombia, to the list of third countries whose nationals are exempt from the visa requirement for short stays in the Member States,

BEARING IN MIND that Article 1 of Regulation (EU) No 509/2014 states that for those 19 countries, the exemption from the visa requirement shall apply from the date of entry into force of an agreement on visa exemption to be concluded with the Union,

DESIRING to safeguard the principle of equal treatment of all EU citizens,

TAKING INTO ACCOUNT that persons travelling for the purpose of carrying out a paid activity during their short stay are not covered by this Agreement and therefore for that category the relevant rules of Union law and national law of the Member States and the national law of Colombia on the visa obligation or exemption and on the access to employment continue to apply,

TAKING INTO ACCOUNT the Protocol on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice and the Protocol on the Schengen *acquis* integrated into the framework of the European Union, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, and confirming that the provisions of this Agreement do not apply to the United Kingdom and Ireland,

HAVE AGREED AS FOLLOWS:

Article 1

Purpose

This Agreement provides for visa-free travel for the citizens of the Union and for the citizens of Colombia when travelling to the territory of the other Contracting Party for a maximum period of 90 days in any 180-day period.

Article 2

Definitions

For the purpose of this Agreement:

(a) 'Member State' shall mean any Member State of the Union, with the exception of the United Kingdom and Ireland;

(b) 'a citizen of the Union' shall mean a national of a Member State as defined in point (a);

([1]) OJ L 149, 20.5.2014, p. 67.

(c) 'a citizen of Colombia' shall mean a national of Colombia;

(d) 'Schengen area' shall mean the area without internal borders comprising the territories of the Member States as defined in point (a) applying the Schengen *acquis* in full.

(e) 'Schengen *acquis*' shall mean all measures, as referred to in Protocol No 19 on the Schengen *acquis* integrated into the framework of the European Union, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, aimed at ensuring the absence of checks on persons at internal borders, in conjunction with a common policy on checks at external borders and on visas, as well as directly related flanking measures to prevent and combat crime.

Article 3

Scope of application

1. Citizens of the Union holding a valid ordinary, diplomatic, service, official or special passport issued by a Member State may enter and stay without a visa in the territory of Colombia for the period of stay as defined in Article 4(1).

Citizens of Colombia holding a valid ordinary, diplomatic, service, official or special passport issued by Colombia may enter and stay without a visa in the territory of the Member States for the period of stay as defined in Article 4(2).

2. Paragraph 1 of this Article does not apply to persons travelling for the purpose of carrying out a paid activity.

For that category of persons, each Member State individually may decide to impose a visa requirement on the citizens of Colombia or to withdraw it in accordance with Article 4(3) of Council Regulation (EC) No 539/2001 ([1]).

For that category of persons, Colombia may decide on the visa requirement or the visa waiver for the citizens of each Member State individually in accordance with its national law.

3. The visa waiver provided for by this Agreement shall apply without prejudice to the laws of the Contracting Parties relating to the conditions of entry and short stay. The Member States and Colombia reserve the right to refuse entry into and short stay in their territories if one or more of these conditions is not met.

4. The visa waiver applies regardless of the mode of transport used to cross the borders of the Contracting Parties.

5. Issues not covered by this Agreement shall be governed by Union law, the national law of the Member States and by the national law of Colombia.

Article 4

Duration of stay

1. Citizens of the Union may stay in the territory of Colombia for a maximum period of 90 days in any 180-day period.

2. Citizens of Colombia may stay in the territory of the Member States fully applying the Schengen *acquis* for a maximum period of 90 days in any 180-day period. That period shall be calculated independently of any stay in a Member State which does not yet apply the Schengen *acquis* in full.

Citizens of Colombia may stay for a maximum period of 90 days in any 180-day period in the territory of each of the Member States that do not yet apply the Schengen *acquis* in full, independently of the period of stay calculated for the territory of the Member States fully applying the Schengen *acquis*.

3. This Agreement does not affect the possibility for Colombia and the Member States to extend the period of stay beyond 90 days in accordance with their respective national laws and Union law.

([1]) Council Regulation (EC) No 539/2001 of 15 March 2001 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement (OJ L 81, 21.3.2001, p. 1).

Article 5

Territorial application

1. As regards the French Republic, this Agreement shall apply only to the European territory of the French Republic.

2. As regards the Kingdom of the Netherlands, this Agreement shall apply only to the European territory of the Kingdom of the Netherlands.

Article 6

Joint Committee for the management of the Agreement

1. The Contracting Parties shall set up a Joint Committee of experts (hereinafter referred to as the 'Committee'), composed of representatives of the Union and representatives of Colombia. The Union shall be represented by the European Commission.

2. The Committee shall have the following tasks:

(a) monitoring the implementation of this Agreement;

(b) suggesting amendments or additions to this Agreement;

(c) settling disputes arising from the interpretation or application of this Agreement

(d) any other task agreed upon by the Contracting Parties.

3. The Committee shall be convened whenever necessary, at the request of one of the Contracting Parties.

4. The Committee shall establish its rules of procedure.

Article 7

Relationship of this Agreement to existing bilateral visa waiver agreements between the Member States and Colombia

This Agreement shall take precedence over any bilateral agreements or arrangements concluded between individual Member States and Colombia, in so far as they cover issues falling within the scope hereof.

Article 8

Final provisions

1. This Agreement shall be ratified or approved by the Contracting Parties in accordance with their respective internal procedures and shall enter into force on the first day of the second month following the date of the later of the two notifications by which the Contracting Parties notify each other that those procedures have been completed.

Pending its entry into force, this Agreement shall be applied as from the day following the date of signature hereof.

2. This Agreement is concluded for an indefinite period, unless terminated in accordance with paragraph 5.

3. This Agreement may be amended by written agreement of the Contracting Parties. Amendments shall enter into force after the Contracting Parties have notified each other of the completion of their internal procedures necessary for this purpose.

4. Each Contracting Party may suspend in whole or in part this Agreement, in particular, for reasons of public policy, the protection of national security or the protection of public health, irregular immigration or upon the reintroduction of the visa requirement by either Contracting Party. The decision on suspension shall be notified to the other Contracting Party not later than two months before its planned entry into force. A Contracting Party that has suspended the application of this Agreement shall immediately inform the other Contracting Party should the reasons for that suspension cease to exist and shall lift that suspension.

5. Each Contracting Party may terminate this Agreement by giving written notice to the other Party. This Agreement shall cease to be in force 90 days thereafter.

6. Colombia may suspend or terminate this Agreement only in respect of all the Member States.

7. The Union may suspend or terminate this Agreement only in respect of all of its Member States.

Done in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each text being equally authentic.

Съставено в Брюксел на втори декември две хиляди и петнадесета година.

Hecho en Bruselas, el dos de diciembre de dos mil quince.

V Bruselu dne druhého prosince dva tisíce patnáct.

Udfærdiget i Bruxelles den anden december to tusind og femten.

Geschehen zu Brüssel am zweiten Dezember zweitausendfünfzehn.

Kahe tuhande viieteistkümnenda aasta detsembrikuu teisel päeval Brüsselis.

Έγινε στις Βρυξέλλες, στις δύο Δεκεμβρίου δύο χιλιάδες δεκαπέντε.

Done at Brussels on the second day of December in the year two thousand and fifteen.

Fait à Bruxelles, le deux décembre deux mille quinze.

Sastavljeno u Bruxellesu drugog prosinca dvije tisuće petnaeste.

Fatto a Bruxelles, addì due dicembre duemilaquindici.

Briselē, divi tūkstoši piecpadsmitā gada otrajā decembrī.

Priimta du tūkstančiai penkioliktų metų gruodžio antrą dieną Briuselyje.

Kelt Brüsszelben, a kéteze-tizenötödik év december havának második napján.

Magħmul fi Brussell, fit-tieni jum ta' Diċembru fis-sena elfejn u ħmistax.

Gedaan te Brussel, de tweede december tweeduizend vijftien.

Sporządzono w Brukseli dnia drugiego grudnia roku dwa tysiące piętnastego.

Feito em Bruxelas, em dois de dezembro de dois mil e quinze.

Întocmit la Bruxelles la doi decembrie două mii cincisprezece.

V Bruseli druhého decembra dvetisíctridsať.

V Bruslju, dne drugega decembra leta dva tisoč petnajst.

Tehty Brysselissä toisena päivänä joulukuuta vuonna kaksituhattaviisitoista.

Som skedde i Bryssel den andra december år tjugohundrafemton.

За Европейския съюз
Por la Unión Europea
Za Evropskou unii
For Den Europæiske Union
Für die Europäische Union
Euroopa Liidu nimel
Για την Ευρωπαϊκή Ένωση
For the European Union
Pour l'Union européenne
Za Europsku uniju
Per l'Unione europea
Eiropas Savienības vārdā –
Europos Sąjungos vardu
Az Európai Unió részéről
Għall-Unjoni Ewropea
Voor de Europese Unie
W imieniu Unii Europejskiej
Pela União Europeia
Pentru Uniunea Europeană
Za Európsku úniu
Za Evropsko unijo
Euroopan unionin puolesta
För Europeiska unionen

За Република Колумбия
Por la República de Colombia
Za Kolumbijskou republiku
For Republikken Colombia
Für die Republik Kolumbien
Colombia Vabariigi nimel
Για τη Δημοκρατία της Κολομβίας
For the Republic of Colombia
Pour la République de la Colombie
Za Republiku Kolumbiju
Per la Repubblica di Colombia
Kolumbijas Republikas vārdā –
Kolumbijos Respublikos vardu
A Kolumbiai Köztársaság részéről
Għar-Repubblika tal-Kolombja
Voor de Republiek Colombia
W imieniu Republiki Kolumbii
Pela República da Colômbia
Pentru Republica Columbia
Za Kolumbijskú republiku
Za Republiko Kolumbijo
Kolumbian tasavallan puolesta
För Republiken Colombia

JOINT DECLARATION WITH REGARD TO ICELAND, NORWAY, SWITZERLAND AND LIECHTENSTEIN

The Contracting Parties take note of the close relationship between the European Union and Norway, Iceland, Switzerland and Liechtenstein, particularly by virtue of the Agreements of 18 May 1999 and 26 October 2004 concerning the association of those countries with the implementation, application and development of the Schengen *acquis*.

In such circumstances it is desirable that the authorities of Norway, Iceland, Switzerland, and Liechtenstein, on the one hand, and Colombia, on the other hand, conclude, without delay, bilateral agreements on the short-stay visa waiver in terms similar to those of this Agreement.

JOINT DECLARATION ON THE INTERPRETATION OF THE CATEGORY OF PERSONS TRAVELLING FOR THE PURPOSE OF CARRYING OUT A PAID ACTIVITY AS PROVIDED FOR IN ARTICLE 3(2) OF THIS AGREEMENT

Desiring to ensure a common interpretation, the Contracting Parties agree that, for the purposes of this Agreement, the category of persons carrying out a paid activity covers persons entering for the purpose of carrying out a gainful occupation or remunerated activity in the territory of the other Contracting Party as an employee or as a service provider.

This category should not cover:

— businesspersons, i.e. persons travelling for the purpose of business deliberations (without being employed in the country of the other Contracting Party),

— sportspersons or artists performing an activity on an ad-hoc basis,

— journalists sent by the media of their country of residence, and,

— intra-corporate trainees.

The implementation of this Declaration shall be monitored by the Joint Committee within its responsibility under Article 6 of this Agreement, which may propose modifications when, on the basis of the experiences of the Contracting Parties, it considers it necessary.

JOINT DECLARATION ON THE INTERPRETATION OF THE PERIOD OF 90 DAYS IN ANY 180-DAY PERIOD AS SET OUT IN ARTICLE 4 OF THIS AGREEMENT

The Contracting Parties understand that the maximum period of 90 days in any 180-day period as provided for by Article 4 of this Agreement means either a continuous visit or several consecutive visits, the total duration of which does not exceed 90 days in any 180-day period.

The notion of 'any' implies the application of a moving 180-day reference period, looking backwards at each day of the stay into the last 180-day period, in order to verify if the 90 days in any 180-day period requirement continues to be fulfilled. inter alia, it means that an absence for an uninterrupted period of 90 days allows for a new stay for up to 90 days.

JOINT DECLARATION ON INFORMING CITIZENS ABOUT THE VISA WAIVER AGREEMENT

Recognising the importance of transparency for the citizens of the European Union and the citizens of Colombia, the Contracting Parties agree to ensure full dissemination of information about the content and consequences of the visa waiver agreement and related issues, such as the entry conditions.

JOINT DECLARATION ON THE INTRODUCTION OF BIOMETRIC PASSPORTS BY THE REPUBLIC OF COLOMBIA

The Republic of Colombia as a Contracting Party declares that it has awarded a contract concerning the production of biometric passports and commits to begin issuing biometric passports to its citizens by 31 August 2015 at the latest. These passports will comply fully with ICAO requirements stipulated in ICAO Doc 9303.

The Contracting Parties agree that failure to begin introducing biometric passports by 31 December 2015 constitutes sufficient ground for suspending this Agreement in accordance with the procedure laid down in Article 8(4) hereof.

JOINT DECLARATION ON COOPERATION CONCERNING IRREGULAR MIGRATION

The Contracting Parties recall their commitment with regard to the readmission of their irregular migrants, as provided for in Article 49(3) of the Political Dialogue and Cooperation Agreement between the European Community and its Member States, of the one part, and the Andean Community and its member countries, of the other part, which was signed on 15 December 2003.

The Contracting Parties will closely monitor this commitment. They agree to conclude, upon request by either Contracting Party, and in particular in case of an increase of irregular migration and in case of problems regarding the readmission of irregular migrants following the entry into force of this Agreement, an agreement regulating the specific obligations of both parties on readmission of irregular migrants.

The Contracting Parties agree that such a readmission agreement would be an important element strengthening the mutual commitments taken in this Agreement and that failure to conclude such a readmission agreement upon request of either Contracting Party constitutes sufficient ground for suspending this Agreement in accordance with the procedure laid down in Article 8(4) hereof.

COUNCIL DECISION (EU) 2015/2400

of 8 December 2015

on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 115, in conjunction with Article 218(6)(b) and the second subparagraph of Article 218(8) thereof,

Having regard to the proposal from the European Commission,

Having regard to the opinion of the European Parliament,

Whereas:

(1) In accordance with Council Decision (EU) 2015/860 ([1]), the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments was signed on 27 May 2015, subject to its conclusion at a later date.

(2) The text of the Amending Protocol, which is the result of the negotiations, duly reflects the negotiating directive issued by the Council, as it aligns the Agreement with the latest developments at international level concerning automatic exchange of information, namely the Global Standard for automatic exchange of financial account information in tax matters developed by the Organisation for Economic Cooperation and Development (OECD). The Union, its Member States and the Swiss Confederation have actively participated in the work of the OECD. The text of the Agreement, as amended by the Amending Protocol, is the legal basis for implementing the Global Standard in the relations between the Union and the Swiss Confederation.

(3) The Amending Protocol should be approved on behalf of the Union,

HAS ADOPTED THIS DECISION:

Article 1

The Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments is hereby approved on behalf of the Union.

The text of the Amending Protocol is attached to this Decision.

Article 2

1. The President of the Council shall, on behalf of the Union, give the notification provided for in Article 2(1) of the Amending Protocol ([2]).

([1]) Council Decision (EU) 2015/860 of 26 May 2015 on the signing, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (OJ L 136, 3.6.2015, p. 5).

([2]) The date of entry into force of the Amending Protocol will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.

2. The Commission shall inform the Swiss Confederation and the Member States of the notifications given in accordance with point (d) of Article 1(1) of the Agreement between the European Union and the Swiss Confederation on the automatic exchange of financial account information to improve international tax compliance as resulting from the Amending Protocol.

Article 3

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

Done at Brussels, 8 December 2015.

For the Council
The President
P. GRAMEGNA

AMENDING PROTOCOL

to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments

THE EUROPEAN UNION,

and

THE SWISS CONFEDERATION, hereinafter referred to as 'Switzerland',

both hereinafter referred to as 'Contracting Party' or, jointly, as 'Contracting Parties',

WITH A VIEW to implementing the OECD Standard for Automatic Exchange of Financial Account Information, hereinafter referred to as 'Global Standard', within a framework of cooperation which takes account of the legitimate interests of both Contracting Parties,

WHEREAS the Contracting Parties have a longstanding and close relationship with respect to mutual assistance in tax matters, in particular on the application of measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments ([1]), and desire to improve international tax compliance by further building on that relationship,

WHEREAS the Contracting Parties desire to conclude an agreement to improve international tax compliance based on reciprocal automatic exchange of information, subject to certain confidentiality and other protections, including provisions limiting the use of the information exchanged,

WHEREAS Article 10 of the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (hereinafter referred to as the 'Agreement'), in the form prior to its amendment by this Amending Protocol, which currently provides for exchange of information upon request limited to conduct constituting tax fraud and the like should be aligned to the OECD standard on transparency and exchange of information in tax matters,

WHEREAS the Contracting Parties will apply their respective data protection laws and practices to the processing of personal data exchanged in accordance with the Agreement as amended by this Amending Protocol and undertake to notify each other without undue delay in the event of any change in the substance of those laws and practices,

WHEREAS the Member States and Switzerland have in place (i) appropriate safeguards to ensure that the information received pursuant to the Agreement as amended by this Amending Protocol remains confidential and is used solely for the purposes of and by the persons or authorities concerned with the assessment or collection or recovery of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, taxes, or the oversight of these, as well as for other authorised purposes, and (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, secure and confidential information exchanges, effective and reliable communications, and capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Article 4 of the Agreement as amended by this Amending Protocol),

WHEREAS the categories of Reporting Financial Institutions and Reportable Accounts covered by the Agreement as amended by this Amending Protocol 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 the Agreement as amended by this Amending Protocol. However, certain Financial Institutions and accounts that present a low risk of being used to evade tax should be excluded from the scope. Thresholds should not be generally included as they could easily be circumvented by splitting accounts into different Financial Institutions. The financial information which is

([1]) OJ L 157, 26.6.2003, p. 38.

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 the Agreement as amended by this Amending Protocol is necessary for and proportionate to the purpose of enabling Member States' and Switzerland's 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,

HAVE AGREED AS FOLLOWS:

Article 1

The Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (hereinafter referred to as the 'Agreement') shall be amended as follows:

(1) the title shall be replaced by:

'Agreement between the European Union and the Swiss Confederation on the automatic exchange of financial account information to improve international tax compliance';

(2) Articles 1 to 22 shall be replaced by:

'Article 1

Definitions

1. For the purposes of this Agreement:

(a) "European Union" means the Union as established by the Treaty on European Union and includes the territories in which the Treaty on the Functioning of the European Union is applied under the conditions laid down in that latter Treaty.

(b) "Member State" means a Member State of the European Union.

(c) "Switzerland" means the territory of the Swiss Confederation as defined by its law in accordance with international law.

(d) "Competent Authorities of Switzerland" and "Competent Authorities of the Member States" shall mean the authorities listed in Annex III, under (a) and under (b) to (ac) respectively. Annex III shall form an integral part of this Agreement. The list of Competent Authorities in Annex III may be amended by simple notification of the other Contracting Party by Switzerland for the authority referred to in (a) therein and by the European Union for the authorities referred to in (b) to (ac) therein.

(e) "Member State Financial Institution" means (i) any Financial Institution that is resident in a Member State, excluding 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 that Member State, if that branch is located in that Member State.

(f) "Swiss Financial Institution" means (i) any Financial Institution that is resident in Switzerland, excluding any branch of that Financial Institution that is located outside Switzerland, and (ii) any branch of a Financial Institution that is not resident in Switzerland, if that branch is located in Switzerland.

(g) "Reporting Financial Institution" means any Member State Financial Institution or Swiss Financial Institution, as the context requires, that is not a Non-Reporting Financial Institution.

(h) "Reportable Account" means a Member State Reportable Account or a Swiss Reportable Account, as the context requires, provided it has been identified as such pursuant to due diligence procedures, consistent with Annexes I and II, in place in that Member State or Switzerland.

(i) "Member State Reportable Account" means a Financial Account that is maintained by a Swiss Reporting Financial Institution and held by one or more Member State Persons that are Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Member State Reportable Person.

(j) "Swiss Reportable Account" means a Financial Account that is maintained by a Member State Reporting Financial Institution and held by one or more Swiss Persons that are Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Swiss Reportable Person.

(k) "Member State Person" means an individual or Entity that is identified by a Swiss Reporting Financial Institution as resident in a Member State pursuant to due diligence procedures consistent with Annexes I and II, or an estate of a decedent that was a resident of a Member State.

(l) "Swiss Person" means an individual or Entity that is identified by a Member State Reporting Financial Institution as resident in Switzerland pursuant to due diligence procedures consistent with Annexes I and II, or an estate of a decedent that was a resident of Switzerland.

2. Any capitalised term not otherwise defined in this Agreement will have the meaning that it has at that time, (i) for Member States, under Council Directive 2011/16/EU on administrative cooperation in the field of taxation ([1]) or, where applicable, the domestic law of the Member State applying the Agreement, and (ii) for Switzerland, under its domestic law, such meaning being consistent with the meaning set forth in Annexes I and II.

Any term not otherwise defined in this Agreement or in Annexes I or II will, unless the context otherwise requires or the Competent Authority of a Member State and the Competent Authority of Switzerland agree to a common meaning as provided for in Article 7 (as permitted by domestic law), have the meaning that it has at that time under the law of the jurisdiction concerned applying this Agreement, (i) for Member States, under Council Directive 2011/16/EU on administrative cooperation in the field of taxation or, where applicable, the domestic law of the Member State concerned, and (ii) for Switzerland, under its domestic law, any meaning under the applicable tax laws of the jurisdiction concerned (being a Member State or Switzerland) prevailing over a meaning given to the term under other laws of that jurisdiction.

Article 2

Automatic Exchange of Information with Respect to Reportable Accounts

1. Pursuant to the provisions of this Article and subject to the applicable reporting and due diligence rules consistent with Annexes I and II, which shall form an integral part of this Agreement, the Competent Authority of Switzerland will annually exchange with each of the Member States' Competent Authorities and each of the Member States' Competent Authorities will annually exchange with the Competent Authority of Switzerland on an automatic basis the information obtained pursuant to such rules and specified in paragraph 2.

2. The information to be exchanged is, in the case of a Member State with respect to each Swiss Reportable Account, and in the case of Switzerland with respect to each Member State Reportable Account:

(a) the name, address, TIN 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 procedures consistent with Annexes I and II, is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, and TIN of the Entity and the name, address, TIN and date and place of birth of each Reportable Person;

([1]) OJ L 64, 11.3.2011, p. 1.

(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 subparagraph 2(e) or (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.

Article 3

Time and Manner of Automatic Exchange of Information

1. For the purposes of the exchange of information in Article 2, the amount and characterisation of payments made with respect to a Reportable Account may be determined in accordance with the principles of the tax laws of the jurisdiction (being a Member State or Switzerland) exchanging the information.

2. For the purposes of the exchange of information in Article 2, the information exchanged shall identify the currency in which each relevant amount is denominated.

3. With respect to paragraph 2 of Article 2, information is to be exchanged with respect to the first year as from the entry into force of the Amending Protocol signed on 27 May 2015 and all subsequent years and will be exchanged within nine months after the end of the calendar year to which the information relates.

4. The Competent Authorities will automatically exchange the information described in Article 2 in a common reporting standard schema in Extensible Markup Language.

5. The Competent Authorities will agree on one or more methods for data transmission including encryption standards.

Article 4

Cooperation on Compliance and Enforcement

The Competent Authority of a Member State will notify the Competent Authority of Switzerland and the Competent Authority of Switzerland will notify the Competent Authority of a Member State when the first-mentioned (notifying) Competent Authority has reason to believe that an error may have led to incorrect or incomplete information reporting under Article 2 or there is non-compliance by a Reporting Financial Institution with the applicable reporting requirements and due diligence procedures consistent with Annexes I and II. The notified Competent Authority will take all appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.

Article 5

Exchange of Information upon Request

1. Notwithstanding the provisions of Article 2 and of any other agreement providing for information exchange upon request between Switzerland and any Member State, the Competent Authority of Switzerland and the Competent Authority of any Member State shall exchange upon request such information as is foreseeably relevant for carrying out this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of Switzerland and the Member States, or of their political subdivisions or local authorities, in so far as the taxation under such domestic laws is not contrary to an applicable double taxation agreement between Switzerland and the Member State concerned.

2. In no case shall the provisions of paragraph 1 of this Article and of Article 6 be construed so as to impose on Switzerland or on a Member State the obligation:

(a) to carry out administrative measures at variance with the laws and administrative practice of Switzerland or that Member State, respectively;

(b) to supply information which is not obtainable under the laws or in the normal course of the administration of Switzerland or that Member State, respectively;

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

3. If information is requested by a Member State or by Switzerland acting as the requesting jurisdiction in accordance with this Article, Switzerland or the Member State acting as the requested jurisdiction shall use its information gathering measures to obtain the requested information, even though that requested jurisdiction may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 2 but in no case shall such limitations be construed to permit the requested jurisdiction to decline to supply information solely because it has no domestic interest in such information.

4. In no case shall the provisions of paragraph 2 be construed to permit Switzerland or a Member State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

5. The Competent Authorities will agree on the standard forms to be used as well as on one or more methods for data transmission including encryption standards.

Article 6

Confidentiality and protection of personal data

1. Any information obtained by a jurisdiction (being a Member State or Switzerland) under this Agreement shall be treated as confidential and protected in the same manner as information obtained under the domestic law of that jurisdiction and, to the extent necessary for the protection of personal data, in accordance with the applicable domestic law, and safeguards which may be specified by the jurisdiction supplying the information as required under its domestic law.

2. Such information shall in any case be disclosed only to persons or authorities (including courts and administrative or supervisory bodies) concerned with the assessment, collection or recovery of, the enforcement or prosecution in respect of, or the determination of appeals in relation to taxes of that jurisdiction (being a Member State or Switzerland), or the oversight of these. Only the persons or authorities mentioned above may use the information and then only for purposes spelled out in the preceding sentence. They may, notwithstanding the provisions of paragraph 1, disclose it in public court proceedings or in judicial decisions relating to such taxes.

3. Notwithstanding the provisions of the preceding paragraphs, information received by a jurisdiction (being a Member State or Switzerland) may be used for other purposes when such information may so be used under the laws of the supplying jurisdiction (being, respectively, Switzerland or a Member State) and the Competent Authority of that jurisdiction authorises such use. Information provided by a jurisdiction (being a Member State or Switzerland) to another jurisdiction (being, respectively, Switzerland or a Member State) may be transmitted by the latter to a third jurisdiction (being another Member State), subject to prior authorisation by the Competent Authority of the first-mentioned jurisdiction, from which the information originated. Information provided by one Member State to another Member State under its applicable law implementing Council Directive 2011/16/EU on administrative cooperation in the field of taxation may be transmitted to Switzerland subject to prior authorisation by the Competent Authority of the Member State from which the information originated.

4. Each Competent Authority of a Member State or Switzerland will immediately notify the other Competent Authority, i.e. that of Switzerland or that Member State, respectively, regarding any breach of confidentiality, failure of safeguards and any sanctions and remedial actions consequently imposed.

Article 7

Consultations and suspension of the Agreement

1. If any difficulties in the implementation or interpretation of this Agreement arise, any of the Competent Authorities of Switzerland or a Member State may request consultations between the Competent Authority of Switzerland and one or more of the Competent Authorities of Member States to develop appropriate measures to ensure that this Agreement is fulfilled. Those Competent Authorities shall immediately notify the European Commission and the Competent Authorities of the other Member States of the results of their consultations. In relation to issues of interpretation, the European Commission may take part in consultations at the request of any of the Competent Authorities.

2. If the consultation relates to significant non-compliance with the provisions of this Agreement, and the procedure described in paragraph 1 does not provide for an adequate settlement, the Competent Authority of a Member State or Switzerland may suspend the exchange of information under this Agreement towards, respectively, Switzerland or a specific Member State, by giving notice in writing to the other Competent Authority concerned. Such suspension will have immediate effect. For the purposes of this paragraph, significant non-compliance includes, but is not limited to, non-compliance with the confidentiality and data safeguard provisions of this Agreement, a failure by the Competent Authority of a Member State or Switzerland to provide timely or adequate information as required under this Agreement or defining the status of Entities or accounts as Non-Reporting Financial Institutions and Excluded Accounts in a manner that frustrates the purposes of this Agreement.

Article 8

Amendments

1. The Contracting Parties shall consult each other on each occasion when an important change is adopted at OECD level to any of the elements of the Global Standard or — if deemed necessary by the Contracting Parties — in order to improve the technical functioning of this Agreement or to assess and reflect other international developments. The consultations shall be held within one month of a request by either Contracting Party, or as soon as possible in urgent cases.

2. On the basis of such a contact, the Contracting Parties may consult each other in order to examine whether changes to this Agreement are necessary.

3. For the purposes of the consultations referred to in paragraphs 1 and 2, each Contracting Party shall inform the other Contracting Party of possible developments which could affect the proper functioning of this Agreement. This shall also include any relevant agreement between one of the Contracting Parties and a third State.

4. Following the consultations, this Agreement may be amended by means of a protocol or a new agreement between the Contracting Parties.

5. Where a Contracting Party has implemented a change, adopted by the OECD, to the Global Standard, and wishes to make a corresponding change to Annexes I and/or II to this Agreement, it shall notify the other Contracting Party thereof. A consultation procedure between the Contracting Parties shall take place within one month from the notification. Notwithstanding paragraph 4, where the Contracting Parties reach a consensus within this consultation procedure on the change that should be made to Annexes I and/or II to this Agreement, and for the period of time necessary for implementation of the change by a formal amendment of this Agreement, the Contracting Party that requested the change may provisionally apply the revised version of Annexes I and/or II to this Agreement, as endorsed by the consultation procedure, as of the first day of January of the year following the conclusion of the aforementioned procedure.

A Contracting Party is considered as having implemented a change, adopted by the OECD, to the Global Standard:

(a) for Member States: when the change has been incorporated in Council Directive 2011/16/EU on administrative cooperation in the field of taxation

(b) for Switzerland: when the change has been incorporated in an agreement with a third State or into domestic legislation.

Article 9

Dividends, interest and royalty payments between companies

1. Without prejudice to the application of domestic or agreement-based provisions for the prevention of fraud or abuse in Switzerland and in Member States, dividends paid by subsidiary companies to parent companies shall not be subject to taxation in the source State where:

— the parent company has a direct minimum holding of 25 % of the capital of such a subsidiary for at least two years, and,

— one company is resident for tax purposes in a Member State and the other company is resident for tax purposes in Switzerland, and,

— under any double tax agreements with any third States neither company is resident for tax purposes in that third State, and,

— both companies are subject to corporation tax without being exempted and both adopt the form of a limited company ([1]).

2. Without prejudice to the application of domestic or agreement-based provisions for the prevention of fraud or abuse in Switzerland and in Member States, interest and royalty payments made between associated companies or their permanent establishments shall not be subject to taxation in the source State where:

— such companies are affiliated by a direct minimum holding of 25 % for at least two years or are both held by a third company which has directly a minimum holding of 25 % both in the capital of the first company and in the capital of the second company for at least two years, and;

— one company is resident for tax purposes or a permanent establishment is located in a Member State and the other company is resident for tax purposes or other permanent establishment situated in Switzerland, and;

— under any double tax agreements with any third States none of the companies is resident for tax purposes in that third State and none of the permanent establishments is situated in that third State, and;

— all companies are subject to corporation tax without being exempted in particular on interest and royalty payments and each adopts the form of a limited company ([1]).

([1]) With regard to Switzerland, the term "limited company" covers:
— société anonyme/Aktiengesellschaft/società anonima;
— société à responsabilité limitée/Gesellschaft mit beschränkter Haftung/società a responsabilità limitata;
— société en commandite par actions/Kommanditaktiengesellschaft/società in accomandita per azioni.

3. Existing double taxation agreements between Switzerland and the Member States which provide for a more favourable taxation treatment of dividends, interest and royalty payments shall remain unaffected.

Article 10

Termination

Either Contracting Party may terminate this Agreement by giving notice of termination in writing to the other Contracting Party. Such termination will become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. In the event of termination, all information previously received under this Agreement will remain confidential and subject to Article 6 of this Agreement.

Article 11

Territorial Scope

This Agreement shall apply, on the one hand, to the territories of the Member States in which the Treaty on European Union and the Treaty on the Functioning of the European Union are applied and under the conditions laid down in those Treaties and, on the other hand, to Switzerland.';

(3) the Annexes shall be replaced by:

'*ANNEX I*

Common Standard on Reporting and Due Diligence for financial account information ("Common Reporting Standard")

SECTION I

GENERAL REPORTING REQUIREMENTS

A. Subject to paragraphs C to E, each Reporting Financial Institution must report to the Competent Authority of its jurisdiction (being a Member State or Switzerland) the following information with respect to each Reportable Account of such Reporting Financial Institution:

1. the name, address, jurisdiction(s) of residence (being a Member State or Switzerland), 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, jurisdiction(s) (being a Member State, Switzerland or other jurisdiction) of residence and TIN(s) of the Entity and the name, address, jurisdiction(s) (being a Member State or Switzerland) 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 Preexisting 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 European Union legal instrument (if applicable). However, a Reporting Financial Institution is required to use reasonable efforts to obtain the TIN(s) and date of birth with respect to Preexisting Accounts by the end of the second calendar year following the year in which Preexisting 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, Switzerland or other jurisdiction of residence.

E. Notwithstanding subparagraph A(1), the place of birth is not required to be reported unless the Reporting Financial Institution is otherwise required to obtain and report it under domestic law and 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 to 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 or Switzerland 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 those obligations shall remain the responsibility of the Reporting Financial Institutions.

E. Each Member State or Switzerland may allow Reporting Financial Institutions to apply the due diligence procedures for New Accounts to Preexisting Accounts, and the due diligence procedures for High Value Accounts to Lower Value Accounts. Where a Member State or Switzerland allows New Account due diligence procedures to be used for Preexisting Accounts, the rules otherwise applicable to Preexisting Accounts continue to apply.

SECTION III

DUE DILIGENCE FOR PREEXISTING INDIVIDUAL ACCOUNTS

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

A. Accounts Not Required to be Reviewed, Identified, or Reported. A Preexisting Individual Account that is a Cash Value Insurance Contract or an Annuity Contract is not required to be reviewed, identified or reported, provided the Reporting Financial Institution is effectively prevented by law from selling such Contract to residents of a Reportable Jurisdiction.

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 Switzerland 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 Reportable Jurisdiction;

   (b) current mailing or residence address (including a post office box) in a Reportable Jurisdiction;

   (c) one or more telephone numbers in a Reportable Jurisdiction and no telephone number in Switzerland or the Member State of the Reporting Financial Institution, as the context requires;

   (d) standing instructions (other than with respect to a Depository Account) to transfer funds to an account maintained in a Reportable Jurisdiction;

   (e) currently effective power of attorney or signatory authority granted to a person with an address in a Reportable Jurisdiction; or

   (f) a "hold mail" instruction or "in-care-of" address in a Reportable Jurisdiction 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 subparagraphs B(2)(a) to (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 Reportable Jurisdiction 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 subparagraphs B(2)(a) to (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 or Switzerland, as the context requires, 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 Reportable Jurisdiction if:

(a) the Account Holder information contains a current mailing or residence address in the Reportable Jurisdiction, one or more telephone numbers in that Reportable Jurisdiction (and no telephone number in Switzerland or the Member State of the Reporting Financial Institution, as the context requires) or standing instructions (with respect to Financial Accounts other than Depository Accounts) to transfer funds to an account maintained in a Reportable Jurisdiction, 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 jurisdiction(s) of residence (being a Member State, Switzerland or other jurisdictions) of such Account Holder that does not include such Reportable Jurisdiction; 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 the Reportable Jurisdiction, 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 jurisdiction(s) of residence (being a Member State, Switzerland or other jurisdictions) of such Account Holder that does not include such Reportable Jurisdiction; 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 that 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) to (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 Reportable Jurisdiction 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) to (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 or Switzerland, as the context requires, as an undocumented account.

6. If a Preexisting Individual Account is not a High Value Account as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 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 that 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 re-apply 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 re-apply 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 Reportable Jurisdiction 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 Reportable Jurisdiction, 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 Preexisting High Value Individual Accounts must be completed within one year of the entry into force of the Amending Protocol signed on 27 May 2015. Review of Preexisting Lower Value Individual Accounts must be completed within two years of the entry into force of the Amending Protocol signed on 27 May 2015.

E. Any Preexisting 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 Reportable Jurisdiction, 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 Reportable Jurisdiction (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 PREEXISTING ENTITY ACCOUNTS

The following procedures apply for purposes of identifying Reportable Accounts among Preexisting 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 Preexisting Entity Accounts or, separately, with respect to any clearly identified group of such accounts, a Preexisting Entity Account with an aggregate account balance or value that does not exceed USD 250 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 2015, 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 Preexisting Entity Account that has an aggregate account balance or value that exceeds USD 250 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland, as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 2015, and a Preexisting Entity Account that does not exceed as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 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 Preexisting 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 Preexisting 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 Reportable Jurisdiction. For this purpose, information indicating that the Account Holder is resident in a Reportable Jurisdiction includes a place of incorporation or organisation, or an address in a Reportable Jurisdiction.

   (b) If the information indicates that the Account Holder is resident in a Reportable Jurisdiction, 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 Preexisting 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) to (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 Preexisting Entity Account held by one or more NFEs with an aggregate account balance or value that does not exceed USD 1 000 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland; or

(ii) a self-certification from the Account Holder or such Controlling Person of the jurisdiction(s) (being a Member State, Switzerland or other jurisdictions) in which the Controlling Person is resident for tax purposes.

E. Timing of Review and Additional Procedures Applicable to Preexisting Entity Accounts.

1. Review of Preexisting Entity Accounts with an aggregate account balance or value that exceeds USD 250 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland, as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 2015, must be completed within two years of the entry into force.

2. Review of Preexisting Entity Accounts with an aggregate account balance or value that does not exceed USD 250 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland, as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 2015, 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 Preexisting 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.

A. 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 Reportable Jurisdiction, 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 Reportable Jurisdiction.

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) to (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 Member State or Switzerland shall have the option to allow Reporting Financial Institutions to 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:

(a) the Group Cash Value Insurance Contract or Group Annuity Contract is issued to an employer and covers 25 or more employees/certificate holders;

(b) 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

(c) the aggregate amount payable to any employee/certificate holder or beneficiary does not exceed USD 1 000 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland.

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.

Before the entry into force of the Amending Protocol signed on 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this paragraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.

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 dollar amounts or amounts denominated in the domestic currency of each Member State or Switzerland 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 or Swiss Financial Institution, as the context requires, that is not a Non-Reporting Financial Institution.

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(9)(d) to (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 defined in domestic law as a Non-Reporting Financial Institution, and, for Member States, is provided for in paragraph 7a of Article 8 of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and communicated to Switzerland and for Switzerland, is communicated to the European Commission, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of this Agreement;

(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, Switzerland or other jurisdiction, any political subdivision of a Member State, Switzerland 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, Switzerland 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, Switzerland or other jurisdiction.

(a) An "integral part" of a Member State, Switzerland 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, Switzerland 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, Switzerland 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, Switzerland 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, Switzerland or the other jurisdiction; 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, Switzerland or the other jurisdiction 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, Switzerland or the other jurisdiction, whether or not owned in whole or in part by the Member State, Switzerland or the other jurisdiction.

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) to (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) to (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 USD 50 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland, 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 jurisdiction (being a Member State or Switzerland) 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 the entry into force of the Amending Protocol signed on 27 May 2015, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of USD 50 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland, 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 preceding the entry into force of the Amending Protocol signed on 27 May 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 to 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 within two years of the entry into force of the Amending Protocol signed on 27 May 2015.

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 a 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 jurisdiction (being a Member State, Switzerland 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 "Preexisting Account" means:

   (a) a Financial Account maintained by a Reporting Financial Institution as of 31 December preceding the entry into force of the Amending Protocol 27 May 2015.

   (b) A Member State or Switzerland shall have the option of extending the term "Preexisting Account" to mean also 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 jurisdiction (being a Member State or Switzerland) as the Reporting Financial Institution, a Financial Account that is a Preexisting Account under subparagraph C(9)(a);

      (ii) the Reporting Financial Institution, and, as applicable, the Related Entity within the same jurisdiction (being a Member State or Switzerland) 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 Preexisting 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 Preexisting 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 Agreement.

   Before the entry into force of the Amending Protocol signed on 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.

10. The term "New Account" means a Financial Account maintained by a Reporting Financial Institution opened on or after the entry into force of the Amending Protocol signed on 27 May 2015, unless it is treated as a Preexisting Account under the extended definition of Preexisting Account in subparagraph C(9).

11. The term "Preexisting Individual Account" means a Preexisting 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 "Preexisting Entity Account" means a Preexisting Account held by one or more Entities.

14. The term "Lower Value Account" means a Preexisting Individual Account with an aggregate balance or value as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 2015 that does not exceed USD 1 000 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland.

15. The term "High Value Account" means a Preexisting Individual Account with an aggregate balance or value that exceeds USD 1 000 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland as of 31 December preceding the entry into force of the Amending Protocol signed on 27 May 2015 or 31 December of any subsequent year.

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 USD 50 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland or less, or (ii) there is a maximum lifetime contribution limit to the account of USD 1 000 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland 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) to (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 USD 50 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland 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) to (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 the entry into force of the Amending Protocol 27 May 2015, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of USD 50 000 or an equivalent amount denominated in the domestic currency of each Member State or Switzerland, 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) to (f), and is defined in domestic law as an Excluded Account and, for Member States, is provided for in paragraph 7a of Article 8 of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and communicated to Switzerland and for Switzerland, is communicated to the European Commission, provided that the status of such account as an Excluded Account does not frustrate the purposes of this Agreement.

D. Reportable Account

1. The term "Reportable Account" means an account 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 to VII.

2. The term "Reportable Person" means a Reportable Jurisdiction 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 "Reportable Jurisdiction Person" means an individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. 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 "Reportable Jurisdiction" means Switzerland with regard to a Member State or a Member State with regard to Switzerland in the context of the obligation to provide the information specified in Section I.

5. The term "Participating Jurisdiction" with regard to a Member State or Switzerland means:

(a) any Member State with regard to reporting to Switzerland, or

(b) Switzerland with regard to reporting to a Member State, or

(c) any other jurisdiction (i) with which the relevant Member State or Switzerland, as the context requires, has an agreement in place pursuant to which that other jurisdiction will provide the information specified in Section I, and (ii) which is identified in a list published by that Member State or Switzerland and notified to Switzerland, respectively to the European Commission

(d) with regard to Member States, any other jurisdiction (i) with which the European Union has an agreement in place pursuant to which that other jurisdiction will provide the information specified in Section I, and (ii) which is identified in a list published by the European Commission.

6. 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.

7. The term "NFE" means any Entity that is not a Financial Institution.

8. 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.

9. 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 jurisdiction of residence (being a Member State, Switzerland or other jurisdiction) exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence (being a Member State, Switzerland or other jurisdiction) 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 jurisdiction of residence (being a Member State, Switzerland or other jurisdiction);

(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 jurisdiction of residence (being a Member State, Switzerland or other jurisdiction) 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 jurisdiction of residence (being a Member State, Switzerland or other jurisdiction) 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 jurisdiction of residence (being a Member State, Switzerland or other jurisdiction) 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 Annex, 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 either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an Entity. A Member State or Switzerland shall have the option of defining an Entity as a "Related Entity" of another Entity if (a) either Entity controls the other Entity; (b) the two Entities are under common control; or (c) 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.

Before the entry into force of the Amending Protocol 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.

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 jurisdiction (being a Member State, Switzerland 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 jurisdiction (being a Member State, Switzerland or other jurisdiction) in which it claims to be a resident or the jurisdiction (being a Member State, Switzerland 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 Preexisting Entity Account, each Member State or Switzerland shall have the option to allow Reporting Financial Institutions to 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 Preexisting 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.

   Before the entry into force of the Amending Protocol signed on 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.

SECTION IX

EFFECTIVE IMPLEMENTATION

Each Member State and Switzerland 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 reporting and due diligence procedures 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.

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) to (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) to (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, Switzerland or another Participating Jurisdiction if it is subject to the jurisdiction of such Member State, Switzerland or another Participating Jurisdiction (i.e., the Participating Jurisdiction is able to enforce reporting by the Financial Institution). In general, where a Financial Institution is resident for tax purposes in a Member State, Switzerland or another Participating Jurisdiction, it is subject to the jurisdiction of such Member State, Switzerland or another Participating Jurisdiction and it is, thus, a Member State Financial Institution, Swiss Financial Institution or another Participating Jurisdiction 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, Switzerland or another Participating Jurisdiction), the trust is considered to be subject to the jurisdiction of a Member State, Switzerland or another Participating Jurisdiction if one or more of its trustees are resident in such Member State, Switzerland or another Participating Jurisdiction except if the trust reports all the information required to be reported pursuant to this Agreement or another agreement implementing the Global Standard with respect to Reportable Accounts maintained by the trust to another Participating Jurisdiction (being a Member State, Switzerland or another Participating Jurisdiction), because it is resident for tax purposes in such other Participating Jurisdiction. 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, Switzerland or another Participating Jurisdiction and it is, thus, a Member State, Switzerland or another Participating Jurisdiction Financial Institution if:

(a) it is incorporated under the laws of the Member State, Switzerland or another Participating Jurisdiction;

(b) it has its place of management (including effective management) in the Member State, Switzerland or another Participating Jurisdiction; or

(c) it is subject to financial supervision in the Member State, Switzerland or another Participating Jurisdiction.

Where a Financial Institution (other than a trust) is resident in two or more Participating Jurisdictions (being a Member State, Switzerland or another Participating Jurisdiction), such Financial Institution will be subject to the reporting and due diligence obligations of the Participating Jurisdiction 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 Reportable Jurisdiction under the tax laws of such Reportable Jurisdiction. 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, Switzerland or other jurisdiction in which it claims to be a resident or the Member State, Switzerland 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.

ANNEX III

List of competent authorities of the contracting parties

The Competent Authorities for the purposes of this Agreement are:

(a) in Switzerland, Le chef du Département fédéral des finances ou son représentant autorisé/Der Vorsteher oder die Vorsteherin des Eidgenössischen Finanzdepartements oder die zu seiner oder ihrer Vertretung bevollmächtigte Person/Il capo del Dipartimento federale delle finanze o la persona autorizzata a rappresentarlo,

(b) in the Kingdom of Belgium: De Minister van Financiën/Le Ministre des Finances or an authorised representative,

(c) in the Republic of Bulgaria: Изпълнителният директор на Националната агенция за приходите or an authorised representative,

(d) in the Czech Republic: Ministr financí or an authorised representative,

(e) in the Kingdom of Denmark: Skatteministeren or an authorised representative,

(f) in the Federal Republic of Germany: Der Bundesminister der Finanzen or an authorised representative,

(g) in the Republic of Estonia: Rahandusminister or an authorised representative,

(h) in the Hellenic Republic: Ο Υπουργός Οικονομίας και Οικονομικών or an authorised representative,

(i) in the Kingdom of Spain: El Ministro de Economía y Hacienda or an authorised representative,

(j) in the French Republic: Le Ministre chargé du budget or an authorised representative,

(k) in the Republic of Croatia: Ministar financija or an authorised representative

(l) in Ireland: The Revenue Commissioners or their authorised representative,

(m) in the Italian Republic: Il Capo del Dipartimento per le Politiche Fiscali or an authorised representative,

(n) in the Republic of Cyprus: Υπουργός Οικονομικών or an authorised representative,

(o) in the Republic of Latvia: Finanšu ministrs or an authorised representative,

(p) in the Republic of Lithuania: Finansų ministras or an authorised representative,

(q) in the Grand Duchy of Luxembourg: Le Ministre des Finances or an authorised representative,

(r) in Hungary: A pénzügyminiszter or an authorised representative,

(s) in the Republic of Malta: Il-Ministru responsabbli għall-Finanzi or an authorised representative,

(t) in the Kingdom of the Netherlands: De Minister van Financiën or an authorised representative,

(u) in the Republic of Austria: Der Bundesminister für Finanzen or an authorised representative,

(v) in the Republic of Poland: Minister Finansów or an authorised representative,

(w) in the Portuguese Republic: O Ministro das Finanças or an authorised representative,

(x) in Romania: Președintele Agenției Naționale de Administrare Fiscală or an authorised representative,

(y) in the Republic of Slovenia: Minister za finance or an authorised representative,

(z) in the Slovak Republic: Minister financií or an authorised representative,

(aa) in the Republic of Finland: Valtiovarainministeriö/Finansministeriet or an authorised representative,

(ab) in the Kingdom of Sweden: Chefen för Finansdepartementet or an authorised representative,

(ac) in the United Kingdom of Great Britain and Northern Ireland and in the European territories for whose external relations the United Kingdom is responsible: the Commissioners of Inland Revenue or their authorised representative and the competent authority in Gibraltar, which the United Kingdom will designate in accordance with the Agreed Arrangements relating to Gibraltar authorities in the context of EU and EC instruments and related treaties notified to the Member States and institutions of the European Union of 19 April 2000, a copy of which shall be notified to Switzerland by the Secretary-General of the Council of the European Union, and which shall apply to this Agreement.'.

Article 2

Entry into force and application

1. This Amending Protocol requires ratification or approval by the Contracting Parties in accordance with their own procedures. The Contracting Parties shall notify each other of the completion of these procedures. The Amending Protocol shall enter into force on the first day of January following the final notification.

2. In respect of information exchange upon request, the exchange of information provided for in this Amending Protocol shall be applicable to requests made on or after the date of its entry into force for information that relates to fiscal years beginning on or after the first day of January of the year of the entry into force of this Amending Protocol. Article 10 of the Agreement in the form prior to its amendment with this Amending Protocol shall continue to apply unless Article 5 of the Agreement as amended by this Amending Protocol applies.

3. The claims of individuals in accordance with Article 9 of the Agreement in the form prior to its amendment with this Amending Protocol shall remain unaffected after the entry into force of this Amending Protocol.

4. Switzerland shall establish a final account by the end of the period of applicability of the Agreement in the form prior to its amendment with this Amending Protocol, make a final payment to the Member States and report the information that it received from paying agents established in Switzerland, in accordance with Article 2 of the Agreement in the form prior to its amendment with this Amending Protocol with respect to the last year of applicability of the Agreement in the form prior to its amendment with this Amending Protocol, or to any preceding year, if applicable.

Article 3

The Agreement is supplemented by a Protocol with the following content:

'Protocol to the Agreement between the European Union and the Swiss Confederation on the automatic exchange of financial account information to improve international tax compliance.

On the occasion of the signature of this Amending Protocol between the European Union and the Swiss Confederation the duly authorised undersigned have agreed the following provisions which shall form an integral part of the Agreement as amended by this Amending Protocol:

1. It is understood that an exchange of information under Article 5 of this Agreement will only be requested once the requesting State (being a Member State or Switzerland) has exhausted all regular sources of information available under the internal taxation procedure.

2. It is understood that the Competent Authority of the requesting State (being a Member State or Switzerland) shall provide the following information to the Competent Authority of the requested State (being, respectively, Switzerland or a Member State) when making a request for information under Article 5 of this Agreement:

   (i) the identity of the person under examination or investigation;

   (ii) the period of time for which the information is requested;

   (iii) a statement of the information sought including its nature and the form in which the requesting State wishes to receive the information from the requested State;

   (iv) the tax purpose for which the information is sought;

   (v) to the extent known, the name and address of any person believed to be in possession of the requested information.

3. It is understood that the reference to the standard of "foreseeable relevance" is intended to provide for exchange of information under Article 5 of this Agreement to the widest possible extent and, at the same time, to clarify that Member States and Switzerland are not at liberty to engage in "fishing expeditions" or to request information that is unlikely to be relevant to the tax affairs of a given taxpayer. While paragraph 2 contains important procedural requirements that are intended to ensure that fishing expeditions do not occur, clauses (i) to (v) of paragraph 2 nevertheless are not to be interpreted in order to frustrate effective exchange of information. The standard of "foreseeable relevance" can be met both in cases dealing with one taxpayer (whether identified by name or otherwise) or several taxpayers (whether identified by name or otherwise).

4. It is understood that this Agreement does not include exchange of information on a spontaneous basis.

5. It is understood that in case of an exchange of information under Article 5 of this Agreement, the administrative procedural rules regarding taxpayers' rights provided for in the requested State (being a Member State or Switzerland) remain applicable. It is further understood that these provisions aim at guaranteeing the taxpayer a fair procedure and not at preventing or unduly delaying the exchange of information process.'.

Article 4

Languages

This Amending Protocol is drawn up in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each of these language versions being equally authentic.

IN WITNESS WHEREOF, the undersigned Plenipotentiaries have hereunto set their hands.

Съставено в Брюксел на двадесет и седми май две хиляди и петнадесета година.
Hecho en Bruselas, el veintisiete de mayo de dos mil quince.
V Bruselu dne dvacátého sedmého května dva tisíce patnáct.
Udfærdiget i Bruxelles den syvogtyvende maj to tusind og femten.
Geschehen zu Brüssel am siebenundzwanzigsten Mai zweitausendfünfzehn.
Kahe tuhande viieteistkümnenda aasta maikuu kahekümne seitsmendal päeval Brüsselis.
Έγινε στις Βρυξέλλες, στις εἰκοσι εφτά Μαΐου δύο χιλιάδες δεκαπέντε.
Done at Brussels on the twenty-seventh day of May in the year two thousand and fifteen.
Fait à Bruxelles, le vingt-sept mai deux mille quinze.
Sastavljeno u Bruxellesu dvadeset sedmog svibnja dvije tisuće petnaeste.
Fatto a Bruxelles, addì ventisette maggio duemilaquindici.
Briselē, divi tūkstoši piecpadsmitā gada divdesmit septītajā maijā.
Priimta du tūkstančiai penkioliktų metų gegužės dvidešimt septintą dieną Briuselyje.
Kelt Brüsszelben, a kétezer-tizenötödik év május havának huszonhetedik napján.
Magħmul fi Brussell, fis-sebgħa u għoxrin jum ta' Mejju tas-sena elfejn u ħmistax.
Gedaan te Brussel, de zevenentwintigste mei tweeduizend vijftien.
Sporządzono w Brukseli dnia dwudziestego siódmego maja roku dwa tysiące piętnastego.
Feito em Bruxelas, em vinte e sete de maio de dois mil e quinze.
Întocmit la Bruxelles la douăzeci și șapte mai două mii cincisprezece.
V Bruseli dvadsiateho siedmeho mája dvetisícpätnásť.
V Bruslju, dne sedemindvajsetega maja leta dva tisoč petnajst.
Tehty Brysselissä kahdentenakymmenentenäseitsemäntenä päivänä toukokuuta vuonna kaksituhattaviisitoista.
Som skedde i Bryssel den tjugosjunde maj tjugohundrafemton.

За Европейския съюз
Por la Unión Europea
Za Evropskou unii
For Den Europæiske Union
Für die Europäische Union
Euroopa Liidu nimel
Για την Ευρωπαϊκή Ένωση
For the European Union
Pour l'Union européenne
Za Europsku uniju
Per l'Unione europea
Eiropas Savienības vārdā –
Europos Sąjungos vardu
Az Európai Unió részéről
Għall-Unjoni Ewropea
Voor de Europese Unie
W imieniu Unii Europejskiej
Pela União Europeia
Pentru Uniunea Europeană
Za Európsku úniu
Za Evropsko unijo
Euroopan unionin puolesta
För Europeiska unionen

За Конфедерация Швейцария
Por la Confederación Suiza
Za Švýcarskou konfederaci
For Det Schweiziske Forbund
Für die Schweizerische Eidgenossenschaft
Šveitsi Konföderatsiooni nimel
Για την Ελβετική Συνομοσπονδία
For the Swiss Confederation
Pour la Confédération suisse
Za Švicarsku Konfederaciju
Per la Confederazione svizzera
Šveices Konfederācijas vārdā –
Šveicarijos Konfederacijos vardu
A Svájci Államszövetség részéről
Għall-Konfederazzjoni Żvizzera
Voor de Zwitserse Bondsstaat
W imieniu Konfederacji Szwajcarskiej
Pela Confederação Suíça
Pentru Confederația Elvețiană
Za Švajčiarsku konfederáciu
Za Švicarsko konfederacijo
Sveitsin valaliiton puolesta
För Schweiziska edsförbundet

DECLARATIONS OF THE CONTRACTING PARTIES:

JOINT DECLARATION OF THE CONTRACTING PARTIES ON THE ENTRY INTO FORCE OF THE AMENDING PROTOCOL

The Contracting Parties declare that they expect that the constitutional requirements of Switzerland and the requirements of European Union law concerning entering into international agreements will be fulfilled in time to enable the Amending Protocol to enter into force on the first day of January 2017. They will take all the measures in their power to achieve that goal.

JOINT DECLARATION OF THE CONTRACTING PARTIES ON THE AGREEMENT AND THE ANNEXES

The Contracting Parties agree, regarding the implementation of the Agreement and the Annexes, that the Commentaries to the OECD Model Competent Authority Agreement and Common Reporting Standard should be a source of illustration or interpretation in order to ensure consistency in application.

JOINT DECLARATION OF THE CONTRACTING PARTIES ON ARTICLE 5 OF THE AGREEMENT

The Contracting Parties agree, regarding the implementation of Article 5 on Exchange of Information upon Request, that the commentary to Article 26 of the OECD Model Tax Convention on Income and on Capital should be a source of interpretation.

JOINT DECLARATION OF THE CONTRACTING PARTIES ON SECTION III (A) OF ANNEX I OF THE AGREEMENT

The Contracting Parties agree that they will examine the practical relevance of Section III (A) of Annex I which provides that preexisting Cash Value Insurance Contracts and Annuity Contracts are not required to be reviewed, identified or reported, provided the Reporting Financial Institution is effectively prevented by law from selling such Contracts to residents of a Reportable Jurisdiction.

The Contracting Parties have a common interpretation that under Section III (A) of Annex I the Reporting Financial Institution is effectively prevented by law from selling Cash Value Insurance Contracts and Annuity Contracts to residents of a Reportable Jurisdiction only where the European Union and domestic law of Member States or Swiss law applicable to a Reporting Financial Institution resident in a Participating Jurisdiction (being a Member State or Switzerland) does not only effectively prevent that Reporting Financial Institution by law from selling Cash Value Insurance Contracts or Annuity Contracts in a Reportable Jurisdiction (being, respectively, Switzerland or a Member State), but those laws also effectively prevent the Reporting Financial Institution by law from selling Cash Value Insurance Contracts or Annuity Contracts to residents of that Reportable Jurisdiction in any other circumstances.

In this context, each Member State will inform the European Commission, which will in turn notify Switzerland, in case Reporting Financial Institutions in Switzerland are prevented by law from selling such Contracts, regardless of where they are finalised, to its residents based on applicable European Union law and domestic law of that Member State. Accordingly, Switzerland will notify the European Commission, which will in turn inform Member States, in case Reporting Financial Institutions of one or more Member States are prevented by law from selling such Contracts, regardless of where they are finalised, to Swiss residents based on Swiss law. These notifications will be made prior to

the entry into force of the Amending Protocol regarding the foreseen legal situation as of the entry into force. In the absence of such notification it will be considered that Reporting Financial Institutions are not effectively prevented by the law of the Reportable Jurisdiction in one or more circumstances from selling Cash Value Insurance Contracts or Annuity Contracts to residents of that Reportable Jurisdiction. Provided the law of the jurisdiction of the Reporting Financial Institution also does not effectively prevent Reporting Financial Institutions from selling Cash Value Insurance Contracts or Annuity Contracts to residents of the Reportable Jurisdiction, Section III (A) of Annex I shall not apply to the relevant Reporting Financial Institutions and Contracts.

DECLARATION OF SWITZERLAND ON ARTICLE 5 OF THE AGREEMENT

The Swiss delegation has informed the European Commission that Switzerland will not exchange information in relation to a request based on data obtained illegally. The European Commission took note of the Swiss position.

REGULATIONS

COMMISSION DELEGATED REGULATION (EU, Euratom) 2015/2401

of 2 October 2015

on the content and functioning of the Register of European political parties and foundations

THE EUROPEAN COMMISSION,

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

Having regard to the Treaty establishing to European Atomic Energy Community,

Having regard to Regulation (EU, Euratom) No 1141/2014 of the European Parliament and of the Council of 22 October 2014 on the statute and funding of European political parties and European political foundations ([1]), and in particular Article 7(2) and Article 8(3)(a) thereof,

Whereas:

(1) Regulation (EU, Euratom) No 1141/2014 requires the Authority for European political parties and European political foundations ('the Authority') to establish and manage a register of European political parties and foundations ('the Register').

(2) The Register should be the repository of data, particulars and documents submitted with applications for registration as a European political party or a European political foundation, as well as any subsequent data, particulars and documents submitted by a European political party or a European political foundation pursuant to this Regulation.

(3) The Authority should receive the information and supporting documents it requires in order to fully discharge its responsibilities for the Register.

(4) The Register should provide a public service for the benefit of transparency, accountability and legal certainty. For that reason, the Authority should operate the Register in a way which provides appropriate access to and certification of information contained in it, while respecting its obligations for protection of personal data under Article 33 of Regulation (EU, Euratom) No 1141/2014, including in its role as a data controller defined in Regulation (EC) No 45/2001 of the European Parliament and of the Council ([2]).

(5) The Authority should provide the standard extract from the Register containing information set by Implementing Regulation adopted by the Commission under Article 7(3) of Regulation (EU, Euratom) No 1141/2014.

(6) The operational modalities, which should remain proportionate, should be left for the Authority to determine.

(7) The Register should be distinct from the website set up by the European Parliament in accordance with Article 32 of Regulation (EU, Euratom) No 1141/2014, nevertheless some of the documents stored in the Register should be made publicly available on that website,

([1]) OJ L 317, 4.11.2014, p. 1.
([2]) 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 (OJ L 8, 12.1.2001, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Content of the Register

1. With regard to European political parties and European political foundations the Register shall contain the following documents, including their updates, if any:

(a) the statutes, including all the elements required by Articles 4 and 5 of Regulation (EU, Euratom) No 1141/2014 and any amendments thereto;

(b) the standard declaration annexed to Regulation (EU, Euratom) No 1141/2014 duly completed and signed;

(c) where necessary in addition to the statutes, a detailed description of the financial, governance and management structure of the European political party and its affiliated foundation, if any, demonstrating a clear separation between the two entities;

(d) where required by the Member State in which the applicant has its seat, a statement from that Member State certifying that the applicant has complied with all relevant national requirements for application and that its statutes are in conformity with any applicable provisions of national law;

(e) any documents or correspondence from the Member States' authorities related to documents or information under this Article.

2. With regard to European political parties the Register shall contain the following documents, in addition to documents referred to in paragraph 1:

(a) the letter of application for registration as a European political party, duly signed by the president or the chair of the applying entity;

(b) a copy of the official results of the most recent elections to the European Parliament at the time of application for registration and, once the European political party is registered, a copy of the official results after each election to the European Parliament;

(c) in case of natural persons forming a European political party, a signed statement from at least seven persons from different Member States holding elected mandates in the European Parliament or national or regional parliaments or assemblies, confirming their intended membership of the European political party concerned; modifications as a result of the outcome of elections to the European Parliament or national or regional elections or as a result of changes of membership, or both, shall also be included;

(d) in the case of an applicant political party which has not yet participated in elections to the European Parliament, written evidence of its publicly stated intention to participate in the next elections to the European Parliament with an indication of affiliated national or regional political parties, or both, planning to present candidates at the elections;

(e) the current list of member parties, annexed to the statutes, indicating for each member party its full name, acronym, type of membership and the Member State in which it is established.

3. With regard to European political foundations the Register shall contain the following documents, in addition to documents referred to in paragraph 1:

(a) the letter of application for registration as a European political foundation, duly signed by the President or Chair of the applying entity and by the President or Chair of the European political party to which the applying political foundation is affiliated;

(b) the list of members of the governing body, indicating the nationality of each member;

(c) the current list of member organisations, indicating for each member organisation its full name, acronym, type of membership and the Member State in which it is established.

4. The following information regarding each registered European political party and European political foundation shall be kept up-to-date in the Register:

(a) the type of entity (European political party or European political foundation);

(b) the registration number allocated by the Authority in accordance with Commission Implementing Regulation on detailed provisions for the registration number system applicable to the register of European political parties and European political foundations and information provided by standard extracts from the register;

(c) the full name, acronym and logo;

(d) the Member State where the European political party or European political foundation has its seat;

(e) in cases where the Member State of the seat provides for parallel registration, the name, address and website, if any, of the relevant registration authority;

(f) the address of the seat, its correspondence address if different, email address and the website, if any;

(g) the date of registration as a European political party or European political foundation and, if applicable, the date of de-registration;

(h) where the European political party or European political foundation was created as the result of conversion from an entity registered in a Member State, the full name and legal status of that entity, including any national registration number;

(i) the date of adoption of the statutes and of any amendments to the statutes;

(j) the number of members of the European political party or of its member parties, where relevant, that are Members of the European Parliament;

(k) the name and registration number of the affiliated European political foundation of the European political party, if relevant;

(l) for European political foundations, the name and registration number of the affiliated European political party;

(m) the identity, including the name, date of birth, nationality and domicile, of the persons who are members of bodies or hold offices vested with administrative, financial and legal representation powers, with a clear indication of their capacity and powers, individually or collectively, to commit the entity vis-à-vis third parties and to represent the entity in legal proceedings.

5. The Register shall store all the documents and information referred to in paragraphs 1 to 4 without time limit.

Article 2

Supplementary information and supporting documents

Applicants for registration, and registered European political parties and European political foundations shall provide to the Authority, in addition to the requirements of Article 8(2) of Regulation (EU, Euratom) No 1141/2014, the documents and information, and any updates thereto, referred to in Article 1.

The Authority may require European political parties and European political foundations to rectify any incomplete or outdated documents and information provided.

Article 3

Services provided by the Register

1. The Authority shall establish standard extracts from the Register. The Authority shall provide the standard extract to any natural or legal person within 10 working days of the receipt of the request.

2. Where the Authority has competence under Regulation (EU, Euratom) No 1141/2014, the Authority shall, upon request, certify that the information provided in the standard extract is correct, up-to-date and compliant with applicable Union legislation.

Where the Authority has no competence under Regulation (EU, Euratom) No 1141/2014, it shall, upon request, certify that the information provided in the standard extract is the most complete, up-to-date and correct available to it after all reasonable checks have been made. Those checks shall include seeking confirmation of information from the relevant Member States' authorities, to the extent that the relevant national legislation provides a basis for the authorities concerned to do so. The deadline laid down in paragraph 1 shall not apply to requests covered by the present subparagraph.

In the certification referred to in this paragraph, the Authority shall clearly indicate whether it has competence under Regulation (EU, Euratom) No 1141/2014.

3. The Authority shall provide the certification referred to in paragraph 2 on request to Union institutions and bodies, and Member States' authorities and courts. It shall also provide such certification on request to European political parties or European political foundations with regard to their own status.

The Authority may also provide such certification to any other natural or legal person, where this is needed for legal or administrative procedures, upon submission of an appropriately reasoned request to the Authority.

4. The Authority shall determine in detail the procedure for making requests for, and delivering, standard extracts and certification, including the use of electronic means for providing those services.

Article 4

Entry into force

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, 2 October 2015.

For the Commission

The President

Jean-Claude JUNCKER

COMMISSION DELEGATED REGULATION (EU) 2015/2402

of 12 October 2015

reviewing harmonised efficiency reference values for separate production of electricity and heat in application of Directive 2012/27/EU of the European Parliament and of the Council and repealing Commission Implementing Decision 2011/877/EU

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC ([1]), and in particular the second subparagraph of Article 14(10) thereof,

Whereas:

(1) Pursuant to Article 4(1) of Directive 2004/8/EC of the European Parliament and of the Council ([2]), the Commission set out in its Implementing Decision 2011/877/EU ([3]) harmonised efficiency reference values for the separate production of electricity and heat, as a matrix of values differentiated by relevant factors, including year of construction and types of fuel. These values are applicable until 31 December 2015.

(2) The Commission has reviewed the harmonised efficiency reference values for the separate production of electricity and heat taking into account data from operational use under realistic conditions, provided by Member States and by stakeholders. As a result of developments in the best available and economically justifiable technology, observed during the review period 2011 to 2015 the distinction drawn in Decision 2011/877/EU relating to the year of construction of a cogeneration unit should be maintained in relation to the harmonised efficiency reference values for separate production of electricity.

(3) The review of the harmonised efficiency reference values confirmed that on the basis of recent experience and analysis, correction factors relating to the climatic situation, as set out in Decision 2011/877/EU, should apply only to plants using gaseous fuels.

(4) That review confirmed, based on recent experience and analysis, that the application of correction factors for avoided grid losses set out in Decision 2011/877/EU should continue. In order to better reflect the avoided losses the voltage limits used and the value of the correction factors need to be updated.

(5) The review has produced evidence to indicate that the harmonised efficiency reference values for the separate production of heat should be modified in some cases. In order to avoid retroactive changes for existing schemes, the new set of reference values only applies from 2016, while the current set of values is kept for plants constructed before that date. No correction factors relating to the climatic situation were required because the thermodynamics of generating heat from fuel do not significantly depend on ambient temperature. In addition, correction factors for heat grid losses are not required as heat is always used near the site of production.

(6) That review has produced evidence indicating that the reference values for the energy efficiency of boilers that produce steam or hot water should be differentiated.

(7) Data from operational use under realistic conditions has demonstrated a statistically significant improvement of the actual performance of state-of-the-art plants using certain types of fuels in the period under review.

(8) Stable conditions for investment in cogeneration and continued investor confidence are needed, therefore it is appropriate to fix harmonised reference values for electricity and heat.

([1]) OJ L 315, 14.11.2012, p. 1.
([2]) Directive 2004/8/EC of the European Parliament and of the Council of 11 February 2004 on the promotion of cogeneration based on a useful heat demand in the internal energy market and amending Directive 92/42/EEC (OJ L 52, 21.2.2004, p. 50).
([3]) Commission Implementing Decision 2011/877/EU of 19 December 2011 establishing harmonised efficiency reference values for separate production of electricity and heat in application of Directive 2004/8/EC of the European Parliament and of the Council and repealing Commission Decision 2007/74/EC (OJ L 343, 23.12.2011, p. 91).

(9) The reference values for the separate production of heat and electricity established in Decision 2011/877/EU are applicable until 31 December 2015, new reference values need to be applied from 1 January 2016. In order to ensure the applicability of the new set of reference values by that date the current Regulation shall enter into force on the first day following its publication.

(10) Articles 14, 22 and 23 of Directive 2012/27/EU empower the Commission to adopt delegated acts updating the harmonised reference values for the separate production of electricity and heat. The delegation of power is conferred on the Commission for a period of five years from 4 December 2012. In order to avoid a situation where there was no extension of the delegation of power beyond 4 December 2017, the reference values laid down in this Regulation will continue to be of application. If new delegated powers were given to the Commission in the intervening period, it is the intention of the Commission to review the reference values laid down in this Regulation four years after its entry into force at latest.

(11) Directive 2012/27/EU aims at promoting cogeneration in order to save energy, therefore there should be an incentive for retrofitting older cogeneration units in order to improve their energy efficiency. For those reasons, and in consistency with the requirement for the harmonised efficiency reference values which should be based on the principles mentioned in Annex II(f) of Directive 2012/27/EU, the efficiency reference values for electricity applicable to a cogeneration unit should increase from the eleventh year after the year of its construction,

HAS ADOPTED THIS REGULATION:

Article 1

Establishment of the harmonised efficiency reference values

The harmonised efficiency reference values for separate production of electricity and heat shall be those set out in Annexes I and II respectively.

Article 2

Correction factors for the harmonised efficiency reference values for separate production of electricity

1. Member States shall apply the correction factors set out in Annex III in order to adapt the harmonised efficiency reference values set out in Annex I to the average climatic situation in each Member State.

If on the territory of a Member State official meteorological data show differences in the annual ambient temperature of 5 °C or more, that Member State may, subject to notification to the Commission, use several climate zones for the purpose of the first subparagraph using the method set out in Annex III.

2. Member States shall apply the correction factors set out in Annex IV in order to adapt the harmonised efficiency reference values set out in Annex I to avoided grid losses.

3. If a Member State applies both the correction factors set out in Annex III and those set out in Annex IV, it shall apply Annex III before applying Annex IV.

Article 3

Application of the harmonised efficiency reference values for the separate production of electricity

1. Member States shall apply the harmonised efficiency reference values set out in Annex I relating to the year of construction of a cogeneration unit. Those harmonised efficiency reference values are applicable for 10 years from a cogeneration unit's year of construction.

2. From the eleventh year following the year of construction of a cogeneration unit, Member States shall apply the harmonised efficiency reference values which by virtue of paragraph 1 apply to a cogeneration unit of 10 years of age. These harmonised efficiency reference values are applicable for one year.

3. For the purposes of this Article, a cogeneration unit's year of construction is the calendar year during which the unit first produces electricity.

Article 4

Application of the harmonised efficiency reference values for the separate production of heat

1. Member States shall apply the harmonised reference values set out in Annex II relating to the year of construction of a cogeneration unit.

2. For the purposes of this Article, a cogeneration's unit year of construction is the year of construction for the purpose of Article 3.

Article 5

Retrofitting of a cogeneration unit

If the investment cost relating to the retrofitting of a cogeneration unit exceeds 50 % of the investment cost for a new comparable cogeneration unit, the calendar year during which the retrofitted cogeneration unit first produces electricity shall be considered as the year of construction of the retrofitted cogeneration unit for the purpose of Articles 3 and 4.

Article 6

Fuel mix

If the cogeneration unit is operated with more than one kind of fuel, the harmonised efficiency reference values for separate production shall be applied proportionally to the weighted mean of the energy input of the various fuels.

Article 7

Repeal

Decision 2011/877/EU is repealed.

Article 8

Entry into force and application

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

This Regulation shall apply from 1 January 2016.

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

Done at Brussels, 12 October 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

Harmonised efficiency reference values for separate production of electricity

(referred to in Article 1)

In the table below the harmonised efficiency reference values for separate production of electricity are based on net calorific value and standard atmospheric ISO conditions (15 °C ambient temperature, 1,013 bar, 60 % relative humidity).

Category		Type of fuel	Year of construction		
			Before 2012	2012-2015	From 2016
Solids	S1	Hard coal including anthracite, bituminous coal, sub-bituminous coal, coke, semi-coke, pet coke	44,2	44,2	44,2
	S2	Lignite, lignite briquettes, shale oil	41,8	41,8	41,8
	S3	Peat, peat briquettes	39,0	39,0	39,0
	S4	Dry biomass including wood and other solid biomass including wood pellets and briquettes, dried woodchips, clean and dry waste wood, nut shells and olive and other stones	33,0	33,0	37,0
	S5	Other solid biomass including all wood not included under S4 and black and brown liquor.	25,0	25,0	30,0
	S6	Municipal and industrial waste (non-renewable) and renewable/biodegradable waste	25,0	25,0	25,0
Liquids	L7	Heavy fuel oil, gas/diesel oil, other oil products	44,2	44,2	44,2
	L8	Bio-liquids including bio-methanol, bioethanol, bio-butanol, biodiesel and other bio-liquids	44,2	44,2	44,2
	L9	Waste liquids including biodegradable and non-renewable waste (including tallow, fat and spent grain).	25,0	25,0	29,0
Gaseous	G10	Natural gas, LPG, LNG and biomethane	52,5	52,5	53,0
	G11	Refinery gases hydrogen and synthesis gas	44,2	44,2	44,2
	G12	Biogas produced from anaerobic digestion, landfill, and sewage treatment	42,0	42,0	42,0
	G13	Coke oven gas, blast furnace gas, mining gas, and other recovered gases (excluding refinery gas)	35,0	35,0	35,0
Other	O14	Waste heat (including high temperature process exhaust gases, product from exothermic chemical reactions)			30,0
	O15	Nuclear			33,0
	O16	Solar thermal			30,0
	O17	Geothermal			19,5
	O18	Other fuels not mentioned above			30,0

ANNEX II

Harmonised efficiency reference values for separate production of heat

(referred to in Article 1)

In the table below the harmonised efficiency reference values for separate production of heat are based on net calorific value and standard atmospheric ISO conditions (15 °C ambient temperature, 1,013 bar, 60 % relative humidity).

Category		Type of fuel:	Year of construction					
			Before 2016			From 2016		
			Hot water	Steam (*)	Direct use of exhaust gases (**)	Hot water	Steam (*)	Direct use of exhaust gases (**)
Solids	S1	Hard coal including anthracite, bituminous coal, sub-bituminous coal, coke, semi-coke, pet coke	88	83	80	88	83	80
	S2	Lignite, lignite briquettes, shale oil	86	81	78	86	81	78
	S3	Peat, peat briquettes	86	81	78	86	81	78
	S4	Dry biomass including wood and other solid biomass including wood pellets and briquettes, dried woodchips, clean and dry waste wood, nut shells and olive and other stones	86	81	78	86	81	78
	S5	Other solid biomass including all wood not included under S4 and black and brown liquor.	80	75	72	80	75	72
	S6	Municipal and industrial waste (non-renewable) and renewable/bio-degradable waste	80	75	72	80	75	72
Liquids	L7	Heavy fuel oil, gas/diesel oil, other oil products	89	84	81	85	80	77
	L8	Bio-liquids including bio-methanol, bioethanol, bio-butanol, biodiesel and other bio-liquids	89	84	81	85	80	77
	L9	Waste liquids including biodegradable and non-renewable waste (including tallow, fat and spent grain).	80	75	72	75	70	67
Gaseous	G10	Natural gas, LPG, LNG and biomethane	90	85	82	92	87	84
	G11	Refinery gases hydrogen and synthesis gas	89	84	81	90	85	82
	G12	Biogas produced from anaerobic digestion, landfill, and sewage treatment	70	65	62	80	75	72
	G13	Coke oven gas, blast furnace gas, mining gas, and other recovered gases (excluding refinery gas)	80	75	72	80	75	72

Category		Type of fuel:	Year of construction					
			Before 2016			From 2016		
			Hot water	Steam (*)	Direct use of exhaust gases (**)	Hot water	Steam (*)	Direct use of exhaust gases (**)
Other	O14	Waste heat (including high temperature process exhaust gases, product from exothermic chemical reactions)	—	—	—	92	87	—
	O15	Nuclear	—	—	—	92	87	—
	O16	Solar thermal	—	—	—	92	87	—
	O17	Geothermal	—	—	—	92	87	—
	O18	Other fuels not mentioned above	—	—	—	92	87	—

(*) If steam plants do not account for the condensate return in their calculation of CHP heat efficiencies, the steam efficiencies shown in the table above should be increased by 5 percentage points.
(**) Values for direct use of exhaust gases should be used if the temperature is 250 °C or higher.

ANNEX III

Correction factors relating to the average climatic situation and method for establishing climate zones for the application of the harmonised efficiency reference values for separate production of electricity

(referred to in Article 2(1))

(a) Correction factors relating to the average climatic situation

Ambient temperature correction is based on the difference between the annual average temperature in a Member State and standard atmospheric ISO conditions (15 °C).

The correction will be as follows:

0,1 %-point efficiency loss for every degree above 15 °C;

0,1 %-point efficiency gain for every degree under 15 °C.

Example:

When the average annual temperature in a Member State is 10 °C, the reference value of a cogeneration unit in that Member State has to be increased by 0,5 %-points.

(b) Ambient temperature correction applies only to gaseous fuels (G10, G11, G12, G13).

(c) Method for establishing climate zones:

The borders of each climate zone will be constituted by isotherms (in full degrees Celsius) of the annual average ambient temperature which differ at least 4 °C. The temperature difference between the average annual ambient temperatures applied in adjacent climate zones will be at least 4 °C.

Example:

If, for example, for a given Member State the average annual ambient temperature is 12 °C in a certain location and 6 °C in a different location within the Member State, then the Member State has the option to introduce two climate zones, separated by an isotherm of 9 °C:

A first climate zone between the isotherms of 9 °C and 13 °C (4 °C difference) with an average annual ambient temperature of 11 °C, and

A second climate zone between the isotherms of 5 °C and 9 °C with an average annual ambient temperature of 7 °C.

ANNEX IV

Correction factors for avoided grid losses for the application of the harmonised efficiency reference values for separate production of electricity

(referred to in Article 2(2))

Connection voltage level	Correction factor (Off-site)	Correction factor (On-site)
≥ 345 kV	1	0,976
≥ 200 - < 345 kV	0,972	0,963
≥ 100 - < 200 kV	0,963	0,951
≥ 50 - < 100 kV	0,952	0,936
≥ 12 - < 50 kV	0,935	0,914
≥ 0,45 - < 12kV	0,918	0,891
< 0,45 kV	0,888	0,851

Example:

A 100 kWel cogeneration unit with a reciprocating engine driven with natural gas generates electricity at 380 V. Of this, 85 % is used for own consumption and 15 % is fed into the grid. The plant was constructed in 2010. The annual ambient temperature is 15 °C (so no climatic correction is necessary).

After the grid loss correction the resulting efficiency reference value for the separate production of electricity in this cogeneration unit would be (based on the weighted mean of the factors in this Annex):

$$\text{Ref } E\eta = 52{,}5\ \% \times (0{,}851 \times 85\ \% + 0{,}888 \times 15\ \%) = 45{,}0\ \%$$

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2403

of 15 December 2015

establishing common guidelines on deactivation standards and techniques for ensuring that deactivated firearms are rendered irreversibly inoperable

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 91/477/EEC of 18 June 1991 on control of the acquisition and possession of weapons ([1]), and in particular the second paragraph of Part III of Annex I thereof,

Whereas:

(1) In accordance with Article 4 of Directive 91/477/EEC, Member States are to ensure either that any firearm or part of a firearm placed on the market has been marked and registered in compliance with that Directive, or that it has been deactivated.

(2) In accordance with Annex I, Part III, first paragraph, point (a), of Directive 91/477/EEC, objects which correspond to the definition of a 'firearm' are not to be included in that definition if they have been rendered permanently unfit for use by deactivation, ensuring that all essential parts of the firearm have been rendered permanently inoperable and incapable of removal, replacement or a modification that would permit the firearm to be reactivated in any way.

(3) Annex I, Part III, second paragraph, of Directive 91/477/EEC requires Member States to make arrangements for the deactivation measures to be verified by a competent authority in order to ensure that the modifications made to a firearm render it irreversibly inoperable. Member States are also requested to provide for issuance of a certificate or record attesting to the deactivation of the firearm or the apposition of a clearly visible mark to that effect on the firearm.

(4) The Union is a Party to the Protocol against the Illicit Manufacturing of and Trafficking in Firearms, Their Parts and Components and Ammunition, supplementing the United Nations Convention against Transnational Organised Crime ('the Protocol'), concluded by Council Decision 2014/164/EU ([2]).

(5) Article 9 of the Protocol lists the common general principles of deactivation that Parties have to comply with.

(6) The standards and techniques for the irreversible deactivation of firearms laid down in this Regulation have been established with the technical expertise of the 'Permanent International Commission for firearms testing' (CIP). The CIP has been set up to verify the activities of national firearms proof houses and, in particular, to guarantee the presence in each country of laws and regulations to assure the efficient and uniform testing of firearms and ammunition.

(7) To ensure the highest level of security possible for the deactivation of firearms, the Commission should regularly review and update technical specifications laid down in this Regulation. To this effect, the Commission should take into account the experience acquired by the Member States when applying any additional deactivation measures.

(8) This Regulation is without prejudice to Article 3 of Directive 91/477/EEC.

(9) Taking into account the risk as regards the security, firearms deactivated prior to the date of application of this Regulation and which are placed on the market, including transmission for free, exchange or barter, or transferred to another Member State after that date should be subject to the provisions of this Regulation.

([1]) OJ L 256, 13.9.1991, p. 51.

([2]) Council Decision 2014/164/EU of 11 February 2014 on the conclusion, on behalf of the European Union, of the Protocol against the Illicit Manufacturing of and Trafficking in Firearms, Their Parts and Components and Ammunition, supplementing the United Nations Convention against Transnational Organized Crime (OJ L 89, 25.3.2014, p. 7).

(10) Member States should have the possibility to introduce measures additional to the technical specifications set out in Annex I to deactivate firearms in their territory provided they have taken all necessary measures to apply the common deactivation standards and techniques provided for by this Regulation.

(11) In order to provide a possibility for the Member States to ensure the same level of security within their territory, Member States which introduce additional measures to deactivate firearms in their territory in accordance with the provisions of this Regulation should be allowed to require proof that deactivated firearms to be transferred to their territory comply with those additional measures.

(12) In order for the Commission to be able to take into account developments and best practices in the Member States in the field of firearms deactivation when reviewing this Regulation, Member States should notify to the Commission the relevant measures they adopt in the field covered by this Regulation and any additional measures they introduce. For that purpose, the notification procedures of Directive (EU) 2015/1535 of the European Parliament and of the Council [1] should apply.

(13) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Directive 91/477/EEC,

HAS ADOPTED THIS REGULATION:

Article 1

Scope

1. This Regulation shall apply to firearms of categories A, B, C or D as defined in Annex I to Directive 91/477/EEC.

2. This Regulation shall not apply to firearms deactivated prior to the date of its application, unless those firearms are transferred to another Member State or placed on the market.

Article 2

Persons and entities authorised to deactivate firearms

Deactivation of firearms shall be carried out by public or private entities or by individuals authorised to do so in accordance with national legislation.

Article 3

Verification and certification of deactivation of firearms

1. Member States shall designate a competent authority to verify that the deactivation of the firearm has been carried out in accordance with the technical specifications set out in Annex I ('the verifying entity').

2. Where the verifying entity is also authorised to deactivate firearms, Member States shall ensure a clear separation of those tasks and of the persons carrying them out within that entity.

3. The Commission shall publish on its website a list of the verifying entities designated by Member States, including detailed information on and the symbol of the verifying entity as well as contact information.

[1] Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (OJ L 241, 17.9.2015, p. 1).

4. Where the deactivation of the firearm has been carried out in accordance with the technical specifications set out in Annex I, the verifying entity shall issue to the owner of the firearm a deactivation certificate in accordance with the template set out in Annex III. All information included in the deactivation certificate shall be provided both in the language of the Member State where the deactivation certificate is issued as well as in English.

5. The owner of a deactivated firearm shall retain the deactivation certificate at all times. If the deactivated firearm is placed on the market, it shall be accompanied by the deactivation certificate.

6. Member States shall ensure that a record is kept of the certificates issued for deactivated firearms, with an indication of the date of deactivation and the certificate number, for a period of at least 20 years.

Article 4

Requests for assistance

Any Member State may request the assistance of the entities authorised to deactivate firearms or designated as verifying entities by another Member State in order to carry out or verify the deactivation of a firearm, respectively. Subject to acceptance of the request, where such request concerns the verification of the deactivation of a firearm, the verifying entity providing assistance shall issue a deactivation certificate in accordance with Article 3(4).

Article 5

Marking of deactivated firearms

Deactivated firearms shall be marked with a common unique marking in accordance with the template set out in Annex II to indicate that they have been deactivated in accordance with the technical specifications set out in Annex I. The marking shall be affixed by the verifying entity to all components modified for the deactivation of the firearm and shall fulfil the following criteria:

(a) it is clearly visible and irremovable;

(b) it bears information on the Member State where the deactivation has been carried out and the verifying entity that certified the deactivation;

(c) the original serial number(s) of the firearm are maintained.

Article 6

Additional deactivation measures

1. Member States may introduce additional measures to deactivate firearms in their territory going beyond the technical specifications set out in Annex I.

2. The Commission shall regularly analyse with the Committee established by Directive 91/477/EEC any additional measure taken by the Member States and shall consider revising the technical specifications set out in Annex I in due time.

Article 7

Transfer of deactivated firearms within the Union

1. Deactivated firearms may only be transferred to another Member State provided they bear the common unique marking and are accompanied by a deactivation certificate in accordance with this Regulation.

2. Member States shall recognise the deactivation certificates issued by another Member State if the certificate fulfils the requirements set out in this Regulation. However, Member States which have introduced additional measures in accordance with Article 6 may require proof that the deactivated firearm to be transferred to their territory complies with those additional measures.

Article 8

Notification requirements

Member States shall notify to the Commission any measures they adopt in the field covered by this Regulation as well as any additional measure introduced in accordance with Article 6. For that purpose, Member States shall apply the notification procedures laid down in Directive (EU) 2015/1535.

Article 9

Entry into force

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 8 April 2016.

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

Done at Brussels, 15 December 2015.

For the Commission,
On behalf of the President,
Elżbieta BIEŃKOWSKA
Member of the Commission

ANNEX I

Technical specifications for the deactivation of firearms

I. The deactivation operations to be performed in order to render firearms irreversibly inoperable are defined on the basis of three tables:

— Table I lists the different types of firearms,

— Table II describes the operations to be performed to render each essential component of firearms irreversibly inoperable,

— Table III sets out which deactivation operations are to be performed for the various types of firearm.

II. To take into account technical developments of firearms and deactivation operations over time, these technical specifications will be reviewed and updated on a regular basis, at the latest every 2 years.

III. In order to ensure a correct and uniform application of the deactivation operations of firearms, the Commission will elaborate definitions in cooperation with the Member States.

TAB I: List of types of firearms

	TYPES OF FIREARMS
1	Pistols (single shot, semi-automatic)
2	Revolvers (including cylinder loading revolvers)
3	Single-shot long firearms (not break action)
4	Break action firearms (e.g. smoothbore, rifled, combination, falling/rolling block action, short and long firearms)
5	Repeating long firearms (smoothbore, rifled)
6	Semi-automatic long firearms (smoothbore, rifled)
7	(Full) automatic firearms: e.g. selected assault rifles, (sub) machine guns, (full) automatic pistols
8	Muzzle loading firearms

TAB II: Specific operations per component

COMPONENT	PROCESS
1. BARREL	1.1. If the barrel is fixed to the frame ([1]), pin the barrel to action with a hardened steel pin (diameter > 50 % chamber, minimum 4,5 mm) through the chamber and frame. The pin must be welded ([2]).
	1.2. If the barrel is free (not fixed), cut a longitudinal slot through the full length of the chamber wall (width > ½ calibre and maximum 8 mm) and securely weld a plug or a rod into the barrel from the start of the chamber (L ≥ 2/3rd barrel length).
	1.3. Within the first third of the barrel from the chamber, either drill holes (must have a minimum of 2/3rds of the diameter of the bore for smoothbore arms and the whole diameter of the bore for all other arms; one behind the other, 3 for short arms, 6 for long arms) or cut, after the chamber, a V slot (angle 60 ± 5°) opening locally the barrel or cut, after the chamber, a longitudinal slot (width 8-10 mm ± 0,5 mm, length ≥ 52 mm) at the same position as the holes, or cut a longitudinal slot (width 4-6 mm ± 0,5 mm from the chamber to the muzzle, except 5 mm at the muzzle.

COMPONENT	PROCESS
	1.4. For barrels with a feed ramp, remove the feed ramp.
	1.5. Prevent removal of the barrel from the frame by use of hardened steel pin or by welding.
2. BREECH BLOCK, BOLT HEAD	2.1. Remove or shorten firing pin.
	2.2. Machine the bolt face with an angle of at least 45 degrees and on a surface larger than 50 % of the breech face.
	2.3. Weld the firing pin hole.
3. CYLINDER	3.1. Remove all internal walls from cylinder for a minimum of 2/3rd of its length by machining a circular ring > = case diameter.
	3.2. Where possible, weld to prevent the removal of the cylinder from the frame, or if impossible, use appropriate measures that render the removal impossible.
4. SLIDE	4.1. Machine or remove more than 50 % of the breech face with an angle between 45 and 90 degrees.
	4.2. Remove or shorten the firing pin.
	4.3. Machine and weld the firing pin hole.
	4.4. Machine away locking lugs in slide.
	4.5. Where applicable, machine the inside of the upper forward edge of the ejection port in the slide to an angle of 45 degrees.
5. FRAME (PISTOLS)	5.1. Remove feed ramp.
	5.2. Machine away at least 2/3 of the slide rails on both sides of the frame.
	5.3. Weld the slide stop.
	5.4. Prevent disassembly of polymer frame pistols by welding. According to the national laws, this process can be performed after the checking of the National Authority.
6. AUTOMATIC SYSTEM	6.1. Destroy the piston and the gas system by cutting or welding.
	6.2. Remove the breech block, replace it by a steel piece and weld it or reduce the breech block by 50 % minimum, weld it and cut off locking lugs from the bolt head.
	6.3. Weld the trigger mechanism together and, if possible, with the frame. If welding within the frame is not possible: remove the firing mechanism and fill the empty space appropriately (e.g. by gluing in a fitting piece of filling with epoxy resin).
	6.4. Prevent the disassembly of the closing system of the handle at the frame by welding or use appropriate measures that render the removal impossible. Securely weld the feed mechanism of belt fed weapons.

COMPONENT	PROCESS
7. ACTION	7.1. Machine a cone of 60 degrees minimum (apex angle), in order to obtain a base diameter equal to 1 cm at least or the diameter of the breech face.
	7.2. Remove the firing pin, enlarge the firing pin hole at a minimum diameter of 5 mm and weld the firing pin hole.
8. MAGAZINE (where applicable)	8.1. Weld the magazine with spots on the frame or the handle, depending on type of arm to prevent removing the magazine.
	8.2. If the magazine is missing, place spots of weld in the magazine location or fix a lock to permanently prevent the insertion of a magazine.
	8.3. Drive hardened steel pin through magazine, chamber and frame. Secure by weld.
9. MUZZLE LOADING	9.1. Remove or weld the nipple(s), weld the hole(s).
10. SOUND MODERATOR	10.1. Prevent removal of the sound moderator from the barrel by use of hardened steel pin or weld if the sound moderator is part of the weapon.
	10.2. Remove all the inner parts and their attachment points of the moderator so that only a tube remains. Drill holes each 5 cm in the exterior remaining tube.
Hardness of inserts	Hardness pin/plug/rod = 58 -0; + 6 HRC TIG welding stainless steel type ER 316 L

(1) Barrel fixed to the frame by screwing or clamping or by another process.
(2) Welding is a fabrication or sculptural process that joins materials, usually metals or thermoplastics, by causing fusion.

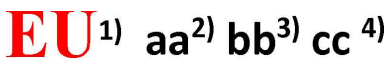
TAB III: Specific operations per essential components of each type of firearm

TYPE	1	2	3	4	5	6	7	8
PROCESS	Pistols (excepted automatic)	Revolvers	Single-shot long fire-arms (not break action)	Break action fire-arms (smoothbore, rifled, combination)	Repeating long fire-arms (smoothbore, rifled)	Semi-automatic long firearms (smooth-bore, rifled)	Automatic firearms: assault rifles, (sub) machine guns	Muzzle loading fire-arms
1.1			X		X	X	X	
1.2 and 1.3	X	X	X	X	X	X	X	X
1.4	X					X	X	
1.5		X						
2.1			X		X	X	X	
2.2			X		X	X	X	
2.3			X		X	X	X	
3.1		X						
3.2		X						
4.1	X						X (for automatic pistols)	
4.2	X						X (for automatic pistols)	
4.3	X						X (for automatic pistols)	
4.4	X						X (for automatic pistols)	
4.5	X					X	X (for automatic pistols)	
5.1	X						X (for automatic pistols)	

TYPE	1	2	3	4	5	6	7	8
PROCESS	Pistols (excepted automatic)	Revolvers	Single-shot long fire-arms (not break action)	Break action fire-arms (smoothbore, rifled, combination)	Repeating long fire-arms (smoothbore, rifled)	Semi-automatic long firearms (smooth-bore, rifled)	Automatic firearms: assault rifles, (sub) machine guns	Muzzle loading fire-arms
5.2	X						X (for automatic pistols)	
5.3	X						X (for automatic pistols)	
5.4	X (polymer frame)						X (for automatic pistols)	
6.1						X	X	
6.2						X	X	
6.3							X	
6.4							X	
7.1				X				
7.2		X		X				
8.1 or 8.2	X				X	X	X	
8.3					X (magazine tube)	X (magazine tube)		
9.1		X						X
10.1	X		X		X	X	X	
10.2	X		X	X	X	X	X	

ANNEX II

Template for marking of deactivated firearms



1) Deactivation mark

2) Country of deactivation — official international code

3) Symbol of the entity that certified the deactivation of the firearm

4) Deactivation year

The full mark will be affixed only on the frame of the firearm, while the deactivation mark (1) and the country of deactivation (2) will be affixed on all other essential components.

ANNEX III

Model certificate for deactivated firearms

(this certificate should be prepared on non-falsifiable paper)

EU Logo

Name of entity
that verified & certified the conformity
of the deactivation

Logo

DEACTIVATION CERTIFICATE

Certificate number:

The deactivation measures conform to the requirements of the common minimum technical specifications set out in Annex I to Commission Implementing Regulation (EU) 2015/2403.

Name of entity that performed the deactivation:

Country:

Date/year of certification of the deactivation:

Manufacturer/brand of firearm deactivated:

Type:

Make/Model:

Calibre:

Serial number(s):

Official EU deactivation mark

Name, title and signature
of the responsible person

PLEASE NOTE: This certificate is an important document. It should be retained by the owner of the deactivated firearm at all times. The essential components of the deactivated to which this certificate relates have been marked with an official inspection mark; these marks must not be removed or altered.

WARNING: Forging a deactivation certificate could constitute an offence under the national law.

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2404

of 16 December 2015

operating deductions from fishing quotas available for certain stocks in 2015 on account of overfishing of other stocks in the previous years and amending Implementing Regulation (EU) 2015/1801

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 ([1]), and in particular Article 105(1), (2), (3) and (5) thereof,

Whereas:

(1) Fishing quotas for the year 2014 were established by:

— Council Regulation (EU) No 1262/2012 ([2]),

— Council Regulation (EU) No 1180/2013 ([3]),

— Council Regulation (EU) No 24/2014 ([4]), and

— Council Regulation (EU) No 43/2014 ([5]).

(2) Fishing quotas for the year 2015 were established by:

— Council Regulation (EU) No 1221/2014 ([6]),

— Council Regulation (EU) No 1367/2014 ([7]),

— Council Regulation (EU) 2015/104 ([8]), and

— Council Regulation (EU) 2015/106 ([9]).

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

([1]) OJ L 343, 22.12.2009, p. 1.

([2]) Council Regulation (EU) No 1262/2012 of 20 December 2012 fixing for 2013 and 2014 the fishing opportunities for EU vessels for certain deep-sea fish stocks (OJ L 356, 22.12.2012, p. 22).

([3]) Council Regulation (EU) No 1180/2013 of 19 November 2013 fixing for 2014 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Baltic Sea (OJ L 313, 22.11.2013, p. 4).

([4]) Council Regulation (EU) No 24/2014 of 10 January 2014 fixing for 2014 the fishing opportunities for certain fish stocks and groups of fish stocks in the Black Sea (OJ L 9, 14.1.2014, p. 4).

([5]) Council Regulation (EU) No 43/2014 of 20 January 2014 fixing for 2014 the fishing opportunities for certain fish stocks and groups of fish stocks, applicable in Union waters and, to Union vessels, in certain non-Union waters (OJ L 24, 28.1.2014, p. 1).

([6]) Council Regulation (EU) No 1221/2014 of 10 November 2014 fixing for 2015 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Baltic Sea and amending Regulations (EU) No 43/2014 and (EU) No 1180/2013 (OJ L 330, 15.11.2014, p. 16).

([7]) Council Regulation (EU) No 1367/2014 of 15 December 2014 fixing for 2015 and 2016 the fishing opportunities for Union fishing vessels for certain deep-sea fish stocks (OJ L 366, 20.12.2014, p. 1).

([8]) Council Regulation (EU) 2015/104 of 19 January 2015 fixing for 2015 the fishing opportunities for certain fish stocks and groups of fish stocks, applicable in Union waters and, for Union vessels, in certain non-Union waters, amending Regulation (EU) No 43/2014 and repealing Regulation (EU) No 779/2014 (OJ L 22, 28.1.2015, p. 1).

([9]) Council Regulation (EU) 2015/106 of 19 January 2015 fixing for 2015 the fishing opportunities for certain fish stocks and groups of fish stocks in the Black Sea (OJ L 19, 24.1.2015, p. 8).

(4) Commission Implementing Regulation (EU) 2015/1801 ([1]) has established deductions from fishing quotas for certain stocks in 2015 on account of overfishing in the previous years.

(5) However, for certain Member States no deductions could be operated by Regulation (EU) 2015/1801 from quotas allocated for the overfished stocks because such quotas were not available for those Member States in the year 2015.

(6) In certain cases, exchanges of fishing opportunities concluded in accordance with Article 16(8) of Regulation (EU) No 1380/2013 ([2]) enabled partial deductions. The remaining quantities should be operated on other stocks pursuant to Article 105(5) of Regulation (EC) No 1224/2009.

(7) Article 105(5) of Regulation (EC) No 1224/2009 provides that, if it is not possible to operate deductions on the overfished stock in the year following the overfishing because the Member State concerned has no available quota, deductions should be operated on other stocks in the same geographical area or with the same commercial value. According to Commission Communication No 2012/C-72/07 ([3]) such deductions should be preferably operated from quotas allocated for stocks fished by the same fleet as the fleet that overfished the quota, taking into account the need to avoid discards in mixed fisheries.

(8) The Member States concerned have been consulted with regard to the proposed deductions from quotas allocated for stocks other than those which have been overfished.

(9) At the request of Portugal, redfish in Norwegian waters of I and II (RED/1N2AB.) should be used as alternative stock to payback the overfishing of respectively 371 766 kilograms and 178 850 kilograms for haddock and saithe in Norwegian waters of I and II (HAD/1N2AB. and POK/1N2AB.) in the previous years. Considering that the Portuguese 2015 quota of redfish in Norwegian waters of I and II amounts to 405 000 kilograms and is not sufficient to cover the deductions due for both overfished stocks, this quota should be used to the full extent of its available quantity and a remaining quantity of 145 616 kilograms should be deducted in the following year(s) on account of saithe in the same area (POK/1N2AB.) until the full overfished amount is paid back.

(10) Moreover, certain deductions provided for by Implementing Regulation (EU) 2015/1801 appear to be insufficient. The required deductions appear to be larger than the adapted quota available in the year 2015 and, as a consequence, cannot be entirely operated on that quota. According to Commission Communication No 2012/C-72/07, the remaining amounts should be deducted from the adapted quotas available in subsequent years.

(11) Following Commission Implementing Regulation (EC) No 2015/1170 ([4]), a quantity of 3 369 kilograms corresponding to 10 % of the Spanish 2014 adapted quota for Norway lobster in areas IX and X and Union waters of CECAF 34.1.1 (NEP/9/3411) is no longer available to Spain following a quota transfer. Consequently, the available quantity of 9 287 kilograms subtracted from the outstanding deduction of 19 000 kilograms owed for that stock should be reduced to 5 918 kilograms and a further deduction of 3 369 kilograms should be immediately applicable.

(12) Implementing Regulation (EU) 2015/1801 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

The fishing quotas for the year 2015 referred to in the Annex I to this Regulation shall be reduced by applying the deductions on the alternative stocks set out in that Annex.

([1]) Commission Implementing Regulation (EU) 2015/1801 of 7 October 2015 operating deductions from fishing quotas available for certain stocks in 2015 on account of overfishing in the previous years (OJ L 263, 8.10.2015, p. 19).
([2]) Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22).
([3]) OJ C 72, 10.3.2012, p. 27.
([4]) Commission Implementing Regulation (EU) 2015/1170 of 16 July 2015 adding to the 2015 fishing quotas certain quantities withheld in the year 2014 pursuant to Article 4(2) of Council Regulation (EC) No 847/96 (OJ L 189, 17.7.2015, p. 2).

Article 2

The Annex to Implementing Regulation (EU) 2015/1801 is replaced by the text in Annex II to this Regulation.

Article 3

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

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

Done at Brussels, 16 December 2015

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

DEDUCTIONS FROM QUOTAS FOR STOCKS OTHER THAN THOSE WHICH HAVE BEEN OVERFISHED

Member State	Species code	Area code	Species name	Area name	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota con-sumption (%)	Overfishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions 2015 (quantity in kilograms)	Deductions already applied in 2015 on the same stock (quantity in kilograms) (7)	Remaining quantity to be be deducted on alternative stock (in kilograms)
ES	DWS	56789-	Deep-sea sharks	EU and international waters of V, VI, VII, VIII and IX	0	3 039	N/A	3 039	/	A	/	/	4 559	0	4 559
Deduction to be made on the following stock															
ES	BSF	56712-	Black scabbardfish	Union and international waters of V, VI, VII and XII	/	/	/	/	/	/	/	/	/	/	4 559
ES	GHL	1N2AB.	Greenland halibut	Norwegian waters of I and II	0	22 685	N/A	22 685	/	/	/	/	22 685	0	22 685
Deduction to be made on the following stock															
ES	RED	1N2AB.	Redfish	Norwegian waters of I and II	/	/	/	/	/	/	/	/	/	/	22 685
ES	HAD	5BC6A.	Haddock	Union and international waters of Vb and VIa	2 840	18 933	666,65 %	16 093	/	A	12 540	/	36 680	2 564	34 116
Deduction to be made on the following stock															
ES	LIN	6X14.	Ling	Union and international waters of VI, VII, VIII, IX, X, XII and XIV	/	/	/	/	/	/	/	/	/	/	34 116

Member State	Species code	Area code	Species name	Area name	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption (%)	Overfishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions 2015 (quantity in kilograms)	Deductions already applied in 2015 on the same stock (quantity in kilograms) (7)	Remaining quantity to be be deducted on alternative stock (in kilograms)
ES	HAD	7X7A34	Haddock	VIIb-k, VIII, IX and X; Union waters of CECAF 34.1.1	0	3 075	N/A	3 075	/	A	/	/	4 613	0	4 613
Deduction to be made on the following stock															
ES	WHG	08	Whiting	VIII	/	/	/	/	/	/	/	/	/	/	4 613
ES	OTH	1N2AB.	Other species	Norwegian waters of I and II	0	26 744	N/A	26 744	/	/	/	/	26 744	4 281	22 463
Deduction to be made on the following stock															
ES	RED	1N2AB	Redfish	Norwegian waters of I and II	/	/	/	/	/	/	/	/	/	/	22 463
ES	POK	56-14	Saithe	VI; Union and international waters of Vb, XII and XIV	4 810	8 703	180,94 %	3 893	/	/	/	/	3 893	0	3 893
Deduction to be made on the following stock															
ES	BLI	5B67-	Blue ling	Union and international waters of Vb, VI, VII	/	/	/	/	/	/	/	/	/	/	3 893
NL	HKE	3A/BCD	Hake	IIIa; Union waters of Subdivisions 22-32	0	1 655	N/A	1 655	/	C	/	/	2 482	0	2 482

Member State	Species code	Area code	Species name	Area name	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption (%)	Overfishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Oustanding balance (6) (quantity in kilograms)	Deductions 2015 (quantity in kilograms)	Deductions already applied in 2015 on the same stock (quantity in kilograms) (7)	Remaining quantity to be be deducted on alternative stock (in kilograms)
Deduction to be made on the following stock															
NL	PLE	2A3AX4	Plaice	IV; Union waters of IIa; that part of IIIa not covered by the Skagerrak and the Kattegat	/	/	/	/	/	/	/	/	/	/	2 482
NL	RED	1N2AB.	Redfish	Norwegian waters of I and II	0	2 798	N/A	2 798	/	/	/	/	2 798	0	2 798
Deduction to be made on the following stock															
NL	WHB	1X14	Blue whiting	Union and international waters of I, II, III, IV, V, VI, VII, VIIIa, VIIIb, VIIId, VIIIe, XII and XIV	/	/	/	/	/	/	/	/	/	/	2 798
PT	HAD	1N2AB	Haddock	Norwegian waters of I and II	0	26 816	N/A	26 816	/	/	/	344 950	371 766	0	371 766
Deduction to be made on the following stock															
PT	RED	1N2AB	Redfish	Norwegian waters of I and II	/	/	/	/	/	/	/	/	/	/	371 766
PT	POK	1N2AB.	Saithe	Norwegian waters of I and II	18 000	11 850	65,83 %	– 6 150	/	/	/	185 000	178 850	0	178 850

Member State	Species code	Area code	Species name	Area name	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption (%)	Overfishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Ouststanding balance (6) (quantity in kilograms)	Deductions 2015 (quantity in kilograms)	Deductions already applied in 2015 on the same stock (quantity in kilograms) (7)	Remaining quantity to be be deducted on alternative stock (in kilograms)
Deduction to be made on the following stock															
PT	RED	1N2AB	Redfish	Norwegian waters of I and II	/	/	/	/	/	/	/	/	/	/	33 234 (8)
UK	DGS	15X14	Spurdog/ dogfish	Union and international waters of I, V, VI, VII, VIII, XII and XIV	0	1 027	N/A	1 027	/	A	/	/	1 541	0	1 541
Deduction to be made on the following stock															
UK	POK	7/3411	Saithe	VII, VIII, IX and X; Union waters of CECAF 34.1.1	/	/	/	/	/	/	/	/	/	/	1 541
UK	NOP	2A3A4.	Norway pout	IIIa; Union waters of IIa and IV	0	14 000	N/A	14 000	/	/	/	/	14 000	0	14 000
Deduction to be made on the following stock															
UK	SPR	2AC4-C	Sprat and associated by-catches	Union waters of IIa and IV	/	/	/	/	/	/	/	/	/	/	14 000
UK	WHB	24-N	Blue whiting	Norwegian waters of II and IV	0	22 204	N/A	22 204	/	/	/	/	22 204	0	22 204

Member State	Species code	Area code	Species name	Area name	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption (%)	Overfishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Ouststanding balance (6) (quantity in kilograms)	Deductions 2015 (quantity in kilograms)	Deductions already applied in 2015 on the same stock (quantity in kilograms) (7)	Remaining quantity to be be deducted on alternative stock (in kilograms)
Deduction to be made on the following stock															
UK	WHB	2A4AXF	Blue whiting	Faroese waters	/	/	/	/	/	/	/	/	/	/	22 204

(1) Quotas available to a Member State pursuant to the relevant fishing opportunities Regulations after taking into account exchanges of fishing opportunities in accordance with Article 16(8) of Regulation (EU) No 1380/2013 of the European Parliament and of the Council (OJ L 354, 28.12.2013, p. 22), quota transfers in accordance with Article 4(2) of Council Regulation (EC) No 847/96 (OJ L 115, 9.5.1996, p. 3) or reallocation and deduction of fishing opportunities in accordance with Articles 37 and 105 of Regulation (EC) No 1224/2009.

(2) As set out in Article 105(2) of Regulation (EC) No 1224/2009. Deduction equal to the overfishing * 1,00 shall apply in all cases of overfishing equal to, or less than, 100 tonnes.

(3) As set out in Article 105(3) of Regulation (EC) No 1224/2009.

(4) Letter 'A' indicates that an additional multiplying factor of 1.5 has been applied due to consecutive overfishing in the years 2012, 2013 and 2014. Letter 'C' indicates that an additional multiplying factor of 1.5 has been applied as the stock is subject to a multiannual plan.

(5) Remaining quantities that could not be deducted in 2014 pursuant to Regulation (EU) No 871/2014 because there was no or not sufficient quota available.

(6) Remaining quantities related to overfishing in years preceding the entry into force of Regulation (EC) No 1224/2009 and that cannot be deducted from another stock.

(7) Quantities that could be deducted on the same stock thanks to exchange of fishing opportunities concluded in accordance with Article 16(8) of Regulation (EU) No 1380/2013.

(8) At the request of the Portuguese Direção de Serviços de Recursos Naturais and considering the limited quota available, the deduction will be operated on the 2015 quota for RED/1N2AB. to the full extent of its available quantity and a remaining quantity of 145 616 kilograms will be deducted in the following year(s) until the full overfished amount is paid back

ANNEX II

'ANNEX

DEDUCTIONS FROM QUOTAS FOR STOCKS WHICH HAVE BEEN OVERFISHED

Member State	Species code	Area code	Species name	Area name	Initial quota 2014 (in kilograms)	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption related to permitted landings	Over-fishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions to apply in 2015 (qty in kilograms) (7)	Deductions already applied in 2015 (qty in kilograms) (8)	To be deducted in 2016 and following year(s) (qty in kilograms)
BE	PLE	7HJK.	Plaice	VIIh, VIIj and VIIk	8 000	1 120	3 701	330,45 %	2 581	/	/	/	/	2 581	2 581	/
BE	SOL	8AB.	Common sole	VIIIa and VIIIb	47 000	327 900	328 823	100,28 %	923	/	C	/	/	1 385	1 385	/
BE	SRX	07D.	Skates and rays	Union waters of VIId	72 000	60 000	69 586	115,98 %	9 586	/	/	/	/	9 586	8 489	1 097
BE	SRX	67AKXD	Skates and rays	Union waters of VIa, VIb, VIIa-c and VIIe-k	725 000	765 000	770 738	100,75 %	5 738	/	/	/	/	5 738	5 738	/
DK	COD	03AN.	Cod	Skagerrak	3 177 000	3 299 380	3 408 570	103,31 %	109 190	/	C	/	/	163 785	163 785	/
DK	HER	03A.	Herring	IIIa	19 357 000	15 529 000	15 641 340	100,72 %	112 340	/	/	/	/	112 340	112 340	/
DK	HER	2A47DX	Herring	IV, VIId and Union waters of IIa	12 526 000	12 959 000	13 430 160	103,64 %	471 160	/	/	/	/	471 160	471 160	/
DK	HER	4AB.	Herring	Union and Norwegian waters of IV north of 53° 30′ N	80 026 000	99 702 000	99 711 800	100,10 %	9 800	/	/	/	/	9 800	9 800	/

Member State	Species code	Area code	Species name	Area name	Initial quota 2014 (in kilograms)	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption related to permitted landings	Over-fishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions to apply in 2015 (qty in kilograms) (7)	Deductions already applied in 2015 (qty in kilograms) (8)	To be deducted in 2016 and following year(s) (qty in kilograms)
DK	PRA	03A.	Northern prawn	IIIa	2 308 000	2 308 000	2 317 330	100,40 %	9 330	/	/	/	/	9 330	9 330	/
DK	SAN	234_2	Sandeel	Union waters of sandeel management area 2	4 717 000	4 868 000	8 381 430	172,17 %	3 513 430	2	/	/	/	7 026 860	7 026 860	/
DK	SPR	2AC4-C	Sprat and associated bycatches	Union waters of IIa and IV	122 383 000	126 007 000	127 165 410	100,92 %	1 158 410	/	/	/	/	1 158 410	1 158 410	/
ES	ALF	3X14-	Alfonsinos	EU and international waters of III, IV, V, VI, VII, VIII, IX, X, XII and XIV	67 000	67 000	79 683	118,93 %	12 683	/	A	3 000	/	22 025	5 866	16 159
ES	BSF	56712-	Black scabbardfish	EU and international waters of V, VI, VII and XII	226 000	312 500	327 697	104,86 %	15 197	/	A	/	/	22 796	22 796	/
ES	BSF	8910-	Black scabbardfish	EU and international waters of VIII, IX and X	12 000	6 130	15 769	257,24 %	9 639	/	A	27 130	/	41 589	11 950	29 639
ES	BUM	ATLANT	Blue marlin	Atlantic Ocean	27 200	27 200	124 452	457,54 %	97 252	/	A	27 000	/	172 878	0	172 878

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ES	DWS	56789-	Deep-sea sharks	EU and international waters of V, VI, VII, VIII and IX	0	0	3 039	N/A	3 039	/	A	/	/	4 559	4 559	/
ES	GFB	567-	Greater forkbeard	EU and international waters of V, VI and VII	588 000	828 030	842 467	101,74 %	14 437	/	/	/	/	14 437	14 437	/
ES	GFB	89-	Greater forkbeard	EU and international waters of VIII and IX	242 000	216 750	237 282	109,47 %	20 532	/	A	17 750	/	48 548	48 548	/
ES	GHL	1N2AB.	Greenland halibut	Norwegian waters of I and II	/	0	22 685	N/A	22 685	/	/	/	/	22 685	22 685	/
ES	HAD	5BC6A.	Haddock	Union and international waters of Vb and VIa	/	2 840	18 933	666,65 %	16 093	/	A	12 540	/	36 680	36 680	/
ES	HAD	7X7A34	Haddock	VIIb-k, VIII, IX and X; Union waters of CECAF 34.1.1	/	0	3 075	N/A	3 075	/	A	/	/	4 613	4 613	/

Member State	Species code	Area code	Species name	Area name	Initial quota 2014 (in kilograms)	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption related to permitted landings	Over-fishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions to apply in 2015 (qty in kilograms) (7)	Deductions already applied in 2015 (qty in kilograms) (8)	To be deducted in 2016 and following year(s) (qty in kilograms)
ES	NEP	9/3411	Norway lobster	IX and X; Union waters of CECAF 34.1.1	55 000	33 690	24 403	72,43 %	– 5 918 (9)	/	/	19 000 (10)	/	13 082	13 082 (11)	/
ES	OTH	1N2AB.	Other species	Norwegian waters of I and II	/	0	26 744	N/A	26 744	/	/	/	/	26 744	26 744	/
ES	POK	56-14	Saithe	VI; Union and international waters of Vb, XII and XIV	/	4 810	8 703	180,94 %	3 893	/	/	/	/	3 893	3 893	/
ES	RNG	5B67-	Roundnose grenadier	EU and international waters of Vb, VI, VII	70 000	111 160	125 401	112,81 %	14 241	/	/	/	/	14 241	14 241	/
ES	SBR	678-	Red seabream	EU and international waters of VI, VII and VIII	143 000	133 060	136 418	102,52 %	3 358	/	/	/	/	3 358	3 358	/
ES	SOL	8AB.	Common sole	VIIIa and VIIIb	9 000	8 100	9 894	122,15 %	1 794	/	A+C	2 100	/	4 791	2 032	2 759
ES	SRX	89-C.	Skates and rays	Union waters of VIII and IX	1 057 000	857 000	1 089 241	127,10 %	232 241	1,4	/	/	/	325 137	206 515	118 622

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ES	USK	567EI.	Tusk	Union and international waters of V, VI and VII	26 000	15 770	15 762	99,95 %	– 8	/	/	58 770	/	58 762	0	58 762
ES	WHM	ATLANT	White marlin	Atlantic Ocean	30 500	25 670	98 039	381,92 %	72 369	/	/	170	/	72 539	0	72 539
FR	SRX	07D.	Skates and rays	Union waters of VIId	602 000	627 000	698 414	111,39 %	71 414	/	/	/	/	71 414	71 414	/
FR	SRX	2AC4-C	Skates and rays	Union waters of IIa and IV	33 000	36 000	48 212	133,92 %	12 212	/	/	/	/	12 212	12 212	/
IE	PLE	7HJK.	Plaice	VIIh, VIIj and VIIk	59 000	61 000	78 270	128,31 %	17 270	/	A	/	/	25 905	25 905	/
IE	SOL	07A.	Common sole	VIIa	41 000	42 000	43 107	102,64 %	1 107	/	/	/	/	1 107	1 107	/
IE	SRX	67AKXD	Skates and rays	Union waters of VIa, VIb, VIIa-c and VIIe-k	1 048 000	1 030 000	1 079 446	104,80 %	49 446	/	/	/	/	49 446	49 446	/
LT	GHL	N3LMNO	Greenland halibut	NAFO 3LMNO	22 000	0	0	N/A	0	/	/	46 000	/	46 000	46 000	/
LV	HER	03D.RG	Herring	subdivision 28.1	16 534 000	19 334 630	20 084 200	103,88 %	749 570	/	/	/	/	749 570	749 570	/

Member State	Species code	Area code	Species name	Area name	Initial quota 2014 (in kilograms)	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption related to permitted landings	Over-fishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions to apply in 2015 (qty in kilograms) (7)	Deductions already applied in 2015 (qty in kilograms) (8)	To be deducted in 2016 and following year(s) (qty in kilograms)
NL	HKE	3A/BCD	Hake	IIIa; Union waters of Subdivisions 22-32	/	0	1 655	N/A	1 655	/	C	/	/	2 482	2 482	/
NL	RED	1N2AB.	Redfish	Norwegian waters of I and II	/	0	2 798	N/A	2 798	/	/	/	/	2 798	2 798	/
PT	ANF	8C3411	Anglerfish	VIIIc, IX and X; Union waters of CECAF 34.1.1	436 000	664 000	676 302	101,85 %	12 302	/	/	/	/	12 302	12 302	/
PT	BFT	AE45WM	Bluefin tuna	Atlantic Ocean, east of 45° W, and Mediterranean	235 500	235 500	243 092	103,22 %	7 592	/	C	/	/	11 388	11 388	/
PT	HAD	1N2AB	Haddock	Norwegian waters of I and II	/	0	26 816	N/A	26 816	/	/	/	344 950	371 766	371 766	/
PT	POK	1N2AB.	Saithe	Norwegian waters of I and II	/	18 000	11 850	65,83 %	– 6 150	/	/	/	185 000	178 850	33 234	145 616
PT	SRX	89-C.	Skates and rays	Union waters of VIII and IX	1 051 000	1 051 000	1 059 237	100,78 %	8 237	/	/	/	/	8 237	8 237	/

Member State	Species code	Area code	Species name	Area name	Initial quota 2014 (in kilograms)	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption related to permitted landings	Over-fishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions to apply in 2015 (qty in kilograms) (7)	Deductions already applied in 2015 (qty in kilograms) (8)	To be deducted in 2016 and following year(s) (qty in kilograms)
SE	COD	03AN.	Cod	Skagerrak	371 000	560 000	562 836	100,51 %	2 836	/	C	/	/	4 254	4 254	/
UK	DGS	15X14	Spurdog/ dogfish	Union and international waters of I, V, VI, VII, VIII, XII and XIV	0	0	1 027	N/A	1 027	/	A	/	/	1 541	1 541	/
UK	GHL	514GRN	Greenland halibut	Greenland waters of V and XIV	189 000	0	0	N/A	0	/	/	1 000	/	1 000	1 000	/
UK	HAD	5BC6A.	Haddock	Union and international waters of Vb and VIa	3 106 000	3 236 600	3 277 296	101,26 %	40 696	/	/	/	/	40 696	40 696	/
UK	MAC	2CX14-	Mackerel	VI, VII, VIIIa, VIIIb, VIIId and VIIIe; Union and international waters of Vb; international waters of IIa, XII and XIV	179 471 000	275 119 000	279 250 206	101,50 %	4 131 206	/	/	/	/	4 131 206	4 131 206	/
UK	NOP	2A3A4.	Norway pout	IIIa; Union waters of IIa and IV	/	0	14 000	N/A	14 000	/	/	/	/	14 000	14 000	/

Member State	Species code	Area code	Species name	Area name	Initial quota 2014 (in kilograms)	Permitted landings 2014 (Total adapted quantity in kilograms) (1)	Total catches 2014 (quantity in kilograms)	Quota consumption related to permitted landings	Over-fishing related to permitted landing (quantity in kilograms)	Multiplying factor (2)	Additional Multiplying factor (3) (4)	Remaining deduction from 2014 (5) (quantity in kilograms)	Outstanding balance (6) (quantity in kilograms)	Deductions to apply in 2015 (qty in kilograms) (7)	Deductions already applied in 2015 (qty in kilograms) (8)	To be deducted in 2016 and following year(s) (qty in kilograms)
UK	PLE	7DE.	Plaice	VIId and VIIe	1 548 000	1 500 000	1 606 749	107,12 %	106 749	1,1	/	/	/	117 424	117 424	/
UK	SOL	7FG.	Common sole	VIIf and VIIg	282 000	255 250	252 487	98,92 %	(– 2 763) (12)	/	/	1 950	/	1 950	1 950	/
UK	SRX	07D.	Skates and rays	Union waters of VIId	120 000	95 000	102 679	108,08 %	7 679	/	/	/	/	7 679	7 679	/
UK	WHB	24-N	Blue whiting	Norwegian waters of II and IV	0	0	22 204	N/A	22 204	/	/	/	/	22 204	22 204	/

(1) Quotas available to a Member State pursuant to the relevant fishing opportunities Regulations after taking into account exchanges of fishing opportunities in accordance with Article 16(8) of Regulation (EU) No 1380/2013 of the European Parliament and of the Council (OJ L 354, 28.12.2013, p. 22), quota transfers in accordance with Article 4(2) of Council Regulation (EC) No 847/96 (OJ L 115, 9.5.1996, p. 3) or reallocation and deduction of fishing opportunities in accordance with Articles 37 and 105 of Regulation (EC) No 1224/2009.
(2) As set out in Article 105(2) of Regulation (EC) No 1224/2009. Deduction equal to the overfishing * 1,00 shall apply in all cases of overfishing equal to, or less than, 100 tonnes.
(3) As set out in Article 105(3) of Regulation (EC) No 1224/2009.
(4) Letter "A" indicates that an additional multiplying factor of 1.5 has been applied due to consecutive overfishing in the years 2012, 2013 and 2014. Letter "C" indicates that an additional multiplying factor of 1.5 has been applied as the stock is subject to a multiannual plan.
(5) Remaining quantities that could not be deducted in 2014 pursuant to Regulation (EU) No 871/2014 because there was no or not sufficient quota available.
(6) Remaining quantities related to overfishing in years preceding the entry into force of Regulation (EC) No 1224/2009 and that cannot be deducted from another stock.
(7) Deductions to operate in 2015 as established by Implementing Regulation (EU) 2015/1801.
(8) Deductions to operate in 2015 that could be actually applied considering the available quota on the day of entry into force of Regulation (EU) 2015/1801.
(9) A quantity of 3 369 kilograms is no longer available following Spain's transfer request made pursuant to Regulation (EC) No 847/96 and applicable following Commission Implementing Regulation (EU) 2015/1170 (OJ L 189, 17.7.2015, p. 2).
(10) At Spain's request, the pay-back due in 2013 was spread over three years.
(11) The remaining quantity of 3 369 kilograms is deducted by the time of entry into force of this Regulation.
(12) This quantity is no longer available following United Kingdom's transfer request made pursuant to Regulation (EC) No 847/96 and applicable following Commission Implementing Regulation (EU) 2015/1170 (OJ L 189, 17.7.2015, p. 2).'

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2405

of 18 December 2015

opening and providing for the management of EU tariff quotas for agricultural products originating in Ukraine

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]), and in particular point (a) of Article 187 thereof,

Whereas:

(1) Council Decision 2014/668/EU ([2]) authorised the signature, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy and their Member States, of the one part, and Ukraine, of the other part ([3]) ('the Agreement') as regards certain provisions of that Agreement. Article 29(1) of the Agreement stipulates that customs duties on imports of goods originating in Ukraine must be reduced or eliminated in accordance with Annex I-A to Chapter I of Title IV of that Agreement. The Appendix to that Annex lists the import tariff quotas for certain goods originating in Ukraine, including agricultural products falling within the scope of Regulation (EU) No 1308/2013.

(2) Pending the provisional application of the Agreement, in accordance with Regulation (EU) No 374/2014 of the European Parliament and of the Council ([4]), import tariff quotas for certain goods originating in Ukraine were opened for 2014 and 2015 and managed by the Commission on a first-come, first-served basis in accordance with Commission Regulation (EEC) No 2454/93 ([5]).

(3) The Agreement will be provisionally applied as of 1 January 2016. It is therefore necessary to open annual import tariff quotas for the agricultural products listed in Annex I-A to Chapter 1 of Title IV of the Agreement as of 1 January 2016.

(4) As provided for in the Agreement, in order to benefit from the tariff concessions provided for in this Regulation, the products listed in the Annex should be accompanied by proof of origin.

(5) The combined nomenclature (CN) set out in Annex I to Council Regulation (EEC) No 2658/87 ([6]), as amended by Commission Implementing Regulation (EU) No 1101/2014 ([7]), contains new CN codes which differ from those referred to in the Agreement. The Annex to this Regulation should therefore reflect the new CN codes.

(6) The Agreement is to be applied provisionally in part as of 1 January 2016. In order to ensure the effective application and management of the tariff quotas granted under the Agreement, this Regulation should apply from 1 January 2016.

([1]) OJ L 347, 20.12.2013, p. 671.
([2]) Council Decision 2014/668/EU of 23 June 2014 on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, as regards Title III (with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other Party) and Titles IV, V, VI and VII thereof, as well as the related Annexes and Protocols (OJ L 278, 20.9.2014, p. 1).
([3]) Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part (OJ L 161, 29.5.2014, p. 3).
([4]) Regulation (EU) No 374/2014 of the European Parliament and of the Council of 16 April 2014 on the reduction or elimination of customs duties on goods originating in Ukraine (OJ L 118, 22.4.2014, p. 1).
([5]) 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).
([6]) 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).
([7]) Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 312, 31.10.2014, p. 1).

(7) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

EU tariff quotas shall be opened for the products listed in the Annex originating in Ukraine.

Article 2

Customs duties applicable to imports into the Union of products listed in the Annex and originating in Ukraine shall be suspended within the respective tariff quotas set out in the Annex.

Article 3

The products listed in the Annex shall be accompanied by proof of origin as set out in Annex III to Protocol I to the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part.

Article 4

The tariff quotas set out in the Annex shall be managed by the Commission in accordance with Articles 308a, 308b and 308c of Commission Regulation (EEC) No 2454/93.

Article 5

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

It shall apply from 1 January 2016.

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

Done at Brussels, 18 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the scope of the preferential scheme being determined, within the context of this Annex, by CN codes as they exist at the time of adoption of this Regulation.

Order No	CN code	Description of goods	Quota period	Annual quota volume (in tonnes net weight unless otherwise specified)
09.6700	0204 22 50 0204 22 90	Sheep legs, other cuts with bone (excluding carcasses and half carcasses, short forequarters and chines and/or best ends), fresh or chilled	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12.	1 500 (1)
	0204 23	Boneless meat of sheep, fresh or chilled		
	0204 42 30 0204 42 50 0204 42 90	Frozen cuts of sheep, with bone in (excluding carcasses and half-carcasses, and short forequarters)		
	0204 43 10 0204 43 90	Frozen meat of lamb, boneless frozen meat of sheep, boneless		
09.6701	0409	Natural honey	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12.	5 000 (2)
09.6702	0703 20	Garlic, fresh or chilled	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	500
09.6703	1004	Oats	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	4 000
09.6704	1701 12	Raw beet sugar not containing added flavouring or colouring matter	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	20 070
	1701 91			
	1701 99	Other sugar than raw sugar		
	1702 20 10	Maple sugar in solid form, containing added flavouring or colouring matter		
	1702 90 30	Isoglucose in solid form, containing in the dry state 50 % by weight of fructose		

Order No	CN code	Description of goods	Quota period	Annual quota volume (in tonnes net weight unless otherwise specified)
	1702 90 50	Maltodextrine in solid form and maltodextrine syrup, containing in the dry state 50 % by weight of fructose		
	1702 90 71 1702 90 75 1702 90 79	Caramel		
	1702 90 80	Inulin syrup		
	1702 90 95	Other sugars, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose		
09.6705	1702 30 1702 40	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 50 % by weight of fructose, excluding invert sugar	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	10 000 [3]
	1702 60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar		
09.6706	2106 90 30	Flavoured or coloured isoglucose syrups	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	2 000
	2106 90 55	Flavoured or coloured glucose syrup and maltodextrine syrup		
	2106 90 59	Flavoured or coloured sugar syrups (excl. isoglucose, lactose, glucose and maltodextrine syrups)		
09.6707	ex 1103 19 20	Barley groats and meals	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	6 300 [4]
	1103 19 90	Groats and meals of cereals (excl. wheat, rye, oats, maize, rice and barley)		
	1103 20 90	Cereal pellets (excl. wheat, rye, oats, maize, rice and barley)		
	1104 19 10	Rolled or flaked wheat grains		
	1104 19 50	Rolled or flaked maize grains		
	1104 19 61	Rolled barley grains		
	1104 19 69	Flaked barley grains		

Order No	CN code	Description of goods	Quota period	Annual quota volume (in tonnes net weight unless otherwise specified)
	ex 1104 29	Worked grains (for example, hulled, pearled, sliced or kibbled), other than of oats, of rye or of maize		
	1104 30	Germ of cereals, whole, rolled, flaked or ground		
09.6708	1107	Malt, whether or not roasted	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	7 000
	1109	Wheat gluten, whether or not dried		
09.6709	1108 11	Wheat starch	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	10 000
	1108 12	Maize starch		
	1108 13	Potato starch		
09.6710	3505 10 10 3505 10 90	Dextrins and other modified starches (excl. starches, esterified or etherified)	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	1 000 [5]
	3505 20 30 3505 20 50 3505 20 90	Glues containing, by weight, 25 % or more of starches or dextrins or other modified starches		
09.6711	2302 10 2302 30 2302 40 10 2302 40 90	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals (excl. those of rice)	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	17 000 [6]
	2303 10 11	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product exceeding 40 % by weight		
09.6712	0711 51	Mushrooms of the genus *Agaricus* provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	500
	2003 10	Mushrooms of the genus *Agaricus*, prepared or preserved otherwise than by vinegar or acetic acid		

Order No	CN code	Description of goods	Quota period	Annual quota volume (in tonnes net weight unless otherwise specified)
09.6713	0711 51	Mushrooms of the genus *Agaricus* provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	500
09.6714	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	10 000
09.6715	2009 61 90	Grape juice (including grape must), of a Brix value not exceeding 30, of a value not exceeding 18 EUR per 100 kg net weight	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	10 000 (7)
	2009 69 11	Grape juice (including grape must), of a Brix value exceeding 67, of a value not exceeding 22 EUR per 100 kg net weight		
	2009 69 71 2009 69 79 2009 69 90	Grape juice (including grape must), of a Brix value exceeding 30 but not exceeding 67, of a value not exceeding 18 EUR per 100 kg net weight		
	2009 71 2009 79	Apple juice		
09.6716	0403 10 51 0403 10 53 0403 10 59 0403 10 91 0403 10 93 0403 10 99 0403 90 71 0403 90 73 0403 90 79 0403 90 91 0403 90 93 0403 90 99	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, concentrated or not, flavoured or containing added fruit, nuts or cocoa	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	2 000
09.6717	0405 20 10 0405 20 30	Dairy spreads of a fat content, by weight, of 39 % or more but not exceeding 75 %	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	250

Order No	CN code	Description of goods	Quota period	Annual quota volume (in tonnes net weight unless otherwise specified)
09.6718	0710 40 0711 90 30 2001 90 30 2004 90 10 2005 80	Sweetcorn	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	1 500
09.6719	1702 50	Chemically pure fructose	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	2 000 [8]
	1702 90 10	Chemically pure maltose		
	ex 1704 90 99	Other sugar confectionery, not containing cocoa, containing 70 % or more by weight of sucrose		
	1806 10 30 1806 10 90	Cocoa powder, containing 65 % or more by weight of sucrose or isoglucose expressed as sucrose		
	ex 1806 20 95	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk in containers or immediate packings, of a content exceeding 2 kg, containing less than 18 % by weight of cocoa butter and 70 % or more by weight of sucrose		
	ex 1901 90 99	Other food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % of cocoa calculated on a totally defatted basis, containing 70 % or more by weight of sucrose		
	2101 12 98 2101 20 98	Preparations with a basis of coffee, tea or mate		
	3302 10 29	Mixtures of odoriferous substances and mixtures with a basis of one or more of these substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage, of an actual alcoholic strength by vol. not exceeding 0,5 %		
09.6720	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	2 000

Order No	CN code	Description of goods	Quota period	Annual quota volume (in tonnes net weight unless otherwise specified)
	1904 30	Bulgur wheat		
09.6721	1806 20 70 2106 10 80 2202 90 99	Chocolate milk crumb Other protein concentrates and textured protein substances Non-alcoholic beverages other than waters, containing 2 % or more by weight of fat obtained from the products of headings 0401 to 0404	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	300 [9]
09.6722	2106 90 98	Other food preparations not elsewhere specified or included	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	2 000
09.6723	2207 10 2208 90 91 2208 90 99 2207 20	Undenatured ethyl alcohol Ethyl alcohol and other spirits, denatured, of any strength	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	27 000 [10]
09.6724	2402 10 2402 20 90	Cigars, cheroots and cigarillos, containing tobacco Cigarettes containing tobacco, not containing cloves	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	2 500
09.6725	2905 43 2905 44 3824 60	Mannitol D-glucitol (sorbitol) Sorbitol other than that of subheading 2905 44	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	100
09.6726	3809 10 10 3809 10 30 3809 10 50 3809 10 90	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylaceous substances	From 1.1. to 31.12.2016 and for each period thereafter from 1.1. to 31.12	2 000

[1] With an increase of 150 tonnes each year from 1 January 2017 to 1 January 2021.
[2] With an increase of 200 tonnes each year from 1 January 2017 to 1 January 2021.
[3] With an increase of 2 000 tonnes each year from 1 January 2017 to 1 January 2021.
[4] With an increase of 300 tonnes each year from 1.1.2017 to 1.1.2021.
[5] With an increase of 200 tonnes each year from 1.1.2017 to 1.1.2021.
[6] With an increase of 1 000 tonnes each year from 1.1.2017 to 1.1.2021.
[7] With an increase of 2 000 tonnes each year from 1.1.2017 to 1.1.2021.
[8] With an increase of 200 tonnes each year from 1.1.2017 to 1.1.2021.
[9] With an increase of 40 tonnes each year from 1.1.2017 to 1.1.2021.
[10] With an increase of 14 600 tonnes each year from 1.1.2017 to 1.1.2021.

COMMISSION REGULATION (EU) 2015/2406

of 18 December 2015

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard 1

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ([1]), and in particular Article 3(1) thereof,

Whereas:

(1) By Commission Regulation (EC) No 1126/2008 ([2]) certain international standards and interpretations that were in existence at 15 October 2008 were adopted.

(2) On 18 December 2014, the International Accounting Standards Board (IASB) published amendments to International Accounting Standard 1 *Presentation of Financial Statements* entitled *Disclosure Initiative*. The amendments aim to improve the effectiveness of disclosure and to encourage companies to apply professional judgement in determining what information to disclose in their financial statements when applying IAS 1.

(3) Amendments to IAS 1 imply by way of consequence amendments to IAS 34 and International Financial Reporting Standard (IFRS) 7 in order to ensure consistency between international accounting standards.

(4) The consultation with the European Financial Reporting Advisory Group confirms that the amendments to IAS 1 meet the criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.

(5) Regulation (EC) No 1126/2008 should therefore be amended accordingly.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 1126/2008 is amended as follows:

(a) International Accounting Standard (IAS) 1 *Presentation of Financial Statements* is amended as set out in the Annex to this Regulation;

(b) IAS 34 *Interim Financial Reporting* and International Financial Reporting Standard (IFRS) 7 *Financial Instruments: Disclosures* are amended in accordance with the amendments to IAS 1 as set out in the Annex to this Regulation.

Article 2

Each company shall apply the amendments referred to in Article 1 at the latest, as from the commencement date of its first financial year starting on or after 1 January 2016.

([1]) OJ L 243, 11.9.2002, p. 1.
([2]) Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1).

Article 3

This Regulation shall enter into force on the third 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, 18 December 2015,

For the Commission

The President

Jean-Claude JUNCKER

ANNEX

Disclosure Initiative

(Amendments to IAS 1)

Amendments to

IAS 1 *Presentation of Financial Statements*

Paragraphs 10, 31, 54–55, 82A, 85, 113–114, 117, 119 and 122 are amended, paragraphs 30A, 55A, 85A–85B and 139P are added and paragraphs 115 and 120 are deleted. Paragraphs 29–30, 112, 116, 118 and 121 have not been amended but are included for ease of reference.

Complete set of financial statements

10. A complete set of financial statements comprises:

(a) a statement of financial position as at the end of the period;

(b) a statement of profit or loss and other comprehensive income for the period;

(c) a statement of changes in equity for the period;

(d) a statement of cash flows for the period;

(e) notes, comprising significant accounting policies and other explanatory information;

(ea) comparative information in respect of the preceding period as specified in paragraphs 38 and 38A; and

(f) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 40A–40D.

An entity may use titles for the statements other than those used in this Standard. For example, an entity may use the title 'statement of comprehensive income' instead of 'statement of profit or loss and other comprehensive income'.

…

Materiality and aggregation

29. An entity shall present separately each material class of similar items. An entity shall present separately items of a dissimilar nature or function unless they are immaterial.

30. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function. The final stage in the process of aggregation and classification is the presentation of condensed and classified data, which form line items in the financial statements. If a line item is not individually material, it is aggregated with other items either in those statements or in the notes. An item that is not sufficiently material to warrant separate presentation in those statements may warrant separate presentation in the notes.

30A When applying this and other IFRSs an entity shall decide, taking into consideration all relevant facts and circumstances, how it aggregates information in the financial statements, which include the notes. An entity shall not reduce the understandability of its financial statements by obscuring material information with immaterial information or by aggregating material items that have different natures or functions.

31. Some IFRSs specify information that is required to be included in the financial statements, which include the notes. An entity need not provide a specific disclosure required by an IFRS if the information resulting from that disclosure is not material. This is the case even if the IFRS contains a list of specific requirements or describes them as minimum requirements. An entity shall also consider whether to provide additional disclosures when compliance with the specific requirements in IFRS is insufficient to enable users of financial statements to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance.

…

Information to be presented in the statement of financial position

54. The statement of financial position shall include line items that present the following amounts:

(a) …

55. An entity shall present additional line items (including by disaggregating the line items listed in paragraph 54), headings and subtotals in the statement of financial position when such presentation is relevant to an understanding of the entity's financial position.

55A When an entity presents subtotals in accordance with paragraph 55, those subtotals shall:

(a) be comprised of line items made up of amounts recognised and measured in accordance with IFRS;

(b) be presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;

(c) be consistent from period to period, in accordance with paragraph 45; and

(d) not be displayed with more prominence than the subtotals and totals required in IFRS for the statement of financial position.

…

Information to be presented in the other comprehensive income section

82A The other comprehensive income section shall present line items for the amounts for the period of:

(a) items of other comprehensive income (excluding amounts in paragraph (b)), classified by nature and grouped into those that, in accordance with other IFRSs:

(i) will not be reclassified subsequently to profit or loss; and

(ii) will be reclassified subsequently to profit or loss when specific conditions are met.

(b) the share of the other comprehensive income of associates and joint ventures accounted for using the equity method, separated into the share of items that, in accordance with other IFRSs:

(i) will not be reclassified subsequently to profit or loss; and

(ii) will be reclassified subsequently to profit or loss when specific conditions are met.

…

85. An entity shall present additional line items (including by disaggregating the line items listed in paragraph 82), headings and subtotals in the statement(s) presenting profit or loss and other comprehensive income when such presentation is relevant to an understanding of the entity's financial performance.

85A When an entity presents subtotals in accordance with paragraph 85, those subtotals shall:

(a) be comprised of line items made up of amounts recognised and measured in accordance with IFRS;

(b) be presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;

(c) be consistent from period to period, in accordance with paragraph 45; and

(d) not be displayed with more prominence than the subtotals and totals required in IFRS for the statement(s) presenting profit or loss and other comprehensive income.

85B An entity shall present the line items in the statement(s) presenting profit or loss and other comprehensive income that reconcile any subtotals presented in accordance with paragraph 85 with the subtotals or totals required in IFRS for such statement(s).

…

Structure

112. The notes shall:

(a) present information about the basis of preparation of the financial statements and the specific accounting policies used in accordance with paragraphs 117–124;

(b) disclose the information required by IFRSs that is not presented elsewhere in the financial statements; and

(c) provide information that is not presented elsewhere in the financial statements, but is relevant to an understanding of any of them.

113. An entity shall, as far as practicable, present notes in a systematic manner. In determining a systematic manner, the entity shall consider the effect on the understandability and comparability of its financial statements. An entity shall cross-reference each item in the statements of financial position and in the statement(s) of profit or loss and other comprehensive income, and in the statements of changes in equity and of cash flows to any related information in the notes.

114. Examples of systematic ordering or grouping of the notes include:

(a) giving prominence to the areas of its activities that the entity considers to be most relevant to an understanding of its financial performance and financial position, such as grouping together information about particular operating activities;

(b) grouping together information about items measured similarly such as assets measured at fair value; or

(c) following the order of the line items in the statement(s) of profit or loss and other comprehensive income and the statement of financial position, such as:

(i) statement of compliance with IFRSs (see paragraph 16);

(ii) significant accounting policies applied (see paragraph 117);

(iii) supporting information for items presented in the statements of financial position and in the statement (s) of profit or loss and other comprehensive income, and in the statements of changes in equity and of cash flows, in the order in which each statement and each line item is presented; and

(iv) other disclosures, including

(1) contingent liabilities (see IAS 37) and unrecognised contractual commitments; and

(2) non-financial disclosures, eg the entity's financial risk management objectives and policies (see IFRS 7).

115. [Deleted]

116. An entity may present notes providing information about the basis of preparation of the financial statements and specific accounting policies as a separate section of the financial statements.

Disclosure of accounting policies

117. An entity shall disclose its significant accounting policies comprising:

(a) the measurement basis (or bases) used in preparing the financial statements; and

(b) the other accounting policies used that are relevant to an understanding of the financial statements.

118. It is important for an entity to inform users of the measurement basis or bases used in the financial statements (for example, historical cost, current cost, net realisable value, fair value or recoverable amount) because the basis on which an entity prepares the financial statements significantly affects users' analysis. When an entity uses more than one measurement basis in the financial statements, for example when particular classes of assets are revalued, it is sufficient to provide an indication of the categories of assets and liabilities to which each measurement basis is applied.

119. In deciding whether a particular accounting policy should be disclosed, management considers whether disclosure would assist users in understanding how transactions, other events and conditions are reflected in reported financial performance and financial position. Each entity considers the nature of its operations and the policies that the users of its financial statements would expect to be disclosed for that type of entity. Disclosure of particular accounting policies is especially useful to users when those policies are selected from alternatives allowed in IFRSs. An example is disclosure of whether an entity applies the fair value or cost model to its investment property (see IAS 40 *Investment Property*). Some IFRSs specifically require disclosure of particular accounting policies, including choices made by management between different policies they allow. For example, IAS 16 requires disclosure of the measurement bases used for classes of property, plant and equipment.

120. [Deleted]

121. An accounting policy may be significant because of the nature of the entity's operations even if amounts for current and prior periods are not material. It is also appropriate to disclose each significant accounting policy that is not specifically required by IFRSs but the entity selects and applies in accordance with IAS 8.

122. An entity shall disclose, along with its significant accounting policies or other notes, the judgements, apart from those involving estimations (see paragraph 125), that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

…

TRANSITION AND EFFECTIVE DATE

…

139P *Disclosure Initiative* (Amendments to IAS 1), issued in December 2014, amended paragraphs 10, 31, 54–55, 82A, 85, 113–114, 117, 119 and 122, added paragraphs 30A, 55A and 85A–85B and deleted paragraphs 115 and 120. An entity shall apply those amendments for annual periods beginning on or after 1 January 2016. Earlier application is permitted. Entities are not required to disclose the information required by paragraphs 28–30 of IAS 8 in relation to these amendments.

Consequential amendments to other Standards

IFRS 7 *Financial Instruments: Disclosures*

Paragraph 21 is amended and paragraph 44BB is added.

Accounting policies

21. In accordance with paragraph 117 of IAS 1 *Presentation of Financial Statements* (as revised in 2007), an entity discloses its significant accounting policies comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements.

…

EFFECTIVE DATE AND TRANSITION

…

44BB *Disclosure Initiative* (Amendments to IAS 1), issued in December 2014, amended paragraphs 21 and B5. An entity shall apply those amendments for annual periods beginning on or after 1 January 2016. Earlier application of those amendments is permitted.

In Appendix B, paragraph B5 is amended.

Other disclosure — accounting policies (paragraph 21)

B5 Paragraph 21 requires disclosure of the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements. For financial instruments, such disclosure may include:

(a) …

Paragraph 122 of IAS 1 (as revised in 2007) also requires entities to disclose, along with its significant accounting policies or other notes, the judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

IAS 34 *Interim Financial Reporting*

Paragraph 5 is amended and paragraph 57 is added.

CONTENT OF AN INTERIM FINANCIAL REPORT

5. IAS 1 defines a complete set of financial statements as including the following components:

…

(e) notes, comprising significant accounting policies and other explanatory information;

…

EFFECTIVE DATE

…

57. *Disclosure Initiative* (Amendments to IAS 1), issued in December 2014, amended paragraph 5. An entity shall apply that amendment for annual periods beginning on or after 1 January 2016. Earlier application of that amendment is permitted.

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2407

of 18 December 2015

renewing the derogation from Council Regulation (EC) No 1967/2006 as regards the minimum distance from coast and the minimum sea depth for boat seines fishing for transparent goby (*Aphia minuta*) in certain territorial waters of Italy

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1967/2006 of 21 December 2006 concerning management measures for the sustainable exploitation of fishery resources in the Mediterranean Sea, amending Regulation (EEC) No 2847/93 and repealing Regulation (EC) No 1626/94 ([1]), and in particular Article 13(5) thereof,

Whereas:

(1) Article 13(1) of Regulation (EC) No 1967/2006 prohibits the use of towed gears within 3 nautical miles of the coast or within the 50 m isobath where that depth is reached at a shorter distance from the coast.

(2) At the request of a Member State, the Commission may allow a derogation from Article 13(1) of Regulation (EC) No 1967/2006, provided that a number of conditions set out in Article 13(5) and (9) are fulfilled.

(3) On 16 March 2010 the Commission received a request from Italy for a derogation from the first subparagraph of Article 13(1) of Regulation(EC) No 1967/2006, for the use of boat seines fishing for transparent goby (*Aphia minuta*) in the territorial waters of the Geographical Sub-Area 9, as defined in Annex I to Regulation (EU) No 1343/2011 of the European Parliament and of the Council ([2]).

(4) The request covered vessels registered in the maritime Directorates of Genoa and Livorno which had a track record in the fishery of more than 5 years and operated under a management plan regulating boat seines fishing for transparent goby (*Aphia minuta*) in Geographical Sub-Area 9.

(5) The Scientific, Technical and Economic Committee for Fisheries (STECF) assessed in 2010 the derogation requested by Italy and the related draft management plan. Italy adopted the management plan by Decree ([3]) in accordance with Article 19(2) of Regulation (EC) No 1967/2006.

(6) The derogation requested by Italy complied with the conditions laid down in Article 13(5) and (9) of Regulation (EC) No 1967/2006 and was granted until 31 March 2014 by Commission Implementing Regulation (EU) No 988/2011 ([4]).

(7) On 16 July 2015 the Italian authorities requested the Commission to renew the derogation which expired on 31 March 2014. Italy provided up-to-date information justifying the renewal of the derogation, including details on a reduction of the number of vessels authorised and on some further adjustments to the related management plan.

(8) On 16 July 2015, Italy informed the Commission of its intention to publish the updated management plan shortly.

([1]) OJ L 409, 30.12.2006, corrected version in OJ L 36, 8.2.2007, p. 6.
([2]) Regulation (EU) No 1343/2011 of the European Parliament and of the Council of 13 December 2011 on certain provisions for fishing in the GFCM (General Fisheries Commission for the Mediterranean) Agreement area and amending Council Regulation (EC) No 1967/2006 concerning management measures for the sustainable exploitation of fishery resources in the Mediterranean Sea (OJ L 347, 30.12.2011, p. 44).
([3]) *Gazzetta Ufficiale della Repubblica Italiana* 192, 19.8.2011, supplemento ordinario n. 192.
([4]) Commission Implementing Regulation (EU) No 988/2011 of 4 October 2011 establishing a derogation from Council Regulation (EC) No 1967/2006 as regards the minimum distance from coast and the minimum sea depth for boat seines fishing for transparent goby (*Aphia minuta*) in certain territorial waters of Italy (OJ L 260, 5.10.2011, p. 15).

(9) The derogation requested by Italy complies with the conditions laid down in Article 13(5) and (9) of Regulation (EC) No 1967/2006.

(10) There are specific geographical constraints given both the limited size of the continental shelf and the spatial distribution of the target species, which is exclusively limited to certain zones in the coastal areas at depths smaller than 50 m. Hence, the fishing grounds are limited.

(11) The derogation requested by Italy affects 117 vessels.

(12) The management plan presented by Italy guarantees no future increase of the fishing effort, as fishing authorisations will be issued to specified 117 vessels, involving a total effort of 5 754,5 kW that are already authorised to fish by Italy.

(13) The request covers vessels with a track record in the fishery of more than five years and which operate under a management plan adopted by Italy in accordance with Article 19(2) of Regulation (EC) No 1967/2006.

(14) Those vessels are included on a list communicated to the Commission in accordance with the requirements of Article 13(9) of Regulation (EC) No 1967/2006.

(15) Boat seines fishing is carried out close to the shore in shallow depths. The nature of this type of fishery is such that it cannot be undertaken with any other gears.

(16) Boat seines fishing has no significant impact on protected habitats and is very selective, since the seines are hauled in the water column and do not touch the seabed because collection of material from the seabed would damage the target species and make the selection of the fished species virtually impossible due to their very small size.

(17) The fishing activities concerned fulfil the requirements of Article 4 of Regulation (EC) No 1967/2006 since the Italian management plan explicitly prohibits to fish above protected habitats.

(18) The requirement of Article 8(1)(h) of Regulation (EC) No 1967/2006 is not applicable since it concerns trawlers.

(19) As regards the requirement to comply with Article 9(3) of Regulation (EC) No 1967/2006 establishing the minimum mesh size, the Commission notes that given the fishing activities concerned are highly selective, have a negligible effect on the marine environment and are not carried out above protected habitats, Italy authorised in line with Article 9(7) of Regulation (EC) No 1967/2006 a derogation from these provisions in its management plan.

(20) The fishing activities concerned fulfil the recording requirements laid down in Article 14 of Council Regulation (EC) No 1224/2009 ([1]).

(21) The fishing activities concerned take place at a very short distance from the coast and therefore do not interfere with the activities of vessels using gears other than trawls, seines or similar towed nets.

(22) The activity of the boat seines is regulated in the Italian management plan to ensure that catches of species mentioned in Annex III to Regulation (EC) No 1967/2006 are minimal. Moreover, according to paragraph 5.1.2(a) of the Italian management plan, the fishing for *Aphia minuta* is limited to a fishing season from 1 November to 31 March each year.

(23) Boat seines do not target cephalopods.

(24) The Italian management plan includes measures for the monitoring of fishing activities, as provided for in the third subparagraph of Article 13(9) of Regulation (EC) No 1967/2006.

([1]) Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 (OJ L 343, 22.12.2009, p. 1).

(25) Italy should report to the Commission in due time and in accordance with the monitoring plan provided for in the Italian management plan.

(26) A limitation in duration of the derogation will allow for prompt corrective management measures in case the report to the Commission shows a poor conservation status of the exploited stock, while providing scope to enhance the scientific basis for an improved management plan.

(27) Accordingly, the derogation should apply until 31 March 2018.

(28) The requested extension of the derogation should therefore be granted.

(29) The measures provided for in this Regulation are in accordance with the opinion of the Committee for Fisheries and Aquaculture.

HAS ADOPTED THIS REGULATION:

Article 1

Derogation

Article 13(1) of Regulation (EC) No 1967/2006 shall not apply in territorial waters of Italy adjacent to the coast of Liguria and Tuscany, to fishing for transparent goby (*Aphia minuta*) by boat seines which are used by vessels:

(a) registered in the maritime Directorates (Direzioni Marittime) of Genoa and Livorno respectively;

(b) having a track record in the fishery of more than five years and not involving any future increase in the fishing effort deployed; and

(c) holding a fishing authorisation and operating under the management plan adopted by Italy in accordance with Article 19(2) of Regulation (EC) No 1967/2006.

Article 2

Monitoring plan and report

Italy shall communicate to the Commission, within one year following the entry into force of this Regulation, a report drawn up in accordance with the monitoring plan established in the management plan referred to in Article 1(c).

Article 3

Entry into force and period of application

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

It shall apply until 31 March 2018.

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

Done at Brussels, 18 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2408

of 18 December 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, 18 December 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	IL	236,2
	MA	94,6
	TR	118,0
	ZZ	149,6
0707 00 05	EG	174,9
	MA	82,9
	TR	149,4
	ZZ	135,7
0709 93 10	MA	46,5
	TR	153,0
	ZZ	99,8
0805 10 20	EG	57,7
	MA	64,7
	TR	52,2
	ZA	48,6
	ZZ	55,8
0805 20 10	MA	75,3
	ZZ	75,3
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	IL	110,0
	TR	88,5
	ZZ	99,3
0805 50 10	TR	94,4
	ZZ	94,4
0808 10 80	CA	151,7
	CL	82,8
	US	163,9
	ZA	141,1
	ZZ	134,9
0808 30 90	CN	63,2
	TR	127,3
	ZZ	95,3

(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'.

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2409

of 18 December 2015

determining the quantities to be added to the quantity fixed for the subperiod from 1 April to 30 June 2016 under the tariff quota opened by Regulation (EC) No 536/2007 for poultrymeat originating in the United States of America

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], and in particular Article 188(2) and(3) thereof,

Whereas:

(1) Commission Regulation (EC) No 536/2007 [2] opened an annual tariff quota for imports of poultrymeat products originating in the United States of America.

(2) The quantities covered by the applications for import licences lodged from 1 to 7 December 2015 for the subperiod from 1 January to 31 March 2016 are less than those available. The quantities for which applications have not been lodged should therefore be determined and these should be added to the quantity fixed for the following quota subperiod.

(3) In order to ensure the efficient management of the measure, 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 quantities for which import licence applications have not been lodged pursuant to Regulation (EC) No 536/2007, to be added to the subperiod from 1 April to 30 June 2016, are set out 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, 18 December 2015.

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

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[1] OJ L 347, 20.12.2013, p. 671.
[2] Commission Regulation (EC) No 536/2007 of 15 May 2007 opening and providing for the administration of a tariff quota for poultrymeat allocated to the United States of America (OJ L 128, 16.5.2007, p. 6).

ANNEX

Order No	Quantities not applied for, to be added to the quantities available for the subperiod from 1 April to 30 June 2016 (kg)
09.4169	16 008 750

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2410

of 18 December 2015

determining the quantities to be added to the quantity fixed for the subperiod from 1 April to 30 June 2016 under the tariff quotas opened by Implementing Regulation (EU) 2015/2077 for eggs, egg products and egg albumin originating in Ukraine

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], and in particular Article 188(2) and (3) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2015/2077 [2] opened annual tariff quotas for imports of eggs and egg albumin originating in Ukraine.

(2) The quantities covered by the applications for import licences lodged from 1 to 7 December 2015 for the subperiod from 1 January to 31 March 2016 are less than those available. The quantities for which applications have not been lodged should therefore be determined and these should be added to the quantity fixed for the next quota subperiod.

(3) In order to ensure efficient management of the measure, 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 quantities for which import licence applications have not been lodged pursuant to Implementing Regulation (EU) 2015/2077, to be added to the subperiod from 1 April to 30 June 2016, are set out 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, 18 December 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] Commission Implementing Regulation (EU) 2015/2077 of 18 November 2015 opening and providing for the administration of Union import tariff quotas for eggs, egg products and albumins originating in Ukraine (OJ L 302, 19.11.2015, p. 57).

ANNEX

Order No	Quantities not applied for, to be added to the quantities available for the subperiod from 1 April to 30 June 2016 (shell egg equivalent weight in kg)
09.4275	375 000
09.4276	750 000

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2411

of 18 December 2015

determining the quantities to be added to the quantity fixed for the subperiod from 1 April to 30 June 2016 under the tariff quotas opened by Regulation (EC) No 1384/2007 for poultrymeat originating in Israel

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], and in particular Article 188(2) and (3) thereof,

Whereas:

(1) Commission Regulation (EC) No 1384/2007 [2] opened annual tariff quotas for imports of poultrymeat products originating in Israel.

(2) The quantities covered by the applications for import licences lodged from 1 to 7 December 2015 for the subperiod from 1 January to 31 March 2016 are less than those available. The quantities for which applications have not been lodged should therefore be determined, and these should be added to the quantity fixed for the following quota subperiod.

(3) In order to ensure the efficiency of the measure, 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 quantities for which import licence applications have not been lodged pursuant to Regulation (EC) No 1384/2007, to be added to the subperiod from 1 April to 30 June 2016, are set out 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, 18 December 2015.

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

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[1] OJ L 347, 20.12.2013, p. 671.
[2] Commission Regulation (EC) No 1384/2007 of 26 November 2007 laying down detailed rules for the application of Council Regulation (EC) No 2398/96 as regards opening and providing for the administration of certain quotas for imports into the Community of poultrymeat products originating in Israel (OJ L 309, 27.11.2007, p. 40).

ANNEX

Order No	Quantities not applied for, to be added to the quantities available for the subperiod from 1 April to 30 June 2016 (in kg)
09.4091	140 000
09.4092	800 000

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2412

of 18 December 2015

determining the quantities to be added to the quantity fixed for the subperiod 1 April to 30 June 2016 under the tariff quotas opened by Regulation (EC) No 442/2009 in the pigmeat sector

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], and in particular Article 188(2) and (3) thereof,

Whereas:

(1) Commission Regulation (EC) No 442/2009 [2] opened annual tariff quotas for imports of pigmeat products. The quotas listed in Part B of Annex I to that Regulation are managed using the simultaneous examination method.

(2) The quantities covered by import licence applications lodged from 1 to 7 December 2015 for the subperiod 1 January to 31 March 2016 are smaller than those available. The quantities for which applications have not been lodged should therefore be determined and these should be added to the quantity fixed for the following quota subperiod.

(3) In order to ensure the efficient management of the measure, 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 quantities for which import licence applications have not been lodged under Regulation (EC) No 442/2009, to be added to the subperiod 1 April to 30 June 2016, are set out 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, 18 December 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] Commission Regulation (EC) No 442/2009 of 27 May 2009 opening and providing for the administration of Community tariff quotas in the pigmeat sector (OJ L 129, 28.5.2009, p. 13).

ANNEX

Order No	Quantities not applied for, to be added to the quantities available for the subperiod 1 April to 30 June 2016 (kg)
09.4038	25 743 750
09.4170	3 691 500
09.4204	3 468 000

DECISIONS

POLITICAL AND SECURITY COMMITTEE DECISION (CFSP) 2015/2413

of 9 December 2015

extending the mandate of the Head of Mission of the European Union Police Mission in Afghanistan (EUPOL AFGHANISTAN) (EUPOL Afghanistan/2/2015)

THE POLITICAL AND SECURITY COMMITTEE,

Having regard to the Treaty on European Union, and in particular the third paragraph of Article 38 thereof,

Having regard to Council Decision 2010/279/CFSP of 18 May 2010 on the European Union Police Mission in Afghanistan (EUPOL AFGHANISTAN) ([1]) and in particular Article 10(1) thereof,

Whereas:

(1) Pursuant to Article 10(1) of Decision 2010/279/CFSP, the Political and Security Committee (PSC) is authorised, in accordance with Article 38 of the Treaty, to take the relevant decisions for the purpose of exercising the political control and strategic direction of the EUPOL Afghanistan mission, including, in particular, the decision to appoint a Head of Mission.

(2) On 17 December 2014, the Council adopted Decision 2014/922/CFSP ([2]) extending the duration of EUPOL Afghanistan until 31 December 2016.

(3) On 10 February 2015, the PSC adopted Decision (CFSP) 2015/247 ([3]), appointing Ms Pia STJERNVALL as Head of Mission of EUPOL Afghanistan from 16 February 2015 to 31 December 2015.

(4) The High Representative of the Union for Foreign Affairs and Security Policy has proposed to extend the mandate of Ms Pia STJERNVALL as Head of Mission of EUPOL Afghanistan, from 1 January 2016 to 31 December 2016,

HAS ADOPTED THIS DECISION:

Article 1

The mandate of Ms Pia STJERNVALL as Head of Mission of EUPOL Afghanistan is hereby extended until 31 December 2016.

([1]) OJ L 123, 19.5.2010, p. 4.
([2]) Council Decision 2014/922/CFSP of 17 December 2014 amending and extending Decision 2010/279/CFSP on the European Union Police Mission in Afghanistan (EUPOL AFGHANISTAN) (OJ L 363, 18.12.2014, p. 152).
([3]) Political and Security Committee Decision (CFSP) 2015/247 of 10 February 2015 on the appointment of the Head of Mission of the European Union Police Mission in Afghanistan (EUPOL AFGHANISTAN) (EUPOL AFGHANISTAN/1/2015) (OJ L 41, 17.2.2015, p. 24).

Article 2

This Decision shall enter into force on the date of its adoption.

It shall apply from 1 January 2016.

Done at Brussels, 9 December 2015.

For the Political and Security Committee
The Chairperson
W. STEVENS

COMMISSION IMPLEMENTING DECISION (EU) 2015/2414

of 17 December 2015

on the publication with a restriction in the *Official Journal of the European Union* of the reference of harmonised standard EN 521:2006 'Specifications for dedicated liquefied petroleum gas appliances — Portable vapour pressure liquefied petroleum gas appliances' in accordance with Directive 2009/142/EC of the European Parliament and of the Council

(notified under document C(2015) 9145)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2009/142/EC of the European Parliament and of the Council of 30 November 2009 relating to appliances burning gaseous fuels ([1]), and in particular Article 6(1) thereof,

Having regard to the opinion of the committee established by Article 22 of Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European Standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council ([2]),

Whereas:

(1) Directive 2009/142/EC provides that appliances burning gaseous fuels ('appliances') may be placed on the market and put into service only if, when normally used, they do not compromise the safety of persons, domestic animals and property.

(2) Appliances must satisfy the essential requirements set out in Annex I to Directive 2009/142/EC. They are presumed to comply with those requirements if they conform to the national standards applicable to them implementing the harmonised standards the reference numbers of which have been published in the *Official Journal of the European Union*.

(3) On 28 December 2005, the European Committee for Standardisation (CEN) adopted the harmonised standard EN 521:2006 'Specifications for dedicated liquefied petroleum gas appliances — Portable vapour pressure liquefied petroleum gas appliances'. The reference number of the standard was subsequently published in the *Official Journal of the European Union* ([3]).

(4) On 30 June 2014 the Netherlands launched a formal objection in accordance with Article 6(1) of Directive 2009/142/EC in respect of the harmonised standard EN 521:2006. The formal objection was based on the assessment that the standard did not fully satisfy the essential requirements of Directive 2009/142/EC.

(5) According to the Netherlands, following a series of accidents involving portable flat gas stoves (horizontal design) and subsequent market surveillance of the products concerned, it appeared that those products, when normally used, present a risk to users. More particularly, when the flat gas stoves were used with a grill plate or a pan with a diameter larger than 180 mm, the temperature of the gas cartridge was much higher than the 50 °C provided for by the standard EN 521:2006, with a risk of fire or explosion of the cartridge. The Netherlands noted that the tests provided for in EN 521:2006 do not adequately cover the risks of such portable stoves or similar gas appliances as such appliances are not safe when used with large pans and that therefore EN 521:2006 does not meet the essential requirements of points 1.1 and 3.1.1 of Annex I to Directive 2009/142/EC.

([1]) OJ L 330, 16.12.2009, p. 10.
([2]) OJ L 316, 14.11.2012, p. 12.
([3]) Commission Communication in the framework of the implementation of the European Parliament and the Council Directive 2009/142/EC relating to appliances burning gaseous fuels (codified version) (OJ C 349, 22.12.2010, p. 6).

(6) Portable flat gas stoves are portable gas cooking appliances and are covered by Directive 2009/142/EC. They represent, together with the vertical gas stoves, the two basic design types of portable gas stoves directly connected to gas cartridges. Contrary to vertical gas stoves, which consist of a burner assembly fitted on the top of a gas cartridge or of a compartment for such a cartridge, flat gas stoves consist of a burner assembly fitted on a horizontal body containing an integrated compartment for a gas cartridge beside the burner. Portable flat gas stoves appear to represent an increasing part in the market of portable gas stoves which are consumer products and used commonly for leisure activities of families.

(7) According to Directive 2009/142/EC, appliances must be so designed and constructed as to operate safely and present no danger when normally used. Furthermore, no instability, distortion, breakage or wear likely to impair their safety must occur. Finally, parts of appliances which are intended to be placed in close proximity to the floor or other surfaces must not reach temperatures presenting a danger in the surrounding area.

(8) EN 521:2006 covers a large variety of portable appliances burning liquefied petroleum gases at vapour pressure and designed to be used with non-refillable cartridges, as cooking, lighting and heating appliances. Examples of cooking appliances covered by the standard are hotplates, grills and some types of barbecues with the exception of barbecues that can be used indoors. EN 521:2006 provides detailed clauses and drawings concerning the construction and performance characteristics related to the safety and rational use of energy of portable appliances covered by its scope, including test methods and information requirements.

(9) EN 521:2006 provides in various clauses that the tests to verify stability, temperature etc., should be carried out with a vessel of a 180mm diameter, although in Table A.1 (Characteristics of pans necessary for testing) to its Annex A, it refers to pan dimensions from 120 mm to 340 mm. Additionally, the instructions and warning notices to be provided with the appliance do not contain any indication drawing the user's attention to the fact that only pans with a maximum diameter of 180 mm are allowed to be used.

(10) EN 521:2006 is commonly used as a reference standard to verify the compliance of portable flat gas stoves to the essential requirements of Directive 2009/142/EC. However, EN 521:2006 does not contain any clause referring to the risks relating to the use of pans with a diameter larger than 180 mm to flat gas stoves. It does not provide for any warning to users against the use of larger pans. Additionally, it does not contain any design requirement (technical specification) that would be feasible taking into account the state of the art, so as to render impractical the use of larger pans than the ones guarantying safety during use. Consequently, portable flat gas stoves on the market do not integrate a design solution to prevent risks from the use of pans larger than 180 mm and do not contain any such warning or information. However, the gas cartridges of flat gas stoves are, from the temperature point of view, more sensitive to the use of large pans than the gas cartridges of vertical gas stoves for which not any accidents or other issues have been reported.

(11) In the absence of any warning or design specification that would limit the possibility to use pans larger than 180 mm in portable flat gas stoves, it is reasonable to expect that consumers when preparing food for their family may use larger pans. Their behaviour is to be considered as reasonably foreseeable and therefore as 'normal use' within the meaning of Directive 2009/142/EC. Some manufacturers, on their own initiative, take this practice already into account and attach to their appliance a warning to users against the use of pans larger than 180 mm.

(12) It appears from the content of EN 521:2006 that it does not take into account the specificities of portable flat gas stoves. It only contains drawings and tests addressing the vertical gas stoves. This reflects the situation at the time it was drafted, as this type of portable gas stoves had not yet been introduced into the market. It results therefore, that EN 521:2006 intends to cover only the vertical gas stoves and not the flat designs that are concerned by the formal objection launched by the Netherlands. However, this is reflected neither in its scope nor in any other of its clauses. This poses the risk for confusion amongst manufactures, notified bodies and other concerned parties regarding the extent of the scope of EN 521:2006.

(13) On the basis of EN 521:2006 as well as the information submitted by the Netherlands and the other Member States, by CEN and by industry, and after consulting the Gas Appliances Working Group, there is a wide agreement that in the absence of any provisions in EN 521:2006 addressing the specificities of portable flat gas stoves and the related risks, the standard does not satisfy the essential requirements of Directive 2009/142/EC as regards this type of appliances. Manufacturers of portable flat gas stoves should therefore ensure that their

appliances comply with the essential requirements of Directive 2009/142/EC by other means, subject to verification during the conformity assessment. EC-type examination certificates for such appliances that have already been issued on the basis of a presumption of conformity to Directive 2009/142/EC should be re-examined so as to verify whether the appliances concerned comply with the essential requirements of that Directive.

(14) The reference number of EN 521:2006 should continue to be published in the *Official Journal of the European Union*, as no issues concerning its compliance with the essential requirements of Directive 2009/142/EC with regard to the appliances covered by its scope have been raised. However, in order to ensure legal certainty as to the extent of the scope of EN 521:2006 and therefore the extent of the presumption of conformity, the publication should be accompanied by a warning drawing attention to the fact that EN 521:2006 does not cover portable flat gas stoves.

HAS ADOPTED THIS DECISION:

Article 1

1. The reference of harmonised standard EN 521:2006 'Specifications for dedicated liquefied petroleum gas appliances — Portable vapour pressure liquefied petroleum gas appliances' shall not be withdrawn from the *Official Journal of the European Union*.

2. The publication of the reference number of EN 521:2006 in the *Official Journal of the European Union* shall be accompanied by a warning as set out in the Annex.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 17 December 2015.

For the Commission
Elżbieta BIEŃKOWSKA
Member of the Commission

ANNEX

Publication of titles and references of harmonised standards under Union harmonisation legislation

ESO (1)	Reference and title of the harmonised standard (and reference document)	Reference of superseded standard	Date of cessation of presumption of conformity of superseded standard Note 1
CEN	EN 521:2006 Specifications for dedicated liquefied petroleum gas appliances — Portable vapour pressure liquefied petroleum gas appliances	EN 521:1998 Note 2.1	Date expired (30.11.2009)

Warning (2): This publication does not cover portable flat gas stoves (3).

(1) ESO: European standardisation organisation:
— CEN: Avenue Marnix 17, B-1000, Brussels, Tel. +32 2 5500811; fax + 32 2 5500819 (http://www.cen.eu)

(2) In accordance with Commission Implementing Decision (EU) 2015/2414 of 17 December 2015 on the publication with a restriction in the *Official Journal of the European Union* of the reference of harmonised standard EN 521:2006 'Specifications for dedicated liquefied petroleum gas appliances — Portable vapour pressure liquefied petroleum gas appliances' in accordance with Directive 2009/142/EC of the European Parliament and of the Council (OJ L 333, 19.12.2015, p. 120).

(3) Flat gas stoves consist of a burner assembly fitted on a horizontal body containing an integrated compartment for a gas cartridge beside the burner.

Note 1: Generally the date of cessation of presumption of conformity will be the date of withdrawal ('dow'), set by the European Standardisation Organisation, but attention of users of these standards is drawn to the fact that in certain exceptional cases this can be otherwise.

Note 2.1: The new (or amended) standard has the same scope as the superseded standard. On the date stated, the superseded standard ceases to give presumption of conformity with the essential requirements of the directive.

COMMISSION IMPLEMENTING DECISION (EU) 2015/2415

of 17 December 2015

on the approval pursuant to Article 19 of Regulation (EC) No 1008/2008 of the European Parliament and of the Council of modified traffic distribution rules for the airports Milan Malpensa, Milan Linate and Orio al Serio (Bergamo)

(notified under document C(2015) 9177)

(Only the Italian text is authentic)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community ([1]), and in particular Article 19(3) thereof,

Whereas:

1. PROCEDURE

(1) By letter of 21 April 2015, received by the Commission on 21 April 2015, the Italian authorities informed the Commission, pursuant to Article 19(3) of Regulation (EC) No 1008/2008, of the Ministerial Decree No 395 of 1 October 2014 amending Decree No 15 of 3 March 2000 on the distribution of air traffic within the Milan airport system, as amended ([2]) (hereinafter the 'Lupi Decree'). By letters of 5 November 2014 and 18 March 2015, the Italian authorities provided further information on the Lupi Decree. The Commission requested additional information by letter dated 5 September 2015 to which the Italian authorities replied by letter dated 25 September 2015.

(2) The airport system of Milan comprises the airports of Malpensa, Linate and Orio al Serio (Bergamo).

2. BACKGROUND AND DESCRIPTION OF THE MEASURE

2.1. The Bersani and Bersani 2 Decree

(3) By Commission Decision of 21 December 2000 ([3]), the Commission declared the traffic distribution rules for the Milan airport system set out in the Decree of the Minister for Infrastructure and Transport of 3 March 2000 ([4]) (hereinafter the 'Bersani Decree') as compatible with Council Regulation (EEC) No 2408/92 ([5]). This regulation has since been repealed and replaced by Regulation (EC) No 1008/2008. The Commission's decision was subject to these rules being amended as indicated by the Italian authorities in a letter of 4 December 2000. This amendment took place through the Decree of the Minister for Infrastructure and Transport of 5 January 2001 ([6]) (hereinafter the 'Bersani 2 Decree').

(4) The objective of the Bersani Decree and Bersani 2 Decree was to ensure the realisation of the full development potential of Milan Malpensa airport as an international hub, whilst at the same time describing Milan Linate airport as a facility for point to point services. To this end, the Bersani Decree and Bersani 2 Decree contained several provisions; in particular they imposed, at Milan Linate airport, limitations on the number of daily return services to EU airports identified on the basis of passenger traffic volume, as follows:

— one daily return service per carrier for routes with traffic between 350 000 and 700 000 passengers,

— two daily return services per carrier for routes with traffic between 700 000 and 1 400 000 passengers,

([1]) OJ L 293, 31.10.2008, p. 3.
([2]) Italian Official Gazette No 237 of 11 October 2014.
([3]) OJ L 58, 28.2.2001, p. 29.
([4]) Italian Official Gazette No 60 of 13 March 2000.
([5]) Council Regulation (EEC) No 2408/92 of 23 July 1992 on access for Community air carriers to intra-Community air routes (OJ L 240, 24.8.1992, p. 8). As regards this repeal, see Article 27 of Regulation (EC) No 1008/2008.
([6]) Italian Official Gazette No 14 of 18 January 2001.

— three daily return services per carrier for routes with traffic between 1 400 000 and 2 800 000 passengers,

— no limit for routes with traffic above 2 800 000 passengers.

(5) From Linate, Community carriers may, with the arrangements set out immediately above, operate a daily return service using two time slots to airport systems or individual airports located in 'Objective 1' regions which in the course of the calendar year 1999 registered passenger traffic of fewer than 350 000 units in Milan's airport system.

(6) The Bersani 2 decree specifies that all European capitals will have at least one return trip connection per day with Linate and that Community airports with annual traffic of more than 40 million passengers in 1999 will be connected to Linate by at least two return trips per day,

(7) The Bersani Decree and Bersani 2 Decree also restricted Milan Linate airport to single aisle aircraft for point-to-point scheduled connections within the EU only.

2.2. **The Lupi Decree**

(8) The Lupi Decree changes the Bersani Decree and the Bersani 2 Decree by removing any limitations on the number of daily return services to EU airports identified on the basis of passenger traffic volume imposed at Milan Linate airport. The other limitations imposed at Milan Linate airport (single aisle aircraft, point-to-point scheduled connections within the EU) remain in place.

(9) The Italian authorities explained that the reason for this change were the need to abolish restrictions based on criteria that are now obsolete and no longer appropriate and to allow operators holding slots at Milan Linate airport to use them as efficiently as possible. This should contribute to make Italy's and Europe's airport systems more efficient both for business and passengers.

(10) The Lupi Decree (Ministerial Decree No 395) was signed on 1 October and published on 11 October 2014, just prior to the start of the winter 2014-2015 IATA scheduling period, which started on 26 October 2014. The Lupi Decree is applicable since the beginning of the 2014/2015 winter traffic season.

(11) Italy did not consult interested parties prior to the adoption of the Lupi Decree.

3. **OBSERVATIONS SUBMITTED TO THE COMMISSION BY INTERESTED PARTIES**

(12) The Commission published a summary of the modified traffic distribution rules notified by the Italian authorities in the *Official Journal of the European Union* ([1]) and invited interested parties to submit comments.

(13) The Commission received comments from two interested parties, who wished to remain anonymous. The Commission sent a summary of the comments to the Italian authorities to allow the Italian authorities to comment.

3.1. **The first interested party**

(14) The first interested party stated that the Italian authorities had not consulted all the airlines or airports concerned on the modified traffic distribution rules prior to their adoption. Consequently, according to the same interested party, only certain airlines which had been made aware of the imminent changes were able to use the flexibility introduced by the new Decree and to plan accordingly in sufficient time for the start of the winter 2014/2015 scheduling season.

(15) The first interested party also pointed out that the Italian authorities did not respect their obligation und Regulation (EC) No 1008/2008 not to apply changes to traffic distribution rules before the Commission's approval.

([1]) OJ C 183, 4.6.2015, p. 4.

(16) Moreover, the first interested party also raised the issue of slots attribution at Milan Linate airport.

3.2. **The second interested party**

(17) The second interested party indicated that the timing of the adoption of the Lupi Decree allowed some airlines to introduce new routes from Linate with immediate effect without any proper consultation of the other airlines operating at Linate airport having taken place or even prior information being provided to them.

(18) The second interested party also highlighted that the notification to the Commission of the Lupi Decree was received more than 7 months after its publication.

(19) Moreover, the second interested party considered that the Lupi Decree concerns a specific advantage to Etihad, Alitalia and its European Equity Partners as Alitalia holds the vast majority of slots and that the Lupi Decree has the potential to severely distort competition in favour of Alitalia. The second interested party asked the Commission to immediately repeal the Lupi Decree.

4. **THE TERMS OF ARTICLE 19 OF REGULATION (EC) No 1008/2008**

(20) Article 19(2) of the Regulation (EC) No 1008/2008 provides that a Member State, after consultation with interested parties, may regulate, without discrimination among destinations inside the Community and on grounds of nationality or identity of air carriers, the distribution of air traffic between airports serving the same city of conurbation. Specific conditions for the distribution of traffic are set out in the same paragraph.

(21) Article 19(3) of the Regulation (EC) No 1008/2008 provides that a Member State concerned shall inform the Commission of its intention to regulate the distribution of air traffic or to change an existing traffic distribution rule. It also provides that the Commission shall examine the application of Article 19(2) and, within six months of receipt of the information from the Member State, and after having asked the Committee set up in Article 25 of Regulation (EC) No 1008/2008 for opinion shall decide whether the Member State may apply the measures. It adds that the Commission shall publish its decision in the *Official Journal of the European Union* and that the measures shall not be applied before the publication of the Commission's approval.

5. **ASSESSMENT**

(22) The Lupi Decree modifies the rules regarding traffic distribution for the airport system of Milan by removing limitations at Linate airport on the number of daily return services to EU airports identified on the basis of passenger traffic volume. Therefore, it constitutes a change to an existing traffic distribution rule within the meaning of Article 19(3) of Regulation (EC) No 1008/2008.

(23) The Italian authorities consider that the Lupi Decree does not constitute a change to existing traffic distribution rules, as the Lupi Decree was not considered to be a measure aimed at modifying the air traffic within Milan airport system. The Lupi Decree merely removes a restriction to the provision of services.

(24) The Commission does not follow this argument. The limitations on the number of daily return services to EU airports identified on the basis of passenger traffic volume form part of a traffic distribution rule, intended to allocate air services outside the limitations to another airport of the Milan airport system. The Commission approved this traffic distribution rule in 2000. Removing one element of this distribution rule therefore constitutes a change to that rule.

(25) The Italian authorities have not consulted interested parties before adopting the Lupi Decree. They have therefore failed to comply with the obligation to do so, set out in Article 19(2) of Regulation (EC) No 1008/2008.

(26) The Italian authorities consider that they did not need to consult interested third parties as Article 19(2) of Regulation (EC) No 1008/2008 would only require to consult interested parties when the Member State intends to 'regulate' traffic, i.e. before creating a traffic distribution rule, but not in case of its amendment. The Commission does not agree with this reasoning. The amendment of a traffic distribution rule means that the rule

after the amendment is different from the one applicable before. Having regard to the rationale of Article 19, such (intended) change in the legal situation is not fundamentally different from the change brought about by the introduction of a new rule. This change in legal situation constitutes the very justification for the national authorities' duty to consult interested parties, in the same way as it underpins the authorities' duty to notify the case to the Commission. Hence, the term 'regulate' in Article 19(2) has to be understood as also comprising the amendment of traffic distribution rules.

(27) The Italian authorities argue that a consultation was not necessary from a substantial point of view as all air carriers holding slots at Linate airport equally benefitted from the Lupi Decree. The Commission notes that this argument anticipates upon the possible conclusions to be drawn in light of the observations interested parties are entitled to make. By definition, it cannot defeat Italy's obligation to consult interested parties first, before drawing any conclusions.

(28) The Italian authorities indicated that they are prepared to carry out a consultation now. For the sake of clarity, however, it must be underlined that such a consultation would need to be followed by a new act, to be taken in light of the observations submitted. Such new act would be indispensable even if, following the consultation, the Italian authorities were to continue to consider that the rule as amended by the Lupi decree is appropriate.

6. **CONCLUSION**

(29) Contrary to Article 19(2) of Regulation (EC) No 1008/2008, the Italian authorities have failed to consult interested parties before amending the traffic distribution rules for the Milan airport system.

(30) The measures provided for in the Ministerial Decree No 395 of 1 October 2014 amending Decree No 15 of 3 March 2000 on the distribution of air traffic within the Milan airport system, as amended, notified to the Commission on 21 April 2015, can therefore not be approved.

(31) This Decision is in accordance with the opinion of the Committee referred to in Article 25 of Regulation (EC) No 1008/2008,

HAS ADOPTED THIS DECISION:

Article 1

Approval of the measures provided for in the Ministerial Decree No 395 of 1 October 2014 amending Decree No 15 of 3 March 2000 on the distribution of air traffic within the Milan airport system, notified to the Commission on 21 April 2015, is hereby denied.

Article 2

This Decision is addressed to the Republic of Italy.

Done at Brussels, 17 December 2015.

For the Commission
Violeta BULC
Member of the Commission

COMMISSION IMPLEMENTING DECISION (EU) 2015/2416

of 17 December 2015

recognising certain areas of the United States of America as being free from *Agrilus planipennis* Fairmaire

(notified under document C(2015) 9185)

THE EUROPEAN COMMISSION,

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

Having regard to 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 ([1]), and in particular points 2.3, 2.4 and 2.5 of Section I of Part A of Annex IV thereof,

Whereas:

(1) Points 2.3, 2.4 and 2.5 of Section I of Part A of Annex IV to Directive 2000/29/EC provide for special requirements concerning the introduction into the Union of certain plant products and other objects originating from certain countries. One of those special requirements is the requirement of an official statement that those plant products and other objects originate in an area recognised as being free from *Agrilus planipennis* Fairmaire.

(2) The United States of America have requested the recognition of certain areas of their territories as being free from *Agrilus planipennis* Fairmaire in accordance with points 2.3, 2.4 and 2.5 of Section I of Part A of Annex IV of Directive 2000/29/EC.

(3) It appears from the official information submitted by the United States of America that certain areas of its territory are free from *Agrilus planipennis* Fairmaire. Those areas of the United States of America should therefore be recognized as being free from that harmful organism.

(4) In view of the continued spread of *Agrilus planipennis* Fairmaire in the United States of America, it is appropriate to limit the recognition of the areas concerned as being free from *Agrilus planipennis* Fairmaire to a certain period.

(5) 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

Recognition

For the purposes of points 2.3, 2.4 and 2.5 of Section I of Part A of Annex IV to Directive 2000/29/EC, the areas of the United States of America listed in the Annex to this Decision are recognised as being free from *Agrilus planipennis* Fairmaire.

Article 2

Expiry date

This Decision shall expire on 31 December 2017.

([1]) OJ L 169, 10.7.2000, p. 1.

Article 3

Addressees

This Decision is addressed to the Member States.

Done at Brussels, 17 December 2015.

For the Commission
Vytenis ANDRIUKAITIS
Member of the Commission

ANNEX

LIST OF AREAS, AS REFERRED TO IN ARTICLE 1

(1) *States being free from* Agrilus planipennis *Fairmaire*

Alaska
Arizona
California
Florida
Hawaii
Idaho
Mississippi
Montana
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wyoming

(2) *Counties being free from* Agrilus planipennis *Fairmaire*

(a) **Counties in Alabama:**

Autauga
Baldwin
Barbour
Bibb
Blount
Bullock
Butler
Calhoun
Chambers
Chilton
Choctaw
Clarke
Clay
Coffee
Colbert
Conecuh
Coosa
Covington
Crenshaw
Cullman
Dale
Dallas
DeKalb
Elmore
Escambia
Etowah
Fayette
Franklin
Geneva
Greene
Hale
Henry
Houston
Jefferson
Lamar
Lawrence
Lee
Lowndes
Macon
Marengo
Marion
Marshall
Mobile
Monroe

Montgomery
Morgan
Perry
Pickens
Pike
Russell
Shelby
St. Clair
Sumter
Talladega
Tallapoosa
Tuscaloosa
Walker
Washington
Wilcox
Winston

(b) **Counties in Arkansas:**

Baxter
Benton
Boone
Carroll
Clay
Cleburne
Conway
Craighead
Crawford
Crittenden
Cross
Faulkner
Franklin
Fulton
Greene
Independence
Izard
Jackson
Johnson
Lawrence
Lee
Logan
Madison
Marion
Mississippi
Monroe
Newton
Phillips
Poinsett
Polk
Pope
Prairie
Randolph
St. Francis
Scott
Searcy
Sebastian
Sharp
Stone
Van Buren
Washington
White
Woodruff

(c) **Counties in Colorado:**

Alamosa
Arapahoe
Archuleta
Baca
Bent
Broomfield
Chaffee
Cheyenne
Clear Creek
Conejos

Costilla
Crowley
Custer
Delta
Denver
Dolores
Douglas
Eagle
El Paso
Elbert
Fremont
Garfield
Gunnison
Hinsdale
Huerfano
Jackson
Kiowa
Kit Carson
La Plata
Lake
Las Animas
Lincoln
Logan
Mesa
Mineral
Moffat
Montezuma
Montrose
Morgan
Otero
Ouray
Park
Phillips
Pitkin
Prowers
Pueblo
Rio Blanco
Rio Grande
Routt
Saguache
San Juan
San Miguel
Sedgwick
Summit
Teller
Washington
Yuma

(d) **Counties in Georgia:**

Appling
Atkinson
Bacon
Baker
Baldwin
Ben Hill
Berrien
Bibb
Bleckley
Brantley
Brooks
Bryan
Bulloch
Burke
Calhoun
Camden
Candler
Charlton
Chatham
Chattahoochee
Clay
Clinch
Coffee
Colquitt

Columbia
Cook
Crawford
Crisp
Decatur
Dodge
Dooly
Dougherty
Early
Echols
Effingham
Emanuel
Evans
Glascock
Glynn
Grady
Hancock
Harris
Houston
Irwin
Jeff Davis
Jefferson
Jenkins
Johnson
Jones
Lanier
Laurens
Lee
Liberty
Lincoln
Long
Lowndes
Macon
Marion
McDuffie
McIntosh
Miller
Mitchell
Montgomery
Morgan
Muscogee
Peach
Pierce
Pulaski
Quitman
Randolph
Richmond
Schley
Seminole
Stewart
Sumter
Talbot
Taliaferro
Tattnall
Taylor
Telfair
Terrell
Thomas
Tift
Toombs
Treutlen
Turner
Twiggs
Upson
Ware
Warren
Washington
Wayne
Webster
Wheeler
Wilcox
Wilkinson
Worth

(e) **Counties in Kansas:**

Allen
Anderson
Barber
Barton
Bourbon
Butler
Chase
Chautauqua
Cherokee
Cheyenne
Clark
Clay
Cloud
Coffey
Comanche
Cowley
Crawford
Decatur
Dickinson
Edwards
Elk
Ellis
Ellsworth
Finney
Ford
Geary
Gove
Graham
Grant
Gray
Greeley
Greenwood
Hamilton
Harper
Harvey
Haskell
Hodgeman
Jewell
Kearny
Kingman
Kiowa
Labette
Lane
Lincoln
Linn
Logan
Lyon
McPherson
Marion
Marshall
Meade
Mitchell
Montgomery
Morris
Morton
Nemaha
Neosho
Ness
Norton
Osborne
Ottawa
Pawnee
Phillips
Pottawatomie
Pratt
Rawlins
Reno
Republic
Rice
Riley
Rooks
Rush
Russell
Saline

Scott
Sedgwick
Seward
Sheridan
Sherman
Smith
Stafford
Stanton
Stevens
Sumner
Thomas
Trego
Wabaunsee
Wallace
Washington
Wichita
Wilson
Woodson

(f) **Counties (Parishes) in Louisiana:**

Acadia
Allen
Ascension
Assumption
Avoyelles
Beauregard
Calcasieu
Caldwell
Cameron
Catahoula
Concordia
De Soto
East Baton Rouge
East Feliciana
Evangeline
Franklin
Grant
Iberia
Iberville
Jefferson Davis
Jefferson
Lafayette
Lafourche
La Salle
Livingston
Natchitoches
Orleans
Plaquemines
Pointe Coupee
Rapides
Red River
Sabine
St. Bernard
St. Charles
St. Helena
St. James
St. John the Baptist
St. Landry
St. Martin
St. Mary
St. Tammany
Tangipahoa
Tensas
Terrebonne
Vermilion
Vernon
Washington
West Baton Rouge
West Feliciana
Winn

(g) **Counties in Maine:**

Aroostook
Franklin
Hancock
Kennebec
Knox
Lincoln
Penobscot
Piscataquis
Somerset
Waldo
Washington

(h) **Counties in Minnesota:**

Becker
Beltrami
Big Stone
Blue Earth
Brown
Cass
Chippewa
Clay
Clearwater
Cook
Cottonwood
Crow Wing
Douglas
Faribault
Grant
Hubbard
Jackson
Kandiyohi
Kittson
Koochiching
Lac qui Parle
Lake of the Woods
Lincoln
Lyon
Mahnomen
Martin
Meeker
Morrison
Murray
Nicollet
Nobles
Norman
Otter Tail
Pennington
Pipestone
Polk
Pope
Red Lake
Redwood
Renville
Rock
Roseau
Stearns
Stevens
Swift
Todd
Traverse
Wabasha
Wadena
Watonwan
Wilkin
Yellow Medicine

(i) **Counties in Nebraska:**

Adams
Antelope
Arthur
Banner

Blaine
Boone
Box Butte
Boyd
Brown
Buffalo
Burt
Butler
Cedar
Chase
Cherry
Cheyenne
Clay
Colfax
Cuming
Custer
Dakota
Dawes
Dawson
Deuel
Dixon
Dodge
Dundy
Fillmore
Franklin
Frontier
Furnas
Gage
Garden
Garfield
Gosper
Grant
Greeley
Hall
Hamilton
Harlan
Hayes
Hitchcock
Holt
Hooker
Howard
Jefferson
Kearney
Keith
Keya Paha
Kimball
Knox
Lancaster
Lincoln
Logan
Loup
Madison
McPherson
Merrick
Morrill
Nance
Nuckolls
Perkins
Phelps
Pierce
Platte
Polk
Red Willow
Rock
Saline
Saunders
Seward
Scotts Bluff
Sheridan
Sherman
Sioux
Stanton
Thayer
Thomas
Thurston
Valley

Wayne
Webster
Wheeler
York

(j) **Counties in New Hampshire:**

Coos

(k) **Counties in South Carolina:**

Aiken County
Allendale County
Bamberg County
Barnwell County
Beaufort County
Berkeley County
Calhoun County
Charleston County
Chesterfield County
Clarendon County
Colleton County
Darlington County
Dillon County
Dorchester County
Edgefield County
Fairfield County
Florence County
Georgetown County
Greenwood County
Hampton County
Horry County
Jasper County
Kershaw County
Lancaster County
Laurens County
Lee County
Lexington County
Marion County
Marlboro County
McCormick County
Newberry County
Orangeburg County
Richland County
Saluda County
Sumter County
Williamsburg County

(l) **Counties in Tennessee:**

Crockett
Decatur
Dyer
Fayette
Gibson
Hardeman
Hardin
Haywood
Henderson
Lake
Lauderdale
Madison
McNairy
Obion
Shelby
Tipton
Weakley

(m) **Counties in Texas:**

Anderson
Andrews
Angelina
Aransas
Archer
Armstrong

Atascosa
Austin
Bailey
Bandera
Bastrop
Baylor
Bee
Bell
Bexar
Blanco
Borden
Bosque
Brazoria
Brazos
Brewster
Briscoe
Brooks
Brown
Burleson
Burnet
Caldwell
Calhoun
Callahan
Cameron
Camp
Carson
Castro
Chambers
Cherokee
Childress
Clay
Cochran
Coke
Coleman
Collin
Collingsworth
Colorado
Comal
Comanche
Concho
Cooke
Coryell
Cottle
Crane
Crockett
Crosby
Culberson
Dallam
Dallas
Dawson
De Witt
Deaf Smith
Delta
Denton
Dickens
Dimmit
Donley
Duval
Eastland
Ector
Edwards
El Paso
Ellis
Erath
Falls
Fannin
Fayette
Fisher
Floyd
Foard
Fort Bend
Franklin
Freestone
Frio
Gaines
Galveston

Garza
Gillespie
Glasscock
Goliad
Gonzales
Gray
Grayson
Gregg
Grimes
Guadalupe
Hale
Hall
Hamilton
Hansford
Hardeman
Hardin
Harris
Hartley
Haskell
Hays
Hemphill
Henderson
Hidalgo
Hill
Hockley
Hood
Hopkins
Houston
Howard
Hudspeth
Hunt
Hutchinson
Irion
Jack
Jackson
Jasper
Jeff Davis
Jefferson
Jim Hogg
Jim Wells
Johnson
Jones
Karnes
Kaufman
Kendall
Kenedy
Kent
Kerr
Kimble
King
Kinney
Kleberg
Knox
La Salle
Lamar
Lamb
Lampasas
Lavaca
Lee
Leon
Liberty
Limestone
Lipscomb
Live Oak
Llano
Loving
Lubbock
Lynn
Madison
Martin
Mason
Matagorda
Maverick
McCulloch
McLennan
McMullen

Medina
Menard
Midland
Milam
Mills
Mitchell
Montague
Montgomery
Moore
Morris
Motley
Nacogdoches
Navarro
Newton
Nolan
Nueces
Ochiltree
Oldham
Orange
Palo Pinto
Parker
Parmer
Pecos
Polk
Potter
Presidio
Rains
Randall
Reagan
Real
Red River
Reeves
Refugio
Roberts
Robertson
Rockwall
Runnels
Rusk
Sabine
San Augustine
San Jacinto
San Patricio
San Saba
Schleicher
Scurry
Shackelford
Shelby
Sherman
Smith
Somervell
Starr
Stephens
Sterling
Stonewall
Sutton
Swisher
Tarrant
Taylor
Terrell
Terry
Throckmorton
Titus
Tom Green
Travis
Trinity
Tyler
Upshur
Upton
Uvalde
Val Verde
Van Zandt
Victoria
Walker
Waller
Ward
Washington

Webb
Wharton
Wheeler
Wichita
Wilbarger
Willacy
Williamson
Wilson
Winkler
Wise
Wood
Yoakum
Young
Zapata
Zavala

(n) **Counties in Wisconsin:**

Rusk

(o) **Counties in Vermont:**

Addison
Caledonia
Chittenden
Essex
Franklin
Grand Isle
Lamoille
Orleans
Washington

COMMISSION IMPLEMENTING DECISION (EU) 2015/2417

of 17 December 2015

amending Implementing Decision (EU) 2015/789 as regards measures to prevent the introduction into and the spread within the Union of *Xylella fastidiosa* (Wells et al.)

(notified under document C(2015) 9191)

THE EUROPEAN COMMISSION,

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

Having regard to 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 ([1]), and in particular the fourth sentence of Article 16(3) thereof,

Whereas:

(1) Commission Implementing Decision (EU) 2015/789 ([2]) has been applied since May 2015. In view of notifications, in the meantime, of new outbreaks of *Xylella fastidiosa* (Wells et al.) (hereinafter 'the specified organism') by the French authorities in their respective territories, the measures provided for in that Decision should be adapted to the current situation.

(2) Scientific analyses have shown that different subspecies of the specified organism occur in the Union territory. Moreover, several host plants have been found to be susceptible to only one of those subspecies. Therefore, the definition of host plants should be amended in order to take into account such developments. For the same reason it would also be appropriate to offer the possibility to Member States to demarcate areas only with regard to those subspecies.

(3) In order to ensure a more timely approach as regards the listing of host plants, which are currently listed in Annex II to Implementing Decision (EU) 2015/789, the definition of host plants should be amended, Annex II should be deleted and the list of host plants should be published in a Commission database of 'host plants susceptible to *Xylella fastidiosa* in the Union territory'.

(4) In view of the amendment of the definition of host plants, it would be appropriate to also amend the definition of specified plants to ensure that they cover all host plants immediately after their inclusion in the database referred to in recital 3.

(5) Given the risk of the spread of the specified organism in any part of the Union territory, as well as the importance of early action, the setting up of contingency plans at Member State level is of particular importance in order to ensure better preparedness in case of potential outbreaks.

(6) In order to facilitate scientific research for the purpose of identifying the precise effects of the specified organism on host plants, the Member State concerned should be given the possibility to authorise the planting of host plants in one or more parts of the containment area for scientific purposes, in accordance with the conditions laid down in Commission Directive 2008/61/EC ([3]), and ensuring the protection of the Union territory not yet affected by the specified organism. However, such possibility should not exist for the area referred to in Article 7(2)(c) of Implementing Decision (EU) 2015/789 due to its proximity to the rest of the Union territory.

([1]) OJ L 169, 10.7.2000, p. 1.

([2]) Commission Implementing Decision (EU) 2015/789 of 18 May 2015 as regards measures to prevent the introduction into and the spread within the Union of *Xylella fastidiosa* (Wells et al.) (OJ L 125, 21.5.2015, p. 36).

([3]) Commission Directive 2008/61/EC of 17 June 2008 establishing the conditions under which certain harmful organisms, plants, plant products and other objects listed in Annexes I to V to Council Directive 2000/29/EC may be introduced into or moved within the Community or certain protected zones thereof, for trial or scientific purposes and for work on varietal selections (OJ L 158, 18.6.2008, p. 41).

(7) On 2 September 2015, the European Food Safety Authority (EFSA) has published a scientific opinion ([1]) on hot water treatment of dormant grapevine planting material against the specified organism. That opinion shows that the conditions prescribed and recommended to sanitize grapevine planting material against *Grapevine flavescence dorée* phytoplasma, are also effective against the specified organism. Therefore it is appropriate to allow, under certain conditions, the movement of dormant plants of *Vitis* within and out of the demarcated areas where those plants have undergone hot water treatment.

(8) Taking into account the susceptibility of the host plants to be infected with the specified organism, as well as the need to enhance awareness of operators and traceability in case of positive findings, it is appropriate to provide that also host plants which have never been grown inside the demarcated areas, may only be moved within the Union territory if accompanied by a plant passport. However, for the purpose of not introducing disproportionate administrative burdens to sellers of those plants, this requirement should not apply to the movement of those plants to persons acting for purposes which are outside their trade, business or profession.

(9) Given the serious effects caused by the specified organism and the importance of preventing or acting as early as possible in order to control any potential outbreaks in the Union territory, all Member States should make information available to the general public, travellers, professional and international transport operators about the threat of the specified organism for the Union territory.

(10) On 27 July 2015, the French authorities notified to the Commission the first outbreak of the specified organism in the region of Corsica. Since the specified organism has been found in Corsica on plants of species which are not yet listed as specified plants, it is appropriate to update the list of specified plants in order to include those species. Annex I to Implementing Decision 2015/789/EU should therefore be amended accordingly.

(11) Implementing Decision (EU) 2015/789 should therefore be amended accordingly.

(12) 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

Amendments to Implementing Decision (EU) 2015/789

Implementing Decision (EU) 2015/789 is amended as follows:

(1) In Article 1 points (a) (b) and (c) are replaced by the following:

'(a) "specified organism" means any subspecies of *Xylella fastidiosa* (Wells et al);

(b) "host plants" means plants for planting, other than seeds, belonging to the genera and species listed in the Commission database of host plants susceptible to *Xylella fastidiosa* in the Union territory, as having been found to be susceptible in the Union territory to the specified organism or, where a Member State has demarcated an area with regard to only one or more subspecies of the specified organism pursuant to the second subparagraph of Article 4(1), as having been found to be susceptible to that or those subspecies;

(c) "specified plants" means host plants and all plants for planting, other than seeds, belonging to the genera or species listed in Annex I;'

(2) The following Article 3a is inserted:

'Article 3a

Contingency plans

1. By 31 December 2016, each Member State shall establish a plan setting out the actions to be taken in its territory in accordance with Articles 4 to 6a, and Articles 9 to 13a, in case of a confirmed or suspected presence of the specified organism (hereinafter "the contingency plan").

([1]) EFSA PLH Panel (EFSA Panel on Plant Health), 2015. Scientific opinion on hot water treatment of *Vitis* sp. for *Xylella fastidiosa*. *EFSA Journal* 2015;13(9):4225, 10 pp. doi:10.2903/j.efsa.2015.4225.

2. The contingency plan shall also set out the following:

(a) the roles and responsibilities of the bodies involved in those actions and the single authority;

(b) one or more laboratories specifically approved for the testing of the specified organism;

(c) rules on the communication of those actions between the bodies involved, the single authority, the professional operators concerned and the public;

(d) protocols describing the methods of visual examinations, sampling and laboratory testing;

(e) rules on training of personnel of the bodies involved in those actions;

(f) minimum resources to be made available and proceedings to make available additional resources in case of a confirmed or suspected presence of the specified organism.

3. Member States shall evaluate and review their contingency plans as necessary.

4. Member States shall communicate their contingency plans to the Commission at its request.'

(3) Article 4(1) is replaced by the following:

'1. Where the presence of the specified organism is confirmed, the Member State concerned shall without delay demarcate an area in accordance with paragraph 2, hereinafter "demarcated area".

By way of derogation from the first subparagraph, where the presence of one or more particular subspecies of the specified organism is confirmed, the Member State concerned may demarcate an area with regard to that or those subspecies only.'

(4) Article 5 is replaced by the following:

'Article 5

Prohibition concerning the planting of host plants in infected zones

1. The planting of host plants in infected zones shall be prohibited, except in sites which are physically protected against the introduction of the specified organism by its vectors.

2. By way of derogation from paragraph 1, the Member State concerned may authorise, in accordance with the conditions laid down in Commission Directive 2008/61/EC (*), the planting of the host plants for scientific purposes within the containment area referred to in Article 7, outside the area referred to in Article 7(2)(c).

(*) Commission Directive 2008/61/EC of 17 June 2008 establishing the conditions under which certain harmful organisms, plants, plant products and other objects listed in Annexes I to V to Council Directive 2000/29/EC may be introduced into or moved within the Community or certain protected zones thereof, for trial or scientific purposes and for work on varietal selections (OJ L 158, 18.6.2008, p. 41.'

(5) Article 9 is amended as follows:

(a) The following paragraph 4a is inserted:

'4a. By way of derogation from paragraphs 1 and 4, the movement within the Union, within or out of the demarcated areas, of dormant plants of *Vitis* intended for planting, other than seeds, may take place if both of the following conditions are fulfilled:

(a) the plants have been grown in a site registered in accordance with Directive 92/90/EEC;

(b) as practically close to the time of movement as possible, the plants have undergone an appropriate thermotherapy treatment in a treatment facility authorised and supervised by the responsible official body for that purpose, whereby the dormant plants are submerged for 45 minutes in water heated to 50 °C, in accordance with the relevant EPPO Standard (*).

(*) EPPO (European and Mediterranean Plant Protection Organisation), 2012. Hot water treatment of grapevine to control *Grapevine flavescence dorée* phytoplasma. *Bulletin OEPP/EPPO Bulletin*, 42(3), 490–492.'

(b) The following paragraph 8 is added:

'8. Host plants which have never been grown inside the demarcated areas shall only be moved within the Union if they are accompanied by a plant passport prepared and issued in accordance with Directive 92/105/EEC.

Without prejudice to Part A of Annex V to Directive 2000/29/EC, no plant passport shall be required for the movement of host plants to any person, acting for purposes which are outside his trade, business or profession, and who acquires those plants for its own use.'

(6) The following Article 13a is inserted:

'Article 13a

Awareness campaigns

Member States shall make information available to the general public, travellers, professional and international transport operators concerning the threat of the specified organism for the Union territory. They shall make that information publicly available, in the form of targeted awareness campaigns on the respective websites of the responsible official bodies or other websites designated by those bodies.'

(7) The Annexes are amended as set out in the Annex to this Decision.

Article 2

Addressees

This Decision is addressed to the Member States.

Done at Brussels, 17 December 2015.

For the Commission
Vytenis ANDRIUKAITIS
Member of the Commission

ANNEX

The Annexes are amended as follows:

(1) In Annex I, the following plants are inserted in alphabetical order:

Asparagus acutifolius L.

Cistus creticus L.

Cistus monspeliensis L.

Cistus salviifolius L.

Cytisus racemosus Broom

Dodonaea viscosa Jacq.

Euphorbia terracina L.

Genista ephedroides DC.

Grevillea juniperina L.

Hebe

Laurus nobilis L.

Lavandula angustifolia Mill.

Myoporum insulare R. Br.

Pelargonium graveolens L'Hér

Westringia glabra L.

(2) Annex II is deleted.

COMMISSION DECISION (EU) 2015/2418

of 18 December 2015

amending Decision 1999/352/EC, ECSC, Euratom establishing the European Anti-fraud Office (OLAF)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 249 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 ([1]), and in particular Articles 65 and 197 thereof,

Whereas:

(1) Pursuant to Article 65 of Regulation (EU, Euratom) No 966/2012, the Commission is responsible for indicating the staff to whom it delegates its duties, the scope of the powers delegated and the limits set to the delegation to authorising officers. In doing this, the Commission should duly consider its overall political responsibility for the management of the Union budget.

(2) In line with Article 15(8) of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council ([2]), the secretariat of the Supervisory Committee should remain being provided by OLAF, in close consultation with the Supervisory Committee, and the Director-General of OLAF should remain the authorising officer by delegation for all appropriations related to them. The Director-General of OLAF may sub-delegate those powers to staff members subject to the Staff Regulations of Officials or Conditions of Employment of Other Servants of the Union.

(3) In line with the need for ensuring an effective internal control system, in accordance with Article 32 of Regulation (EU, Euratom) No 966/2012 and in order to avoid the appearance of a possible interference of the European Anti-fraud Office in the duties of the members its Supervisory Committee, an appropriate framework for the implementation of the appropriations related to the members of the Supervisory Committee should be defined. In particular, the delegation of powers of authorising officer related to the members should be organised in a way to prevent appearance of possible interference.

(4) This Decision should start applying on 1 January 2016, together with the new Annex I to the Internal rules. It should therefore enter into force as soon as possible.

(5) Commission Decision 1999/352/EC, ECSC, Euratom ([3]) should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Article 6 of Decision 1999/352/EC, ECSC, Euratom, paragraph 3 is replaced by the following:

‘3. Except for the implementation of appropriations relating to the members of the Supervisory Committee, the Director-General shall act as authorising officer by delegation for implementation of the appropriations entered in

([1]) OJ L 298 26.10.2012, p. 1.
([2]) Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).
([3]) Commission Decision 1999/352/EC, ECSC, Euratom of 28 April 1999 establishing the European Anti-fraud Office (OLAF) (OJ L 136, 31.5.1999, p. 20).

the annex concerning the Office to the Commission section of the general budget of the European Union and the appropriations entered under the anti-fraud budget headings for which powers are delegated to him or her in the internal rules on implementation of the general budget. He or she shall be permitted to sub-delegate his or her powers to staff members subject to the Staff Regulations of Officials or Conditions of Employment of Other Servants of the Union in accordance with the those internal rules.'

Article 2

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

It shall apply from 1 January 2016.

Done at Brussels, 18 December 2015.

For the Commission

The President

Jean-Claude JUNCKER

RECOMMENDATIONS

RECOMMENDATION (EU) 2015/2419

of 16 March 2015

on the implementation of the EU-Ukraine Association Agenda

THE EU-UKRAINE ASSOCIATION COUNCIL,

Having regard to the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part and Ukraine, of the other part, in particular Article 463 thereof,

Whereas:

(1) Pursuant to Article 463 of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part ([1]) (the 'Agreement'), the Association Council shall have the power to make appropriate recommendations for the purpose of attaining the objectives therein.

(2) Pursuant to Article 476 of the Agreement, the Parties shall take any general or specific measures required to fulfil their obligations under the Agreement.

(3) Pending its entry into force, the Agreement is being applied provisionally in accordance with Council Decision 2014/295/EU ([2]), Council Decision 2014/668/EU ([3]) and Council Decision 2014/691/EU ([4]).

(4) The Parties have agreed on the text of the Association Agenda which aims to prepare and facilitate the implementation of the Agreement through the creation of a practical framework to realise their overriding objectives of political association and economic integration.

(5) The Association Agenda serves the dual purpose of setting out concrete steps towards the fulfilment of the Parties' obligations set out in the Agreement, and of providing a broader framework for further strengthening EU-Ukraine relations in order to involve a significant measure of economic integration and a deepening of political cooperation, in accordance with the overall objective of the Agreement,

([1]) OJ L 161, 29.5.2014, p. 3.

([2]) Council Decision 2014/295/EU of 17 March 2014 on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, as regards the Preamble, Article 1, and Titles I, II and VII thereof (OJ L 161, 29.5.2014, p. 1).

([3]) Council Decision 2014/668/EU of 23 June 2014 on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, as regards Title III (with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other Party) and Titles IV, V, VI and VII thereof, as well as the related Annexes and Protocols (OJ L 278, 20.9.2014, p. 1).

([4]) Council Decision 2014/691/EU of 29 September 2014 amending Decision 2014/668/EU on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, as regards Title III (with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other Party) and Titles IV, V, VI and VII thereof, as well as the related Annexes and Protocols (OJ L 289, 3.10.2014, p. 1).

HAS ADOPTED THE FOLLOWING RECOMMENDATION:

Sole Article

The Association Council recommends that the Parties implement the EU-Ukraine Association Agenda ([1]), insofar as such implementation is directed towards the attainment of the objectives of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part.

Done at Brussels, 16 March 2015.

For the Association Council

The President

A. YATSENYUK

([1]) See document st 6978/15 on http://register.consilium.europa.eu

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