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Contents

II *Non-legislative acts*

REGULATIONS

- ★ **Commission Delegated Regulation (EU) 2015/1383 of 28 May 2015 amending Delegated Regulation (EU) No 639/2014 as regards the eligibility conditions in relation to the identification and registration requirements for animals for coupled support under Regulation (EU) No 1307/2013 of the European Parliament and of the Council** 1
- ★ **Commission Implementing Regulation (EU) 2015/1384 of 10 August 2015 concerning the classification of certain goods in the Combined Nomenclature** 3
- ★ **Commission Implementing Regulation (EU) 2015/1385 of 10 August 2015 concerning the classification of certain goods in the Combined Nomenclature** 6
- ★ **Commission Implementing Regulation (EU) 2015/1386 of 12 August 2015 laying down detailed rules implementing Regulation (EU) No 223/2014 of the European Parliament and of the Council as regards the models for the management declaration, the audit strategy, the audit opinion and the annual control report** 9
- Commission Implementing Regulation (EU) 2015/1387 of 12 August 2015 establishing the standard import values for determining the entry price of certain fruit and vegetables 24

DECISIONS

- ★ **Council Decision (EU) 2015/1388 of 7 August 2015 on the position to be adopted, on behalf of the European Union, with regard to the draft Rules of Procedure at the Conference of States Parties to the Arms Trade Treaty** 26

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.

II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2015/1383

of 28 May 2015

amending Delegated Regulation (EU) No 639/2014 as regards the eligibility conditions in relation to the identification and registration requirements for animals for coupled support under Regulation (EU) No 1307/2013 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

Having regard to Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 ⁽¹⁾, and in particular Article 52(9)(a) thereof,

Whereas:

- (1) Pursuant to Article 52 of Regulation (EU) No 1307/2013 Member States may grant coupled support to farmers under the conditions laid down in Chapter 1 of Title IV of that Regulation and in a delegated act to be adopted by the Commission.
- (2) In accordance with Article 53(4) of Commission Delegated Regulation (EU) No 639/2014 ⁽²⁾, where the coupled support measure concerns bovine animals and/or sheep and goats, Member States have to define as an eligibility condition for the support, the requirements to identify and register animals provided for in Regulation (EC) No 1760/2000 of the European Parliament and of the Council ⁽³⁾ or Council Regulation (EC) No 21/2004 ⁽⁴⁾ respectively. As a consequence, an animal not complying with those identification and registration requirements once will remain ineligible for voluntary coupled support for its whole life, regardless the correction of the failure afterwards.
- (3) In order to remedy such situations, Article 117 of Council Regulation (EC) No 73/2009 ⁽⁵⁾ provided that in the case of beef and veal payments an animal was to be considered as eligible if the information required was made available to the competent authority on the first day of the retention period of the animal.
- (4) Due to the fact that beef and veal payments have been abolished and given that the retention period is no longer an eligibility condition for voluntary coupled support, Article 53(4) of Delegated Regulation (EU) No 639/2014 does not contain a similar provision.

⁽¹⁾ OJ L 347, 20.12.2013, p. 608.

⁽²⁾ Commission Delegated Regulation (EU) No 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation (OJ L 181, 20.6.2014, p. 1).

⁽³⁾ Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products and repealing Council Regulation (EC) No 820/97 (OJ L 204, 11.8.2000, p. 1).

⁽⁴⁾ Council Regulation (EC) No 21/2004 of 17 December 2003 establishing a system for the identification and registration of ovine and caprine animals and amending Regulation (EC) No 1782/2003 and Directives 92/102/EEC and 64/432/EEC (OJ L 5, 9.1.2004, p. 8).

⁽⁵⁾ Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003 (OJ L 30, 31.1.2009, p. 16).

- (5) However, in order to ensure proportionality and without prejudice to other applicable eligibility conditions fixed by the Member State, bovine animals should be considered as eligible for support as long as the identification and registration requirements are complied with by a certain date. For the sake of consistency, that rule should also apply in the case of sheep and goats.
- (6) This Regulation should apply with respect to livestock aid applications relating to calendar year 2015 and subsequent years,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 53(4) of Delegated Regulation (EU) No 639/2014, the following subparagraphs are added:

'However, without prejudice to other eligibility conditions, an animal shall also be deemed eligible for support where the identification and registration requirements referred to in the first subparagraph are met by a date to be fixed by the Member State which shall not be later than:

- (a) the first day of the retention period of the animal, where a retention period is applied;
- (b) a date chosen on the basis of objective criteria and consistent with the corresponding measure notified in accordance with Annex I, where no retention period is applied.

By 15 September 2015, Member States shall notify the Commission of the dates referred to in the second subparagraph.'

Article 2

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

It shall apply from 1 January 2015.

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

Done at Brussels, 28 May 2015.

For the Commission

The President

Jean-Claude JUNKER

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1384
of 10 August 2015
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

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

Whereas:

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

HAS ADOPTED THIS REGULATION:

Article 1

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

Article 2

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

Article 3

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

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

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

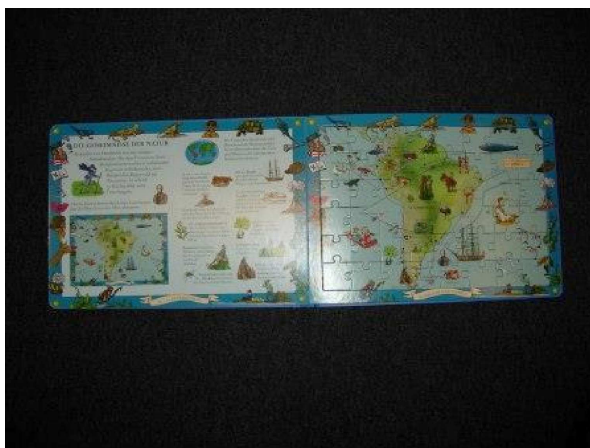
Done at Brussels, 10 August 2015.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article ('puzzle book') consisting of puzzles, educative texts, maps and other illustrations bound together, made of cardboard and measuring approximately 34 × 24 cm, with 14 pages. Every other page contains a puzzle with approximately 40 pieces, showing a map with information and illustrations on a single-coloured background. The puzzles relate to, and complete, the educative texts, maps and illustrations on the opposite pages. (See photograph) (*)	9503 00 69	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 9503 00 and 9503 00 69. The article is <i>prima facie</i> classifiable under heading 4901 as a printed book or similar printed matter, or under heading 9503 as a puzzle. However, neither of the two headings can be regarded as providing a more specific description of the article within the meaning of GIR 3(a). As it cannot be established whether the educative texts, maps and illustrations (heading 4901) or the puzzles (heading 9503) give the article its essential character within the meaning of GIR 3(b), the article has to be classified under the heading which occurs last in numerical order among those which equally merit consideration. Consequently, the article is classified under CN code 9503 00 69 as other puzzles.

(*) The photograph is purely for information.



COMMISSION IMPLEMENTING REGULATION (EU) 2015/1385
of 10 August 2015
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

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

Whereas:

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

HAS ADOPTED THIS REGULATION:

Article 1

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

Article 2

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

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

Article 3

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

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

Done at Brussels, 10 August 2015.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article to be used for supporting the cultivation of plants indoors and stimulating their growth. The article measures approximately 80 × 80 × 160 cm and consists of a frame of hollow steel tubes and sides, top and bottom made of a textile material that can be closed completely and that has a coating that reflects light on the inside. The textile material has openings for ventilation, water and electricity and is waterproof, airtight and light-tight. Zips are stitched on the textile material to allow for access to the inside of the article from all sides. See image (*).	6307 90 98	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 6307, 6307 90 and 6307 90 98. Classification under heading 9403 as ‘other furniture’ is excluded because the article is not to be used for equipping private dwellings, hotels, offices, schools, churches, shops laboratories and the like, but rather for supporting the cultivation of plants and stimulating their growth (see also the Harmonized System Explanatory Notes to heading 9403, second paragraph). Classification under heading 9406 as a ‘prefabricated building’ is also excluded because the construction indicates indoor use. The light reflective coating on the inside of the textile material and the openings for ventilation, water and electricity are essential for supporting the cultivation of plants inside the article. Therefore, the textile material gives the article its essential character within the meaning of GIR 3(b). The article is therefore to be classified under CN code 6307 90 98 as ‘other made-up textile articles’.

(*) The image is purely for information.



COMMISSION IMPLEMENTING REGULATION (EU) 2015/1386**of 12 August 2015****laying down detailed rules implementing Regulation (EU) No 223/2014 of the European Parliament and of the Council as regards the models for the management declaration, the audit strategy, the audit opinion and the annual control report**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived ⁽¹⁾, and in particular Articles 32(10) and 34(6) thereof,

After consulting the Committee for the Fund for European Aid to the Most Deprived,

Whereas:

- (1) Commission Implementing Regulation (EU) 2015/341 ⁽²⁾ lays down provisions necessary for the submission of certain information to the Commission. In order to ensure implementation of the programmes financed by the Fund for European Aid to the Most Deprived (the 'FEAD'), it is necessary to lay down further provisions for the application of Regulation (EU) No 223/2014. To facilitate a comprehensive view and the access to those provisions, those provisions should be set out in one implementing act.
- (2) To harmonise standards for the preparation and presentation of the management declaration for which a managing authority is responsible pursuant to point (e) of Article 32(4) of Regulation (EU) No 223/2014, it is necessary to set out uniform conditions for its content in the form of a standard model.
- (3) To harmonise standards for the preparation and presentation of the audit strategy, the audit opinion and the annual control report for which an audit authority is responsible pursuant to Article 34(4) and the first subparagraph of Article 34(5) of Regulation (EU) No 223/2014, a model should be provided setting out uniform conditions for the structure, and specifying the nature and the quality of the information to be used in their preparation.
- (4) In order to allow for the prompt application of the measures provided for in this Regulation, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

*Article 1***Model for the management declaration**

The management declaration referred to in point (e) of Article 32(4) of Regulation (EU) No 223/2014 shall be submitted for each operational programme in accordance with the model set out in Annex I to this Regulation.

*Article 2***Models for the audit strategy, the audit opinion and the annual control report**

1. The audit strategy referred to in Article 34(4) of Regulation (EU) No 223/2014 shall be prepared in accordance with the model set out in Annex II to this Regulation.

⁽¹⁾ OJ L 72, 12.3.2014, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2015/341 of 20 February 2015 laying down detailed rules for implementing Regulation (EU) No 223/2014 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission (OJ L 60, 4.3.2015, p. 1).

2. The audit opinion referred to in point (a) of the first subparagraph of Article 34(5) of Regulation (EU) No 223/2014 shall be drawn up in accordance with the model set out in Annex III to this Regulation.
3. The annual control report referred to in point (b) of the first subparagraph of Article 34(5) of Regulation (EU) No 223/2014 shall be drawn up in accordance with the model set out in Annex IV to this Regulation.

Article 3

Entry into force

This Regulation shall enter into force on the day following 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, 12 August 2015.

For the Commission

The President

Jean-Claude JUNKER

ANNEX I

Model for the management declaration

I/We, the undersigned (*name(s), first name(s), title(s) or function(s)*), Head of the managing authority for the operational programme (*name of the operational programme, CCI*)

based on the implementation of the (*name of operational programme*) during the accounting year ended 30 June (*year*),

based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from administrative and on-the-spot verifications carried out in accordance with Article 32(5) of Regulation (EU) No 223/2014 and from audits and controls in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June ... (*year*),

and taking into account my/our obligations under Regulation (EU) No 223/2014 and in particular Article 32 thereof,

hereby declare that:

- the information in the accounts is properly presented, complete and accurate in accordance with Article 49(1) of Regulation (EU) No 223/2014,
- the expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EU) No 223/2014, and in accordance with the principle of sound financial management,
- the management and control system put in place for the operational programme gives the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law.

I/We confirm that irregularities identified in final audit or control reports in relation to the accounting year and reported in the annual summary attached to this declaration as required under Article 32(4)(e) of Regulation (EU) No 223/2014, have been appropriately treated in the accounts. Where necessary, adequate follow-up was given to deficiencies in the management and control system reported in those reports or is on-going as regards the following required remedial actions: ... (if appropriate indicate which remedial actions are still on-going, at the date of signing the declaration).

I/We also confirm that expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts pending conclusion of the assessment, for possible inclusion in an interim payment application in a subsequent accounting year as provided for in Article 49(2) of Regulation (EU) No 223/2014.

Furthermore, I/we confirm the reliability of data relating to indicators [, (for OP I only) including, where relevant, data based on informed estimations in accordance with Commission Delegated Regulation (EU) No 1255/2014 ⁽¹⁾]/[(for OP II only) and data relating to the progress of the operational programme, required under Article 32(2)(a) of Regulation (EU) No 223/2014]. I/we confirm that effective and proportionate anti-fraud measures under Article 32(4)(c) of Regulation (EU) No 223/2014 are in place and take account of the risks identified and that I/we am/are not aware of any undisclosed matter related to the implementation of the operational programme which could be damaging to the reputation of the Fund for European Aid to the Most Deprived.

Date

Signature(s)

⁽¹⁾ Commission Delegated Regulation (EU) No 1255/2014 of 17 July 2014 supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived by laying down the content of the annual and final implementation reports, including the list of common indicators (OJ L 337, 25.11.2014, p. 46).

ANNEX II

Model for the audit strategy**1. INTRODUCTION**

This section shall include the following information:

- Identification of the operational programme(s) (title(s) and CCI ⁽¹⁾) and period covered by the audit strategy.
- Identification of the audit authority responsible for drawing up, monitoring and updating the audit strategy and of any other bodies that have contributed to this document.
- Reference to the status of the audit authority (national, regional or local public body) and the body in which it is located.
- Reference to the mission statement, audit charter or national legislation (where applicable) setting out the functions and responsibilities of the audit authority and other bodies carrying out audits under its responsibility.
- Confirmation by the audit authority that the bodies carrying out audits pursuant to Article 34(2) of Regulation (EU) No 223/2014 have the requisite functional independence (and organisational independence, where applicable under Article 31(5) of Regulation (EU) No 223/2014).

2. RISK ASSESSMENT

This section shall include the following information:

- Explanation of the risk assessment method followed.
- Reference to internal procedures for updating the risk assessment.

3. METHODOLOGY

This section shall include the following information:

3.1. Overview

- Reference to audit manuals or procedures containing the description of the main steps of the audit work, including the classification and treatment of the errors detected.
- Reference to the internationally accepted audit standards that the audit authority shall take into account for its audit work, as established by Article 34(3) of Regulation (EU) No 223/2014.
- Reference to the procedures in place for drawing up the control report and audit opinion to be submitted to the Commission in accordance with Article 34(5) of Regulation (EU) No 223/2014.

3.2. Audits on the functioning of management and control systems (system audits)

Indication of the bodies to be audited and the related key requirements in the context of system audits. Where applicable, reference to the audit body on which the audit authority relies to perform these audits.

Indication of any system audits targeted to specific thematic areas, such as:

- quality of the administrative and on-the-spot verifications referred to in Article 32(5) of Regulation (EU) No 223/2014, including in relation to the respect of public procurement rules, equal opportunities, reduction and prevention of food waste, and Union law on consumer product safety;

⁽¹⁾ Indicate the operational programmes covered by a common management and control system, in case a single audit strategy is prepared for two operational programmes, as foreseen in Article 34(4) of Regulation (EU) No 223/2014.

- functioning and security of IT systems set up in accordance with Articles 28(d), 32(2)(d) and 33(d) of Regulation (EU) No 223/2014; and their connection with the IT system, referred to in Article 30(4) of Regulation (EU) No 223/2014 ('SFC 2014');
- reliability of data relating to indicators and, for OP II, data relating to the progress of the operational programme in achieving its objectives provided by the managing authority under Article 32(2)(a) of Regulation (EU) No 223/2014;
- reporting of withdrawals and recoveries;
- implementation of effective and proportionate anti-fraud measures underpinned by a fraud risk assessment in line with Article 32(4)(c) of Regulation (EU) No 223/2014.

3.3. Audits of operations

Description of (or reference to internal document specifying) the sampling methodology to be used in line with Article 34(1) Regulation (EU) No 223/2014 and Article 6 of Commission Delegated Regulation (EU) No 532/2014 ⁽¹⁾ and other specific procedures in place for audits of operations, namely related with the classification and treatment of the errors detected, including suspected fraud.

3.4. Audits of the accounts

Description of the audit approach for the audit of the accounts.

3.5. Verification of the management declaration

Reference to the internal procedures setting out the work involved in the verification of the assertions contained in the management declaration, for the purpose of the audit opinion.

4. AUDIT WORK PLANNED

This section shall include the following information:

- Description and justification of the audit priorities and specific objectives in relation to the current accounting year and the two subsequent accounting years, together with an explanation of the linkage of the risk assessment results to the audit work planned.
- An indicative schedule of audit assignments in relation to the current accounting year and the two subsequent accounting years for system audits (including audits targeted to specific thematic areas), as follows:

Authorities/Bodies or specific thematic areas to be audited	CCI	OP Title	Body responsible for auditing	Result of risk assessment	20xx Audit objective and scope	20xx Audit objective and scope	20xx Audit objective and scope

⁽¹⁾ Commission Delegated Regulation (EU) No 532/2014 of 13 March 2014 supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived (OJ L 148, 20.5.2014, p. 54).

5. RESOURCES

This section shall include the following information:

- Organisation chart of the audit authority and information on its relationship with any audit body that carries out audits as referred to in Article 34(2) of Regulation (EU) No 223/2014, where appropriate.
 - Indication of planned resources to be allocated in relation to the current accounting year and the two subsequent accounting years.
-

ANNEX III

Model for the audit opinion

To the European Commission, Directorate-General ...

1. INTRODUCTION

I, the undersigned, representing the[name of the audit authority designated by Member State], independent in the sense of Article 31(4) [and (5), where applicable] of Regulation (EU) No 223/2014, have audited the accounts for the accounting year started on 1 July ... [year] and ended 30 June ... [year] ⁽¹⁾ and dated ... [date of the accounts submitted to the Commission] (hereafter 'the accounts'), the legality and regularity of the expenditure for which reimbursement has been requested from the Commission in reference to the accounting year (and included in the accounts), the functioning of the management and control system, and verified the management declaration, for the purposes of Article 59(5) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ⁽²⁾

in relation to the operational programme[name of operational programme, CCI number] (hereafter 'the programme'),

in order to issue an audit opinion in accordance with Article 34(5)(a) of Regulation (EU) No 223/2014.

2. RESPONSIBILITIES OF THE MANAGING AND CERTIFYING AUTHORITIES

.....[name of the managing authority], designated as the managing authority of the programme, and the[name of the certifying authority], designated as the certifying authority of the programme, are responsible for ensuring a proper functioning of the management and control system with regard to the functions established by the Articles 32 and 33 of Regulation (EU) No 223/2014.

In particular, it is responsibility of the[name of the certifying authority], designated as the certifying authority of the programme, to draw up the accounts (in accordance with Article 49 of Regulation (EU) No 223/2014) and certify their completeness, accuracy and veracity, as provided for in Article 33(b) and (c) of Regulation (EU) No 223/2014.

Moreover, in accordance with Article 33(c) of Regulation (EU) No 223/2014 it is the responsibility of the certifying authority to certify that the expenditure entered in the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the programme and complying with applicable law ⁽³⁾.

3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article 34(5)(a) of Regulation (EU) No 223/2014, my responsibility is to independently express an opinion on whether the accounts give a true and fair view, whether expenditure for which reimbursement has been requested from the Commission and which are declared in the accounts is legal ⁽⁴⁾ and regular, and whether the management and control system put in place functions properly. My responsibility is also to include in the opinion a statement as to whether the audit work puts in doubt the assertions made in the management declaration ⁽⁵⁾.

The audits in respect of the programme were carried out in accordance with the audit strategy and took account of internationally accepted audit standards. These standards require that the audit authority complies with ethical requirements, plans and performs the audit work in order to obtain reasonable assurance for the purpose of the audit opinion.

⁽¹⁾ Accounting year means the period from 1 July to 30 June, except for the first accounting year, in respect of which it means the period from the start date for eligibility of expenditure until 30 June 2015. The final accounting year shall be from 1 July 2023 to 30 June 2024.

⁽²⁾ 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 (OJ L 298, 26.10.2012, p. 1).

⁽³⁾ As defined in Article 5(12) of Regulation (EU) No 223/2014.

⁽⁴⁾ As established by Article 5(12) of Regulation (EU) No 223/2014.

⁽⁵⁾ In line with Article 59(5) of Regulation (EU, Euratom) No 966/2012.

An audit involves performing procedures to obtain sufficient appropriate evidence to support the opinion set out below. The procedures performed depend on the auditor's professional judgment, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those I believe are appropriate in the circumstances.

I believe that the audit evidence gathered is sufficient and appropriate to provide the basis for my opinion, [*in case there are any scope limitation:*] except those which are mentioned in section 4 'Scope limitation'.

The main findings drawn from the audits in respect of the programme are reported in the attached annual control report pursuant to Article 34(5)(b) of Regulation (EU) No 223/2014.

4. SCOPE LIMITATION

Either

There were no limitations on the audit scope.

Or

The audit scope was limited by the following factors:

- (a) ...
- (b) ...
- (c)

[Indicate any limitation on the audit scope, for example any lack of supporting documentation, cases under legal proceedings, and estimate under 'Qualified opinion' below, the amounts of expenditure and the Union contribution affected and the impact of the scope limitation on the audit opinion. Further explanations in this regard shall be provided in the annual control report, as appropriate.]

5. OPINION

Either

(Unqualified opinion)

In my opinion, and based on the audit work performed:

- the accounts give a true and fair view, as established by Article 7(5) of Delegated Regulation (EU) No 532/2014;
- the expenditure in the accounts for which reimbursement has been requested from the Commission is legal and regular,
- the management and control system put in place functions properly.

The audit work carried out does not put in doubt the assertions made in the management declaration.

Or

(Qualified opinion)

In my opinion, and based on the audit work performed:

- the accounts give a true and fair view, as established by Article 7(5) of Delegated Regulation (EU) No 532/2014;
- the expenditure in the accounts for which reimbursement has been requested from the Commission is legal and regular;

— the management and control system put in place functions properly,

except in the following aspects:

— in relation to material matters related to the accounts: ...

and/or [delete as appropriate]

— in relation to material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested from the Commission: ...

— *and/or* [delete as appropriate] in relation to material matters related to the functioning of the management and control system ⁽⁶⁾:

Therefore, I estimate that the impact of the qualification(s) is [limited]/[significant]. [delete as appropriate]

This impact corresponds to ... [amount in EUR and %] of the total expenditure declared. The Union contribution affected is thus ... [amount in EUR].

The audit work carried out *does not put/puts* [delete as appropriate] in doubt the assertions made in the management declaration.

[Where the audit work carried out puts in doubt the assertions made in the management declaration, the Audit Authority shall disclose in this section the aspects leading to this conclusion.]

Or

(Adverse opinion)

In my opinion, and based on the audit work performed:

— the accounts *give/do not give* [delete as appropriate] a true and fair view, as established by Article 7(5) of Delegated Regulation (EU) No 532/2014;

— the expenditure in the accounts for which reimbursement has been requested from the Commission *is/is not* [delete as appropriate] legal and regular;

— the management and control system put in place *functions/does not function* [delete as appropriate] properly.

This adverse opinion is based on the following aspects:

— in relation to material matters related to the accounts: ...

and/or [delete as appropriate]

— in relation to material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested from the Commission: ...

and/or [delete as appropriate]

— in relation to material matters related to the functioning of the management and control system ⁽⁷⁾: ...

The audit work carried out puts in doubt the assertions made in the management declaration for the following aspects: ...

⁽⁶⁾ In case the management and control system is affected, the body or bodies and the aspect(s) of their systems that did not comply with requirements and/or did not operate effectively shall be indicated in the opinion, except where this information is already clearly disclosed in the annual control report and the opinion paragraph refers to the specific section(s) of this report where such information is disclosed.

⁽⁷⁾ Same remark as in previous footnote.

[The audit authority may also include emphasis of matter, not affecting its opinion, as established by internationally accepted auditing standards. A disclaimer of opinion may be foreseen in exceptional cases. ⁽⁸⁾]

Date

Signature

⁽⁸⁾ These exceptional cases should be related to unforeseeable, external factors outside the remit of the audit authority.

ANNEX IV

Model for the annual control report**1. INTRODUCTION**

This section shall include the following information:

- 1.1 Identification of the responsible audit authority and other bodies that have been involved in preparing the report.
- 1.2 Reference period (i.e. the accounting year ⁽¹⁾).
- 1.3 Audit period (during which the audit work took place).
- 1.4 Identification of the operational programme(s) covered by the report and of its/their managing and certifying authorities. [Where the annual control report covers more than one programme, the information shall be broken down by programme, identifying in each section the information that is specific for the programme, except for section 10.2 where such information shall be provided under section 5.]
- 1.5 Description of the steps taken to prepare the report and to draw up the audit opinion.

2. SIGNIFICANT CHANGES IN MANAGEMENT AND CONTROL SYSTEM(S)

This section shall include the following information:

- 2.1 Details of any significant changes in the management and control systems related with managing and certifying authorities' responsibilities, in particular with respect to the delegation of functions to new intermediate bodies, and confirmation of their compliance with Articles 28 and 29 of Regulation (EU) No 223/2014 based on the audit work carried out by the audit authority under Article 34 of that Regulation.
- 2.2 Information relating to the monitoring of the designated bodies according to Article 35(5) and (6) of Regulation (EU) No 223/2014.
- 2.3 The dates from which these changes apply, the dates of notification of the changes to the audit authority, as well as the impact of these changes on the audit work are to be indicated.

3. CHANGES TO THE AUDIT STRATEGY

This section shall include the following information:

- 3.1 Details of any changes that have been made to the audit strategy, and explanation of the reasons. In particular, indicate any change to the sampling method used for the audit of operations (see section 5 below).
- 3.2 Differentiation between the changes made or proposed at a late stage, which do not affect the work done during the reference period, and the changes made during the reference period, that affect the audit work and results. Only the changes compared to the previous version of the audit strategy are included.

4. SYSTEM AUDITS

This section shall include the following information:

- 4.1 Details of the bodies (including the audit authority) that have carried out audits on the proper functioning of the management and control system of the programme (as provided for in Article 34(1) of Regulation (EU) No 223/2014) — hereafter 'system audits'.
- 4.2 Description of the basis for the audits carried out, including a reference to the audit strategy applicable, more particularly to the risk assessment methodology and the results that led to establishing the audit plan for system audits. In case the risk assessment has been updated, this shall be described in section 3 above covering the changes of the audit strategy.
- 4.3 In relation to the table in section 10.1 below, description of the main findings and conclusions drawn from system audits, including the audits targeted to specific thematic areas, as defined in section 3.2 of Annex II to this Regulation.

⁽¹⁾ As defined in Article 2(14) of Regulation (EU) No 223/2014.

- 4.4 Indication of whether any problems identified were considered to be of a systemic character, and of the measures taken, including a quantification of the irregular expenditure and any related financial corrections, in line with Article 5(5) of Delegated Regulation (EU) No 532/2014.
- 4.5 Information on the follow-up of audit recommendations from system audits from previous accounting years.
- 4.6 Level of assurance obtained following the system audits (low/average/high) and justification.

5. AUDITS OF OPERATIONS

This section shall include the following information:

- 5.1 Indication of the bodies (including the audit authority) that carried out the audits of operations (as provided for in Article 34(1) of Regulation (EU) No 223/2014 and Article 5 of Delegated Regulation (EU) No 532/2014).
- 5.2 Description of the sampling methodology applied and information whether the methodology is in accordance with the audit strategy.
- 5.3 Indication of the parameters used for statistical sampling and explanation of the underlying calculations and professional judgment applied. The sampling parameters include: materiality level, confidence level, sampling unit, expected error rate, sampling interval, population value, population size, sample size, information on stratification (if applicable). The underlying calculations for sample selection and the total error rate (as defined in Article 6(14) of Delegated Regulation (EU) No 532/2014) shall be disclosed in section 10.3 below, in a format allowing an understanding of the basic steps taken, in accordance with the specific sampling method used.
- 5.4 Reconciliation between the total expenditure declared in euro to the Commission in respect of the accounting year and the population from which the random sample was drawn (column 'A' of table in section 10.2 below). Reconciling items include negative sampling units where financial corrections have been made in respect of the accounting year.
- 5.5 Where there are negative sampling units, confirmation that they have been treated as a separate population in accordance with Article 6(7) of Delegated Regulation (EU) No 532/2014. Analysis of the principal results of the audits of these units, namely focusing on verifying whether the decisions to apply financial corrections (taken by the Member State or by the Commission) have been registered in the accounts as withdrawals or recoveries.
- 5.6 In case of the use of non-statistical sampling, indicate the reasons for using the method in line with Article 34(1) of Regulation (EU) No 223/2014, the percentage of operations/expenditure covered through audits, the steps taken to ensure randomness of the sample (and thus its representativity) and to ensure a sufficient size of the sample enabling the audit authority to draw up a valid audit opinion. A projected error rate is calculated also in case of non-statistical sampling.
- 5.7 Analysis of the principal results of the audits of operations, describing the number of sample items audited, the respective amount and types ⁽¹⁾ of error by operation, the nature ⁽²⁾ of errors found, the stratum error rate and corresponding main deficiencies or irregularities, ⁽³⁾ the upper limit of the error rate (where applicable), root causes, corrective measures proposed (including those intending to avoid these errors in subsequent payment applications) and the impact on the audit opinion. Where necessary, provide further explanations on the data presented in sections 10.2 and 10.3 below, in particular concerning the total error rate.
- 5.8 Explanations concerning the financial corrections relating to the accounting year and implemented by the certifying authority/managing authority before submitting the accounts to the Commission, and resulting from the audits of operations, including flat rate or extrapolated corrections, as detailed in section 10.2 below.
- 5.9 Comparison of the total error rate and the residual total error rate ⁽⁴⁾ (as shown in section 10.2 below) with the set materiality level, in order to ascertain if the population is materially misstated and the impact on the audit opinion.
- 5.10 Information on the results of the audit of the complementary sample (as established in Article 6(12) of Delegated Regulation (EU) No 532/2014), if any.

⁽¹⁾ Random, systemic, anomalous.

⁽²⁾ For instance: eligibility, public procurement.

⁽³⁾ The stratum error rate is to be disclosed where stratification was applied under Article 6(10) of Delegated Regulation (EU) No 532/2014, covering sub-populations with similar characteristics such as operations consisting of financial contributions to high-value items.

⁽⁴⁾ Total errors minus corrections referred to in section 5.8, divided by the total population.

- 5.11 Details of whether any problems identified were considered to be systemic in nature, and the measures taken, including a quantification of the irregular expenditure and any related financial corrections.
- 5.12 Information on the follow-up of audits of operations carried out in previous years, in particular on deficiencies of systemic nature.
- 5.13 Conclusions drawn from the overall results of the audits of operations with regard to the effectiveness of the management and control system.

6. AUDITS OF ACCOUNTS

This section shall include the following information:

- 6.1 Indication of the authorities/bodies that have carried out audits of accounts.
- 6.2 Description of audit approach used to verify the elements of the accounts defined in Article 49 of Regulation (EU) No 223/2014. This shall include a reference to the audit work carried out in the context of system audits (detailed in section 4 above) and the audits of operations (detailed in section 5 above) with relevancy for the assurance required on the accounts.
- 6.3 Indication of the conclusions drawn from the audit in regard to the completeness, accuracy and veracity of the accounts, including an indication on the financial corrections made and reflected in the accounts as a follow-up to the results of the system audits and/or audit on operations.
- 6.4 Indication of whether any problems identified were considered to be systemic in nature, and the measures taken.

7. COORDINATION BETWEEN AUDIT BODIES AND SUPERVISORY WORK BY THE AUDIT AUTHORITY (where applicable)

This section shall include the following information:

- 7.1 Description of the procedure for coordination between the audit authority and any audit body that carries out audits as foreseen in Article 34(2) of Regulation (EU) No 223/2014, where appropriate.
- 7.2 Description of the procedure for supervision and quality review applied by the audit authority to such audit body (ies).

8. OTHER INFORMATION

This section shall include the following information:

- 8.1 Where applicable, information on reported fraud and suspicions of fraud detected in the context of the audits performed by the audit authority (including the cases reported by other national or Union bodies and related to operations audited by the audit authority), together with the measures taken.
- 8.2 Where applicable, subsequent events occurred after the submission of the accounts to the audit authority and before the transmission of the annual control report under Article 34(5)(b) of Regulation (EU) No 223/2014 to the Commission and considered when establishing the level of assurance and opinion by the audit authority.

9. OVERALL LEVEL OF ASSURANCE

This section shall include the following information:

- 9.1 Indication of the overall level of assurance on the proper functioning of the management and control system, ⁽¹⁾ and explanation of how such level was obtained from the combination of the results of the system audits (as reflected in section 10.2 below) and audits of operations (as reflected in section 10.3 below). Where relevant, the audit authority shall take also account of the results of other national or Union audit work carried out in relation to the accounting year.
- 9.2 Assessment of any mitigating actions implemented, such as financial corrections and assessment of the need for any additional corrective measures necessary, both from a system and financial perspective.

⁽¹⁾ The overall level of assurance shall correspond to one of the four categories defined in Table 2 of Annex II to Delegated Regulation (EU) No 532/2014.

10. ANNEXES TO THE ANNUAL CONTROL REPORT

10.1. Results of systems audits:

Audited Entity		Title of the audit	Date of the final audit report	Operational Programme: [CCI and Name of the OP]													Overall assessment (category 1, 2, 3, 4) [as defined in Table 2-Annex II of Delegated Regulation (EU) No 532/2014]	Comments
				Key requirements (as applicable) [as defined in Table 1of Annex II to Delegated Regulation (EU) No 532/2014]														
				KR 1	KR 2	KR 3	KR 4	KR 5	KR 6	KR 7	KR 8	KR 9	KR 10	KR 11	KR 12	KR 13		
MA																		
IB(s)																		
CA																		

Note: The parts in grey in the table above refer to key requirements that are not applicable to audited entity.

10.2 Results of audits of operations:

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

- (¹) The column 'A' shall refer to the population from which the random sample was drawn, i.e. total amount of eligible public expenditure entered into the accounting system of the certifying authority which has been included in payment applications submitted to the Commission (as established by Article 49(1)(a) of Regulation (EU) No 223/2014), less negative sampling units if any. Where applicable, explanations shall be provided in section 5.4.
- (²) The total error rate is calculated before any financial corrections are applied in relation to the audited sample or the population from which the random sample was drawn. Where the random sample covers more than one Fund or programme, the total error rate (calculated) presented in column 'D' concerns the whole population. Where stratification is used, further information by stratum shall be provided in section 5.7.
- (³) Where applicable, column 'G' shall refer to expenditure audited in the context of a complementary sample.
- (⁴) Amount of expenditure audited (in case sub-sampling is applied under Article 6(9) of Delegated Regulation (EU) No 532/2014, only the amount of the expenditure items effectively audited under Article 5 of that Delegated Regulation shall be included in this column).
- (⁵) Percentage of expenditure audited in relation to the population.

10.3 Calculations underlying the random sample selection and the total error rate

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1387**of 12 August 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, 12 August 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	MA	159,2
	ZZ	159,2
0709 93 10	TR	124,7
	ZZ	124,7
0805 50 10	AR	127,9
	BO	146,4
	CL	160,0
	TR	109,0
	UY	125,7
	ZA	149,7
	ZZ	136,5
	EG	290,0
	MA	158,2
0806 10 10	TR	116,3
	ZZ	188,2
	AR	108,9
0808 10 80	BR	89,0
	CL	142,0
	NZ	137,8
	US	162,6
	ZA	123,1
	ZZ	127,2
	AR	112,9
	CL	136,5
	CN	95,2
0808 30 90	MK	62,9
	NZ	146,7
	TR	140,8
	ZA	115,9
	ZZ	115,8
	MK	76,3
	TR	134,9
	ZZ	105,6
	BA	46,7
0809 30 10, 0809 30 90	IL	141,4
	MK	39,3
	XS	57,7
	ZZ	71,3
0809 40 05		

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

DECISIONS

COUNCIL DECISION (EU) 2015/1388

of 7 August 2015

on the position to be adopted, on behalf of the European Union, with regard to the draft Rules of Procedure at the Conference of States Parties to the Arms Trade Treaty

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 114 and Article 207(3), in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Arms Trade Treaty (the 'ATT') entered into force on 24 December 2014 and has been ratified by 26 Member States. The Union is not a Party to the ATT.
- (2) Pursuant to Article 17 of the ATT, a Conference of States Parties is to be convened by the provisional Secretariat, established under Article 18 thereof, no later than a year following the entry into force of the ATT. The Conference of States Parties is to adopt its Rules of Procedure by consensus at its first session which will take place on 24-27 August 2015.
- (3) Some of the provisions of the ATT concern matters that fall under the exclusive competence of the Union because they are within the scope of the common commercial policy or affect internal market rules for the transfer of conventional arms and explosives.
- (4) The Conference of States Parties is to, amongst other matters, review the implementation of the ATT, consider and adopt recommendations regarding its implementation and operation, consider issues arising from its interpretation, and may consider amendments to it. Its Rules of Procedure will govern how the Conference of States Parties works and takes decisions, including in relation to matters that fall under the exclusive competence of the Union. Therefore, its Rules of Procedure are to be considered as an act having legal effects within the meaning of Article 218(9) of the Treaty.
- (5) Accordingly, the position of the Union with respect to the adoption of the Rules of Procedure of the Conference of States Parties to the ATT should be established by the Council, and thereafter expressed by the Member States acting jointly in the interests of the Union.
- (6) In the margins of the first session of the Conference of States Parties, Member States should cooperate and coordinate closely, with each other and with the Commission, in the application of this Decision,

HAS ADOPTED THIS DECISION:

Article 1

1. The position to be adopted on the Union's behalf on the Rules of Procedure of the Conference of States Parties to the ATT at the Conference's first session to be held on 24-27 August 2015 shall be in accordance with this Decision, including its Annex, and be expressed by the Member States acting jointly in the interests of the Union.

2. With respect to those matters falling under the exclusive competence of the Union, Member States which are States Parties to the ATT are hereby authorised to adopt the Rules of Procedure, acting jointly in the interests of the Union.

3. Member States shall cooperate and coordinate closely, with each other and with the Commission, in the application of this Decision.

In particular, where proposals are made on the spot on matters which are not yet the subject of a Union position, and which fall within the exclusive competence of the Union, the position of the Union shall be established on the proposal concerned through coordination as described in the first subparagraph, including on the spot, before a decision on that proposal is taken by the Conference of States Parties.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 7 August 2015.

For the Council
The President
J. ASSELBORN

ANNEX

With regard to the Rules of Procedure for the Conference of States Parties to the Arms Trade Treaty (the 'ATT') to be adopted at the Conference's first session on 24-27 August 2015 in Mexico, Member States which are States Parties to the ATT, acting jointly in the interest of the Union, shall use their best endeavours to ensure the Union's interests are appropriately preserved and secured in the adoption of the Rules of Procedure at the first Conference of States Parties to the ATT. In particular, Member States shall use their best endeavours to ensure that the Rules of Procedure allow the Union's interests to be appropriately preserved and secured in decisions of Conferences of States Parties.

