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⁽¹⁾ Text with EEA relevance.

EN

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

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II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2020/1083

of 14 May 2020

Supplementing Regulation (EU) 2019/517 of the European Parliament and of the Council by establishing the eligibility and selection criteria and the procedure for the designation of the Registry of the.eu top-level domain name

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2019/517 of the European Parliament and of the Council of 19 March 2019 on the implementation and functioning of the.eu top-level domain name and amending and repealing Regulation (EC) No 733/2002 and repealing Commission Regulation (EC) No 874/2004 ⁽¹⁾, and in particular Article 8(1) thereof,

Whereas:

- (1) The purpose of this Regulation is to establish the eligibility and selection criteria as well as the procedure for designating the Registry entrusted with organisation, administration and management of the.eu top-level domain.
- (2) The Registry should be selected on the basis of an open, transparent and non-discriminatory selection procedure allowing a fair and competitive selection process. To this end, and in order to reach the highest possible number of suitable candidates, the call for selection should be published in the *Official Journal of the European Union*.
- (3) The selection procedure should be organised by the Commission in two phases, in order to ensure the transparency of the process and an efficient use of the resources.
- (4) During the first phase of the procedure, the Commission should verify the eligibility of the applicants, in order to ensure that they comply with the minimum characteristics of the Registry as set in Regulation (EU) 2019/517.
- (5) During the second phase of the procedure, the Commission should establish the ranking of the eligible applicants based on criteria that ensure that the organisation, administration and management of the.eu top-level domain complies with the objectives of supporting the digital single market, building an online European identity and encouraging cross-border on line activities. In order to ensure that these objectives are met, the Commission should give appropriate weighting in the selection procedure to the quality of service, human and technical resources allocated and financial standing of the applicants.

⁽¹⁾ OJ L 91, 29.3.2019, p. 25.

- (6) In order to ensure appropriate and timely supervision of the core registry functions, the infrastructure needed to perform such functions should be located in the Union. This infrastructure should include, among others, the necessary software, hardware and other facilities that are necessary for the administration, functioning and management of the.eu top-level domain, such as the database for.eu TLD registration data, the database for.eu TLD accredited registrars, the primary authoritative server for the.eu TLD, the third party data escrow for the.eu TLD zone file and domain name registration information, the public query services system, and the website with up-to-date policy and registration information for the.eu TLD.
- (7) In order to ensure an adequate level of the management of the.eu top-level domain, the call for selection published by the Commission should establish a minimum threshold to be met by the applicants on the basis of the selection criteria, in order to be able to be designated as Registry.
- (8) In order to ensure the transparency of the procedure, the Commission should provide reasons for its decisions which should be communicated to the applicants.
- (9) The applicant with the highest ranking based on the evaluation score should be designated as the Registry. In case the contract with the designated Registry is not concluded, the Commission should be able to designate as Registry the next ranking applicant.
- (10) In order to allow a fair and competitive selection procedure for the Registry, which has to be concluded at the latest by 12 October 2021 with the signature of the contract, 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

Subject matter

This Regulation establishes the eligibility and selection criteria as well as the procedure for the designation of the Registry of the.eu top-level domain, in accordance with the principles of openness, transparency and non-discrimination.

Article 2

Eligibility criteria

1. The Registry shall be a not-for-profit organisation, formed in accordance with the law of a Member State. It shall have its registered office, central administration and principal place of business within the territory of the Union.
2. The infrastructure needed to perform the core registry functions as provided in Article 5(2) shall be located within the territory of the Union.
3. Where a consortium of firms or a group of contractors sets up the not-for-profit organisation, each entity forming part of such consortium or group shall have its registered office, central administration and principal place of business within the Union.
4. The Registry shall undertake to carry out its tasks as a prime contractor. Subcontracting may be allowed exclusively where necessary for the performance of the work and with a prior written agreement from the Commission.

Article 3

Applications

1. The application shall clearly identify the Member States in which the not-for-profit organisation is registered and provide complete information about the location of its registered office, central administration and principal place of business.

2. If the not-for-profit organisation is set up by a consortium of firms or a group of contractors, the application shall provide information about the different roles and the status of each member of the consortium or group, including all the information required under paragraph 1 of this Article.
3. Where one or more of the entities forming part of the consortium or group is a for-profit entity, the application shall provide information about the measures the consortium or group commits to taking to guarantee the financial and legal separation of any for-profit activities from the activities of the Registry function.
4. The application shall provide a description of the internal organisation of the not-for-profit organisation and be accompanied by all supporting documents as requested in the call for selection of the Registry.

Article 4

Quality of service

1. The Registry shall pursue operational excellence and ensure a high quality of service at competitive prices. The Commission shall evaluate the ability of eligible applicants to provide the required quality of service. This criterion shall be weighted as 40 % of total evaluation score.
2. Applicants shall provide information about their experience in areas related to the organisation, administration and management of domain names.
3. Applicants shall describe how they plan to manage the.eu top-level domain in a way that ensures a high level of quality of services provided, taking into account the minimum functional and performance specifications for country code top-level domains registry services laid down by internet Corporation for Assigned Names and Numbers.
4. Applicants shall describe which measures they plan to put in place to ensure a high level of security and trust in the.eu top-level domain.

Article 5

Human and technical resources

1. The Commission shall evaluate the applicant's human and technical resources. This criterion shall be weighted as 30 % of the total evaluation score.
2. Applicants shall provide information about their human and technical resources and describe how these resources are sufficient to perform the following functions:
 - (a) to organise, administer and manage the.eu top-level domain, including the maintenance of the corresponding databases and the associated public query services, registering domain names, running the registry of domain names, running the Registry top-level domain name servers and creating and managing the top-level domain zone files;
 - (b) to ensure high quality, transparency, security, stability, predictability, reliability, accessibility, efficiency, non-discrimination, fair conditions of competition and consumer protection in the provision of their services.
3. The applicants shall describe in their application the type of organisation, administration and management that they intend to put in place to fulfil the functions referred to in paragraph 2, including the following:
 - (a) human resources and the necessary systems;
 - (b) software and hardware;
 - (c) facilities necessary for the operation and management of the.eu top-level domain.

4. The applicants shall describe how their resources, including human and technical capacity, are sufficient to perform the registrar function, should the Commission request to activate such a function to fulfil specific policy objectives. The applicant shall also provide information about how the allocation of such resources to perform the registrar function complies with the requirements set in Article 7(2) of Regulation (EU) 2019/517.

5. Applicants shall provide information about how they plan to have in place the complete organisational and operational structure so that they are able to start functioning as Registry from 13 October 2022.

Article 6

Financial standing and compliance

1. The Commission shall evaluate the financial standing of eligible applicants. This criterion shall be weighted as 30 % of the total evaluation score.

2. The applicants shall:

- (a) demonstrate a level of financial security and stability that is adequate in order to fulfil the tasks of the Registry;
- (b) provide complete information about the anticipated costs and capital requirements to organise, administer and manage the .eu top-level domain, the availability of capital and insurance; a revenue model, including a pricing model, a relevant market analysis, a marketing plan, and registry failure provisions;
- (c) describe how they will apply sound financial management principles;
- (d) provide information on the fees that they intend to apply, and describe how the levels of the fees is determined on the basis of the costs incurred.

3. The applicants shall provide information on the external audits they will submit to demonstrate compliance with Regulation (EU) 2019/517.

Article 7

Selection procedure

1. The Commission shall organise an open, transparent and non-discriminatory selection procedure for the selection of the Registry. The call for selection shall be published in the *Official Journal of the European Union*. Applicants shall have at least 30 working days to submit their applications.

2. The Commission may seek advice and assistance from external experts to analyse and/or evaluate the applications. Such external experts shall be selected on the basis of their expertise and high level of independence and impartiality.

Article 8

First phase of the selection – verification of eligibility

1. Applicants shall submit their applications to the Commission in accordance with the instructions set out in the call for selection.

2. The Commission may request applicants to provide additional information regarding the fulfilment of eligibility criteria within a set timeframe. As part of the verification of eligibility, the Commission shall assess:

- (a) if the application was submitted on or before the deadline established in the call for selection;
- (b) compliance with the requirements provided in Articles 2 and 3;
- (c) if the application is complete and, where applicable, the applicant has provided the additional information requested by the Commission pursuant to paragraph 2.

3. Within 40 working days following the closing date for the application, the Commission shall decide on the eligibility of the applicants. The Commission shall give reasons where it decides that an applicant does not meet the eligibility criteria. It shall immediately communicate such decision to that applicant.
4. The Commission shall publish the list of eligible applicants.

Article 9

Second phase of the selection – ranking and designation of the Registry

1. Within 80 working days following the publication of the list of eligible applicants, the Commission shall rank the eligible applicants that have obtained the minimum threshold of the evaluation score identified in the call for selection, on the basis of the selection criteria.
2. The Commission shall inform the eligible applicants of the final ranking.
3. The Commission shall designate the applicant with the highest ranking as the Registry. It shall publish the decision designating the Registry in the *Official Journal of the European Union*.

Article 10

Designation of the Registry in case the contract is not concluded

Where the contract negotiations between the designated Registry and the Commission are terminated without the conclusion of a contract, the Commission shall designate the next ranking applicant as the Registry. If this is not possible, the Commission shall organise a new selection procedure for the selection of the Registry.

Article 11

Entry into force

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

Done at Brussels, 14 May 2020.

For the Commission
The President
Ursula VON DER LEYEN

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1084**of 17 July 2020****entering a name in the register of protected designations of origin and protected geographical indications ‘Südtiroler Schüttelbrot’/‘Schüttelbrot Alto Adige’ (PGI)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs ⁽¹⁾, and in particular Article 52(2) thereof,

Whereas:

- (1) Pursuant to Article 50(2)(a) of Regulation (EU) No 1151/2012, Italy's application to register the name ‘Südtiroler Schüttelbrot’/‘Schüttelbrot Alto Adige’ was published in the *Official Journal of the European Union* ⁽²⁾.
- (2) As no statement of opposition under Article 51 of Regulation (EU) No 1151/2012 has been received by the Commission, the name ‘Südtiroler Schüttelbrot’/‘Schüttelbrot Alto Adige’ should therefore be entered in the register,

HAS ADOPTED THIS REGULATION:

Article 1

The name ‘Südtiroler Schüttelbrot’/‘Schüttelbrot Alto Adige’ (PGI) is hereby entered in the register.

The name specified in the first paragraph denotes a product in Class 2.3. – Bread, pastry, cakes, confectionery, biscuits and other baker's wares, as listed in Annex XI to Commission Implementing Regulation (EU) No 668/2014 ⁽³⁾.*Article 2*This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 17 July 2020.

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

⁽¹⁾ OJ L 343, 14.12.2012, p. 1.

⁽²⁾ OJ C 81, 11.3.2020, p. 6.

⁽³⁾ Commission Implementing Regulation (EU) No 668/2014 of 13 June 2014 laying down rules for the application of Regulation (EU) No 1151/2012 of the European Parliament and of the Council on quality schemes for agricultural products and foodstuffs (OJ L 179, 19.6.2014, p. 36).

COMMISSION REGULATION (EU) 2020/1085**of 23 July 2020****amending Annexes II and V to Regulation (EC) No 396/2005 of the European Parliament and of the Council as regards maximum residue levels for chlorpyrifos and chlorpyrifos-methyl in or on certain products****(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 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC ⁽¹⁾, and in particular Article 14(1)(a) and Article 18(1)(b) thereof,

Whereas:

- (1) For chlorpyrifos and chlorpyrifos-methyl, maximum residue levels (MRLs) were set in Annex II to Regulation (EC) No 396/2005.
- (2) The approvals of the active substances chlorpyrifos and chlorpyrifos-methyl were not renewed by Commission Implementing Regulation (EU) 2020/18 ⁽²⁾ and Commission Implementing Regulation (EU) 2020/17 ⁽³⁾, respectively.
- (3) All existing authorisations for plant protection products containing chlorpyrifos and chlorpyrifos-methyl have been revoked. It is therefore appropriate to delete the MRLs set out for these substances in Annex II to Regulation (EC) No 396/2005 in accordance with Article 17 of Regulation (EC) No 396/2005 in conjunction with Article 14 (1)(a) thereof.
- (4) The Commission consulted the European Union reference laboratories as regards the need to adapt certain limits of determination (LODs) for the two substances. Those laboratories concluded that technical development permits the setting of LODs at 0,01 mg/kg for chlorpyrifos and chlorpyrifos-methyl in all products. Those default values should be listed in Annex V in accordance with Article 18(1)(b) of Regulation (EC) No 396/2005.
- (5) In the context of the non-renewal of the approval of chlorpyrifos and chlorpyrifos-methyl, the European Food Safety Authority ('the Authority') published statements on the human health assessment for those active substances ⁽⁴⁾ ⁽⁵⁾. In those statements the Authority confirmed developmental neurotoxicity of both active substances in children and could not exclude a genotoxic potential due to the exposure to residues of the two substances in food.
- (6) Through the World Trade Organisation, the trading partners of the Union were consulted on the new MRLs and their comments have been taken into account.
- (7) Regulation (EC) No 396/2005 should therefore be amended accordingly.

⁽¹⁾ OJ L 70, 16.3.2005, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2020/18 of 10 January 2020 concerning the non-renewal of approval of the active substance chlorpyrifos, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending Commission Implementing Regulation (EU) No 540/2011 (OJ L 7, 13.1.2020, p. 14).

⁽³⁾ Commission Implementing Regulation (EU) 2020/17 of 10 January 2020 concerning the non-renewal of approval of the active substance chlorpyrifos-methyl, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending Commission Implementing Regulation (EU) No 540/2011 (OJ L 7, 13.1.2020, p. 11).

⁽⁴⁾ Statement on the available outcomes of the human health assessment in the context of the pesticides peer review of the active substance chlorpyrifos. *EFSA Journal* 2019;17(5):5809.

⁽⁵⁾ Updated statement on the available outcomes of the human health assessment in the context of the pesticides peer review of the active substance chlorpyrifos-methyl. *EFSA Journal* 2019;17(11):5908.

- (8) A reasonable period should be allowed to elapse before the modified MRLs become applicable in order to permit Member States, third countries and food business operators to prepare themselves to meet the new requirements which will result from the modification of the MRLs.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes II and V to Regulation (EC) No 396/2005 are amended in accordance with the Annex to this Regulation.

Article 2

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

It shall apply from 6 August 2020.

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

Done at Brussels, 23 July 2020.

For the Commission
The President
Ursula VON DER LEYEN

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1086
of 23 July 2020
approving icaridin as an existing active substance for use in biocidal products of product-type 19
(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products ⁽¹⁾, and in particular the third subparagraph of Article 89(1) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) No 1062/2014 ⁽²⁾ establishes a list of existing active substances to be evaluated for their possible approval for use in biocidal products. That list includes icaridin.
- (2) Icaridin has been evaluated for use in biocidal products of product-type 19, repellents and attractants as described in Annex V to Directive 98/8/EC of the European Parliament and of the Council ⁽³⁾, which corresponds to product-type 19 as described in Annex V to Regulation (EU) No 528/2012.
- (3) Denmark was designated as a rapporteur Member State and its evaluating competent authority submitted the assessment report together with its recommendations to the Commission on 14 January 2011.
- (4) In accordance with Article 7(2) of Delegated Regulation (EU) No 1062/2014, the opinion of the European Chemicals Agency ⁽⁴⁾ was adopted on 10 December 2019 by the Biocidal Products Committee, having regard to the conclusions of the evaluating competent authority.
- (5) It can be derived from Article 90(2) of Regulation (EU) No 528/2012 that substances for which the Member States' evaluation has been completed by 1 September 2013 should be evaluated in accordance with the provisions of Directive 98/8/EC. Following the opinion of the Agency, biocidal products of product-type 19 containing icaridin may be expected to satisfy the requirements of Article 5 of Directive 98/8/EC, provided that certain specifications and conditions concerning their use are complied with.
- (6) It is therefore appropriate to approve icaridin for use in biocidal products of product-type 19, subject to compliance with certain specifications and conditions.
- (7) Since it can be derived from Article 90(2) of Regulation (EU) No 528/2012 that substances for which the Member States' evaluation has been completed by 1 September 2013 should be approved under the terms of Directive 98/8/EC, the period of approval should be 10 years, in accordance with the practice established under that Directive.
- (8) A reasonable period should be allowed to elapse before an active substance is approved in order to permit interested parties to take the preparatory measures necessary to meet the new requirements.

⁽¹⁾ OJ L 167, 27.6.2012, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) No 1062/2014 of 4 August 2014 on the work programme for the systematic examination of all existing active substances contained in biocidal products referred to in Regulation (EU) No 528/2012 of the European Parliament and of the Council (OJ L 294, 10.10.2014, p. 1).

⁽³⁾ Directive 98/8/EC of the European Parliament and of the Council of 16 February 1998 concerning the placing of biocidal products on the market (OJ L 123, 24.4.1998, p. 1).

⁽⁴⁾ Biocidal Products Committee Opinion on the application for approval of the active substance Icaridin, Product type: 19, ECHA/BPC/229/2019, adopted on 10 December 2019.

- (9) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Biocidal Products,

HAS ADOPTED THIS REGULATION:

Article 1

Icaridin is approved as an active substance for use in biocidal products of product-type 19, subject to the specifications and conditions set out in the Annex.

Article 2

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

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

Done at Brussels, 23 July 2020.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Common Name	IUPAC Name Identification Numbers	Minimum degree of purity of the active substance ⁽¹⁾	Date of approval	Expiry date of approval	Product type	Specific conditions
Icaridin	IUPAC name: (RS)-sec-butyl (RS)-2-(2-hydroxyethyl)piperidine-1-carboxylate EC No: 423-210-8 CAS No: 119515-38-7	97 % w/w	1 February 2022	31 January 2032	19	The authorisations of biocidal products are subject to the following conditions: (a) the product assessment shall pay particular attention to the exposures, the risks and the efficacy linked to any uses covered by an application for authorisation, but not addressed in the Union level risk assessment of the active substance; (b) for products that may lead to residues in food and feed, the need to set new or to amend existing maximum residue levels (MRLs) in accordance with Regulation (EC) No 470/2009 of the European Parliament and of the Council ⁽²⁾ or Regulation (EC) No 396/2005 of the European Parliament and of the Council ⁽³⁾ shall be verified, and any appropriate risk mitigation measures shall be taken to ensure that the applicable MRLs are not exceeded; (c) in view of the risks identified for the uses assessed, the product assessment shall pay particular attention to children younger than two years following dermal and secondary exposure.

⁽¹⁾ The purity indicated in this column was the minimum degree of purity of the active substance evaluated. The active substance in the product placed on the market can be of equal or different purity if it has been proven to be technically equivalent to the evaluated active substance.

⁽²⁾ Regulation (EC) No 470/2009 of the European Parliament and of the Council of 6 May 2009 laying down Community procedures for the establishment of residue limits of pharmacologically active substances in foodstuffs of animal origin, repealing Council Regulation (EEC) No 2377/90 and amending Directive 2001/82/EC of the European Parliament and of the Council and Regulation (EC) No 726/2004 of the European Parliament and of the Council (OJ L 152, 16.6.2009, p. 11).

⁽³⁾ Regulation (EC) No 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC (OJ L 70, 16.3.2005, p. 1).

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1087**of 23 July 2020****amending Implementing Regulation (EU) 2020/466 as regards the performance of official controls and other official activities by specifically authorised natural persons, the performance of analyses, testing or diagnoses and the period of application of temporary measures****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) ⁽¹⁾, and in particular Article 141(1) thereof,

Whereas:

- (1) Regulation (EU) 2017/625 lays down rules for, inter alia, the performance of official controls and of other official activities by the competent authorities of Member States. It also empowers the Commission to adopt, by means of an implementing act, appropriate temporary measures necessary to contain risks to human, animal and plant health and animal welfare, if it has evidence of a serious disruption in a Member State's control system.
- (2) In order to address the specific circumstances due to the ongoing crisis related to coronavirus disease (COVID-19), Commission Implementing Regulation (EU) 2020/466 ⁽²⁾ allows Member States to apply temporary measures in relation to official controls and other official activities.
- (3) Member States have informed the Commission that, in view of the crisis linked to COVID-19, certain serious disruptions in the functioning of their control systems, difficulties to perform official controls and other official activities on official certificates and official attestations with respect to movements of animals and goods into the Union and within the Union and difficulties to organise physical meetings with operators and their staff in the context of official controls will persist beyond 1 August 2020. In order to address these serious disruptions and facilitate the planning and the performance of official controls and other official activities during the crisis linked to COVID-19, the period of application of Implementing Regulation (EU) 2020/466 should be prolonged until 1 October 2020.
- (4) Member States have also informed the Commission that other disruptions related to availability of staff and the capacity of official laboratories in the context of official controls do not persist beyond 1 August 2020. The relevant provisions of Implementing Regulation (EU) 2020/466 allowing for exceptional measures in those areas should therefore be deleted.
- (5) Implementing Regulation (EU) 2020/466 should therefore be amended accordingly.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

⁽¹⁾ OJ L 95, 7.4.2017, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2020/466 of 30 March 2020 on temporary measures to contain risks to human, animal and plant health and animal welfare during certain serious disruptions of Member States' control systems due to coronavirus disease (COVID-19) (OJ L 98, 31.3.2020, p. 30).

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2020/466 is amended as follows:

- (1) Article 3 is deleted.
- (2) In Article 5, point (a) is deleted.
- (3) in Article 6, the second paragraph is replaced by the following:
'It shall apply until 1 October 2020'.

Article 2

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

It shall apply from 2 August 2020.

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

Done at Brussels, 23 July 2020.

For the Commission
The President
Ursula VON DER LEYEN

DECISIONS

COUNCIL IMPLEMENTING DECISION (EU) 2020/1088

of 22 July 2020

amending Implementing Decision (EU) 2018/485 authorising Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letter registered with the Commission on 21 February 2020, Denmark requested, in accordance with Article 395 of Directive 2006/112/EC, an authorisation to apply a special measure governing the right to deduct input value added tax (VAT), derogating from Article 75 of that Directive.
- (2) By letter dated 2 April 2020, the Commission informed the other Member States of the request submitted by Denmark and, by letter dated 3 April 2020, it notified Denmark that it had all the information necessary to consider the request.
- (3) Without a derogating measure, the legislation in Denmark provides that if a light goods vehicle with a maximum authorised total weight of three tonnes is registered with the Danish authorities as being used for business purposes only, the taxable person is allowed to deduct the full input VAT on the purchase and running costs of the vehicle. If such a vehicle is subsequently used for private purposes, the taxable person loses the right to deduct the VAT incurred on the purchase cost of the vehicle.
- (4) To mitigate the consequences of that regime, Denmark requested authorisation to apply a special measure derogating from Article 75 of Directive 2006/112/EC. The Derogation was granted by Council Implementing Decision 2012/447/EU ⁽²⁾ and subsequently by Council Implementing Decisions (EU) 2015/992 ⁽³⁾ and (EU) 2018/485 ⁽⁴⁾. Decision (EU) 2018/485 is set to expire on 31 December 2020.
- (5) The measure would allow taxable persons who have registered a vehicle only for business purposes to use the vehicle for private purposes, and to calculate the taxable amount of the deemed supply of services pursuant to Article 75 of Directive 2006/112/EC on a daily flat-rate basis, rather than lose their right to deduct the VAT incurred on the purchase cost of the vehicle.
- (6) That simplified calculation method should, however, be limited to twenty days of use for private purposes for each calendar year, and the flat-rate amount of VAT to be paid should be fixed at DKK 40 for each day of such use. That amount has been set by the Danish Government on the basis of an analysis of national statistics.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ Council Implementing Decision 2012/447/EU of 24 July 2012 authorising Denmark to introduce a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax (OJ L 202, 28.7.2012, p. 24).

⁽³⁾ Council Implementing Decision (EU) 2015/992 of 19 June 2015 authorising Denmark to introduce a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax (OJ L 159, 25.6.2015, p. 66).

⁽⁴⁾ Council Implementing Decision (EU) 2018/485 of 19 March 2018 authorising Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax (OJ L 81, 23.3.2018, p. 13).

- (7) This measure, which should apply to light goods vehicles with a maximum authorised total weight of three tonnes, aims to simplify the VAT obligations of taxable persons who make occasional use for private purposes of a vehicle that was registered only for business purposes, thereby simplifying the procedure for collecting VAT. However, it would remain possible for a taxable person to choose to register a light goods vehicle as being used for both business and private purposes. In doing so, the taxable person would lose the right to deduct the VAT incurred on the purchase cost of the vehicle but would not be required to pay a daily charge for any use for private purposes.
- (8) Authorising a measure which ensures that a taxable person who makes occasional use for private purposes of a vehicle registered only for business purposes is not deprived of the full right to deduct the input VAT on that vehicle is consistent with the general rules on deduction as set out in Directive 2006/112/EC.
- (9) The authorisation should be valid for a limited period and should therefore expire on 31 December 2023.
- (10) In the event that Denmark requests a further extension of the special measure beyond 31 December 2023, it should submit a report to the Commission together with the extension request by 31 March 2023.
- (11) It is considered that the derogation would only have a negligible effect on the overall amount of VAT revenue collected at the stage of final consumption and would have no adverse impact on the Union's own resources accruing from VAT.
- (12) Implementing Decision (EU) 2018/485 should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Article 3 of Implementing Decision (EU) 2018/485, the second and the third paragraphs are replaced by the following:

'It shall apply from 1 January 2018 to 31 December 2023.

Any request for extension of the measure provided for in this Decision shall be submitted to the Commission by 31 March 2023 and shall be accompanied by a report which includes a review of the measure.'

Article 2

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 22 July 2020.

For the Council
The President
M. ROTH

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