



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 28 February 2014  
(OR. en)**

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**"I/A" ITEM NOTE**

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**From:** General Secretariat of the Council

**To:** Permanent Representatives Committee/Council

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**Subject:** Proposal for a Regulation of the European Parliament and of the Council laying down common rules and procedures for the implementation of the Union's instruments for financing external action (**first reading**)

- Adoption of the legislative act (**LA + S**)
- = Statements

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**Declaration of the European Commission on the use of implementing acts for laying down provisions for the implementation of certain rules in Regulation No. .../2014 of the European Parliament and of the Council of ... establishing a European Neighbourhood Instrument\* and in Regulation (EU) No .../2014 of the European Parliament and of the Council of ... establishing an Instrument for Pre-Accession Assistance (IPA II)\*\***

The European Commission considers that the rules for implementing cross-border cooperation programmes as set out in Regulation (EU) No .../2014 of the European Parliament and of the Council of ... laying down common rules and procedures for the implementation of the Union's instruments for financing external action \*\*\* and other specific, more detailed implementing rules in Regulation (EU) No .../2014 of the European Parliament and of the Council of ... establishing a European Neighbourhood Instrument\* and in Regulation (EU) No .../2014 of the European Parliament and of the Council of ... establishing an Instrument for Pre-Accession Assistance (IPA II)\*\*\*, aim at supplementing the basic act and should therefore be delegated acts to be adopted on the basis of Article 290 TFEU. The European Commission will not oppose the adoption of the text as agreed by the co-legislators. Nevertheless, the European Commission recalls that the question of delimitation between Articles 290 and 291 TFEU is currently under examination by the Court of Justice of the European Union in the "biocides" case.

**European Commission declaration concerning “reflows”**

In line with the obligations set out in Article 21(5) of the 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, the European Commission will include in the draft budget a line accommodating internal assigned revenues and wherever possible, it will indicate the amount of such revenue.

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\* OJ: Please insert the number and date of the regulation in doc 2011/0405(COD).

\*\* OJ: Please insert the number and date of the regulation in doc 2011/0404(COD).

\*\*\* OJ: Please insert the number and date of the regulation in doc 2011/0415(COD).

The budgetary authority will be informed about the amount of the accumulated resources every year during the planning process of the budget. Internal assigned revenues will be included in the draft budget only to the extent that their amount is certain.

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