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Subject: **3310th** meeting of the Council of the European Union (**ECONOMIC AND FINANCIAL AFFAIRS**) held in Brussels on 6 May 2014

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## **LEGISLATIVE DELIBERATIONS**

*(Public deliberation in accordance with Article 16(8) of the Treaty on European Union)*

### **1. Regulation of the European Parliament and of the Council amending Council Regulation (EC) No 2012/2002 establishing the European Union Solidarity Fund [First reading] (LA+S)**

PE-CONS 71/14 REGIO 36 ECOFIN 251 CODEC 770

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Articles 175(3) and 202(2) of the TFEU).

#### **Statement by Malta and Cyprus**

"Several Member States and MEPs have highlighted that certain island and outermost regions have specific characteristics, both geographically and in terms of the economic dependence caused by their distance, remoteness, and small markets, which make them particularly vulnerable to the effects of natural disasters. In these regions, any natural disaster has an aggravated impact and there is a greater need for assistance.

Malta and Cyprus support that special treatment for certain type of regions is well safeguarded and recall that Article 174 of the TFEU, the related Declaration (33) and paragraphs 44 and 51 of the European Council Conclusions of 7-8 February 2013 recognise the specific character of Island Member States.

Malta and Cyprus consider that the regional threshold exists to facilitate the ability of smaller regions to access the Fund and our position remains that the situation of Island Member States such as Malta and Cyprus, and the vulnerability of such territories to natural disasters should be reflected in the legislative proposal."

#### **Statement by Hungary**

"Hungary shares the view that the functioning of the European Union Solidarity Fund should be improved and therefore certain amendments to the *Regulation of the European Parliament and of the Council amending Council Regulation (EC) No 2012/2002 establishing the European Union Solidarity Fund* constitute important developments. Nevertheless, Hungary wishes to express its conviction that there is a crucial need for the comprehensive review of the European Union Solidarity Fund. Hungary firmly believes that it is necessary for the Union to have at its disposal a sound and flexible instrument to allow it to show solidarity and send a clear political signal as well as imminent and genuine assistance to citizens affected by major emergency situations irrespective of the nature of the disaster be it a natural catastrophe or an industrial accident or crime.

Hungary wishes to point out the serious loophole in the European legislation as the existing EU legislation fails to properly address the financial implications of such events. The potential scale, the long-term environmental, human and economic effects, as well as the transboundary nature of industrial accidents and man-made disasters call for a review of the existing legislative framework. Hungary emphasizes that in the course of the review process the broadening of the scope of the European Union Solidarity Fund to industrial disaster and crime should be considered. Another option concerns environmental liability and proposes to establish a European Industrial Disaster Risk-sharing Facility as already raised at the meeting of the Environment Council on 19 December 2011 (18596/11 ENV 972 IND 179 PROCIV 170). Without prejudice to the 'polluter pays principle' as established by the Treaty on the Functioning of the European Union, Hungary considers that the co-legislators should engage themselves to find the proper solutions to these significant controversies without further delay. Hungary regrets that the present Proposal failed to address these important challenges."

**2. Decision of the European Parliament and of the Council providing macro-financial assistance to the Republic of Tunisia [First reading] (LA)**

PE-CONS 41/14 ECOFIN 156 RELEX 133 MED 13 CODEC 448

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 212 of the TFEU).

**3. Regulation of the European Parliament and of the Council amending Regulation (EC) No 539/2001 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement [First reading] (LA+S)**

PE-CONS 29/14 VISA 36 COMIX 84 CODEC 336

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. In accordance with the relevant Protocols annexed to the Treaties, the Irish and United Kingdom delegations did not participate in the vote. (Legal basis: Article 77(2)(a) of the TFEU).

**Statement by the Council**

"The Council underlines the importance of observing the criteria set out in Article X as introduced by Article 1 of the draft Regulation amending Regulation 539/2001, before the Commission makes a proposal for amending the lists in Annexes I and II to that Regulation.

In the particular case of Colombia and Peru, further assessment of such criteria should be done through a, or, if need be, several Commission risk analysis report(s) on the implications of visa exemption for these two countries, notably with regard to risks of illegal immigration or threat to public policy for the Union.

The Council takes note of the intention of the Commission to present it with such a or, if need be, several report(s) before submitting to it, in accordance with Article 218(3) TFEU, recommendations for decisions authorising the opening of negotiations on bilateral agreements on visa waiver between the Union and those two countries, as referred to in the footnote relating to these countries in Annex II to Regulation (EC) N° 539/2001. Such report(s) will also be presented at the Mixed Committee.

The Council takes note that recital 7 in the amending Regulation does not prejudice the outcome of the envisaged assessment by the Commission of the situation in Colombia and Peru nor any recommendation the Commission may subsequently make.

To ensure that this does not constitute a precedent for any future steps, the Council confirms that it and the Member States will eventually, if and when the Commission puts forward a recommendation in the context of the recital, determine their position freely and without any limitation stemming from the procedure followed in this matter."

#### **Statement by the European Parliament, the Council and the Commission on the further assessment of Colombia and Peru**

"The European Parliament and the Council recognise the need for a further assessment of the fulfilment by Colombia and Peru of the relevant criteria before the Commission presents recommendations to the Council for decisions authorising the opening of negotiations on visa waiver agreements with those countries.

The Commission commits to proceed with those assessments without delay and to transmit them to the European Parliament and to the Council as soon as possible after the entry into force of this Regulation.

The European Parliament and the Council take note of that commitment by the Commission."

#### **Statement by the Commission on informing the European Parliament**

"The Commission welcomes the adoption by the European Parliament and the Council of its proposal amending Regulation (EC) No 539/2001 aimed at updating the Annexes containing the lists of third countries whose nationals are subject to, or exempt from, the visa requirement.

In accordance with the Framework Agreement of 20 October 2010 on relations between the European Parliament and the European Commission, and in particular point 23 thereof, the Commission reiterates its commitment to inform the European Parliament regularly about the conduct of negotiations on visa waiver agreements arising from the transfer of certain countries to Annex II to Regulation (EC) No 539/2001. The Commission will present updates to the relevant bodies in the European Parliament at least twice a year."

4. **Decision of the European Parliament and of the Council introducing a simplified regime for the control of persons at the external borders based on the unilateral recognition by Bulgaria, Croatia, Cyprus and Romania of certain documents as equivalent to their national visas for transit through or intended stays on their territories not exceeding 90 days in any 180-day period and repealing Decisions No 895/2006/EC and No 582/2008/EC [First reading] (LA)**

PE-CONS 33/14 VISA 40 FRONT 33 COMIX 92 CODEC 355

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. In accordance with the relevant Protocols annexed to the Treaties, the Danish, Irish and United Kingdom delegations did not participate in the vote. (Legal basis: Article 77(2)(a) and (b) of the TFEU).

5. **Regulation of the European Parliament and of the Council amending Council Decision 2005/681/JHA establishing the European Police College (CEPOL) [First reading] (LA+S)**

PE-CONS 59/14 ENFOPOL 63 CODEC 644

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. In accordance with the relevant Protocols annexed to the Treaties, the Danish and the United Kingdom delegations did not participate in the vote. (Legal basis: Article 87(2)(b) of the TFEU).

#### **Statement by the Commission**

"The Commission takes note of the fact that this Regulation, amending Decision 2005/681/JHA establishing the European Police College (CEPOL), seeks a settlement for the location of the Agency following the UK decision to no longer host CEPOL on its current premises in Bramshill (UK). In that context, the Commission reiterates its view that an alternative solution to merge or at least co-locate CEPOL and Europol would have better matched the goals of rationalisation and operational improvement for both agencies.

The Commission further points to the potential adverse budgetary effects of this decision and notes that any possible additional funding from the EU budget that might be necessary would need to be agreed between the two branches of the budgetary authority and to be covered from the resources available within the yearly margins and ceilings of the Multiannual Financial Framework.



In accordance with Article 1, paragraph 1, subparagraph 2, the Commission will present a report taking into account all the relevant aspects at the time of the report. The Commission confirms its willingness to present a legislative proposal on a new legal basis for CEPOL and to exercise its right of initiative in this regard in accordance with the rules of the Treaties."

#### **Statement by the United Kingdom**

"The UK supports the substance of this proposal. We are grateful to the co-sponsors for bringing it forward and to the Hellenic and former Lithuanian Presidencies for their constructive approach to its negotiation. However, it is still subject to a Parliamentary Scrutiny Reserve on our part, so we are unable to vote in favour at this time and must therefore abstain.

Our support for the substance of the proposal includes its specification that the seat of the European Police College will be in Budapest. However, we only support this part of the proposal because the underlying measure being amended (Council Decision 2005/681/JHA) already specifies the location, meaning that any change must inevitably be made by legislation. We consider this to be an exceptional case and it does not affect our position that the seat of an EU Agency should generally be determined by common accord of the Governments of the Member States, as laid down in Article 341 of the Treaty on the Functioning of the European Union."

#### **6. Decision of the European Parliament and of the Council on the participation of the European Union in the capital increase of the European Investment Fund [First reading] (LA+S)**

PE-CONS 74/14 ECOFIN 255 CODEC 785

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 173(3) of the TFEU).

#### **Statement by the European Parliament and the Council**

"The European Parliament and the Council agree to address the issue of the treatment of the Fund's dividends in the framework of the next revision of the financial rules applicable to the general budget of the Union or, at the latest, in the context of the interim report on the achievement provided for in Article 4."

**7. Regulation of the European Parliament and of the Council amending Regulation (EU) No 1215/2012 amending Regulation (EU) No 1215/2012 as regards the rules to be applied with respect to the Unified Patent Court and the Benelux Court of Justice [First reading] (LA)**

PE-CONS 30/14 JUSTCIV 32 PI 17 CODEC 339

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, with the Spanish delegation voting against, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. In accordance with the relevant Protocols annexed to the Treaties, the Danish delegation did not participate in the vote. (Legal basis: Article 67(4) and Article 81(2)(a), (c) and (e) of the TFEU).

**8. Regulation of the European Parliament and of the Council amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring delegated and implementing powers on the Commission for the adoption of certain measures, the communication of information by the customs administration, the exchange of confidential data between Member States and the definition of statistical value [First reading] (LA)**

PE-CONS 64/14 STATIS 40 COMPET 168 UD 75 ECO 37 FIN 196  
CODEC 721

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 338(1) of the TFEU).

**9. Directive of the European Parliament and of the Council on the protection of the euro and other currencies against counterfeiting by criminal law, and replacing Council Framework Decision 2000/383/JHA [First reading] (LA)**

PE-CONS 45/14 DROIPEN 28 JAI 110 ECOFIN 177 UEM 34 GAF 12  
CODEC 519

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. In accordance with the relevant Protocols annexed to the Treaties, the Danish and United Kingdom delegations did not participate in the vote. (Legal basis: Article 83(1) of the TFEU).

**10. Directive of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council [First reading] (LA+ S)**

PE-CONS 14/14 EF 16 ECOFIN 42 DRS 10 CODEC 120

+ REV 1 (sk)

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 114 of the TFEU).

**Statement by Bulgaria**

"Bulgaria will not object to the adoption of the Proposal for a Directive of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms.

Nevertheless Bulgaria points out its remaining concerns: the date of entry into force of the bail-in tool and the insufficient flexibility at a national level about the use of private money accumulated in the national resolution fund.

First, Bulgaria is concerned about the advancement of the date of the bail-in tool two years earlier than the date agreed in the Council (ECOFIN) general approach on 27 June 2013. Since the funding structure of the banking system in Bulgaria, beyond the equity capital, consists almost entirely of core deposits, the possibility of imposing hair-cuts on large deposits, irrespective of the depositor type, has the potential to create risks for financial stability. Therefore, a later entry into force of the bail-in tool is needed in order both to allow banks to adjust their liabilities structure, as appropriate, and to have more time to accumulate private funds in the national resolution fund.

Furthermore, as the countries outside the euro area cannot rely on the backstop available in the euro area (the ESM), imposing uniform early obligation for the bail-in of large depositors in both euro area and non-euro area countries creates unequal treatment and distorts the fair competition among Member States. That ultimately risks a further fragmentation of the Internal market in financial services in the EU.

Second, Bulgaria is concerned about the lack of sufficient flexibility allowing exclusion of certain groups of creditors upon discretion of the national resolution authority when there are financial stability concerns. Within that context, Bulgaria does not support the dedicated right of the Commission to prohibit or require amendments to bail-in tool exclusions as intended to be applied, in full compliance with European law, by a national resolution authority."

**11. Regulation of the European Parliament and of the Council amending Regulation (EU, EURATOM) No 966/2012 on the financial rules applicable to the general budget of the Union [First reading] (LA)**

PE-CONS 78/14 FIN 242 CODEC 888

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 322 of the TFEU).

**12. Directive of the European Parliament and of the Council amending Council Directive 64/432/EEC as regards computer databases which are part of the surveillance networks in the Member States [First reading] (LA)**

PE-CONS 25/14 AGRILEG 21 VETER 8 CODEC 278

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, with the Czech delegation voting against, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 43(2) of the TFEU).

**13. Regulation of the European Parliament and of the Council amending Regulation (EC) No 1760/2000 as regards electronic identification of bovine animals and labelling of beef [First reading] (LA+S)**

PE-CONS 26/14 AGRILEG 22 VETER 9 CODEC 279

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, with the Belgian, Czech and Austrian delegations voting against, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 43(2) and point (b) of Article 168(4) of the TFEU).

**Statement by the Commission  
concerning the minimum level of controls**

"Given that the audit, control and national inspection programmes are established on an annual basis, in accordance with EU legislation, should it prove necessary, due to a considerable number of cases of non-compliance, to increase the minimum number of official controls, in accordance with Article 22, it would be best to wait for the following programme to do so."

**14. Decision of the European Parliament and of the Council on the participation of the Union in a Research and Development Programme jointly undertaken by several Member States aimed at supporting research and performing small and medium-sized enterprises [First reading] (LA+S)**

PE-CONS 50/14 RECH 97 COMPET 145 MI 221 IND 82 CODEC 605

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 185 and Article 188, second paragraph of the TFEU).

**Statement by the Commission  
on ex-post audits**

"The Commission will conduct audits taking due account of the principle of proportionality. It will strive to minimize the administrative burden for the beneficiaries and avoid repetitive audits.

The Commission is committed to ensure coherence in the implementation of its audit strategy."

**15. Decision of the European Parliament and of the Council on the participation of the Union in the Active and Assisted Living Research and Development Programme jointly undertaken by several Member States [First reading] (LA+S)**

PE-CONS 51/14 RECH 98 COMPET 146 TELECOM 67 SOC 167  
MI 222 CODEC 606

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 185 and the second paragraph of Article 188 of the TFEU).

**Statement by the Commission  
on ex-post audits**

"The Commission will conduct audits taking due account of the principle of proportionality. It will strive to minimize the administrative burden for the beneficiaries and avoid repetitive audits.

The Commission is committed to ensure coherence in the implementation of its audit strategy."

**16. Decision of the European Parliament and of the Council on the participation of the Union in a European Metrology Programme for Innovation and Research (EMPIR) jointly undertaken by several Member States [First reading] (LA+ S)**

PE-CONS 53/14 RECH 99 COMPET 147 CODEC 623

+ COR 1 (hr)

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 185 and the second paragraph of Article 188 of the TFEU).

**Statement by the Commission  
on ex-post audits**

"The Commission will conduct audits taking due account of the principle of proportionality. It will strive to minimize the administrative burden for the beneficiaries and avoid repetitive audits.

The Commission is committed to ensure coherence in the implementation of its audit strategy."

**17. Decision of the European Parliament and of the Council on the participation of the Union in a second European and Developing Countries Clinical Trials Partnership Programme (EDCTP2) jointly undertaken by several Member States [First reading] (LA+S)**

PE-CONS 54/14 RECH 100 SAN 108 SOC 171 CODEC 624

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 185 and the second paragraph of Article 188 of the TFEU).

**Statement by the Commission  
on ex-post audits**

"The Commission will conduct audits taking due account of the principle of proportionality. It will strive to minimize the administrative burden for the beneficiaries and avoid repetitive audits.

The Commission is committed to ensure coherence in the implementation of its audit strategy."

**18. Regulation of the European Parliament and of the Council amending Regulation (EC) No 1013/2006 on shipments of waste [First reading] (LA+S)**

PE-CONS 69/14 ENV 263 MI 263 RELEX 221 CODEC 757

+ REV 1 (sk)

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, with the Austrian delegation abstaining, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 192(1) of the TFEU).

**Statement by the Commission**

"The Commission underlines that it is contrary to the letter and to the spirit of Regulation 182/2011 (OJ L 55 of 28.2.2011, p. 13) to invoke Article 5, paragraph 4, second subparagraph, point (b) in a systematic manner. Recourse to this provision must respond to a specific need to depart from the rule of principle which is that the Commission may adopt a draft implementing act when no opinion is delivered. Given that it is an exception to the general rule established by Article 5, paragraph 4, recourse to second subparagraph, point (b) cannot be simply seen as a "discretionary power" of the Legislator, but must be interpreted in a restrictive manner and thus must be justified."

**Statement by the Commission**

"The Commission intends to make use of its prerogative to adopt guidance including on risk assessment for inspection plans and, as necessary, electronic data interchange."

**Statement by Austria**

"Austria welcomes the harmonisation and the improvement of rules and general principles concerning mechanisms for control. It is, however, an immediate necessity that the Member States commit themselves to the general application of an electronic data exchange and that corresponding legal measures should be taken. This is the only way to achieve the predicted savings in administrative costs."

- 19. Regulation of the European Parliament and of the Council on the European Maritime and Fisheries Fund and repealing Council Regulations (EC) No 2328/2003, (EC) No 861/2006, (EC) No 1198/2006 and (EC) No 791/2007 and Regulation (EU) No 1255/2011 of the European Parliament and of the Council [First reading] (LA+S)**  
PE-CONS 20/14 PECHE 35 CADREFIN 17 FC 6 CODEC 200  
+ COR 1  
+ COR 2 (de)

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, with the Romanian delegation abstaining, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union. (Legal basis: Article 42, Article 43(2), Article 91(1), Article 100(2), Article 173(3), Article 175, Article 188, Article 192(1), Article 194(2) and Article 195(2) of the TFEU).

### **Statements by the Commission**

#### **1. Reference to Article 349 TFEU in the EMFF legal basis**

"The object and purpose of the Commission's proposal is the establishment of the European Maritime and Fisheries Fund as the main financing instrument for the implementation of the reformed Common Fisheries Policy and thus the attainment of the objectives laid down in Article 39(1) of the Treaty on the Functioning of the European Union (TFEU). The Commission's proposal does not aim at introducing any derogation from obligations and/or prohibitions foreseen in the TFEU. For this reason, the Commission considers Article 43(2) TFEU as proposed to be the only correct legal basis in the given context and cannot concur with the addition of Article 349 TFEU as a second legal basis."

#### **2. Verification of general ex-ante conditionalities at the level of the partnership agreements**

"In accordance with Article 15.1.b.(iii) and Article 19 as well as Part II of Annex XI of the CPR, the fulfilment of general ex-ante conditionalities at national level shall be assessed at the level of the Partnership Agreement, and for those which, pursuant to the assessment, are not fulfilled at the date of submission of the Partnership Agreement, an action plan shall be established with the actions to be taken, the responsible bodies and the timetable for their implementation. In the case of non-fulfilment of the general ex ante conditionalities, the required action plans will already be drawn up by the competent authorities in Member States as part of the establishment of the Partnership Agreements. General ex-ante conditionalities do thus not require further detailed elaboration within the context of the operational programme co-financed by the EMFF, apart from the inclusion of the parts related to the general ex-ante conditionalities established in the Partnership Agreements."



### **3. Publication of the name of natural beneficiaries when in line with the legislation of a MS**

"The Commission will pay particular attention to the accessibility and transparency of information on how Union funding is spent in the framework of the EMFF. In this context, the Commission will:

- closely monitor how Member States implement the obligation to create a user friendly website or website portal providing information on their EMFF operational programmes, including the list of operations supported and the names of beneficiaries;
- ensure that these dedicated websites are accessible from a single official Union website to facilitate public access to information from all Member States;
- in {2019}, assess to which extent Member States have complied with their obligations concerning the publication of beneficiaries and to what extent the provisions concerning the publication of beneficiaries have contributed to strengthening the accessibility and transparency of information on the EMFF;
- transmit to the European Parliament and the Council the results of this assessment;
- depending on the outcome of this assessment, consider proposing amendments to the EMFF in order to further improve the accessibility and transparency of information on the EMFF."

#### **Statement by Germany on the designation of authorities**

"Germany will indicate in its operational programme how it will apply the content of Article 20 (1) litra l) (i) in conjunction with Article 123 of regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 in accordance with its constitutional system. The European Commission confirms this understanding."

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## "B" ITEMS

### 2. Any other business

- **Current legislative proposals**
  - = Information from the Presidency

The Council took note of the state-of-play in relation to key financial services legislative files.

### 4. Parent Subsidiaries Directive

- **Proposal for a Council Directive amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States**
  - = Political agreement  
9397/14 FISC 78

The Council discussed the Parent Subsidiaries Directive and noted that further work was needed at technical level before the ECOFIN in June, where the Presidency intends to seek agreement on the Directive.

### 5. Financial Transaction Tax

- **Proposal for a Council Directive implementing enhanced cooperation in the area of Financial Transaction Tax**
  - = State of play  
9399/14 FISC 79 ECOFIN 445

The Council held an exchange of views on the state of play of the Directive implementing enhanced cooperation in the area of Financial Transaction Tax. The Presidency took note of the comments raised and of the joint statement made by 10 participating Member States on how they see further work on this file. Work will continue at technical level as appropriate.

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