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## COVER NOTE

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Subject:	COMMISSION DELEGATED REGULATION (EU) .../... of 19.8.2022 amending Delegated Regulation (EU) 2020/2015 as regards certain exemptions to the landing obligation in the Western Waters for 2023

Delegations will find attached document C(2022) 5756 final.

Encl.: C(2022) 5756 final



Brussels, 19.8.2022  
C(2022) 5756 final

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 19.8.2022**

**amending Delegated Regulation (EU) 2020/2015 as regards certain exemptions to the  
landing obligation in the Western Waters for 2023**

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

A key objective of the Common Fisheries Policy (CFP) as set out in Regulation (EU) No 1380/2013<sup>1</sup> is to progressively eliminate discards (catches that are returned to the sea) in all EU fisheries. Discards constitute a substantial waste of resources and negatively affect the sustainable use of resources as well as the economic viability of fisheries. The landing obligation in Union waters applies from 1 January 2019 to all catches of species subject to catch limits. The CFP also provides for increased regionalisation, which is intended to ensure that rules are adapted to the specific characteristics of each fishery and sea basin.

Regulation (EU) 2019/472 of the European Parliament and of the Council<sup>2</sup> establishing the multiannual management plan for stocks fished in the Western Waters and adjacent waters and for fisheries exploiting those stocks was adopted on 19 March 2019 covering the demersal stocks in the Western Waters.

Article 13 of Regulation (EU) 2019/472 empowers the Commission to adopt delegated acts in accordance with Article 18 of that Regulation and Article 18 of Regulation (EU) No 1380/2013, in order to supplement Regulation (EU) 2019/472 by specifying details of the landing obligation as provided in points (a) to (e) of Article 15(5) of Regulation (EU) No 1380/2013.

Commission Delegated Regulation (EU) 2020/2015<sup>3</sup> specifies details of the landing obligation for certain demersal fisheries in the Western Waters for the period 1 January 2021-31 December 2023. While certain provisions apply for that entire period, in other cases, the Delegated Regulation requires the Member States concerned to submit additional scientific information, should they want the respective provisions to apply until 31 December 2023.

Following the submission of such information by the Member States and its assessment by the Scientific, Technical and Economic Committee for Fisheries (STECF), this delegated act amends Delegated Regulation (EU) 2020/2015.

In accordance with Article 18 of Regulation (EU) No 1380/2013, the delegated act is based on joint recommendations submitted to the Commission by the Member States concerned.

### **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

On 3 May 2022, the North Western Waters (NWW) Member States (Belgium, Ireland, Spain, France and the Netherlands) submitted a joint recommendation (JR) to the Commission, and a revised version of the JR was submitted on 25 July 2022. Similarly, on 2 May 2022, the SouthWestern Waters (SWW) Member States (Belgium, Spain, France, the Netherlands and Portugal) submitted a JR to the Commission. A revised version of the JR was submitted on 28 July 2022.

The two JRs included additional supporting documentation underpinning the provisions set out in Commission Delegated Regulation (EU) 2020/2015. The STECF reviewed the two JRs between 16 and 20 May 2022.

The two JRs are the result of discussions between the NWW Member States and between the SWW Member States having a direct management interest in the fisheries. They also take account of the views of the North Western Waters Advisory Council (NWWAC) on the JR

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<sup>1</sup> OJ L 354, 28.12.2013, p.22.

<sup>2</sup> OJ L 83, 25.3.2019, p. 1.

<sup>3</sup> OJ L 415, 10.12.2020, p. 22.

submitted by the NWW Member States, of the South Western Waters Advisory Council (SWWAC) on the JR submitted by the SWW Member States, and of the Pelagic Advisory Council (PELAC) on both JRs.

The Advisory Councils were invited to attend, in part, meetings of the NWW and SWW High Level Groups and Technical Groups.

On 8 April 2022, the NWW Member States sent a draft of the JR to the NWWAC and PELAC for consultation. Based on that draft, the NWWAC reached a common position on a preliminary advice that was provided to the NWW MS Group on 27 April 2022. In its advice, the NWWAC suggested the inclusion in the JR of a new survivability exemption for sole in ICES division 7e in the JR. Subsequently, after analysing the final version of the draft JR, the NWWAC confirmed that it did not need to complement its preliminary advice. As for the PELAC, it reached a common position on an advice that was provided to the NWW Member States on 20 April 2022, and approved the draft JR.

The SWW Member States sent a draft of the JR to the SWWAC on 13 April 2022 and to the PELAC on 20 April 2022. The PELAC approved the draft JR on 26 April 2022. The SWWAC attended the High Level Group in which the final version of the JR was discussed and did not make any comments.

The NWW Member States and SWW Member States developed the JRs during technical meetings and high level group meetings.

On 29 July 2022, the Commission presented the draft delegated act to the Fisheries and Aquaculture Expert Group consisting of representatives of the Member States in a meeting attended by representatives of the European Parliament as observers.

The nature of fisheries can change over time. It is therefore important that where exemptions have previously been granted, this does not mean that they will be renewed automatically. As the catch composition, fishing technology or fishing behaviour of the fleets covered by an exemption may have changed, existing exemptions will have to be reviewed by the STECF, and Member States will have to provide the STECF with updated justifications and scientific data.

### **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The main legal action is to adopt measures that would help to implement the landing obligation.

The Delegated Regulation specifies the species and fisheries to which specific measures such as *de minimis* exemptions and the high survivability exemptions would apply.

#### **Legal basis**

Article 13 of Regulation (EU) 2019/472.

# COMMISSION DELEGATED REGULATION (EU) .../...

of 19.8.2022

## amending Delegated Regulation (EU) 2020/2015 as regards certain exemptions to the landing obligation in the Western Waters for 2023

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2019/472 of the European Parliament and of the Council of 19 March 2019 establishing a multiannual plan for stocks fished in the Western Waters and adjacent waters, and for fisheries exploiting those stocks, amending Regulations (EU) 2016/1139 and (EU) 2018/973, and repealing Council Regulations (EC) No 811/2004, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007 and (EC) No 1300/2008<sup>1</sup>, and in particular Article 13 thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) 2020/2015<sup>2</sup> provides details on how to implement the landing obligation for certain demersal fisheries in the Western Waters for the period 2021-2023.
- (2) Under Delegated Regulation (EU) 2020/2015, certain exemptions to the landing obligation are provisionally applicable until 31 December 2022. In these cases, Member States having a direct management interest were to submit, as soon as possible and not later than 1 May 2022, additional scientific information supporting the exemption. The Scientific, Technical and Economic Committee for Fisheries ('STECF') was to assess the submitted evidence by 31 July 2022.
- (3) The North Western Waters Member States (Belgium, Ireland, Spain, France and the Netherlands - 'NWW MS') submitted a joint recommendation to the Commission on 3 May 2022. A revised version of the joint recommendation was submitted on 25 July 2022.
- (4) The joint recommendation requested a new high survivability exemption for sole below minimum conservation reference size (MCRS) caught in ICES division 7e by vessels under 12 m long and using otter bottom trawls ('OTB'), within six nautical miles of the coast but outside identified nursery areas, with a cod end mesh size larger than 80 mm.
- (5) The STECF noted the significant amount of information and clarifications received to support this exemption and acknowledged the low level of discard volumes in the fishery.
- (6) For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023.
- (7) The joint recommendation also requested a new *de minimis* exemption for common sole (*Solea solea*) up to a maximum of 3 % of the total annual catches of that species

<sup>1</sup> OJ L 83, 25.3.2019, p. 1.

<sup>2</sup> OJ L 415, 10.12.2020, p. 22.

by vessels using beam trawls TBB gear with a mesh size of 80 to 119 mm equipped with Flemish panel, to catch common sole in ICES divisions 7j and 7k.

- (8) The STECF noted the improvements achieved by implementing more selective gears and the decrease in unwanted undersized fish catches. The current volume of discards is minimal. The STECF further noted that there are plans in progress to improve the knowledge on the stock through genetic studies that may result in a better understanding of stock limits and stock size. The STECF considered this helps to define the impact of the fisheries and therefore focus the impact of management measures such as the requested exemptions on the landing obligation.
- (9) Given the difficulties to increase further the selectivity and the minimal discard volume identified by the STECF, the exemption should therefore be granted until 31 December 2023, which will also allow Member States to proceed with the relevant studies ultimately leading to improved knowledge about the stock.
- (10) Article 13(1)(a) of Delegated Regulation (EU) 2020/2015 granted a *de minimis* for whiting (*Merlangius merlangus*), up to a maximum of 5 % of the total annual catches of that species by vessels using bottom trawls and seines with a mesh size equal to or greater than 80 mm (OTB, OTT, OT, PTB, PT, SSC, SDN, SPR, SX, SV, TBN, TBS, TB, TX), pelagic trawls (OTM, PTM) and beam trawls (BT2) with a mesh size of 80 to 119 mm in ICES divisions 7b to 7k;
- (11) The joint recommendation requested an extension of this exemption until 31 December 2023 to be applied in ICES divisions 7d and 7e.
- (12) The STECF noted that, in the absence of catch data for all Member States involved in the fleet, it is not possible to fully assess the impact of the exemption but acknowledges the continued efforts by Member States in the NWW to improve selectivity in the relevant fisheries. However, the STECF reiterates that reducing fishing mortality on the Celtic Sea whiting should be a priority.
- (13) For the reasons given by the STECF, with which the Commission agrees, and notably due to the limited geographical scope (ICES divisions 7d and 7e) of the revised exemption, that, compared to the last two years, does not encompass the fishing areas (ICES divisions 7b, 7c and 7f to 7k), where Celtic Sea whiting is caught and limits them to areas where mostly North Sea whiting is caught, the exemption should therefore be granted until 31 December 2023. Furthermore, and with the view of ensuring that this exemption is closely monitored, the Member States are requested to ensure strict monitoring of the exemption and collect the relevant discard data to be submitted to Commission before 1 May 2023.
- (14) Article 13(1)(g) of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a *de minimis* exemption for megrim (*Lepidorhombus* spp.) below MCRS, up to a maximum of 4 % of the total annual catches of that species by vessels using beam trawls with a mesh size of 80 to 119 mm (BT2) in ICES subarea 7, and using bottom trawls (OTT, OTB, TBS, TBN, TB, PTB, OT, PT, TX) in the following conditions:
  - in ICES divisions 7f, 7g, the part of 7h North of latitude 49° 30' N and the part of 7j N of latitude 49° 30' North and East of longitude 11° W, for TR2 vessels with catches comprising more than 55 % of whiting or 55 % of anglerfish, hake or megrim combined;
  - in ICES subarea 7, outside the abovementioned area, for TR2 vessels.

- (15) The joint recommendation requested an extension of this exemption until 31 December 2023.
- (16) The STECF noted that the impact of the exemption has been limited and that the supplementary evidence submitted by the NWW Member States demonstrates the limited volume of discards generated by part of the fleets covered by this exemption.
- (17) For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023, which will also allow sufficient time to gather additional information on catches and discards separated for fleets less well documented. Members States are requested to submit this additional information for assessment by the STECF no later than 1 May 2023.
- (18) Article (13)(1)(h) of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a *de minimis* exemption for common sole (*Solea solea*), up to a maximum of 3 % of the total annual catches of that species by vessels using beam trawls with a mesh size of 80 to 119 mm (BT2) with increased selectivity (Flemish panel) in ICES divisions 7a.
- (19) The joint recommendation requested an extension of this exemption until 31 December 2023.
- (20) The STECF noted that the improvement achieved by implementing more selective gears has yielded a significant decrease in unwanted undersized fish catches and in discard volumes that currently are minimal.
- (21) For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023.
- (22) Article 13(1)(f) of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a *de minimis* exemption for boarfish (*Caprus aper*) caught by vessels using bottom trawls in ICES divisions 7b to 7c and 7f to 7k.
- (23) The joint recommendation requested an extension of this exemption until 31 December 2023.
- (24) The STECF acknowledged testing gears to improve the selectivity only for boarfish is challenging. Therefore, the STECF noted that it will be difficult to improve further selectivity for this species and will be hard to achieve without the fleets concerned having to incur disproportionate costs.
- (25) For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023.
- (26) Article 13(1)(d) of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a *de minimis* exemption for haddock (*Melanogrammus aeglefinus*), up to a maximum of 5 % of the total annual catches of that species caught:
- by vessels operating with a mesh size greater than or equal to 100 mm for all bottom trawls, seines (OTB, OTT, OT, PTB, PT, SSC, SDN SPR, SX, SV, TBN, TBS, TB, TX) in ICES divisions 7b, 7c and 7e to 7k with catches comprising not more than 30 % Norway lobster and excluding beam trawls;
  - by vessels operating with mesh sizes greater than or equal to 80 mm in ICES divisions 7b, 7c and 7e to 7k with catches comprising more than 30 % of Norway lobster;



- by vessels operating with beam trawls using mesh sizes greater than or equal to 80 mm in ICES divisions 7b, 7c and 7e to 7k in conjunction with the use of a Flemish panel.
- (27) The joint recommendation requested an extension of this exemption until 31 December 2023.
  - (28) The STECF noted both the continued efforts by the NWW Member States to improve selectivity in the relevant fisheries and the introduction of more selective gears into the Celtic Sea. The STECF also noted that it will be difficult to further improve selectivity for this species.
  - (29) For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023. Furthermore, and with the view of ensuring that this exemption is closely monitored, the Member States are requested to ensure strict monitoring of the exemption and collect the relevant discard data to be submitted to Commission before 1 May 2023.
  - (30) Article (13)(1)(i) of Delegated Regulation (EU) 2020/2015 granted a *de minimis* exemption until 31 December 2022 for greater silver smelt (*Argentina silus*), caught by vessels using bottom trawls (OTT, OTB, TBS, TBN, TB, PTB, OT, PT, TX) with a mesh size greater or equal to 100 mm (TR1) in ICES division 5b (EU waters) and ICES subarea 6, up to 0,6 % of the total annual catches of that species from all gears in those areas.
  - (31) The joint recommendation requested an extension of this exemption until 31 December 2023.
  - (32) The STECF noted that the low level of discards reported indicates the impact of this exemption is likely to be low. Moreover, improvements of selectivity measures are difficult to achieve without the fleets concerned incurring in disproportionate costs. For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023.
  - (33) Article (13)(1)(j) of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a *de minimis* exemption for horse mackerel (*Trachurus* spp.), up to a maximum of 3 % of the total annual by-catches of those species, caught in demersal mixed fisheries, by vessels using bottom trawls, seines and beam trawls (OTB, OTT, OT, PTB, PT, SSC, SDN, SPR, SX, SV, TBB, TBN, TBS, TB, TX) in ICES subarea 6 and ICES divisions 7b to 7k.
  - (34) The joint recommendation requested an extension of this exemption until 31 December 2023.
  - (35) The STECF noted difficulties in assessing the impact of the exemption due to the limited information available and recognised that efforts to improve selectivity should be encouraged. The STECF also recognised that it is difficult to improve selectivity for horse mackerel, without causing significant commercial losses for vessels fishing in such mixed fisheries. Moreover, similar exemptions for the same stock have been granted in the South-Western Waters until 31 December 2023.
  - (36) For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023. This will also allow sufficient time to test further improvements in gear selectivity and assess their implementation by the fleets involved in these mixed fisheries. Member States are requested to perform new selectivity trials and to submit additional relevant and



updated information for assessment by the STECF no later than 1 May 2023, to support the evaluation of this exemption in the 2023 review of the landing obligation.

- (37) Article 13(1)(k) of Delegated Regulation (EU) 2020/2015 granted a *de minimis* exemption for mackerel (*Scomber scombrus*), up to a maximum of 3 % of the total annual by-catches of that species, caught in demersal mixed fisheries, by vessels using bottom trawls, seines and beam trawls (OTB, OTT, OT, PTB, PT, SSC, SDN, SPR, SX, SV, TBB, TBN, TBS, TB, TX) in ICES subarea 6 and ICES divisions 7b to 7k.
- (38) The joint recommendation requested an extension of this exemption until 31 December 2023.
- (39) The STECF noted the difficulties in assessing the impact of the exemption due to limited information available, and recognised that efforts to improve selectivity should be encouraged. The STECF also acknowledged that it is difficult to improve selectivity for mackerel without causing significant commercial losses for vessels fishing in such mixed fisheries. Moreover, similar exemptions to the same stock have been granted in the South Western Waters until 31 December 2023.
- (40) For the reasons given by the STECF, with which the Commission agrees, the exemption should therefore be granted until 31 December 2023, which will also allow sufficient time to test further improvements in gear selectivity and assess their implementation by the fleets involved in these mixed fisheries. Member States are requested to perform new selectivity trials and to submit additional relevant and updated information for assessment by the STECF no later than 1 May 2023, to support the evaluation of this exemption in the 2023 review of the landing obligation.
- (41) The South Western Waters Member States (Belgium, Spain, France, the Netherlands and Portugal) submitted a joint recommendation to the Commission on 2 May 2022. A revised version of the joint recommendation was submitted on 28 July 2022.
- (42) Article 10(4), points (a) and (b), of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a high survivability exemption for cuckoo ray caught by trammel nets in ICES subareas 8 and 9, and for cuckoo ray caught by bottom trawls in ICES subarea 8, respectively.
- (43) The joint recommendation requested an extension of these exemptions until 31 December 2023.
- (44) The STECF reviewed the scientific information and concluded that the SWW Member States should try to improve catch data and to use their joint scientific capacity to compile data in a more systematic manner.
- (45) Given the evidence submitted in the past by the SWW Member States on survival rates for cuckoo ray and the need to allow sufficient time for the completion of a study intended to increase scientific knowledge on survival of cuckoo ray and whose first results are expected in 2023, these exemptions should be granted until 31 December 2023. Furthermore, the grant of these exemptions will ensure consistency between North Western Waters and the South Western Waters. The SWW Member States are required to submit the results of these studies to the STECF no later than 1 May 2023, to support the evaluation of this exemption in the 2023 review of the landing obligation
- (46) Article 11(1) of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a high survivability exemption for red seabream (*Pagellus bogaraveo*) caught

with the artisanal gear *voracera* in ICES division 9a and to red seabream caught with hooks and lines in ICES subareas 8 and 10 and ICES division 9a.

- (47) The joint recommendation requested an extension of this exemption until 31 December 2023.
- (48) The STECF reviewed the scientific information and concluded that the additional survivability experiments should provide robust survival estimates.
- (49) Given the evidence submitted in the past by the SWW Member States on survival rates and that the additional survivability experiments are likely to provide robust survival estimates, this exemption should be extended until 31 December 2023 to allow for the completion of the studies. SWW Member States are required to submit the results of these studies to the STECF no later than 1 May 2023, to support the evaluation of this exemption in the 2023 review of the landing obligation
- (50) Article 14(1)(n) of Delegated Regulation (EU) 2020/2015 granted until 31 December 2022 a *de minimis* exemption for whiting (*Merlangius merlangus*) caught with gillnets in ICES subarea 8.
- (51) The joint recommendation requested an extension of this exemption until 31 December 2023.
- (52) The STECF concluded that previous evaluations indicate that catches and discards of whiting in gillnet fisheries are low and that the impact of the exemption on the whiting stock is likely to be negligible.
- (53) Given the evidence submitted in the past by the SWW Member States on disproportionate costs of handling unwanted catches and the studies planned on selectivity, this exemption should be extended until 31 December 2023. SWW Member States are required to submit the results of these studies to the STECF no later than 1 May 2023 to support the evaluation of this exemption in the 2023 review of the landing obligation.
- (54) As the measures provided for in this Regulation have a direct impact on the planning of the fishing season for Union vessels and on related economic activities, this Regulation should enter into force immediately upon publication. It should apply from 1 January 2023.

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Delegated Regulation (EU) 2020/2015 is amended as follows:

- (1) in Article 4, paragraph 1 is replaced by the following:

“1. The survivability exemption provided for in Article 15(4)(b) of Regulation (EU) No 1380/2013 shall apply to:

in ICES division 7d, within six nautical miles of the coast but outside identified nursery areas, to catches of common sole (*Solea solea*) below the minimum conservation reference size made using otter trawl gears (gear codes: OTT, OTB, TBS, TBN, TB, PTB, OT, PT, TX) with a cod end mesh size of 80 to 99 mm, by vessels:

having a maximum length of 10 meters and a maximum engine power of 221 kW; and

fishing in waters with the depth of 30 meters or less and with tow durations of no more than ninety minutes.

in ICES division 7e, within six nautical miles of the coast but outside identified nursery areas, to catches of common sole (*Solea solea*) below the minimum conservation reference size made using otter trawl gears (gear code: OTB) with a cod end mesh size larger than 80 mm, by vessels under 12 m.”;

(2) in Article 10, paragraph 4 is replaced by the following:

“4. The exemption referred to in paragraph 1 shall apply to cuckoo ray:

(a) caught by trammel nets in ICES subareas 8 and 9. Member States having a direct management interest shall submit as soon as possible, but not later than by 1 May 2023, additional scientific information supporting this exemption for cuckoo ray caught with trammel nets. The STECF shall assess that scientific information by 31 July 2023;

(b) caught by bottom trawls in ICES subarea 8. Member States having a direct management interest shall submit as soon as possible, but not later than by 1 May 2023, additional scientific information supporting this exemption for cuckoo ray caught with bottom trawls. The STECF shall assess that scientific information by 31 July 2023.”;

(3) in Article 11, paragraphs 1 and 2 are replaced by the following:

“1. The survivability exemption provided for in Article 15(4)(b) of Regulation (EU) No 1380/2013 shall apply to red seabream (*Pagellus bogaraveo*) caught with the artisanal gear *voracera* in ICES division 9a and to red seabream caught with hooks and lines (gear codes: LHP, LHM, LLS, LLD) in ICES subareas 8 and 10 and in ICES division 9a.

2. Member States having a direct management interest shall submit as soon as possible, but not later than by 1 May 2023 additional scientific information supporting the exemption laid down in paragraph 1 for red seabream caught with hooks and lines in ICES subareas 8 and in ICES division 9a. The STECF shall assess the provided scientific information by 31 July 2023.”;

(4) Article 13 is amended as follows:

(a) paragraph 1, point (a), is replaced by the following:

“(a) for whiting (*Merlangius merlangus*), up to a maximum of 3 % of the total annual catches of that species by vessels using bottom trawls and seines with a mesh size equal to or greater than 80 mm (OTB, OTT, OT, PTB, PT, SSC, SDN, SPR, SX, SV, TBN, TBS, TB, TX), pelagic trawls (OTM, PTM) and beam trawls (BT2) with a mesh size of 80 to 119 mm in ICES divisions 7d and 7e;”

(b) paragraph 1, point (c), is replaced by the following:

“(c) for common sole (*Solea solea*), up to a maximum of 3% of the total annual catches of that species by vessels using TBB gear with a mesh size of 80 to 119 mm equipped with Flemish panel, to catch common sole in ICES divisions 7d to 7h, 7j and 7k;”;

(c) paragraph 2 is replaced by the following:

“2. Member States having a direct management interest shall submit, as soon as possible and not later than 1 May 2023, additional scientific information supporting the exemptions set out in points (a), (d), (g), (j) and (k) of paragraph 1.”

(d) paragraph 3 is replaced by the following:

“3. The *de minimis* exemption laid down in point (l) of paragraph 1 shall be applicable until 31 December 2022.”;

(e) paragraphs 4 to 7 are deleted;

(5) in Article 14, paragraph 3 is replaced by the following:

“3. The *de minimis* exemption laid down in point (m) of paragraph 1 shall be applicable until 31 December 2022.”.

#### *Article 2*

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

It shall apply from 1 January until 31 December 2023.

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

Done at Brussels, 19.8.2022

*For the Commission*  
*The President*  
*Ursula VON DER LEYEN*