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## OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
To:	Delegations
No. prev. doc.:	11633/25
Subject:	Proposal for a Regulation amending Regulation (EU) 2021/1057 establishing the European Social Fund Plus (ESF+) as regards specific measures to address strategic challenges - Letter to the Chair of the European Parliament Committee on Employment and Social Affairs

Following the Permanent Representatives Committee meeting of 23 July 2025 which endorsed the final compromise text with a view to agreement, delegations are informed that the Presidency sent the attached letter, together with its Annex, to the Chair of the European Parliament Committee on Employment and Social Affairs (EMPL).



SGS 25/02973

Brussels, 23 July 2025

**Ms Li ANDERSSON**

Chair of the Committee on Employment and Social Affairs

European Parliament  
Bâtiment Altiero Spinelli  
60, rue Wiertz  
B-1047 Brussels

**Subject: Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EU) 2021/1057 establishing the European Social Fund Plus (ESF+) as regards specific measures to address strategic challenges**

Dear Ms ANDERSSON,

The Council has promptly started to work on the proposal in subject, given its provisions should enter into force without undue delay in order for them to be fully exploited. In this context, I would like to inform you with this letter that a draft compromise text was agreed on 23 July 2025 by the Permanent Representatives Committee, as included in document 11633/25.

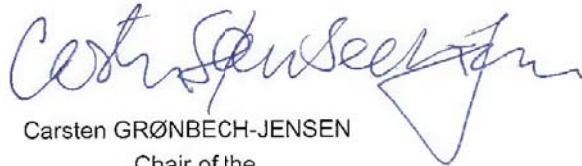
I am therefore now in a position to confirm that, should the European Parliament adopt its position at first reading, in accordance with Article 294 paragraph 3 of the Treaty, in the form set out in the compromise package contained in the Annex to this letter (subject to revision by the lawyer-linguists of the two institutions), the Council will, in accordance with Article 294, paragraph 4 of the Treaty, approve the European Parliament's position and the act shall be adopted in the wording which corresponds to the position of the European Parliament.

Rue de la Loi/Wetstraat 175 – 1048 Bruxelles/Brussel – Belgique/België  
Tél./Tel. +32 (0)2 281 61 11

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On behalf of the Council, I also wish to thank you for your close cooperation which should enable us to reach agreement on this file at first reading as soon as possible.

Yours faithfully,



Carsten GRØNBECH-JENSEN  
Chair of the  
Permanent Representatives Committee

Copy:

- Ms Roxana MÎNZATU, Executive Vice-President of the European Commission
- Ms Marit MAIJ, European Parliament rapporteur

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Proposal for a

## **REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**amending Regulation (EU) 2021/1057 establishing the European Social Fund Plus (ESF+) as regards specific measures to address strategic challenges**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 164, 175, 177 and Article 322 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee<sup>1</sup>,

Having regard to the opinion of the Committee of the Regions<sup>2</sup>,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) Given the major geopolitical and economic events that have reshaped some of the Union's strategic political priorities, it is necessary to provide for more structural possibilities for Member States to address those strategic challenges and to refocus their resources to newly emerging priorities.

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<sup>1</sup> OJ C , , p. .

<sup>2</sup> OJ C , , p. .

- (1a) The main objectives of the ESF+ are to support Member States and regions to achieve social inclusion, social cohesion, to activate the labour market and to deliver on the principles and the headline targets of the European Pillar of Social Rights. The reprogramming of resources under the ESF+ should not undermine its social approach, but strengthen its capacity to combat inequality.
- (1b) The European Court of Auditors' adopted on 6 May 2025 the opinion on the legislative proposal forming the basis for this Regulation underlying that Cohesion policy is often used as an emergency response tool, which risks undermining the primary longer-term policy and objectives of cohesion policy. Therefore, it is essential to ensure that any measures taken in the context of emergencies do not interfere with the objectives of cohesion policy.
- (1d) The Union and its Member States continue to show that they can rapidly react to geopolitical events and are willing to use sufficient financial resources towards strengthening our defence industry. At the same time, it is of utmost importance to continue to invest in the social objectives of the Union through the ESF+, as social cohesion is a cornerstone of the Union's democratic and societal resilience which is essential in facing threats of aggression.
- (2) The White paper for European Defence – Readiness 2030<sup>1</sup> paves the way for a true European defence union, including by suggesting to Member States to heavily invest into defence and cybersecurity, including dual use and civil preparedness, which should be carried out together with social spending, creating employment and up- and reskilling opportunities. In that regard, the Communication from the Commission - the Union of Skills of 5 March 2025<sup>2</sup> ('the Union of Skills Communication') sets out actions to address skills gaps and shortages in the Union, also through the Pact for Skills Initiative referred to in that Communication, and its large-scale partnerships, including one on the defence ecosystem. Therefore, it is appropriate to include incentives for the ESF+ established by Regulation (EU) 2021/1057 of the European Parliament and of the Council<sup>3</sup> to facilitate the development of skills in the defence industry. In this context, in order to provide more flexibility for Member States to reallocate resources to this area, the amounts allocated to this new priority should not be subject to thematic concentration requirements, however, these amounts should still be taken into account for meeting such requirements when contributing to them.

- (3) It is already possible to support the adaptation of workers, entrepreneurs and enterprises to change under the ESF+. In line with the decarbonisation measures proposed by the Communication from the Commission – the Clean Industrial Deal: A joint roadmap for competitiveness and decarbonisation of 26 February 2025<sup>3</sup> and to further facilitate industrial adjustment linked to the decarbonisation of production processes and products, in the context of the objective of providing lifelong opportunities to regularly upskill and reskill people, as set out in the Union of Skills Communication, including through a newly proposed Skills Guarantee, the ESF+ should facilitate the skilling, job maintenance and quality job creation throughout the decarbonisation process by providing flexibilities to implementation. Particular consideration should be given to the specific needs and circumstances of less developed regions and rural areas, which should benefit from the green transition and to ensure their integration into the Union's broader economic, social and environmental development.
- (3a) Considering the importance of horizontal enabling conditions within the meaning of Regulation (EU) 2021/1060 for the effective and efficient use of the overall Union support granted by different Funds, and the need to ensure their practical effect, it is appropriate to provide that amounts exceeding the flexibility amount as referred to in the second subparagraph of Article 86(1) of Regulation (EU) 2021/1060 and corresponding to the specific objectives subject to a negative assessment by the Commission based on the application of those horizontal enabling conditions should not be subject to a programme amendment or transfer on the basis of new priorities and flexibilities provided for in this Regulation. This proportionate measure constitutes a necessary incentive intended to ensure that the laws and practices of Member States continue to comply with horizontal enabling conditions and thus that the expenditure covered by the Union budget meets the objectives pursued by the European Union. Moreover, considering that Regulation (EU) 2020/2092 is of horizontal application, it is appropriate to clarify that the same should apply to the amounts corresponding to commitments suspended by measures adopted on the basis of Regulation (EU) 2020/2092. Amounts within the flexibility amount as referred to in the second subparagraph of Article 86(1) of Regulation (EU) 2021/1060 and corresponding to the specific objectives subject to a negative assessment by the Commission based on the application of the horizontal enabling conditions can be subject to a programme amendment

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<sup>3</sup> COM(2025)0085

or transfer on the basis of new priorities, provided that such new priorities comply with the objectives pursued by the horizontal enabling conditions in the framework of the new priorities.

- (4) It is already possible, under ESF+, to support investments contributing to the objectives of the ‘Strategic Technologies for Europe Platform’ (STEP) established by Regulation (EU) 2024/795 of the European Parliament and of the Council<sup>4</sup> which aims to strengthen the Union’s technological leadership and the development of skills. In order to further incentivise investments from the ESF+ in those critical fields, the possibility for Member States to receive a higher pre-financing for related programme amendments should be extended. It should be noted that the priorities supporting investments contributing to the objectives of the STEP under a programme amendment that was submitted to the Commission by 31 March 2025 would receive the exceptional one-off pre-financing applicable at the time of submission of the programme amendment.
- (5) In order to enable Member States to carry out a meaningful and just reprogramming without losing focus on the main objectives of the fund and focus resources on strategic Union priorities set out in recitals 2, 3 and 4 without causing further delays in implementation, it is appropriate to provide for further flexibilities. The mid-term review should serve as an opportunity to address emerging social aspects of strategic challenges and new priorities without prejudice to future regulations or the next Multiannual Financial Framework. therefore, Member States should benefit from additional time to complete the assessment of the outcome of the mid-term review and the submission of related programme amendments.

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<sup>4</sup> Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/795/oj>)

- (6) NUTS2 regions bordering Russia, Belarus or Ukraine are disproportionately heavily impacted by Russian war of aggression, experiencing job losses, less economic activity and social exclusion. In order to accelerate the implementation of cohesion policy programmes and alleviate the pressure on national budgets and to inject the necessary liquidity for the implementation of key investments, an additional one-off pre-financing from the ESF+ should be paid for programmes. Because of the adverse impact of the Russian aggression in Ukraine, the pre-financing percentage should be further increased for certain programmes covering one or more NUTS2 regions bordering Russia, Belarus or Ukraine. In order to incentivise the re-programming towards key priorities in the context of the mid-term review, the additional pre-financing should only be available where a certain threshold for the reallocation of financial resources to specific crucial priorities is reached.
- (7) Furthermore, to take account of the time needed to refocus investments and to allow best use of available resources, the deadlines for the eligibility of expenditure and the decommitment rules as well as other deadlines related to the performance framework, financial management, reporting and evaluation requirements should be adjusted for programmes carrying out a reallocation of resources to strategic priorities.
- (8) It should also be possible to apply a higher co-financing rate to priorities in programmes covering one or more NUTS2 regions bordering Russia, Belarus or Ukraine, given the adverse impact of the Russian aggression on those regions.
- (8a) Skills development and the training of young talent and entrepreneurs are essential for job creation, and institutions working on skills creation and uptake, in particular vocational education and training institutes, should cooperate closely to align with labour market needs. In this context, Member States may also allocate resources to attract young talent and entrepreneurs, particularly to rural or less developed regions, through incentives and targeted training.



- (8b) It should be reminded that when amending programmes, the Member States should include, with the close and meaningful participation of social partners, for the dedicated priorities, obligations to the beneficiaries to respect working and employment conditions under applicable Union and national law, conventions of the International Labour Organization (ILO) and collective agreements.
- (8c) To support Member States in the swift and correct reprogramming, the Commission should provide timely and clear technical clarifications and support to Managing Authorities, including through a structured system to answer to technical, legal and procedural questions, in particular with regard to measures introduced under this regulation.
- (9) Since the objectives of this Regulation, namely to address social aspects of strategic challenges, refocus investments on critical new priorities and simplify and accelerate policy delivery, cannot be sufficiently achieved by the Member States but can rather be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (10) Regulation (EU) 2021/1057 should therefore be amended accordingly.
- (11) Given the urgent need to enable crucial investments in skills in the defence industry as well as in adaptation to change linked to decarbonisation in the context of pressing strategic geopolitical challenges, this Regulation should enter into force on the day following that of its publication in the Official Journal of the European Union,

HAVE ADOPTED THIS REGULATION:

*Article 1*

Regulation (EU) 2021/1057 is amended as follows:

- (1) the following Article 5a is inserted:

*‘Article 5a*

**Specific provisions linked to the mid-term review and related flexibilities of the ESF+ strand under shared management**

- (1) In 2026, the Commission shall pay 1,5 % of the total support from the ESF+ as set out in the decision approving the programme amendment as additional one-off pre-financing. The one-off pre-financing percentage in 2026 shall be increased to 9,5% for programmes covering one or more NUTS2 regions bordering Russia, Belarus or Ukraine, provided the programme does not cover the entire territory of the Member State. Where, in a Member State, NUTS 2 regions bordering Russia, Belarus or Ukraine are included exclusively in programmes covering the entire territory of that Member State, the increased pre-financing set out in this paragraph shall apply to those programmes.

The additional pre-financing referred to in the first subparagraph of this paragraph shall only apply where reallocations of at least 10% of the financial resources of the programme to one or more dedicated priorities established in accordance with Articles 12a, 12c and 12d in the context of the mid-term review have been approved, provided that the request for a programme amendment is submitted by 31 December 2025.

In addition, the following reallocations within the same programme shall also count towards the 10% threshold:

- (a) Reallocations from the ERDF or the Cohesion Fund to one or more dedicated priorities established for the specific objectives referred to in Article 3(1), points (a)(vi), (a)(vii), (b)(v), (b)(ix), (b)(xi), (b)(xii), (c)(iii), (d)(vii), (e)(iii) and (e)(iii a) of Regulation 2021/1058 in the context of the mid-term review;
- (b) Reallocations from the JTF to dedicated priorities established to support investments contributing to the objectives of the Strategic Technologies for Europe Platform or to the promotion of access to affordable housing under Regulation (EU) 2021/1056 in the context of the mid-term review;
- (c) Reallocations from the ERDF or the Cohesion Fund to dedicated priorities for the specific objectives referred to in points (a)(vi) and (b)(ix) of the first sub-paragraph of Article 3(1) of Regulation 2021/1058 or from the ESF+ to dedicated priorities referred to in Article 12a or from the JTF to dedicated priorities established to support investments contributing to the objectives of the Strategic Technologies for Europe Platform approved in programme amendments prior to the mid-term review;
- (d) Reallocations from the ERDF or the Cohesion Fund to priorities established for the specific objective referred to in point (b)(v) of the first sub-paragraph of Article 3(1) of Regulation 2021/1058 approved in programme amendments since 1 January 2025.

The following resources shall not be taken into account for the calculation of the amount equivalent to the 10% of the financial resources of the programme referred to in the second subparagraph of this paragraph:

- (a) resources from the European Union Recovery Instrument referred to in Article 4 of Regulation (EU) 2021/1056;
- (b) the additional funding for the outermost regions referred to point (e) of Article 110(1) of Regulation (EU) 2021/1060;
- (c) the resources reallocated to one or more dedicated priorities established to support the response to natural disasters in accordance with Article 12b of Regulation (EU) 2021/1057, or under the specific objective referred to in Article 3(1), point (b)(x).

The pre-financing due to the Member State which results from programme amendments pursuant to reallocation to the priorities referred to in the second subparagraph of this paragraph shall be counted as payments made in 2025 for the purposes of calculating the amounts to be de-committed in accordance with Article 105 of Regulation (EU) 2021/1060, provided the request for programme amendment was submitted in 2025.

- (2) By way of derogation from Article 63(2) and Article 105(2) of Regulation (EU) 2021/1060, the deadline for the eligibility of expenditure as well as for decommitment shall be 31 December 2030. That derogation shall only apply where programme amendments reallocating at least 10% of the financial resources of the programme to one or more dedicated priorities as set out in paragraph 1 have been approved.

In the case where a Member State has only one programme covering its entire territory and financed from the ERDF, the Cohesion Fund, the ESF+ and the JTF, that derogation shall apply where 7% of the financial resources of the programme are reallocated to one or more dedicated priorities established for the specific objectives referred to in the second subparagraph of paragraph 1.

For such programmes, where Regulation (EU) 2021/1060 establishes the final date for the purposes of the application of the performance framework, financial management, reporting and evaluation requirements, this shall be read as referring to the same date of the following year. In addition, by way of derogation from Article 2 point (29) of Regulation (EU) 2021/1060, for such programmes the final accounting year shall mean the period from 1 July 2030 to 30 June 2031.

- (3) By way of derogation from Article 112(3) of Regulation (EU) 2021/1060, the maximum co-financing rate for priorities in programmes covering one or more NUTS2 regions bordering Russia, Belarus or Ukraine shall be increased by 10 percentage points above the co-financing rate applicable, not exceeding 100 %. The higher co-financing rate shall not apply to programmes covering the entire territory of the Member State concerned, unless those regions are included only in programmes covering the entire territory of that Member State. The derogation shall only apply where reallocations of at least 10% of the financial resources of the programme to one or more dedicated priorities as set out in paragraph 1 have been approved, provided that the programme amendment is submitted by 31 December 2025.
- (4) In addition to the assessment for each programme on the outcome of the mid-term review to be submitted in accordance with Article 18(2) of Regulation (EU) 2021/1060, Member States may resubmit to the Commission a complementary assessment as well as related requests for programme amendments, taking into account the possibility for dedicated priorities in accordance with Articles 12a, 12c and 12d by 31 December 2025 at the latest. The deadlines set out in Article 24 of Regulation (EU) 2021/1060 shall apply.'

- (2) in Article 12a(2), the first subparagraph is replaced by the following:

‘ In addition to the pre-financing for the programme provided for in Article 90(1) and (2) of Regulation (EU) 2021/1060, where the Commission approves an amendment of a programme including one or more priorities dedicated to operations supported by the ESF+ contributing to the STEP objectives referred to in Article 2 of Regulation (EU) 2024/795, it shall make an exceptional pre-financing of 20 % on the basis of the allocation to those priorities, provided that the programme amendment is submitted to the Commission by 31 December 2025.

Where such dedicated priorities have been included in a programme amendment submitted to the Commission by 31 March 2025, the Commission shall pay an exceptional one-off prefinancing of 30% of the allocation to those priorities as set out in the decision approving the programme amendment. That exceptional pre-financing shall be paid within 60 days of the adoption of the Commission decision approving the programme amendment.;’

- (3) the following Articles 12c and 12d are inserted:

*‘Article 12c*

**Support to skills in civil preparedness, in the defence industry including dual use, and in cyber security**

- (1) Member States may decide to programme support for the development of skills in civil preparedness, in the defence industry including dual use, and in cyber security under dedicated priorities, prioritising skills related to dual use and civil preparedness. When selecting operations, in accordance with Article 73 of Regulation (EU) 2021/1060, Member States shall give priority to micro, small and medium-sized enterprises, public employment services and the social economy. Such dedicated priorities may support any of the specific objectives set out in Article 4(1), points (a) to (g).
- (2) Resources allocated to the dedicated priority as referred to in paragraph 1 shall not be taken into account as a basis for calculating compliance with the thematic concentration requirements as set out in Article 7 of this Regulation.

- (3) In addition to the yearly pre-financing for the programme provided for in Article 90(1) and (2) of Regulation (EU) 2021/1060, the Commission shall pay 20% of the allocation to the dedicated priorities referred to in paragraph 1 of this Article as set out in the decision approving the programme amendment as exceptional one-off pre-financing.

That exceptional pre-financing shall be paid provided that the programme amendment is submitted to the Commission by 31 December 2025. It shall be paid within 60 days of the adoption of the Commission decision approving the programme amendment in accordance with Article 24 of Regulation (EU) 2021/1060.

- (4) In accordance with Article 90(5) of Regulation (EU) 2021/1060, the amount paid as exceptional pre-financing shall be cleared from the Commission accounts no later than with the final accounting year.

In accordance with Article 90(6) of Regulation (EU) 2021/1060, any interest generated by the exceptional pre-financing shall be used for the programme concerned in the same way as the ESF+ and shall be included in the accounts for the final accounting year.

In accordance with Article 97(1) of Regulation (EU) 2021/1060, the exceptional pre-financing shall not be suspended.

In accordance with Article 105(1) of Regulation (EU) 2021/1060, the pre-financing to be taken into account for the purposes of calculating amounts to be decommitted shall include the exceptional pre-financing paid.

- (5) By way of derogation from Article 112(3) of Regulation (EU) 2021/1060, the maximum co-financing rate for dedicated priorities referred to in paragraph 1 of this Article shall be increased by 10 percentage points above the co-financing rate applicable, not exceeding 100%.

- (6) By way of derogation from Article 49(3) of Regulation (EU) 2021/1060, for operations supported under the dedicated priority referred to in paragraph 1, the Member State shall not be required to make the data publicly available where the disclosure is not permitted for reasons of security and public order in accordance with Article 69(5) of Regulation (EU) 2021/1060. For this purpose, Member States shall inform the Commission before selecting the operation concerned for support. This paragraph is without prejudice to the rights of the Commission and of the Court of Auditors to access the information necessary to perform its functions in relation to verifications and audits and the Parliament's duty to exercise political control under Article 14 TEU and monitor the implementation of the EU budget under Article 319 TFEU.

Beneficiaries shall not be subject to the requirements set out in Article 50(1), points (c), (d) and (e) of Regulation (EU) 2021/1060, for operations supported under the dedicated priority referred in paragraph 1, where the public display of information on the support or organising a communication event or activity is excluded for reasons of security and public order in accordance with Article 69(5) of Regulation (EU) 2021/1060.

The Commission shall inform the European Parliament at least once a year on the number of operations selected under the derogation, and total cost, in an aggregated manner, with due regard to confidentiality requirements.



**Support to adaptation linked to decarbonisation**

- (1) Member States may decide to programme targeted support to training aiming at skilling, up-skilling and re-skilling with a view to adaptation of workers, enterprises and entrepreneurs to change contributing to decarbonisation of production capacities under dedicated priorities, with the objective of maintaining competitiveness, sustainability and innovation during the green transition. When selecting operations, in accordance with Article 73 of Regulation (EU) 2021/1060, Member States shall give priority to micro, small and medium-sized enterprises, public employment services and the social economy. Such dedicated priorities may support any of the specific objectives set out in Article 4(1), points (a) to (g).
- 1a. Member States may support promoting collaboration between different organisations, such as educational institutions, to support skills development in the areas mentioned in paragraph 1.
- (2) For the purposes of paragraph 1 of this Article, the Member State shall submit a request for an amendment in accordance with Article 24 of Regulation (EU) 2021/1060. Where a Member State already has programmes which include one or more priorities fulfilling the conditions set out in paragraph 1 of this Article, the Member State shall submit a request to the Commission to consider the concerned priorities as dedicated priorities for the purposes of paragraph 1 of this Article.
- (3) In addition to the yearly pre-financing for the programme provided for in Article 90(1) and (2) of Regulation (EU) 2021/1060, the Commission shall pay 20% of the allocation to the dedicated priorities referred to in paragraph 1 of this Article as set out in the decision approving the programme amendment as exceptional one-off pre-financing.

That exceptional pre-financing shall be paid provided that the programme amendment is submitted to the Commission by 31 December 2025. It shall be paid within 60 days of the adoption of the Commission decision approving the programme amendment in accordance with paragraph 2 of this Article.

- (4) In accordance with Article 90(5) of Regulation (EU) 2021/1060, the amount paid as exceptional pre-financing shall be cleared from the Commission accounts no later than with the final accounting year.

In accordance with Article 90(6) of Regulation (EU) 2021/1060, any interest generated by the exceptional pre-financing shall be used for the programme concerned in the same way as the ESF+ and shall be included in the accounts for the final accounting year.

In accordance with Article 97(1) of Regulation (EU) 2021/1060, the exceptional pre-financing shall not be suspended.

In accordance with Article 105(1) of Regulation (EU) 2021/1060, the pre-financing to be taken into account for the purposes of calculating amounts to be decommitted shall include the exceptional pre-financing paid.

- (5) By way of derogation from Article 112 of Regulation (EU) 2021/1060, the maximum co-financing rate for dedicated priorities referred to in paragraph 1 of this Article shall be increased by 10 percentage points above the co-financing rate applicable, not exceeding 100%.’

### *Article 1a*

Amounts corresponding to commitments suspended by measures adopted in the context of Regulation (EU) 2020/2092 and amounts exceeding the flexibility amount corresponding to the specific objectives subject to a negative assessment by the Commission based on the application of horizontal enabling conditions pursuant to Article 15 of Regulation (EU) 2021/1060 shall not be subject to a programme amendment or transfer pursuant to the provisions of this Regulation.

### *Article 2*

This Regulation shall enter into force on the 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 Strasbourg,

*For the European Parliament*

*The President*

*For the Council*

*The President*

*A statement has been made with regard to this Regulation and can be found in OJ C, ..., ELI: ...*

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