COMMISSION OF THE EUROPEAN COMMUNITIES

COM(94) 175 final

Brussels, 03.05.1994

94/0124(CNS)

94/0125(CNS)

Secondary legislation implementing the extension of the Protocol on Privileges and Immunities to the European Investment Fund

Proposal for a

COUNCIL REGULATION (ECSC, EC, Euratom) 94/0124(CNS)

modifying Regulation (EEC, Euratom, ECSC) No 260/68 which lays down the conditions and procedure for applying the tax for the benefit of the European Communities

Proposal for a

COUNCIL REGULATION (ECSC, EC, Euratom) 94/0125(CNS)

amending Regulation (Euratom, ECSC, EEC) No 549/69 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply

(presented by the Commission)

EXPLANATORY MEMORANDUM

A. INTRODUCTION

The European Council in Edinburgh on 11 and 12 December endorsed the proposal to create a European Investment Fund (EIF) and invited Council and EIB to establish the Fund as quickly as possible.

The necessary legislation to create the EIF and to ensure Community participation in the Fund was tabled by the Commission on 12 January 1993 (1) . As the EIF will be established by the Board of Governors of the EIB, an amendment to the Protocol on the statute of the European Investment Bank (EIB) was required, in the form of the addition of a new article 30 to the Bank's statute. This article empowers the Board to create the Fund and establish its statute; it further allows the Bank to contribute to the subscribed capital of the Fund. The same article 30 also provides for the extension of the Protocol on the Privileges and Immunities of the European Communities "*to the Fund, to the members of its organs in the performance of their duties as such and to its staff*" (art. 30.5, first paragraph).

As the statute of the EIB forms an integral part of the Treaty of Rome, the adoption of the abovementioned article involves the application of the provisions laid down for amendments to the Treaty (formerly Article 236, now Article N.1). The ratification process was initiated on 25 March 1993, when a conference of representatives of the governments of the Member States determined by common accord the text of the act amending the Protocol on the Statute of the EIB, after consultation of Parliament (12 February 1993) and after Council's opinion in favour of calling the conference (25 February 1993). The act will come into effect once it is ratified by all national parliaments and the instruments of ratification have been deposited by Member States. This procedure is expected to be completed by 1 May 1994.

B. EXTENDING THE PROTOCOL ON PRIVILEGES AN IMMUNITIES TO THE EIF

Once Article 30 of the EIB Statute has come into effect and the Fund has been created by the EIB's Board of Governors, the Protocol on the Privileges and Immunities (PPI) is applicable:

- to the Fund as a body;
- to the members of its organs in the performance of their duties as such;
- to its staff.

Article 13 of the PPI specifies that the tax liabilities of officials and other servants of the Communities on salaries, wages and emoluments shall be determined in accordance with the conditions and procedure laid down by the Council. Council Regulation 260/68 (2) , adopted on 29 February 1968, provides the legal base for the implementation of the provisions contained in Article 13 of the PPI. The extension of the PPI to the EIF makes it necessary to modify this Council Regulation accordingly.

Article 16 of the PPI specifies that the Council shall, after consulting the other institutions concerned, determine the categories of officials and other servants of the Communities to

---

(1) COM (93)3 of 12.1.93; OJ No C37, 11.2.93, p.20.

(2) OJ No L56, 4.3.1968, p. 8. Regulation as last amended by Regulation (Euratom,ECSC, EC) No 3606/93 of 22.11.93 (OJ No L332, 31.12.93, p. 10).

whom the provisions of Article 12, the second paragraph of Article 13, and Article 14 of the PPI shall apply, in whole or in part. Council Regulation 549/69 of 25 March 1969 (1) therefore also needs to be modified in order to extend its applicability to the EIF.

C. COMMISSION PROPOSALS

The Commission invites the Council to adopt the two proposals in annex, after consulting the Parliament and, as far as the proposal modifying Regulation 549/69 is concerned, after consulting also the Court of Auditors and the Court of Justice.

(1) OJ No L74, 27.3.1969, p. 1. Regulation as last amended by Regulation (Euratom,ECSC, EC) No 3607/93 of 13.11.93 (OJ No L332, 31.12.93, p.11).

Proposal for a

COUNCIL REGULATION (ECSC, EC, Euratom)

94/ 0124(CNS)

modifying Regulation (EEC, EURATOM, ECSC) No 260/68
which lays down the conditions and procedure for applying the tax
for the benefit of the European Communities

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities, and in particular the first paragraph of Article 28 thereof,

Having regard to the Protocol on the Privileges and Immunities of the European Communities, and in particular Article 13 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of European Parliament (2),

Whereas it is appropriate to extend the application of the tax for the benefit of the European Communities, on the terms and in accordance with the procedure laid down in Council Regulation (EEC, EURATOM, ECSC) No 260/68 (3), to the salaries, wages and emoluments of the members of the organs of the European Investment Fund in the performance of their duties as such and the staff of the Fund;

HAS ADOPTED THE FOLLOWING REGULATION:

Article 1

The following Article is added to Regulation (EEC, EURATOM, ECSC) No 260/68:

"Article 12b

This Regulation shall apply to the members of the organs of the European Investment Fund in the performance of their duties as such, to members of its staff and to recipients of the pensions paid by the Fund who are included in the categories determined by the Council pursuant to the first paragraph of Article 16 of the Protocol on Privileges and Immunities, with regard to salaries, wages and emoluments and to disability, retirement and survivor's pensions paid by the Fund."

(1)
(2)
(3) OJ No L56, 4.3.1968, p.8. Regulation as last amended by regulation (Euratom, ECSC, EC) No 3606/93 of 22.11.1993 (OJ No L 332, 31.12.93, p. 10).

4

Article 2

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

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

Done at Brussels, ...

Proposal for a

COUNCIL REGULATION (ECSC, EC, Euratom)

94/ 0125(CNS)

amending Regulation (EURATOM, ECSC, EEC) No 549/69 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities, and in particular the first paragraph of Article 28 thereof,

Having regard to the Protocol on the Privileges and Immunities of the European Communities, and in particular Article 16 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of European Parliament (2),

Having regard to the opinion of the Court of Auditors,

Having regard to the opinion of the Court of Justice,

Whereas it is appropriate to extend to the European Investment Fund the application of Council Regulation (EURATOM, ECSC, EEC) No 549/69 (3) determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply, in order to ensure that the members of the organs of the European Investment Fund and the staff of the Fund, in view of their duties and responsibilities and of their particular situation, benefit from the same privileges, immunities and facilities,

HAS ADOPTED THE FOLLOWING REGULATION:

(1)
(2)
(3) OJ No L 74, 27.3.1969, p. 1. Regulation as last amended by Regulation (Euratom, ECSC, EC) No 3607/93 of 13.11.1993 (OJ No L 332, 31.12.93, p. 11).

Proposition de

REGLEMENT (CECA, CE, Euratom) DU CONSEIL **94/ 0124(CNS)**

modifiant le règlement (CEE, EURATOM, CECA) n° 260/68
portant fixation des conditions et de la procédure d'application
de l'impôt établi au profit des Communautés européennes

LE CONSEIL DE L'UNION EUROPÉNNE,

vu le traité instituant un Conseil unique et une Commission unique des Communautés européennes, et notamment le premier alinéa de son article 28,

vu le protocole sur les privilèges et immunités des Communautés européennes, et notamment son article 13,

vu la proposition de la Commission(1),

vu l'avis du Parlement européen(2),

considérant qu'il convient d'étendre l'application de l'impôt institué au profit des Comunautés européennes, dans les conditions et selon la procédure prévues par le règlement (CEE, EURATOM, CECA) n° 260/68(3), aux traitements, salaires et émoluments des membres des organes du Fonds européen d'investissement dans l'exercice de leurs fonctions et du personnel du Fonds,

A ARRÊTÉ LE PRÉSENT RÈGLEMENT:

Article premier

Dans le règlement (CEE, EURATOM, CECA) n° 260/68, l'article suivant est inséré:

"Article 12bis

Le présent règlement est applicable aux membres des organes du Fonds européen d'investissement dans l'exercice de leurs fonctions, aux membres de son personnel et aux bénéficiaires des pensions versées par le Fonds entrant dans les catégories déterminées par le Conseil en application de l'article 16 premier alinéa du protocole sur les privilèges et immunités, en ce qui concerne les traitements, salaires et émoluments ainsi que les pensions d'invalidité, de retraite et de survie versés par le Fonds."

---

(1)
(2)
(3) JO n° L56 du 4.3.1968, p. 8. Règlement modifié en dernier lieu par le règlement (Euratom, CECA, CE) n° 3606/93 du Conseil du 22.11.1993 (JO n° L332 du 31.12.1993, p. 10).

4

ISSN 0254-1475

COM(94) 175 final

DOCUMENTS

EN **09 01**

Catalogue number : CB-CO-94-198-EN-C

ISBN 92-77-68511-5

Office for Official Publications of the European Communities
L-2985 Luxembourg