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European Union

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DRAFT MINUTES
COUNCIL OF THE EUROPEAN UNION
(Environment)
19 December 2019

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1. **Adoption of the agenda**

The Council adopted the agenda set out in 14950/19.

Non-legislative activities

2. **EU environment and climate policy in the new legislative term**

 14715/19

Exchange of views

The Council held an exchange of views on the EU environment and climate policy in the new legislative term on the basis of questions prepared by the Presidency as set out in 14715/19.

3. **Conclusions on the preparation of the post-2020 global biodiversity framework**

 15067/19

Convention on Biological Diversity (CBD)

Adoption

The Council adopted conclusions as set out in 15272/19 + COR 1.

4. **Approval of "A" items**

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

14956/19

Economic and Financial Affairs

1. **Excise duties**

 14915/19 + COR 1

- a) **Directive on general arrangements for excise duty (recast)**

14107/19

- b) **Regulation on administrative cooperation of the content of electronic register**

14108/19

FISC

Adoption

approved by Coreper, Part 2, on 18.12.2019

The Council adopted the Council Directive laying down the general arrangements for excise duty, as finalised by the legal/linguistic experts and set out in doc. 14107/19 FISC 442 ECOFIN 1003 and the Council Regulation amending Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers, as finalised by the legal/linguistic experts and set out in doc. 14108/19 (Legal basis: Article 113 TFUE). Statements to this item are set out in the Annex.

2. **Regulation on measures concerning the implementation and financing of the general budget of the Union in 2020 in relation to the withdrawal of the United Kingdom from the Union** SC 15045/1/19 REV 1
12412/1/19 REV 1
FIN

Adoption

approved by Coreper, Part 2, on 18.12.2019

The Council adopted the Council Regulation on measures concerning the implementation and financing of the general budget of the Union in 2020 in relation to the withdrawal of the United Kingdom from the Union, with the United Kingdom delegation abstaining, as set out in doc. 12412/1/19 REV 1 (Legal basis: Article 352 TFEU and Article 203 of the Treaty establishing the European Atomic Energy Community). Statements to this item are set out in the Annex.

3. **Macro-financial assistance to the Hashemite Kingdom of Jordan Decision** 1C 13379/1/19 REV 1
PE-CONS 96/19
ECOFIN
RELEX

Adoption of the legislative act

approved by Coreper, Part 2, on 18.12.2019

The Council approved the European Parliament's position at first reading and the proposed act has been adopted, with the United Kingdom delegation abstaining, pursuant to Article 294(4) of the Treaty on the Functioning of the European Union (Legal basis: Article 212(2) TFEU).

Foreign Affairs

4. **Council Decision amending the Overseas Association Decision** SC 15130/1/19 REV 1
12355/19
ACP

Adoption

approved by Coreper, Part 2, on 18.12.2019

The Council adopted the Council Decision amending Decision 2013/755/EU on the association of the overseas countries and territories with the European Union ('Overseas Association Decision'), with the United Kingdom delegation abstaining, as set out after finalisation by the Legal/Linguistic experts in doc. 12355/19 (Legal basis: Article 203 TFEU).

Economic and Financial Affairs

5. **Decision on computerising the movement and surveillance of excise of goods (recast)**  9173/19
Adoption of the legislative act
approved by Coreper, Part 2, on 18.12.2019
PE-CONS 37/19
+ COR 1 (fr)
+ REV 1 (cs)
FISC

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(1) TFEU).

4. **b) Non-legislative list** 14955/19

The Council adopted the "A" items listed in 14655/19 including COR and REV documents presented for adoption. Austria, supported by Luxembourg, intervened on item 2. A statement to item 8 is set out in the Annex.

For the following items the documents should read as follows:

Economic and Financial Affairs

6. Regulation on quotas for certain agricultural and industrial products 
Adoption
approved by Coreper, Part 2, on 18.12.2019
14874/1/19 REV 1
14376/19
+ COR 1 (bg)
UD

Justice and Home Affairs

16. EU-Belarus - Readmission agreement 14549/19
- a) Council Decision on the signing
Adoption 12144/1/19 REV 1
+ REV 2 (nl)
MIGR
- b) Council Decision on the conclusion
Request for the consent of the European Parliament 12158/1/19 REV 1
+ REV 2 (nl)
approved by Coreper, Part 2, on 18.12.2019 12160/19
20. Council Implementing Decision approving the rules of procedure of Eurojust 14792/1/19 REV 1
Adoption 14792/19 ADD 1
approved by Coreper, Part 2, on 18.12.2019 14614/19
+ REV 1 (pt)
COPEN

Foreign Affairs

25. Negotiations of Economic Partnership Agreements with the African, Caribbean and Pacific countries and regions
Council Decision
Decision of the Representatives of the Governments of the Member States, meeting within the Council
Negotiating directives
Adoption
approved by Coreper, Part 2, on 18.12.2019
- [C] 14965/19
14899/19
+ REV 1 (el)
+ ADD 1
14900/19
+ REV 1 (el)
ACP

Any other business

5. a) **The European Green Deal** [2] 15051/19 + ADD 1
Information from the Commission

The Council took note of the information provided by the Commission as well as the interventions by other delegations.

- b) **Reports on main recent international meetings** [2]
- i) 25th meeting of the Conference of the Parties to the UN Climate Change Conference (COP 25) (Madrid, 2-15 December 2019) 15172/19
- ii) Third meeting of the Conference of the Parties to the Minamata Convention on Mercury (COP 3) (Geneva, 25-29 November 2019) 15149/19
- iii) 21st meeting of the Contracting Parties to the Barcelona Convention (COP 21) (Naples, 2-5 December 2019) 15055/19

Information from the Presidency and the Commission

The Council took note of the information provided by the Presidency and the Commission.

- c) **Outcomes of the second EU Clean Air Forum (Bratislava, 28-29 November 2019)** [2] 15080/19
Information from the Slovak delegation

The Council took note of the information provided by the Slovak delegation. Spain indicated its willingness to host the next forum in 2021.

- d) **Fitness check on air quality**
Information from the Commission

 14712/19

The Council took note of the information provided by the Commission and welcomed the Croatian Presidency's intention to adopt Council conclusions at the ENVI Council in March 2020 on the fitness check.

- e) **Report on European Union implementation of the Aarhus Convention in the area of access to justice in environmental matters**
Information from the Commission

 12983/19

The Council took note of the information provided by the Commission and the interventions by other delegations.

- f) **Fitness check of the EU Water Legislation and evaluation of the Urban Waste-Water Treatment Directive**
Information from the Commission

 15101/19
15135/19

The Council took note of the information provided by the Commission and the interventions by other delegations.

- g) **EU action to address risks related to PFAS**
Information from the Danish, Luxembourg, Netherlands and Swedish delegations

 15039/19

The Council took note of the information provided by the Danish, Luxembourg, Netherlands and Swedish delegations as well as the interventions by other delegations and the Commission.

- h) **Management of large carnivores: Challenges and Solutions**
Information from the Slovenian delegation

 15037/19

The Council took note of the information provided by the Slovenian delegation as well as the interventions by other delegations and the Commission.

- i) **EU action to protect and restore the world's forests**
Information from the German delegation, supported by the French and Luxembourg delegations

2 15059/3/19 REV 3

The Council took note of the information provided by the German delegation as well as the interventions by other delegations and the Commission.

- j) **Work programme of the incoming Presidency**
Information from the Croatian delegation

The Council took note of the information provided by the Croatian delegation as incoming Presidency.

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- 2 Public debate proposed by the Presidency (Article 8(2) of the Council's Rules of Procedure)
- S Special Legislative Procedure
- C Item based on a Commission proposal
- 1 First reading
-

Statements to the "A" items set out in 14956/19

- Ad "A" item 1:** **Excise duties**
- a) Directive on general arrangements for excise duty (recast)**
 - b) Regulation on administrative cooperation of the content of electronic register**
- Adoption*

STATEMENT BY THE COMMISSION
on the implementation of Article 32 of Directive 2008/118

"The Commission recalls the importance of ensuring free movement of goods while ensuring the protection of public health. To secure this balance, it is necessary to clarify the existing rules and provisions of Article 32.

The Commission first recalls that under Article 34 TFEU quantitative restrictions on imports are prohibited between Member States and, therefore, in principle there should be no limits on what private persons can buy and take with them when they travel between EU Member States, as long as the products purchased are for own use and not for resale. Excise duties will be included in the price of the products in the Member State of purchase and no further payment of taxes can be due in any other Member State.

However, special rules apply in the case of goods subject to excise duty, such as alcoholic beverages and tobacco products. If a private person purchases such products in one Member State and takes them to another Member State, the principle that no excise duty has to be paid in the Member State of destination only applies if the traveller transports the goods themselves and the goods are for his or her own use.

To determine whether these products are for the own use of the traveller, Article 32(3) lists a number of criteria that Member States must take account of. "Own use" implies that the goods are held for private purposes of the traveller. This does not include any gifts for other people or goods intended to be used for commercial purposes.

As to the quantity of the excise goods, Article 32(3) indicates that Member States may lay down guide levels, as a form of evidence as to how the goods are to be used. Quantities of excise goods below the guide levels can be assumed to be for own use. If the guide levels are exceeded, a Member State is considered to have reasonable grounds to suspect that the goods are not for own use unless it is evidenced otherwise. If it is not evidenced that the goods are for own use, excise duty shall become due in the Member State of consumption.

Following the Council Conclusions on the Commission report on Council Directive 2008/118/EC of 5 December 2017, the Commission has launched a study to evaluate the application of Article 32 (and Article 36 distance selling) in particular whether those provisions remain fit for purpose to balance the objective of public revenue and health protection."

Ad "A" item 2: **Regulation on measures concerning the implementation and financing of the general budget of the Union in 2020 in relation to the withdrawal of the United Kingdom from the Union**

Adoption

JOINT STATEMENT BY BULGARIA, CROATIA, CYPRUS, THE CZECH REPUBLIC, ESTONIA, FRANCE, GREECE, HUNGARY, IRELAND, ITALY, LATVIA, LITHUANIA, LUXEMBOURG, MALTA, POLAND, PORTUGAL, ROMANIA, SLOVENIA, SLOVAKIA AND SPAIN

"Bulgaria, Croatia, Cyprus, the Czech Republic, Estonia, France, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Poland, Portugal, Romania, Slovenia, Slovakia and Spain underline that, in the absence of a withdrawal agreement, Article 4 and, as a consequence, Article 5 of the Own Resources Decision cease to apply as from the date of withdrawal of the United Kingdom from the EU, thus bringing an end to the UK rebate and the rebates on the UK rebate. Provided that the UK contributes to the EU budget as foreseen in Article 2(1) of the Council Regulation on measures concerning the implementation and financing of the general budget of the Union in 2020 in relation to the withdrawal of the United Kingdom from the Union, the aforementioned Member States accept a specific solution related to the rebates on the UK rebate. This practical arrangement for the EU budget 2020 is strictly conditional on the UK's contribution under that Regulation and shall not constitute a precedent for the future MFF 2021-2027."

STATEMENT BY THE COUNCIL AND THE COMMISSION

"The Council and the Commission confirm that the payments the United Kingdom will make under the Council Regulation, including the specific amount referred to in the second subparagraph of Article 2(3), shall be fully taken into account for future negotiations when calculating the outstanding obligations resulting from the United Kingdom's membership of the Union."

Statements to the "A" items set out in 14955/19

Ad "A" item 8: **Council Decision to authorise the European Commission to open negotiations for a Customs Cooperation and Mutual Administrative Assistance Agreement (CCMAA) with Belarus**
Adoption

STATEMENT BY THE COMMISSION

"The Commission does not consider it necessary that a Council Decision authorising the opening of negotiations indicates a substantive legal basis."
