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DRAFT MINUTES
COUNCIL OF THE EUROPEAN UNION
(Agriculture and Fisheries)
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Non-legislative activities

- 6. Agricultural market situation**
Presentation by the Commission
Exchange of views

9599/20

The Council took note of the information provided by the Commission on the situation on key agricultural markets, and of delegations' comments and requests.

Statements to the non-legislative "A" items set out in 9525/20

Ad "A" item 4: **Amended proposal for a Council Decision on the conclusion of the Air Transport Agreement between the EU and USA (Irish language version)**
Adoption

STATEMENT BY SPAIN

"Spain hereby declares that the adoption of this Decision does not affect its legal position on the sovereignty dispute concerning the territory in which Gibraltar Airport is situated. Spain notes that on 20 November 2012 it informed the Commission that it no longer considered the Córdoba Statement to be in force and therefore, as from that date, it did not consider it acceptable to continue making reference to the Ministerial Statement of 18 September 2006 on Gibraltar Airport (Córdoba Statement) in European Union civil aviation legislation and accordingly requested a return to the situation prior to 18 September 2006 in any proposals for new legislation."

Ad "A" item 5: **Country Specific Recommendations 2020**
Adoption

STATEMENT BY POLAND

- "1. Poland would like to abstain from voting regarding the approval of the contribution on economic/financial and MIP-related aspects of the draft Council Recommendations on the National Reform Programmes 2020 to each Member State, delivering Council Opinions on the updated Stability or Convergence Programmes;
2. Poland does not support part of country specific recommendation 4 (CSR) where Commission advises to "Enhance the investment climate, in particular by safeguarding judicial independence";
3. In our opinion there is no evidence of any negative impact of changes in the judicial system on the investment climate in Poland;

4. Since 2017, when the Commission for the first time decided to align the legal certainty, trust in the quality and predictability of regulatory with the investment climate, Poland has been recording a steady increase in both public and private investment (about 22 per cent for last 3 years);
5. Poland has introduced many favorable changes important for investment and business environment. The improvement in investment performance was also confirmed by the Commission in 2020 Country report-Poland but even though the Commission decided to strengthen this issue in the CSR4;
6. Moreover, as stated in the recital 25, some of the CJEU proceedings are pending along with a debate over the scope of authority of the CJEU over the matters pertaining to the Member States' scope of competence, i.e. the organization of the judiciary. So far, Poland complies with the CJEU's guidelines, therefore we don't see a reason to underline the necessity to additionally safeguard the judicial independence;
7. We would like to stress the importance of the European Semester as a framework for enhanced economic policy coordination in Europe. This economic process should be based on facts and figures. Otherwise we can have political statements and recommendations without any economic underpinning and instead of strengthening this important coordination tool we would weaken its effectiveness. We also stressed that European Semester should not duplicate other EU procedures."

Ad "A" item 6: **European Semester 2020 – Recommendation on the economic policy of the euro area**
Adoption

STATEMENT BY MALTA

- "1. We are supportive of EU and OECD work in curbing tax avoidance and aggressive tax planning;
2. We are also supportive of finding a consensus-based solution in the OECD IF on BEPS i.c.w the ongoing international tax reforms on the digitalisation of the economy;
3. We are however concerned that the wording used in this year's EAR Recommendation 2 stretches beyond known parameters in international taxation;

4. Malta is of the view that the wording therein ("... race to the bottom ...") is ambiguous in nature and appears to be implying that lower levels of taxation are in themselves harmful or abusive;
 5. Malta does not share this view. Malta is of the view that tax competition is of concern only if it is "harmful" in nature, the parameters of which are identified in EU and international work on harmful tax practices;
 6. It is further to be recalled that the setting of taxation levels is an inherent aspect of a country's sovereignty;
 7. Our concerns as to what such assertion in Recommendation 2 is meant to translate to in practice (with a view to addressing such Recommendation) have not been addressed in the run-up to its adoption;
 8. The EAR Recommendation is premature given the "no prejudice" approach adopted for the ongoing work at the Inclusive Framework on BEPS;
 9. Consequently, Malta is abstaining on the adoption of this Council Recommendation."
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