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COMMISSION DELEGATED REGULATION (EU) No .../..

of 13.2.2015

**amending Delegated Regulation (EU) No 480/2014 as regards references therein to
Regulation (EU) No 508/2014 of the European Parliament and of the Council**

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

In order to ensure that the necessary legislation was in place for the programming of the European Structural and Investment Funds ("ESI Funds") and to allow for the timely adoption of the relevant operational programmes, Commission Delegated Regulation (EU) No 480/2014¹ was adopted prior to the adoption of Regulation (EU) No 508/2014 of the European Parliament and of the Council² on the European Maritime and Fisheries Fund ("EMFF").

Following the adoption of Regulation (EU) No 508/2014, certain references in Delegated Regulation (EU) No 480/2014 to the "future Union legal act on the European Maritime and Fisheries Fund" therefore need to be replaced by references to Regulation (EU) No 508/2014.

In addition to the amendments necessary to take account of the entry into force of Regulation (EU) No 508/2014, it is also necessary to amend Annex III to Delegated Regulation (EU) No 480/2014, since the rules on public private partnerships as set out in Regulation (EU) No 1303/2013³ are also applicable to the EMFF. Thus the relevant information on whether the operation is implemented under a public-private-partnership structure needs to be stored in computerised form in the monitoring system with regard to the EMFF.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

A consultation was carried out in line with paragraph 4 of the Common Understanding on delegated acts between the European Parliament, the Council and the European Commission.

The draft act was presented at the Expert Group on Delegated and Implementing Acts for the European Structural and Investment Funds on 25 November 2014 in the presence of experts of the European Parliament.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

Legal Elements of the Delegated Act are the amendment and updating of references to Regulation (EU) No 508/2014 which had previously been expressed in only provisional terms in:

¹ Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund (OJ L 138, 13.5.2014, p. 5).

² Regulation (EU) No 508/2014 of the European Parliament and of the Council of 15 May 2014 on the European Maritime and Fisheries Fund and repealing Council Regulations (EC) No 2328/2003, (EC) No 861/2006, (EC) No 1198/2006 and (EC) No 791/2007 and Regulation (EU) No 1255/2011 of the European Parliament and of the Council (OJ L 149, 20.5.2014, p. 1).

³ Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

- Article 6(1)(b) of Delegated Regulation (EU) No 480/2014 (as regards specific rules on the role, liabilities and responsibility of bodies implementing financial instruments);
- Article 20(d) of Delegated Regulation (EU) No 480/2014 (as regards types of operations or projects forming part of operations which might make use of the calculation of indirect costs by applying a flat rate established in accordance with Article 29(1) of Regulation (EU) No 1290/2013); and
- Article 21(d) of Delegated Regulation (EU) No 480/2014 (as regards types of operations or projects forming part of operations which might make use of the calculation of indirect costs by applying a flat rate established in accordance with Article 124(4) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council) are replaced by references to the exact provisions of Regulation (EU) No 508/2014.

A further legal element of the Delegated Act is the amendment of data field 17 in Annex III to Delegated Regulation (EU) No 480/2014 in order to ensure that the relevant information on whether the operation is implemented under a public-private-partnership structure is also stored in computerised form in the monitoring system with regard to the EMFF.

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amending Delegated Regulation (EU) No 480/2014 as regards references therein to Regulation (EU) No 508/2014 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006¹, and in particular the third subparagraph of Article 38(4), the second subparagraph of Article 68(1) and the first subparagraph of Article 125(8) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) No 480/2014² was adopted prior to the adoption of Regulation (EU) No 508/2014 of the European Parliament and of the Council³.
- (2) Subsequent to the adoption of Regulation (EU) No 508/2014, three provisional references in Delegated Regulation (EU) No 480/2014 to the future Union legal act on the European Maritime and Fisheries Fund ("EMFF") should be replaced by references to the precise provisions of Regulation (EU) No 508/2014. The first reference in Article 6 of Delegated Regulation (EU) No 480/2014 concerns specific rules on the role, liabilities and responsibility of bodies implementing financial instruments. The second reference in Article 20 of Delegated Regulation (EU) No 480/2014 concerns types of operations or projects forming part of operations which might make use of the calculation of indirect costs by applying a flat rate established in accordance with Article 29(1) of Regulation (EU) No 1290/2013⁴. The third reference in Article 21 of Delegated Regulation (EU) No 480/2014 concerns types of operations or projects

¹ OJ L 347, 20.12.2013, p. 320.

² Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund (OJ L 138, 13.5.2014, p. 5).

³ Regulation (EU) No 508/2014 of the European Parliament and of the Council of 15 May 2014 on the European Maritime and Fisheries Fund and repealing Council Regulations (EC) No 2328/2003, (EC) No 861/2006, (EC) No 1198/2006 and (EC) No 791/2007 and Regulation (EU) No 1255/2011 of the European Parliament and of the Council (OJ L 149, 20.5.2014, p. 1).

⁴ Regulation (EU) No 1290/2013 of the European Parliament and of the Council of 11 December 2013 laying down the rules for participation and dissemination in "Horizon 2020 - the Framework Programme for Research and Innovation (2014-2020)" and repealing Regulation (EC) No 1906/2006 (OJ L 347, 20.12.2013, p. 81).

forming part of operations which might make use of the calculation of indirect costs by applying a flat rate in accordance with Article 124(4) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁵.

- (3) Since the rules on public private partnerships as set out in Regulation (EU) No 1303/2013 are also applicable to the EMFF, it is necessary to amend Annex III to Delegated Regulation (EU) No 480/2014 so that the relevant information on whether the operation is implemented under a public-private-partnership structure is also stored in computerised form in the monitoring system with regard to the EMFF.
- (4) Delegated Regulation (EU) No 480/2014 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Delegated Regulation (EU) No 480/2014 is amended as follows:

- (1) point (b) of Article 6(1) is replaced by the following:

"(b) final recipients shall be informed that funding is provided under programmes co-financed by the ESI Funds, in accordance with the requirements laid down

 - (i) in Article 115 of Regulation (EU) No 1303/2013 for the ERDF, the ESF and the Cohesion Fund,
 - (ii) in Article 66(1)(c)(i) of Regulation (EU) No 1305/2013 of the European Parliament and of the Council* for the EAFRD,
 - (iii) in Article 97(1)(b) of Regulation (EU) No 508/2014 of the European Parliament and of the Council** for the EMFF;"

* Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

** Regulation (EU) No 508/2014 of the European Parliament and of the Council of 15 May 2014 on the European Maritime and Fisheries Fund and repealing Council Regulations (EC) No 2328/2003, (EC) No 861/2006, (EC) No 1198/2006 and (EC) No 791/2007 and Regulation (EU) No 1255/2011 of the European Parliament and of the Council (OJ L 149, 20.5.2014, p. 1).
- (2) point (d) of Article 20 is replaced by the following:

"(d) the operations supported by the EMFF and programmed in accordance with Articles 26, 28, 39 or 47 of Regulation (EU) No 508/2014.";
- (3) point (d) of Article 21 is replaced by the following:

"(d) the operation supported by the EMFF and programmed in accordance with Articles 38, 40(1), 41(1), 44(6), 48(1)(e), (i), (j) or (k) or 80(1)(b) of Regulation (EU) No 508/2014.";

⁵ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

- (4) in Annex III, data field 17. “Information whether the operation is implemented under a public-private-partnership structure”, the following text in the right column "Indication of Funds for which data is not required" is deleted:

"Not applicable to the EMFF".

Article 2

This Regulation shall enter into force on the twentieth 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 Brussels, 13.2.2015

For the Commission
The President
Jean-Claude JUNCKER