II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 1407/2013
of 18 December 2013
on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union
to de minimis aid
(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 108(4) thereof,


Having published a draft of this Regulation (2),

After consulting the Advisory Committee on State Aid,

Whereas:

(1) State funding meeting the criteria in Article 107(1) of the Treaty constitutes State aid and requires notification to the Commission by virtue of Article 108(3) of the Treaty. However, under Article 109 of the Treaty, the Council may determine categories of aid that are exempted from this notification requirement. In accordance with Article 108(4) of the Treaty the Commission may adopt regulations relating to those categories of State aid. By virtue of Regulation (EC) No 994/98 the Council decided, in accordance with Article 109 of the Treaty, that de minimis aid could constitute one such category. On that basis, de minimis aid, being aid granted to a single undertaking over a given period of time that does not exceed a certain fixed amount, is deemed not to meet all the criteria laid down in Article 107(1) of the Treaty and is therefore not subject to the notification procedure.

(2) The Commission has, in numerous decisions, clarified the notion of aid within the meaning of Article 107(1) of the Treaty. The Commission has also stated its policy with regard to a de minimis ceiling below which Article 107(1) of the Treaty can be considered not to apply, initially in its notice on the de minimis rule for State aid (3) and subsequently in Commission Regulations (EC) No 69/2001 (4) and (EC) No 1998/2006 (5). In the light of the experience gained in applying Regulation (EC) No 1998/2006, it is appropriate to revise some of the conditions laid down in that Regulation and to replace it.

(3) It is appropriate to maintain the ceiling of EUR 200 000 as the amount of de minimis aid that a single undertaking may receive per Member State over any period of three years. That ceiling remains necessary to ensure that any measure falling under this Regulation can be deemed not to have any effect on trade between Member States and not to distort or threaten to distort competition.

(4) For the purposes of the rules on competition laid down in the Treaty an undertaking is any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed (6). The Court of Justice of the European Union has ruled that all entities which are controlled (on a legal or a de facto basis) by the same entity should be considered as a single undertaking (7). For the sake of legal certainty and to reduce the administrative burden, this Regulation should provide

an exhaustive list of clear criteria for determining when two or more enterprises within the same Member State are to be considered as a single undertaking. The Commission has selected from the well-established criteria for defining linked enterprises in the definition of small or medium-sized enterprises (SMEs) in Commission Recommendation 2003/361/EC (1) and in Annex I to Commission Regulation (EC) No 800/2008 (2) those criteria that are appropriate for the purposes of this Regulation. The criteria are already familiar to public authorities and should be applicable, given the scope of this Regulation, to both SMEs and large undertakings. Those criteria should ensure that a group of linked enterprises is considered as one single undertaking for the application of the de minimis rule, but that enterprises which have no relationship with each other except for the fact that each of them has a direct link to the same public body or bodies are not treated as being linked to each other. The specific situation of enterprises controlled by the same public body or bodies, which may have an independent power of decision, is therefore taken into account.

(5) In order to take account of the small average size of undertakings active in the road freight transport sector, it is appropriate to maintain the ceiling of EUR 100 000 for undertakings performing road freight transport for hire or reward. The provision of an integrated service where the actual transportation is only one element, such as removal services, postal or courier services or waste collection or processing services, should not be considered a transport service. In view of the over-capacity in the road freight transport sector and the objectives of transport policy as regards road congestion and freight transport, aid for the acquisition of road freight transport vehicles by undertakings performing road freight transport for hire or reward should be excluded from the scope of application of this Regulation. In view of the development of the road passenger transport sector, it is no longer appropriate to apply a lower ceiling to this sector.

(6) In view of the special rules which apply in the sectors of primary production of agricultural products, fishery and aquaculture and of the risk that amounts of aid below the ceiling laid down in this Regulation could nonetheless fulfil the criteria in Article 107(1) of the Treaty, this Regulation should not apply to those sectors.

(7) Considering the similarities between the processing and marketing of agricultural products and of non-agricultural products, this Regulation should apply to the processing and marketing of agricultural products, provided that certain conditions are met. Neither on-farm activities necessary for preparing a product for the first sale, such as harvesting, cutting and threshing of cereals, or packing of eggs, nor the first sale to resellers or processors should be considered as processing or marketing in this respect.

(8) The Court of Justice of the European Union has established that, once the Union has legislated for the establishment of a common organisation of the market in a given sector of agriculture, Member States are under an obligation to refrain from taking any measure which might undermine or create exceptions to it (3). For that reason, this Regulation should not apply to aid the amount of which is fixed on the basis of the price or quantity of products purchased or put on the market. Nor should it apply to support which is linked to an obligation to share the aid with primary producers.

(9) This Regulation should not apply to export aid or aid contingent upon the use of domestic over imported products. In particular, it should not apply to aid financing the establishment and operation of a distribution network in other Member States or in third countries. Aid towards the costs of participating in trade fairs, or of studies or consultancy services needed for the launch of a new or existing product on a new market in another Member State or a third country does not normally constitute export aid.

(10) The period of three years to be taken into account for the purposes of this Regulation should be assessed on a rolling basis so that, for each new grant of de minimis aid, the total amount of de minimis aid granted in the fiscal year concerned and during the previous two fiscal years needs to be taken into account.

(11) Where an undertaking is active in sectors excluded from the scope of this Regulation and is also active in other sectors or has other activities, this Regulation should apply to those other sectors or activities provided that the Member State concerned ensures, by appropriate means such as separation of activities or distinction of costs, that the activities in the excluded sectors do not benefit from the de minimis aid. The same principle should apply where an undertaking is active in sectors to which lower de minimis ceilings apply. If it cannot be

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ensured that the activities in sectors to which lower de minimis ceilings apply benefit from de minimis aid only up to those lower ceilings, the lowest ceiling should apply to all activities of the undertaking.

(12) This Regulation should lay down rules to ensure that it is not possible to circumvent maximum aid intensities laid down in specific regulations or Commission decisions. It should also provide for clear rules on cumulation that are easy to apply.

(13) This Regulation does not exclude the possibility that a measure might be considered not to be State aid within the meaning of Article 107(1) of the Treaty on grounds other than those set out in this Regulation, for instance because the measure complies with the market economy operator principle or because the measure does not involve a transfer of State resources. In particular, Union funding centrally managed by the Commission which is not directly or indirectly under the control of the Member State does not constitute State aid and should not be taken into account in determining whether the relevant ceiling is complied with.

(14) For the purposes of transparency, equal treatment and effective monitoring, this Regulation should apply only to de minimis aid for which it is possible to calculate precisely the gross grant equivalent ex ante without any need to undertake a risk assessment (‘transparent aid’). Such a precise calculation can, for instance, be made for grants, interest rate subsidies, capped tax exemptions or other instruments that provide for a cap ensuring that the relevant ceiling is not exceeded. Providing for a cap means that as long as the precise amount of aid is not or not yet known, the Member State has to assume that the amount equals the cap in order to ensure that several aid measures together do not exceed the ceiling set out in this Regulation and to apply the rules on cumulation.

(15) For the purposes of transparency, equal treatment and the correct application of the de minimis ceiling, all Member States should apply the same method of calculation. In order to facilitate such calculation, aid amounts not taking the form of a cash grant should be converted into their gross grant equivalent. Calculation of the gross grant equivalent of transparent types of aid other than grants and of aid payable in several instalments requires the use of market interest rates prevailing at the time such aid is granted. With a view to uniform, transparent and simple application of the State aid rules, the market rates applicable for the purposes of this Regulation should be the reference rates, as set out in the Communication from the Commission on the revision of the method for setting the reference and discount rates (1).

(16) Aid comprised in loans, including de minimis risk finance aid taking the form of loans, should be considered transparent de minimis aid if the gross grant equivalent has been calculated on the basis of market interest rates prevailing at the time the aid is granted. In order to simplify the treatment of small loans of short duration, this Regulation should provide for a clear rule that is easy to apply and takes into account both the amount of the loan and its duration. Based on the Commission’s experience, loans that are secured by collateral covering at least 50 % of the loan and that do not exceed either EUR 1 000 000 and a duration of five years or EUR 500 000 and a duration of 10 years can be considered as having a gross grant equivalent not exceeding the de minimis ceiling. Given the difficulties linked to determining the gross grant equivalent of aid granted to undertakings that may not be able to repay the loan, this rule should not apply to such undertakings.

(17) Aid comprised in capital injections should not be considered as transparent de minimis aid, unless the total amount of the public injection does not exceed the de minimis ceiling. Aid comprised in risk finance measures taking the form of equity or quasi-equity investments, as referred to in the risk finance guidelines (2), should not be considered as transparent de minimis aid unless the measure concerned provides capital not exceeding the de minimis ceiling.

(18) Aid comprised in guarantees, including de minimis risk finance aid taking the form of guarantees, should be considered as transparent if the gross grant equivalent has been calculated on the basis of safe-harbour premiums laid down in a Commission notice for the type of undertaking concerned (3). In order to simplify the treatment of guarantees of short duration securing up to 80 % of a relatively small loan, this Regulation should provide for a clear rule that is easy to apply and takes into account both the amount of the underlying loan and the duration of the guarantee. This rule should not apply to guarantees on underlying transactions not constituting a loan, such as guarantees on equity transactions. Where the guarantee does not exceed 80 % of the underlying loan, the amount guaranteed does not exceed EUR 1 500 000 and the duration of the guarantee does not exceed five years the guarantee can be considered as having a gross grant equivalent not exceeding the de minimis ceiling. The same applies where the guarantee does not exceed 80 % of the underlying loan, the amount guaranteed does not exceed EUR 750 000 and the duration of the guarantee does not exceed 10 years. In addition, Member States can use a methodology to calculate the gross grant equivalent of guarantees which has been notified to the Commission under another


Commission Regulation in the State aid area applicable at that time and which has been accepted by the Commission as being in line with the Guarantee Notice, or any successor notice, provided that the accepted methodology explicitly addresses the type of guarantee and the type of underlying transaction at stake in the context of the application of this Regulation. Given the difficulties linked to determining the gross grant equivalent of aid granted to undertakings that may not be able to repay the loan, this rule should not apply to such undertakings.

(19) Where a de minimis aid scheme is implemented through financial intermediaries, it should be ensured that the latter do not receive any State aid. This can be done, for example, by requiring financial intermediaries that benefit from a State guarantee to pay a market-conform premium or to fully pass on any advantage to the final beneficiaries, or by respecting the de minimis ceiling and other conditions of this Regulation also at the level of the intermediaries.

(20) Upon notification by a Member State, the Commission may examine whether a measure which does not consist of a grant, loan, guarantee, capital injection or risk finance measure taking the form of an equity or quasi-equity investment leads to a gross grant equivalent that does not exceed the de minimis ceiling and could therefore fall within the scope of this Regulation.

(21) The Commission has a duty to ensure that State aid rules are complied with and in accordance with the cooperation principle laid down in Article 4(3) of the Treaty on European Union, Member States should facilitate the fulfilment of this task by establishing the necessary tools in order to ensure that the total amount of de minimis aid granted to a single undertaking under the de minimis rule does not exceed the overall permissible ceiling. To that end, when granting de minimis aid, Member States should inform the undertaking concerned of the amount of de minimis aid granted and of its de minimis character and should make express reference to this Regulation. Member States should be required to monitor aid granted to ensure the relevant ceilings are not exceeded and the cumulation rules are complied with. To comply with that obligation, before granting such aid, the Member State concerned should obtain from the undertaking a declaration about other de minimis aid covered by this Regulation or by other de minimis regulations received during the fiscal year concerned and the previous two fiscal years. Alternatively it should be possible for Member States to set up a central register with complete information on de minimis aid granted and check that any new grant of aid does not exceed the relevant ceiling.

(22) Before granting any new de minimis aid each Member State should verify that the de minimis ceiling will not be exceeded in that Member State by the new de minimis aid and that the other conditions of this Regulation are complied with.

(23) Having regard to the Commission's experience and in particular the frequency with which it is generally necessary to revise State aid policy, the period of application of this Regulation should be limited. If this Regulation expires without being extended, Member States should have an adjustment period of six months with regard to de minimis aid covered by this Regulation.

HAS ADOPTED THIS REGULATION:

Article 1
Scope
1. This Regulation applies to aid granted to undertakings in all sectors, with the exception of:

(a) aid granted to undertakings active in the fishery and aquaculture sector, as covered by Council Regulation (EC) No 104/2000 (1);

(b) aid granted to undertakings active in the primary production of agricultural products;

(c) aid granted to undertakings active in the sector of processing and marketing of agricultural products, in the following cases:

(i) where the amount of the aid is fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned;

(ii) where the aid is conditional on being partly or entirely passed on to primary producers;

(d) aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity;

(e) aid contingent upon the use of domestic over imported goods.

2. Where an undertaking is active in the sectors referred to in points (a), (b) or (c) of paragraph 1 and is also active in one or more of the sectors or has other activities falling within the scope of this Regulation, this Regulation shall apply to aid granted in respect of the latter sectors or activities, provided that the Member State concerned ensures, by appropriate means such as separation of activities or distinction of costs, that the activities in the sectors excluded from the scope of this Regulation do not benefit from the de minimis aid granted in accordance with this Regulation.

Article 2
Definitions

1. For the purposes of this Regulation the following definitions shall apply:

(a) ‘agricultural products’ means products listed in Annex I to the Treaty, with the exception of fishery and aquaculture products covered by Regulation (EC) No 104/2000;

(b) ‘processing of agricultural products’ means any operation on an agricultural product resulting in a product which is also an agricultural product, except on-farm activities necessary for preparing an animal or plant product for the first sale;

(c) ‘marketing of agricultural products’ means holding or display with a view to sale, offering for sale, delivery or any other manner of placing on the market, except the first sale by a primary producer to resellers or processors and any activity preparing a product for such first sale; a sale by a primary producer to final consumers shall be considered as marketing if it takes place in separate premises reserved for that purpose.

2. ‘Single undertaking’ includes, for the purposes of this Regulation, all enterprises having at least one of the following relationships with each other:

(a) one enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise;

(b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;

(c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;

(d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders’ or members’ voting rights in that enterprise.

Enterprises having any of the relationships referred to in points (a) to (d) of the first subparagraph through one or more other enterprises shall also be considered to be a single undertaking.

Article 3
De minimis aid

1. Aid measures shall be deemed not to meet all the criteria in Article 107(1) of the Treaty, and shall therefore be exempt from the notification requirement in Article 108(3) of the Treaty, if they fulfil the conditions laid down in this Regulation.

The total amount of de minimis aid granted per Member State to a single undertaking shall not exceed EUR 200 000 over any period of three fiscal years.

2. The total amount of de minimis aid granted per Member State to a single undertaking performing road freight transport for hire or reward shall not exceed EUR 100 000 over any period of three fiscal years. This de minimis aid shall not be used for the acquisition of road freight transport vehicles.

3. If an undertaking performs road freight transport for hire or reward and also carries out other activities to which the ceiling of EUR 200 000 applies, the ceiling of EUR 200 000 shall apply to the undertaking, provided that the Member State concerned ensures, by appropriate means such as separation of activities or distinction of costs, that the benefit to the road freight transport activity does not exceed EUR 100 000 and that no de minimis aid is used for the acquisition of road freight transport vehicles.

4. De minimis aid shall be deemed granted at the moment the legal right to receive the aid is conferred on the undertaking under the applicable national legal regime irrespective of the date of payment of the de minimis aid to the undertaking.

5. The ceilings laid down in paragraph 2 shall apply irrespective of the form of the de minimis aid or the objective pursued and regardless of whether the aid granted by the Member State is financed entirely or partly by resources of Union origin. The period of three fiscal years shall be determined by reference to the fiscal years used by the undertaking in the Member State concerned.

6. For the purposes of the ceilings laid down in paragraph 2, aid shall be expressed as a cash grant. All figures used shall be gross, that is, before any deduction of tax or other charge. Where aid is granted in a form other than a grant, the aid amount shall be the gross grant equivalent of the aid.

Aid payable in several instalments shall be discounted to its value at the moment it is granted. The interest rate to be used for discounting purposes shall be the discount rate applicable at the time the aid is granted.
7. Where the relevant ceiling laid down in paragraph 2 would be exceeded by the grant of new de minimis aid, none of that new aid may benefit from this Regulation.

8. In the case of mergers or acquisitions, all prior de minimis aid granted to any of the merging undertakings shall be taken into account in determining whether any new de minimis aid to the new or the acquiring undertaking exceeds the relevant ceiling. De minimis aid lawfully granted before the merger or acquisition shall remain lawful.

9. If one undertaking splits into two or more separate undertakings, de minimis aid granted prior to the split shall be allocated to the undertaking that benefited from it, which is in principle the undertaking taking over the activities for which the de minimis aid was used. If such an allocation is not possible, the de minimis aid shall be allocated proportionately on the basis of the book value of the equity capital of the new undertakings at the effective date of the split.

Article 4

Calculation of gross grant equivalent

1. This Regulation shall apply only to aid in respect of which it is possible to calculate precisely the gross grant equivalent of the aid ex ante without any need to undertake a risk assessment (transparent aid).

2. Aid comprised in grants or interest rate subsidies shall be considered as transparent de minimis aid.

3. Aid comprised in loans shall be considered as transparent de minimis aid if:

(a) the beneficiary is not subject to collective insolvency proceedings nor fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors. In case of large undertakings, the beneficiary shall be in a situation comparable to a credit rating of at least B-; and

(b) the loan is secured by collateral covering at least 50% of the loan and the loan amounts to either EUR 1 000 000 (or EUR 500 000 for undertakings performing road freight transport) over five years or EUR 500 000 (or EUR 230 000 for undertakings performing road freight transport) over 10 years; if a loan is for less than those amounts and/or is granted for a period of less than five or 10 years respectively, the gross grant equivalent of that loan shall be calculated as a corresponding proportion of the relevant ceiling laid down in Article 3(2); or

(c) the gross grant equivalent has been calculated on the basis of the reference rate applicable at the time of the grant.

4. Aid comprised in capital injections shall only be considered as transparent de minimis aid if the total amount of the public injection does not exceed the de minimis ceiling.

5. Aid comprised in risk finance measures taking the form of equity or quasi-equity investments shall only be considered as transparent de minimis aid if the capital provided to a single undertaking does not exceed the de minimis ceiling.

6. Aid comprised in guarantees shall be treated as transparent de minimis aid if:

(a) the beneficiary is not subject to collective insolvency proceedings nor fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors. In case of large undertakings, the beneficiary shall be in a situation comparable to a credit rating of at least B-; and

(b) the guarantee does not exceed 80% of the underlying loan and either the amount guaranteed is EUR 1 500 000 (or EUR 750 000 for undertakings performing road freight transport) and the duration of the guarantee is five years or the amount guaranteed is EUR 750 000 (or EUR 375 000 for undertakings performing road freight transport) and the duration of the guarantee is 10 years; if the amount guaranteed is lower than these amounts and/or the guarantee is for a period of less than five or 10 years respectively, the gross grant equivalent of that guarantee shall be calculated as a corresponding proportion of the relevant ceiling laid down in Article 3(2); or

(c) the gross grant equivalent has been calculated on the basis of safe-harbour premiums laid down in a Commission notice; or

(d) before implementation,

(i) the methodology used to calculate the gross grant equivalent of the guarantee has been notified to the Commission under another Commission Regulation in the State aid area applicable at that time and accepted by the Commission as being in line with the Guarantee Notice, or any successor Notice; and

(ii) that methodology explicitly addresses the type of guarantee and the type of underlying transaction at stake in the context of the application of this Regulation.
7. Aid comprised in other instruments shall be considered as transparent de minimis aid if the instrument provides for a cap ensuring that the relevant ceiling is not exceeded.

Article 5
Cumulation
1. De minimis aid granted in accordance with this Regulation may be cumulated with de minimis aid granted in accordance with Commission Regulation (EU) No 360/2012 (1) up to the ceiling laid down in that Regulation. It may be cumulated with de minimis aid granted in accordance with other de minimis regulations up to the relevant ceiling laid down in Article 3(2) of this Regulation.

2. De minimis aid shall not be cumulated with State aid in relation to the same eligible costs or with State aid for the same risk finance measure, if such cumulation would exceed the highest relevant aid intensity or aid amount fixed in the specific circumstances of each case by a block exemption regulation or a decision adopted by the Commission. De minimis aid which is not granted for or attributable to specific eligible costs may be cumulated with other State aid granted under a block exemption regulation or a decision adopted by the Commission.

Article 6
Monitoring
1. Where a Member State intends to grant de minimis aid in accordance with this Regulation to an undertaking, it shall inform that undertaking in writing of the prospective amount of the aid expressed as a gross grant equivalent and of its de minimis character, making express reference to this Regulation and citing its title and publication reference in the Official Journal of the European Union. Where de minimis aid is granted in accordance with this Regulation to different undertakings on the basis of a scheme and different amounts of individual aid are granted to those undertakings under that scheme, the Member State concerned may choose to fulfill that obligation by informing the undertakings of a fixed sum corresponding to the maximum aid amount to be granted under that scheme. In such case, the fixed sum shall be used for determining whether the relevant ceiling laid down in Article 3(2) is reached. Before granting the aid, the Member State shall obtain a declaration from the undertaking concerned, in written or electronic form, about any other de minimis aid received to which this Regulation or other de minimis regulations apply during the previous two fiscal years and the current fiscal year.

2. Where a Member State has set up a central register of de minimis aid containing complete information on all de minimis aid granted by any authority within that Member State, paragraph 1 shall cease to apply from the moment the register covers a period of three fiscal years.

3. A Member State shall grant new de minimis aid in accordance with this Regulation only after having checked that this will not raise the total amount of de minimis aid granted to the undertaking concerned to a level above the relevant ceiling laid down in Article 3(2) and that all the conditions laid down in this Regulation are complied with.

4. Member States shall record and compile all the information regarding the application of this Regulation. Such records shall contain all information necessary to demonstrate that the conditions of this Regulation have been complied with. Records regarding individual de minimis aid shall be maintained for 10 fiscal years from the date on which the aid was granted. Records regarding a de minimis aid scheme shall be maintained for 10 fiscal years from the date on which the last individual aid was granted under such a scheme.

5. On written request, the Member State concerned shall provide the Commission, within a period of 20 working days or such longer period as may be fixed in the request, with all the information that the Commission considers necessary for assessing whether the conditions of this Regulation have been complied with, and in particular the total amount of de minimis aid within the meaning of this Regulation and of other de minimis regulations received by any undertaking.

Article 7
Transitional provisions
1. This Regulation shall apply to aid granted before its entry into force if the aid fulfils all the conditions laid down in this Regulation. Any aid which does not fulfil those conditions will be assessed by the Commission in accordance with the relevant frameworks, guidelines, communications and notices.

2. Any individual de minimis aid which was granted between 1 January 2001 and 30 June 2007 and fulfils the conditions of Regulation (EC) No 69/2001 shall be deemed not to meet all the criteria in Article 107(1) of the Treaty and shall therefore be exempt from the notification requirement in Article 108(3) of the Treaty.

3. Any individual de minimis aid granted between 1 January 2007 and 30 June 2014 and which fulfils the conditions of Regulation (EC) No 1998/2006 shall be deemed not to meet all the criteria in Article 107(1) of the Treaty and shall therefore be exempt from the notification requirement in Article 108(3) of the Treaty.

4. At the end of the period of validity of this Regulation, any de minimis aid scheme which fulfils the conditions of this Regulation shall remain covered by this Regulation for a further period of six months.

Article 8

Entry into force and period of application

This Regulation shall enter into force on 1 January 2014.
It shall apply until 31 December 2020.

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

Done at Brussels, 18 December 2013.

For the Commission
The President
José Manuel BARROSO