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'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: Proposal for a Directive of the European Parliament and of the Council on the fight against fraud to the Union's financial interests by means of criminal law (**First reading**)
- Adoption of the Council's position at first reading and of the statement of the Council's reasons

1. On 12 July 2012 the Commission sent the above proposal¹, based on Article 325(4) TFEU²³⁴, to the Council.

¹ 12683/12.

² In accordance with Article 3 and Article 4a(1) of Protocol No 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, Ireland has notified its wish to take part in the adoption and application of this Directive.

³ In accordance with Articles 1 and 2 of Protocol No 21 on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, the United Kingdom is not taking part in the adoption of this Directive and is not bound by it or subject to its application.

⁴ In accordance with Articles 1 and 2 of Protocol No 22 on the position of Denmark, Denmark is not taking part in the adoption of this Directive and is not bound by it or subject to its application.

2. The European Parliament adopted its position at first reading on 16 April 2014¹.
3. At its 3517th meeting on 7 February 2017, the General Affairs Council reached a political agreement on the Council's position at first reading on the above Directive².
4. The Permanent Representatives Committee is asked to suggest that the Council:
 - adopt the Council's position at first reading as set out in 6182/17 and the statement of reasons as set out in 6182/17 ADD 1 as an 'A' item at a forthcoming meeting, with the German, Hungarian, Irish, Maltese and Polish delegations voting against;
 - order that the statements in the addendum to this note be entered in the minutes of that meeting.

¹ 9024/14.

² In accordance with the letter sent by the Chair of the European Parliament's Committee on Budgetary Control and the Chair of its Committee on Civil Liberties, Justice and Home Affairs to the Chair of Coreper, the European Parliament should, at second reading, approve the Council's position at first reading without amendment.