

December 2016

Controls of cash movements

Regulation (EC) No [1889/2005](#) on controls of cash entering or leaving the European Community

This briefing is one in a series of 'Implementation Appraisals' on the operation of existing EU legislation in practice. Each such briefing focuses on a specific EU law, which is likely to be amended or reviewed, as envisaged in the European Commission's annual work programme. Implementation appraisals aim at providing a succinct overview of publicly available material on the implementation, application and effectiveness of an EU law to date – drawing on input from EU institutions and external organisations. They are provided to assist parliamentary committees in their consideration of the new proposals, once tabled.

EP committee responsible at time of adoption of the EU legislation: Committee on Civil Liberties, Justice and Home Affairs (LIBE)

Date of adoption of original legislation in plenary: 8 June 2005

Entry into force of original legislation: 15 December 2005

Planned date for review of legislation: According to Article 10 of Regulation 1889/2005, the European Commission is obliged to submit a report on the application of this regulation to the European Parliament and the Council four years after its entry into force, i.e. in December 2009.

Timeline for new amending legislation: The amendment of Regulation (EC) No 1889/2005 is included in [Annex 1](#) of the [Commission work programme 2017](#) (CWP 2017). It is linked with the European Commission's intention to tackle illicit cash movements (point 14, Annex 1, CWP 2017). According to the CWP 2017, the Commission intends to submit its proposal in the fourth quarter of 2016.¹

1. Background

In spite of a steady growth in non-cash payment methods, cash remains an important means of payment in daily life, mainly for payments of small amounts. Cash is, however, also widely used 'in the criminal economy and it remains the raw material of most criminal activity',² including money laundering and terrorist financing. As these criminal activities often have a global impact, there are various international bodies, such as the rules of the UN Security Council, the Financial Action Task Force (FATF) or the Council of Europe, which have put rules in place targeting money laundering and terrorist financing.³ The European Union has also adopted regulations regarding money laundering and terrorist financing, including [Directive \(EU\) 2015/849](#) on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing. The EU rules in the area of combatting money laundering and the financing of terrorism are [largely based](#) on international standards adopted by the FAFT. The present briefing covers the European legislation on controls of cash entering or leaving the European Community – Regulation (EC) No 1889/2005. Currently, several

¹ The proposal was on the agenda of the Commission meeting on 21 December 2016 ([SEC\(2016\) 538](#)).

² FATF Report, p. 3 (see below).

³ See, for example, the Council of Europe [Additional Protocol to the Council of Europe Convention on the Prevention of Terrorism](#) (2015), the UN Security Council [Resolution 2253 \(2015\)](#) or the FATF [Recommendations](#) (2012).

international and European bodies and institutions adopt rules or provide expertise with regard to money laundering or terrorist financing.

The **Financial Action Task Force (FATF)** is an inter-governmental body established in 1989. The FATF is active in setting standards and promoting 'effective implementation of legal, regulatory and operational measures for combating money laundering, terrorist financing and other related threats to the integrity of the international financial system'. It has developed a set of 40 [recommendations](#) (2012), considered as international standards for combating money laundering and terrorism financing, the financing of proliferation of weapons of mass destruction; and nine [special recommendations on terrorist financing](#) (2001). Furthermore, the FAFT publishes an [overview](#) of jurisdictions that do not comply with its recommendations.

The **Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL)** is a permanent monitoring body of the Council of Europe that assesses compliance with the main international standards to counter money laundering and terrorist financing. It helps national authorities to improve their capacities to combat these activities more effectively.

The **Expert Group on Money Laundering and Terrorist Financing (EGMLTF)** assists the European Commission and provides expertise with regard to combatting money laundering and terrorist financing issues. The European Commission is also, in accordance with [Regulation \(EU\) 2015/847](#), assisted by the **Committee on the Prevention of Money Laundering and Terrorist Financing**. The [Joint Committee of European Supervisory Authorities](#) also contributes to the efforts of the European Union in combating money laundering and terrorist financing.

Regulation (EC) No [1889/2005](#) on controls of cash entering or leaving the Community

The regulation lays down harmonised rules for the control of cash entering and leaving the European Union and complements the Money Laundering Directive.⁴ However, the regulation does not prejudice measures to control cash movements within the EU (Article 1(2)).⁵ According to this regulation, individuals leaving or entering the European Union, both EU nationals and non-EU nationals, are obliged to declare cash of a value of €10 000 or more to competent authorities (Article 3).⁶ This information can be provided in writing, orally, or electronically. However, Member States can choose which of these options applies to their system. The information provided must identify the declarant, as well as the owner of the cash, amount and nature of the cash, the provenance, and its intended use.⁷ With regard to the obligation to submit a cash declaration, Member States can carry out controls of natural persons, their baggage, and their means of transport (Article 3). Any undeclared cash may be detained by the administrative authorities of the Member States. The regulation also enables to record and process information about persons leaving or entering the European Union with sums of cash smaller than €10 000, if there are indications of illegal activities associated with the cash movement. Indications that cash amounts are related to an illegal activity associated with the movement of cash can be transmitted to other Member States and even third countries (Article 6 and 7). Nonetheless, the regulation sets a duty on Member States to comply with data protection requirements. The regulation also requires the Member States to introduce penalties to individuals who do not comply with the obligation to declare cash amounts, although it does not specify any type of penalty. Regulation 1889/2005 is in line with international standards combatting money laundering, particularly FATF [recommendation 32](#).

⁴ The text of the regulation refers to [Directive 91/308/EEC](#) which was replaced by [Directive 2005/60/EC](#). The latter directive was replaced by [Directive \(EU\) 2015/849](#).

⁵ The national measures have to comply with Article 65 of the Treaty on the Functioning of the EU, allowing Member States to lay down procedures for the declaration of capital movements for purposes of administrative or statistical information, or to take measures which are justified on grounds of public policy or public security. Several Member States apply these intra-EU cross-border controls. See, the European Commission report (COM(2010) 429 final) and the Europol report: 'Why is cash still king?'. Intra-EU cross-border transport by professional services is covered by [Regulation \(EU\) No 1214/2011](#) of the European Parliament and of the Council of 16 November 2011 on the professional cross-border transport of euro cash by road between euro-area Member States.

⁶ The competent authorities are the [customs authorities of the Member States](#).

⁷ The Member States can use a harmonised declaration form – [the EU currency declaration form](#).

This recommendation suggests that the countries should have measures enabling detection of physical cross-border transportation of currency, including a declaration system. Their authorities should be able to restrain the bearer of the money and the cash itself, and they should impose sanctions in case of false cash declarations.

2. EU level reports, evaluations and studies

2.1 European Commission implementation reports

European Commission [report](#) on the application of Regulation (EC) No 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the Community pursuant to article 10 of this Regulation (August 2010)

The report⁸ is based on Member States' responses (27) to the European Commission's questionnaire.⁹ The report notes that 23 Member States authorised customs authorities to act as competent authorities according to the regulation; Denmark and Estonia empowered their tax and customs authorities, whereas Poland and the United Kingdom vested these powers in Customs and Border Guards. The report also showed that 17 Member States established a permanent communication campaign, ensuring individual awareness regarding personal cash declaration obligations.¹⁰ According to the report, most of the Member States have opted for a written declaration. Only Austria, Denmark, and Spain have opted for an oral declaration. Austria, Poland, and Spain have also allowed for electronic declarations.¹¹ The report also notes that the majority of Member States use a common declaration form.¹²

Furthermore, the reform provides statistical data on the use of data declarations. This demonstrates that between June 2007 and June 2009, 178 351 cash declarations were received amounting to €79 922 million. During this period, the greatest share of cash declarations were received in Germany (25 %), Italy (22.5 %) and France (13 %). The majority of cash declarations were made at airports (63 %), road borders (30 %), and ports (5 %). Around 86 % of all declarations were made by private individuals and only 14 % by professional cash couriers.¹³ According to the report, all Member States carry out controls and physical verifications, including the use of trained dogs. At the time of the report, 16 Member States applied movement controls for cash under the €10 000 threshold where illegal transactions were suspected. With regard to exchange of information and mutual cooperation, the report notes that the Commission has set up a permanent working group with all Member States. With regard to penalties, the report notes that all Member States have introduced administrative penalties in the event absence of the required cash declaration, while 18 Member States have introduced additional penalties, such as retention of cash, imprisonment or confiscation.¹⁴ The report also informs that several Member States apply intra-EU cash controls at the borders with other Member States.¹⁵ Although the report concludes that a thorough review of the regulation is unnecessary, it recommends some changes. For instance, the report recommends: revising Article 3 of the regulation (obligation to declare); introducing a common EU cash declaration form; adding a compulsory requirement to raise awareness of the cash declaration obligation; and to improve the exchange of best practices.¹⁶

⁸ COM(2010) 429 final.

⁹ At the time of this report, Croatia was not a Member State of the European Union.

¹⁰ *ibid.*, p. 6.

¹¹ In 2009, 90 % of the declarations were made in writing, 9.7 % electronically and 0.3 % orally. *ibid.*, p. 7.

¹² At the time of the report 16 Member States were using a common declaration form (Austria, Cyprus, Denmark, Estonia, Finland, Greece, Hungary, Ireland, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovenia, Sweden).

¹³ *ibid.*, p. 8.

¹⁴ *ibid.*, p. 14.

¹⁵ In 2010, these countries included: Austria, Belgium, Bulgaria, Cyprus, Germany, Denmark, Estonia, France, Italy, Malta and Portugal. Random checks on passengers and their luggage were carried out in the United Kingdom and in Ireland. Other Member States did not apply any form of intra-EU cash controls. *ibid.*, pp. 4-5.

¹⁶ *ibid.*, p. 15.

2.2 Other reports and communications

European Commission [communication](#) on an action plan for strengthening the fight against terrorist financing (February 2016)

The action plan for strengthening the fight against terrorist financing¹⁷ represents the most recent effort by the European Commission to counter terrorist attacks similar to those carried out in France and Belgium. The action plan noted that measures addressing terrorist financing play an important role in combatting terrorism. Two main actions were identified by the European Commission: (1) preventing the movement of funds and identifying terrorist funding and (2) targeting the sources of funding. To carry out these two actions, the Commission intended to take several initiatives. One of these was a legislative proposal to counter illicit cash movements, which the European Commission intended to submit at the latest by the fourth quarter of 2016. In this regard, the action plan noted that the payments in cash are 'widely used in the financing of terrorist activities'.¹⁸ The action plan also underlined the need to extend the scope of Regulation 1889/2005 'to include cash shipped in post and freight shipments and to allow the authorities to act upon lower amounts of cash where there are suspicions of illicit activity'.¹⁹ Furthermore, that plan suggests that precious metals and other highly liquid high value commodities should also be covered by the regulation.

European Commission [inception impact assessment](#) on a proposal for an amendment of Regulation (EC) No 1889/2005 of the European Parliament and the Council of 26 October 2005 on controls of cash entering or leaving the Community (August 2016)

Although the inception impact assessment²⁰ noted that the overall performance of Regulation 1889/2005 is satisfactory, it also identified several weaknesses and other challenges, such as:

- Imperfect coverage of cross-border cash movements as, for example, the regulation does not apply to cash sent by post or freight;²¹
- Competent authorities cannot temporarily impound sub-threshold amounts, as the regulation does not allow confiscation of cash under the €10 000 declaration threshold. It only allows limited declaration data to be recorded and made available to the competent authorities;
- Imprecise definition of 'cash', as some of the Member States go beyond the definition included in the FATF recommendations;
- Varied implementation of 'penalties', as those adopted by the Member States are 'widely divergent';²²
- Different implementation of the regulation among Member States, for example, in the field of statistical data reporting relating to cash declarations; and
- Divergent national measures to raise awareness among the population.

Furthermore, the document described the overall objective of the proposed amendment to ensure that the regulation is strengthened in areas where it is 'indicated that improvements could be realised'.²³ The inception impact assessment also noted that the evaluation of the regulation will be presented in a staff working document published together with the new proposal.

Europol [report](#): Why is cash still king? (2015)

With regard to the use of cash, the report noted that there is 'insufficient information around its use, both for legitimate and illicit purposes'.²⁴ It highlighted that Regulation 1889/2005 is not applicable to 'all bearer

¹⁷ COM(2016) 50 final.

¹⁸ *ibid.*, p. 10.

¹⁹ *ibid.*

²⁰ The [Better Regulation Guidelines](#) (SWD(2015) 111 final) describe 'inception impact assessment' as a roadmap for initiatives subject to an impact assessment. It sets out in greater detail the description of the problem, issues related to subsidiarity, the policy objectives and options as well as the likely impacts of each option.

²¹ *ibid.*, p. 1.

²² *ibid.*, p. 2.

²³ *ibid.*

²⁴ Europol report, p. 46.

negotiable instruments' such as gold, other precious metals, diamonds, and jewels. The report also mentioned that only a few EU Member States have obligatory intra-community cash declaration regimes in force, namely Cyprus, Denmark, France, Germany, and Italy. In Austria, Belgium, Bulgaria, Croatia, Lithuania, Luxembourg and Portugal, cash must be declared on customs authority demand (voluntary intra-community cash declaration).²⁵ Europol made several recommendations to tackle the use of cash as 'a facilitator for money laundering'. It called for a consistent approach to the completion of the forms included in Regulation 1889/2005 and 'the subsequent interrogation of information provided'.²⁶ In this regard, Europol noted 'a possible emergence of an abuse of EU cash control regulations whereby criminals openly declare sums of cash, concealing their illegal origin or purpose'.²⁷ Furthermore, Europol recommended 'a more harmonised approach' among Member States concerning cash movements within the EU. Greater harmony among Member States should also be reached with regard to penalties for breaches of existing legislation. Europol also called for the expansion of the application of the regulation to precious metals and stones, cash moved by freight and mail and to e-money instruments. The need for broader cooperation on a national and international level is also recommended. According to Europol, Member States should be able to 'exploit' the information included in Recommendation 1889/2005 cash declarations to 'detect instances and indications of money laundering and terrorist financing'.²⁸

FATF Report: Money laundering through the physical transportation of cash (October 2015)

Based on the working paper of the [European Central Bank – consumer cash usage – a cross country comparison with payment diary survey data](#), the report noted that in the countries surveyed, between 46 % and 82 % of all financial transactions are conducted in cash, namely Australia (65 %), Austria (82 %), Canada (53 %), France (56 %), Germany (82 %) the Netherlands (52 %), and the United States of America (46 %).²⁹ With regard to an economy linked to transnational organised crime, the report pointed to physical transportation of cash across an international border, which is 'one of the oldest and most basic forms of money laundering' and is also used for terrorist financing.³⁰ Although there is no reliable data on the amount of money 'laundered' in this way, the report estimated its volume to be between 'hundreds of billions and a trillion US dollars per year'. The report explained that the most frequently encountered and 'laundered' currencies are stable and widely used currencies such as the US dollar, the euro, the Swiss franc and the British pound, usually, with high denomination notes used. The report also highlighted that criminals exploit the existing cash declaration systems mechanisms, for example, by 'reusing cash declarations several times for the same purpose'.³¹ Furthermore, the report noted that these countries very often have no comprehensive measures to monitor and control the movement of cash in cargo and mail, as a cash declaration is required very rarely in addition to the normal customs declaration.³² The report also called for an increase in cooperation and information sharing between countries.

European Commission [communication](#) on the European agenda on security (April 2015)

The European agenda on security notes that the EU should continue to strengthen its capacity for detection of illicit trade in goods or cash.³³ Furthermore, it highlights the three priorities that have to be addressed within the next five years. These priorities include: (1) tackling terrorism and preventing radicalisation; (2) disrupting organised crime; and (3) fighting cybercrime. With regard to the first priority, the European Commission mentions its intention 'to explore the need for and possible benefits of additional measures in the area of terrorism financing', including strengthening the cash controls Regulation 1889/2005.³⁴ In

²⁵ *ibid.*, p. 25.

²⁶ *ibid.*, p. 47.

²⁷ *ibid.*

²⁸ *ibid.*, p. 39.

²⁹ ECB Working Paper, No 1685/June 2014, Table 1, p. 38.

³⁰ FATF report. p. 3.

³¹ *ibid.*, p. 16.

³² *ibid.*, p. 4.

³³ COM(2015) 185 final, p. 9.

³⁴ *ibid.*, p. 14.

October and November 2016, the Commission adopted two progress reports on the security union.³⁵ With regard to cash movements, [the second progress report](#) notes that the Commission intends to submit a proposal tackling illicit cash payments in December 2016.

European Parliament [in-depth analysis](#): Evaluation of EU measures to combat terrorist financing (April 2014)

This in-depth analysis³⁶ evaluated the then-applicable current European measures to combat terrorist financing. It provided a brief overview of surveillance programmes, such as the [terrorist finance tracking programme](#), and their impact in the EU citizens. The document noted that the existing European measures are mainly based on the Financial Action Task Force (FATF) [2001 special recommendations](#) on terrorist financing. With regard to cash transfers, it noted that special recommendations VII and IX were transposed into Regulation 1889/2005. Despite several recommendations to the Civil Liberties, Justice & Home Affairs (LIBE) Committee, including 'to make the right to access, rectification, erasure, blocking and administrative and judicial redress a reality', it did not have any specific recommendation with regard to cash controls and potential terrorist financing.

3. European Parliament position/MEP questions

3.1 European Parliament resolutions³⁷

European Parliament [resolution](#) of 25 November 2015 on the prevention of radicalisation and recruitment of European citizens by terrorist organisations

Parliament underlined³⁸ that money laundering is one of the major sources of funding for the terrorism which threatens EU internal security, and that combatting this crime must be given a priority (point 75). It encouraged the European Commission to propose legislation 'identifying and blocking terrorism funding channels and countering the ways in which they are funded'. In this context, the European Parliament called on the European Commission to re-evaluate the creation of a common European terrorist finance tracking system (point 77).

In its [follow-up](#) document, the European Commission informed that fighting terrorism financing is a priority. It pointed to its [proposal](#) for a directive on combating terrorism.³⁹ Furthermore, the Commission noted that its 2016 [action plan](#) for strengthening the fight against terrorism financing includes several measures that target terrorist funding.

European Parliament [resolution](#) of 23 October 2013 on organised crime, corruption and money laundering: recommendations on action and initiatives to be taken (final report)

Parliament called on the European Commission to launch a European action plan against organised crime, corruption and money laundering, including legislative measures to combat these activities (point 2). The Member States were urged to correctly transpose the existing EU instruments concerning these criminal activities into their national laws. The Commission was called upon to submit a proposal to harmonise criminal law on money laundering (point 12). Parliament also supported the FATF's efforts to promote anti-money laundering policies (point 58) and it called for a strengthening of cooperation 'by developing effective systematic communication and promoting information-sharing' between Member States, competent EU agencies and the non-EU countries (point 50).

³⁵ [COM\(2016\) 670 final](#) and [COM\(2016\) 732 final](#).

³⁶ This in-depth analysis was carried out by the European Parliament Directorate for Internal Policies of the Union (DG IPOL) upon request by the LIBE Committee. The research was outsourced to the Centre de Sociologie des Organisations, Sciences-Po Paris/CNRS.

³⁷ Apart from the following resolutions, Parliament adopted several legislative resolutions, which are not included in the text of this briefing. For example, the European Parliament [legislative resolution](#) on the Council common position with a view to the adoption of a regulation of the European Parliament and of the Council on controls of cash entering or leaving the Community; and European Parliament [legislative resolution](#) on the proposal for a Council decision on the conclusion, on behalf of the European Community, of the United Nations Convention against Corruption.

³⁸ P8_TA(2015)0410.

³⁹ See also, EPRS Briefing, [Framework Decision 2002/475/JHA on combating terrorism](#): implementation appraisal (2016).

The European Commission, in its [follow-up](#) document, noted that the fourth anti-money laundering directive addressed several of Parliament's recommendations, such as greater cooperation and data sharing between public authorities. Furthermore, the Commission noted that it was evaluating the scope for a possible EU directive on criminal law aspects of money laundering.⁴⁰

3.2 Written questions by Members of the European Parliament

[Written question by Franco Frigo \(S&D, Italy\), 23 January 2014](#)

The Member enquired whether the Italian law (Law 214/2011) that imposed a maximum limit on all money transfers carried out in Italy is in breach of European law, including Regulation 1886/2005 and Article 63 of the Treaty on the Functioning of the European Union.

[Answer given by Michel Barnier on behalf of the Commission, 13 March 2014](#)

The Commissioner answered that the purpose of the regulation is to help prevent money laundering. However, he underlined that the regulation is without prejudice to national measures for the control of cash movements within the EU and that it does not prevent national measures limiting cash payments to counter tax evasion.

4. The Council

In 2016, in its [conclusions on the fight against the financing of terrorism](#) the Council underlined the importance of achieving rapid progress on legislative actions identified by the European Commission, including measures against illicit cash movements. It also called on the European Commission to submit targeted amendments to Regulation 1889/2005 no later than the fourth quarter of 2016.

5. European Economic and Social Committee

The issue of terrorism financing was raised in several opinions of the European Economic and Social Committee (EESC). For example, in its 2011 [opinion](#) on the Commission communication on EU counter-terrorism policy: main achievements and future challenges, the EESC noted that 'curbing terrorist financing is an important element of counter-terrorist policy' (point 4.3.3.). In this case, however, it pointed to the need to ensure compliance with the suspects' fundamental rights, especially with regard to sanctions against individuals. In its 2016 [opinion](#) dealing with the proposal for a directive of the Council amending Directive (EU) 2011/16 as regards access to anti-money-laundering information by tax authorities, the EESC called on the Commission to introduce 'better rules to combat money laundering' as this will 'eliminate one of the main sources of funding for terrorist organisations' (point 3.4).

6. Questions from citizens and citizens' petitions

Several petitions have been submitted to the European Parliament dealing with controlling cash entering or leaving the EU. This was included, for example, in petition 0871/2011 in which the petitioner claimed a lack of awareness of the EU's currency rules, or [petition 1139/2014](#), in which the petitioner asked to lower the amount of money it is possible to take out of the EU from €10 000 to €5 000. Similarly, citizens have sent Parliament several questions on combatting money laundering and terrorist financing.

7. European Commission public consultation

Between February 2015 and June 2015, the European Commission carried out a [public consultation](#) on a review of Regulation (EC) No 1889/2005 of the European Parliament and of the Council of 26 October 2005 'on controls of cash entering or leaving the Community'. The public consultation received only 35 responses, which raises the question as to what extent the results accurately represent public opinion. Nonetheless, the [summary report](#) notes that the consultation provided the Commission with important input. An absolute majority of respondents are in favour of using a single standardised form of cash declaration in all Member

⁴⁰ SP(2014)62.

States, which should be specified by new legislation.⁴¹ A majority of respondents support an increase in cooperation and information sharing between Member States.⁴² The respondents also agreed that the competent authorities in Member States should be able to temporarily detain cash below the threshold of €10 000 if there are indications of illegal activities associated with this money.⁴³ The respondents also supported the need to raise public awareness about the obligation to make a cash declaration, and this campaign should be harmonised across Member States.⁴⁴ A small majority of respondents also supported greater harmonisation of penalties applied by Member States.

8. Conclusions

Regulation 2003/59 complements the existing rules on combatting money laundering and terrorist financing. It creates an obligation to provide a cash declaration for anybody crossing EU borders with more than €10 000 in cash. Although the reports and research have shown that the regulation, in its current state, does not require a thorough review, several shortcomings that limit its powers and hamper its full harmonisation were identified. These shortcomings include, for instance, the fact that the regulation does not cover cash sent by post or freight; that Member States' authorities cannot temporarily impound sub-threshold amounts of cash; or that sanctions for breaches of this cash declaration obligation differ among the Member States. These open issues not only limit harmonisation among the Member States, but also hamper practical application of the regulation in the field to combat money laundering and terrorist financing. On several occasions, the European Parliament and the Council have expressed the need to update current legislation and strengthen the existing rules. The European Economic and Social Committee also highlighted the need for better rules to combat money laundering. The European Commission's intention to tackle the shortcomings of the regulation identified is thus a welcome step.

9. Other sources of reference

EPRS, Briefing, [Prevention of the use of the financial system for the purposes of money laundering or terrorist financing](#), 2016.

EPRS, Briefing, [NGOs and money laundering: Adapting EU rules to engage NGOs better](#), 2015.

European Commission Factsheet, [Action plan to strengthen the fight against terrorist financing](#), 2016.

Mitsilegas, V. & Gilmore, B. (2007) [The EU legislative Framework against Money Laundering and Terrorist Finance: a Critical Analysis in the Light of Evolving Global Standards](#), *International Comparative Law Quarterly*, 56:119-141.

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www.europarl.europa.eu/thinktank (Internet) – www.epthinktank.eu (blog) – www.eprs.sso.ep.parl.union.eu (Intranet)

⁴¹ Summary report, p. 10.

⁴² *ibid.*, p.11.

⁴³ *ibid.*, p.12.

⁴⁴ *ibid.*, pp. 13-15.