#### Further relevant pieces of EU legislation

### 2014-2020 period

Regulation (EU) No **1300/2013** of the European Parliament and of the Council on the Cohesion Fund and repealing Council Regulation (EC) No 1084/2006

Regulation (EU) No **1301/2013** of the European Parliament and of the Council on the European Regional Development Fund and on specific provisions concerning the Investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006

Regulation (EU) No **1302/2013** of the European Parliament and of the Council amending Regulation (EC) No 1082/2006 on a European grouping of territorial cooperation (EGTC) as regards the clarification, simplification and improvement of the establishment and functioning of such groupings

Regulation (EU) **No 1304/2013** of the European Parliament and of the Council on the European Social Fund and repealing Council Regulation (EC) No 1081/2006

Regulation (EU) No **223/2014** of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived

Regulation (EU) No **508/2014** of the European Parliament and of the Council 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

Commission Delegated Regulation (EU) No **1255/2014** supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived by laying down the content of the annual and final implementation reports, including the list of common indicators

Commission Implementing Regulation (EU) 2015/207 laying down detailed rules implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for the progress report, submission of the information on a major project, the joint action plan, the implementation reports for the Investment for growth and jobs goal, the management declaration, the audit strategy, the audit opinion and the annual control report and the methodology for carrying out the cost-benefit analysis and pursuant to Regulation (EU) No 1299/2013 of the European Parliament and of the Council as regards the model for the implementation reports for the European territorial cooperation goal

Commission Implementing Regulation (EU) No **1011/2014** laying down detailed rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission and the detailed rules concerning the exchanges of information between beneficiaries

and managing authorities, certifying authorities, audit authorities and intermediate bodies

Regulation (EU) No **1299/2013** of the European Parliament and of the Council on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal

Commission Regulation (EU) No **1407/2013** 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

Commission Regulation (EU) No **651/2014** of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty Text with EEA relevance

Commission Regulation (EU) No **231/2014** of the European Parliament and of the Council – establishing an Instrument for Pre-accession Assistance (IPA II)

Commission Implementing Regulation (EU) No **447/2014** on the specific rules for implementing Regulation (EU) No 231/2014 of the European Parliament and of the Council establishing an Instrument for Pre-accession assistance (IPA II)

Regulation (EU) No **232/2014** of the European Parliament and of the Council of 11 March 2014 establishing a European Neighbourhood Instrument

Commission Implementing Regulation (EU) No **897/2014** of 18 August 2014 laying down specific provisions for the implementation of cross-border cooperation programmes financed under Regulation (EU) No 232/2014 of the European Parliament and the Council establishing a European Neighbourhood Instrument

Commission Delegated Regulation (EU) No **481/2014** supplementing Regulation (EU) No 1299/2013 of the European Parliament and of the Council with regard to specific rules on eligibility of expenditure for cooperation programmes

Regulation (EU) No **2016/679** of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (Text with EEA relevance)

Regulation (EU) No **910/2014** of the European Parliament and of the Council on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC

Regulation (EU) No **514/2014** of the European Parliament and of the Council laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management

Commission Delegated Regulation (EU) No **1042/2014** of 25 July 2014 supplementing Regulation (EU) No 514/2014 with regard to the designation and management and control responsibilities of Responsible Authorities and with regard to status and obligations of Audit Authorities

Regulation (EU) No **1316/2013** of the European Parliament and of the Council establishing the Connecting Europe Facility, amending Regulation (EU) No 913/2010 and repealing Regulations (EC) No 680/2007 and (EC) No 67/2010 (Text with EEA relevance)

Directive **2014/24/EU** of the European Parliament and of the Council on public procurement and repealing Directive 2004/18/EC Text with EEA relevance

Directive **2014/25/EU** of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC Text with EEA relevance

Commission Decision No **C(2019) 3452 final** of 14.5.2019 laying down the guidelines for determining financial corrections to be made to expenditure financed by the Union for non-compliance with the applicable rules on public procurement

### 2021-2027 period

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Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund

Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund

Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments

Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013

Regulation (EU) 2022/562 of the European Parliament and of the Council of 6 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards Cohesion's Action for Refugees in Europe (CARE)

Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241

Regulation (EU) 2025/925 of the European Parliament and of the Council of 7 May 2025 on a Border Regions' instrument for development and growth (BRIDGEforEU)

Regulation (EU) 2024/3236 of the European Parliament and of the Council of 19 December 2024 amending Regulations (EU) 2021/1057 and (EU) 2021/1058 as regards Regional Emergency Support to Reconstruction (RESTORE)

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility

## Further relevant national legal provisions

#### Acts

- Act LVII of 1996 on the prohibition of unfair and restrictive market practices
- Act C of 2023 on Hungarian architecture
- Act C of 2000 on accounting
- Act CLV of 2009 on the Protection of Classified Data
- Act CL of 2017 on the rules of taxation
- Act CXXVII of 2007 on value added tax
- Act I of 2012 on the Labor Code
- Act C of 2012 on the Criminal Code, <u>link</u>
- Act V of 2013 on the Civil Code, <u>link</u>
- Act CXLIII of 2015 on public procurement, <u>link</u>
- Act XXX of 2016 on defence and security procurements

## **Government decrees**

- Government Decree no. 335/2005. (XII.29.) on general provisions for document management of bodies with public functions
- Government Decree no. 37/2011. (III.22.) on the procedures relating to state aid measures and the regional aid map
- Government Decree no. 368/2011. (XII. 31.) on the implementation of the Act on public finance
- Government Decree no. 370/2011. (XII. 31.) on the internal control system and internal audits of budgetary organisations
- Government Decree 60/2014. (III.6) on the central monitoring and registry of development from support

#### National rules on the use of funds

#### 2014-2020 period

- Government Decree No. 549/2013. (XII. 30.) on the order of use of appropriations belonging to the chapter of EU developments
- Government Decree no. 135/2015. (VI. 2.) on the use of grants from the Internal Security Fund and the Asylum, Migration and Integration Fund for the 2014-2020 programming period
- Government Decree No 126/2016. (VI. 7.) on the implementation of cross-border cooperation programmes of the European Regional Development Fund and the Instrument for Pre-Accession Assistance for the 2014-2020 programming period
- Government Decree No 396/2015. (XII. 12.) on the implementation of transnational and interregional cooperation programmes in the framework of the European territorial cooperation objective for the 2014-2020 programming period
- Government Decree No. 17/2017. (II. 1.) on the eligibility of the increase in the costs of certain projects financed from European Union funds
- Government Decree No 83/2018. (IV. 20.) on the implementation of the Hungary-Slovakia-Romania-Ukraine Cross-Border Cooperation Programme financed from European Neighbourhood Programme for the 2014-2020 programming period
- Government Decree No. 238/2015. (IX. 4.) on the institutional framework for the implementation of certain cross-border cooperation programmes of the European Regional Development Fund, the Instrument for Pre-Accession Assistance and the European Neighbourhood Instrument for the 2014-2020 programming period
- Government Decree no. 75/2016. (IV. 5.) on the use of resources of Connecting Europe Facility
- Government Decree no. 121/2021. (III. 10.) on the implementation of the EEA financial mechanism and the Norwegian financial mechanism in the 2014-2021 period
- Government Decree no. 255/2014. (X. 10.) on the rules of state aid under EU competition law relating to funds used in the 2014-2020 programming period

## 2021-2027 period

• Government Decree no. 373/2022. (IX. 30.) on the general rules and responsible institutions for the implementation of Hungary's Recovery and Resilience Plan

- Government Decree no. 733/2021. (XII. 20.) on the specific rules of the receipt and use of funds from the Brexit Adjustment Reserve of the European Union to Hungarian enterprises
- Government Decree no. 512/2022. (XII. 13.) on the implementation of transnational and interregional cooperation programmes in the framework of the European territorial cooperation objective for the 2021-2027 programming period
- Government Decree no. 241/2023. (VI. 20.) on the implementation of Interreg cross-border cooperation programmes for the 2021-2027 programming period
- Government Decree no. 563/2022. (XII. 23.) on the implementation of period II of the Swiss-Hungarian Cooperation Programme
- Government Decree no. 638/2023. (XII. 28.) on the rules of state aid under EU competition law relating to funds used in the 2021-2027 programming period

# **European Commission Guidelines**

- EGESIF\_14-0013-final Guidance for Member States on Designation Procedure
- EGESIF\_14-0011-02 Guidance on Audit Strategy
- EGESIF\_15-0008-05 Guidance for Member States on the Drawing of Management Declaration and Annual Summary
- EGESIF\_15-0017-04 Guidance on Amounts Withdrawn, Recovered, to be Recovered and Irrecoverable Amounts
- EGESIF\_15-0018-04 Guidance on Preparation, Examination and Acceptance of Accounts
- EGESIF\_14-0038-03 Financial Instruments in ESIF Programme 2014-2020
- 2006/C 179/02 Commission Interpretative Communication on the Community law applicable to contract awards not or not fully subject to the provisions of the Public Procurement Directives
- COCOF 09/0002/01 Guidance Note on the Concept of Reliance on the Work of Other Auditors
- Commission Notice 2016/C 262/01 on the notion of State aid as referred to in Article 107(1) of the Treaty on the Functioning of the European Union.
- Practical Guide to contract procedures for EC external actions (PraG)
- Public Procurement Guidance for practitioners (2018)