



EUROPEAN COMMISSION

Brussels, 11.7.2012  
SWD(2012) 195 final

**COMMISSION STAFF WORKING PAPER**

**IMPACT ASSESSMENT**

**(Part II - Annexes VI and VII)**

*Accompanying the document*

**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**

{COM(2012) 363 final}  
{SWD(2012) 196 final}

ANNEX VI: Study by external contractor to gather information and data contributing to the preparation of an Impact Assessment Report

ANNEX VII: Staff Working Document SEC(2008)188 annexed to the Second Implementation Report on the Convention for the protection of the Communities' financial interests COM(2008)77 .....

ANNEX VI: Study by external contractor to gather information and data contributing to the preparation of an Impact Assessment Report

*(N.B.:* The impact assessment report builds on an external study "on the legal framework for the protection of EU financial interests by criminal law" (RS 2011/07, finalized by the consultant GHK on 4 May 2012). The study is public and can be accessed from the European Commission (DG Justice, Directorate B).)

**ANNEX VII: Staff Working Document SEC(2008)188 annexed to the Second Implementation Report on the Convention for the protection of the Communities' financial interests COM(2008)77**

*(N.B.: This Annex is integrated as an embedded pdf file. Please double-click on the image below to open when working on screen, or print the pdf file once opened by double-clicking for working off-screen)*



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 14.2.2008  
SEC(2008) 188

COMMISSION STAFF WORKING PAPER

*Annex to the*

SECOND REPORT FROM THE COMMISSION

**Implementation of the Convention on the protection of the European Communities'  
financial interests and its protocols**

**Article 10 of the Convention**

{COM(2008) 77 final}

