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III

(Acts adopted under the EU Treaty)

ACTS ADOPTED UNDER TITLE VI OF THE EU TREATY

DECISION OF THE MANAGEMENT BOARD OF EUROPOL

of 4 June 2009

on the conditions related to the processing of data on the basis of Article 10(4) of the Europol Decision

(2009/1010/JHA)

THE MANAGEMENT BOARD OF EUROPOL,

Having regard to the Council Decision 2009/371/JHA of 6 April 2009 establishing the European Police Office (Europol) ⁽¹⁾ (hereinafter the Europol Decision) and in particular Article 10(4) thereof,

Whereas:

- (1) It is for the Management Board, acting on a proposal from the Director and after consulting the Joint Supervisory Body, to determine the conditions relating to the processing of data for the purpose of determining whether such data are relevant to Europol's tasks and can be included in one of its information processing systems, in particular with respect to access to and the use of the data, as well as time limits for the storage and deletion of the data.
- (2) The Management Board, by adopting this Decision, shall take account of the principles of the Council of Europe Convention for the Protection of Individuals with regard to Automatic Processing of Personal Data of 28 January 1981 and of Recommendation No R(87)15 of the Committee of Ministers of the Council of Europe of 17 September 1987 regulating the use of personal data in the police sector.
- (3) The Management Board Decision shall be submitted to the Council for approval,

HAS ADOPTED THE FOLLOWING DECISION:

*Article 1***Definitions**

For the purpose of this Decision:

- (a) 'personal data' means any information relating to an identified or identifiable natural person: an identifiable person is one who can be identified, directly or indirectly, in particular by reference to an identification number or to one or more factors specific to his physical, physiological, mental, economic, cultural or social identity;
- (b) 'processing of personal data' means any operation or set of operations which is performed upon personal data, whether or not by automatic means, such as collection, recording, organisation, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, blocking, erasure or destruction;
- (c) 'information processing systems' means the Europol Information System, the analysis work files and other systems processing personal data, as referred to in Article 10(1) of the Europol Decision;
- (d) 'Europol Information System' means the system referred to in Article 11(1) of the Europol Decision;
- (e) 'analysis work file' means a file opened for the purpose of analysis, as referred to in Article 14 of the Europol Decision;
- (f) 'EU bodies' means institutions, bodies, offices and agencies set up by, or on the basis of, the Treaty on European Union and the Treaties establishing the European Communities, as referred to in Article 22(1) of the Europol Decision;
- (g) 'third parties' means third States and organisations as referred to in Article 23(1) of the Europol Decision;
- (h) 'duly authorised Europol staff' means Europol staff designated by the Director to process personal data in accordance with this Decision.

⁽¹⁾ OJ L 121, 15.5.2009, p. 37.

Article 2

Scope

This Decision shall apply to personal data communicated to Europol for the purpose of determining whether such data are relevant to its tasks and can be included in its information processing systems, with the exception of:

- (a) personal data entered into the Europol Information System pursuant to Article 13(1) of the Europol Decision;
- (b) personal data offered by a Member State, an EU body or a third party for inclusion in a specific analysis work file as well as personal data entered into an analysis work file pursuant to Article 14 of the Europol Decision;
- (c) personal data provided to Europol for inclusion in another specific system processing personal data as referred to in Article 10(1) last sentence of the Europol Decision.

Article 3

Access and use

1. Access to personal data processed by Europol under this Decision shall be limited to duly authorised Europol staff.
2. Without prejudice to Article 17 of the Europol Decision, personal data processed by Europol under this Decision shall only be used for the purposes of determining whether such data are relevant for Europol's tasks and can be included in its information processing systems.
3. Where Europol determines that the data are relevant to its tasks and can be included in the Europol Information System, Europol shall suggest that the providing Member State should input the data in the Europol Information System, in accordance with Article 13(1) of the Europol Decision. If the Member State does not follow Europol's suggestion, Article 5 of this Decision shall apply.

Article 4

Rules on personal data protection and on data security

1. Europol shall, when processing personal data under this Decision, comply with the rules on personal data protection and

on data security laid down in the Europol Decision, in particular Articles 18, 27, and 35 and the rules adopted in the implementation thereof.

2. In case Europol decides to include such data in the information processing systems or to delete or destroy it, it shall inform the providing Member State, EU body or third party thereof.

Article 5

Time limit for the storage of data

1. A decision on the use of personal data in accordance with Article 3(2) shall be taken as soon as possible and in any case not later than six months after such data was received by Europol.
2. In the absence of such a decision upon expiry of the six-month period, the personal data in question shall be deleted or destroyed and the providing Member State, EU body or third party shall be informed thereof.

Article 6

Responsibility

Europol shall be responsible for ensuring compliance with Articles 3, 4 and 5 of this Decision.

Article 7

Entry into force

This Decision shall enter into force on the same day as the date of application of the Europol Decision.

The Hague, 4 June 2009.

Approved by the Council on 30 November 2009.

The President

S. CLERTON

DECISION OF THE MANAGEMENT BOARD OF EUROPOL

of 4 June 2009

establishing the rules on the selection, extension of the term of office and dismissal of the Director and Deputy Directors of Europol

(2009/1011/JHA)

THE MANAGEMENT BOARD OF EUROPOL,

Having regard to Council Decision establishing the European Police Office (EUROPOL) of 6 April 2009⁽¹⁾ (hereinafter referred to as the Europol Decision) and in particular Articles 37(9)(g), 38(1), 38(2), 38(3), 38(7) and 39 thereof,

Having regard to the Staff Regulations of Officials of the European Communities (hereinafter referred to as the Staff Regulations) and the Conditions of Employment of Other Servants of the European Communities (hereinafter referred to as the Conditions of employment) laid down by Council Regulation (EEC, Euratom, ECSC) No 259/68⁽²⁾,

Having regard to Article 12 of the Conditions of employment concerning the conditions of engagement of temporary staff and to Chapter 9 of Title II of the Conditions of employment on the termination of employment of temporary staff,

Having regard to Commission Decision SEC(2009) 27/2 of 12 January 2009 containing Guidelines on the selection and appointment of directors of regulatory agencies, executive agencies and joint undertakings,

Having regard to the Management Board rules of procedure,

Whereas:

- (1) It is for the Management Board to establish the rules applicable to the selection, extension of the term of office and dismissal of the Europol Director and Deputy Directors to be approved by the Council, acting by qualified majority, before their entry into force.
- (2) The Director and Deputy Directors should be selected through an objective and transparent procedure without prejudice to the confidentiality of the proceedings and the protection of personal data processed for the purpose of selection procedures.
- (3) It is desirable to adopt procedures analogous to those set out in the Commission Decision SEC(2009) 27/2 of 12 January 2009.
- (4) The aim of selection procedures is to identify the best qualified candidates for the post to be filled.

(5) Europol is an equal opportunities employer,

HAS ESTABLISHED THE FOLLOWING RULES:

CHAPTER 1

GENERAL PROVISIONS

Article 1

1. These Rules shall apply to the selection, extension of the term of office and dismissal of the Director and Deputy Directors as referred to in Article 38 of the Europol Decision.

2. Where the Director is temporarily unable to exercise the functions of his office for a period of more than one month, or where the position of Director is vacant, his functions shall be exercised by a Deputy Director. For this purpose the Management Board shall indicate the order of replacement.

3. Any reference in these Rules to a person of the male sex shall be deemed also to constitute a reference to the female sex, and vice-versa, unless the context clearly indicates otherwise.

CHAPTER 2

SELECTION PROCEDURES

Article 2

The selection procedure shall observe the principles enshrined in Article 12(1) of the Conditions of employment.

Article 3

1. The post of the Director or of a Deputy Director is deemed vacant:

- (a) as from nine months before the end of their respective term of office,
- (b) upon receipt by the Council of a letter of resignation,
- (c) upon a decision by the Council to dismiss the Director or a Deputy Director or otherwise terminate their service in accordance with Chapter 4 of these Rules,
- (d) as from nine months before the date on which the Director or a Deputy Director reaches the age of 65, or
- (e) upon the death of the Director or a Deputy Director.

⁽¹⁾ OJ L 121, 15.5.2009, p. 37.

⁽²⁾ OJ L 56, 4.3.1968, p. 1.

2. For each vacant post, a vacancy notice shall be drawn up by the Management Board. For the post of a Deputy Director, the vacancy notice is drawn up by the Management Board after having consulted the Director.

The vacancy notice sets out in clear and detailed terms the following elements:

- (a) a general description of Europol's tasks and mission as laid down in the Europol Decision,
 - (b) a description of the main functions and duties of the Director or Deputy Director, as the case may be, with appropriate references to the relevant provisions of the Europol Decision,
 - (c) the eligibility criteria that have to be fulfilled by every candidate,
 - (d) the profile for the post including any attributes that are considered relevant to the function and which are subsequently used as selection criteria,
 - (e) an overview of the selection and appointment procedure,
 - (f) the terms and conditions of employment including the grade at recruitment, the nature of the contract offered and the duration of the term of office,
 - (g) the modalities and closing date for submitting applications.
3. The selection process shall include an assessment to test specific competencies and skills of candidates.

The Management Board shall specify the characteristics and modalities of the assessment for each vacant post and may decide to have recourse to an external assessment centre.

4. The vacancy notice shall further indicate that candidates must submit their applications in writing, accompanied by a detailed curriculum vitae, a letter of motivation and the appropriate character references as to their suitability for the performance of the duties pertaining to the vacant post, to the Chairperson of the Management Board within six weeks of the date of publication of the vacancy notice in the *Official Journal of the European Union*.

The vacancy notice shall also provide information on the security screening to be applied to the successful candidate in compliance with the rules adopted pursuant to Article 40 of the Europol Decision.

Article 4

1. The Management Board shall ensure that the vacancy notice referred to in Article 3(2) is published in the *Official Journal of the European Union*, and in other media, including national newspapers and specialised periodicals, to achieve maximum exposure in all the Member States.

2. Europol shall inform the Europol national units of a vacancy for a post of Director or Deputy Director. The national units shall inform the relevant competent authorities of the Member States of the vacancy. The competent authorities shall be responsible for ensuring that the vacancy is brought to the attention of their departments and all the personnel concerned.

3. Europol shall send an acknowledgement of receipt to the applicants.

Article 5

1. The Management Board shall set up a selection committee (hereinafter referred to as the Committee) which shall assess the applications received and draw up a reasoned report to be submitted to the Management Board in accordance with Article 6 of these Rules.

2. For the post of Director, the Committee shall be composed of the member of the Management Board representing the Commission and of six Management Board members representing the Member States who shall be determined by the drawing of lots by the Management Board.

3. For the post of a Deputy Director, the Committee shall be composed of the Director, or a Deputy Director delegated by him, of the member of the Management Board representing the Commission and of five Management Board members representing the Member States who shall be determined by the drawing of lots by the Management Board.

4. If a member of the Management Board designated pursuant to paragraphs 2 and 3 cannot participate in the work of the Committee, he shall be replaced by the alternate member of the Management Board representing the Commission or the Member State in question as the case may be.

5. Where there is reason to believe that a member of the Committee has a personal relationship with one of the candidates or where any other potential conflict of interest could arise, he shall not participate in the work of the Committee and shall be replaced by the alternate member in accordance with paragraph 4.

6. The secretariat of the Management Board shall provide the secretariat of the Committee.

Article 6

1. At its first meeting, the Committee shall choose a chairman from among its members.

2. The Committee may be assisted by an external human resources consultant for the performance of its tasks if so decided by the Management Board at its own initiative or upon request from the Committee. The external human resources consultant shall not have the status of member of the Committee.

3. The tasks of the Committee shall include:

(a) identifying all candidates who, on the basis of the criteria set out in the vacancy notice, are eligible for the post,

(b) making an initial assessment of the applications of eligible candidates taking into account their professional qualifications, skills, experience and character references in order to decide which ones should be further assessed by the Committee,

(c) organising an assessment of candidates in accordance with Article 3(3) of these Rules,

(d) interviewing candidates with a view to assessing their qualifications and skills against the criteria set out in the vacancy notice, and

(e) drawing up a duly reasoned report on the applications received and the procedure followed by it including:

(i) the list of eligible candidates indicating among them those interviewed by the Committee,

(ii) a list of candidates, ranked in order of merit, who meet all the eligibility criteria and are considered to match best the selection criteria set out in the vacancy notice.

4. The work of the Committee shall be fully documented notably by using evaluation sheets established in accordance with the criteria set out in the vacancy notice and any additional guidelines received from the Management Board. The evaluation sheets and a summary of the overall conclusions of the Committee on each candidate shall be added to the application files.

5. The results of any work carried out on behalf of the Committee by its secretariat, by one or more of its members or by an external human resources consultant shall be submitted to the full Committee for its review and endorsement.

6. The decision of the Committee establishing the report shall be signed by its chairman and another member of the Committee.

7. The chairman of the Committee shall forward to the Management Board, as soon as possible after the interviews have been held, the report drawn up by the Committee as well as the full application file of interviewed candidates.

Article 7

Candidates not retained by the Committee shall, after each stage of the selection, be informed in writing by the secretariat of the Committee of the outcome of the procedure.

Article 8

1. The proceedings of the Committee shall be held in The Hague unless otherwise decided by the Management Board.

2. Travel and subsistence expenses, including hotel accommodation, shall be reimbursed to the members of the Committee and to candidates invited to the tests and interviews in accordance with the applicable rules.

Article 9

1. The Management Board shall invite the chairman of the Committee to explain the procedure carried out and present the report of the Committee.

2. The Management Board may decide to interview the candidates on the ranked list of the Committee and any other eligible candidate interviewed by it.

3. On the basis of the report submitted by the Committee and, where applicable, the results of the interviews held in accordance with paragraph 2, the Management Board shall adopt a reasoned opinion:

(a) presenting the list of eligible candidates,

(b) setting out a shortlist of at least three suitable candidates ranked in order of merit, and

(c) confirming that the applicants on the shortlist meet the conditions for engagement provided for in Article 12(2) of the Conditions of employment and all the eligibility criteria set out in the vacancy notice.

4. If a member of the Management Board is also on the list of candidates, or where any other potential conflict of interests could arise, he shall not be present when the opinion of the Management Board is drawn up.

5. The Chairperson of the Management Board shall forward the opinion of the Management Board and the full application file of each of the shortlisted candidates to the Council to enable the latter to take its decision as foreseen in Article 38 of the Europol Decision on the basis of all relevant information.

6. Candidates not retained by the Management Board shall be informed, in writing, by the secretariat of the Management Board of the outcome of the procedure.

Article 10

Once the appointment has been made by the Council, every candidate who applied for the post shall receive a formal notification of the outcome of the procedure from the secretariat of the Management Board. The three-month time limit for lodging a complaint pursuant to Article 90 of the Staff Regulations shall run from the date of notification of this letter.

Article 11

1. The proceedings of the Committee and of the Management Board shall be secret.

2. Members of the Committee as well as members of the Management Board and any Europol staff, personnel of any external assessment centre or external human resources consultant involved in the selection procedure shall maintain the strictest confidentiality with regard to the work carried out.

CHAPTER 3

TERM EXTENSION

Article 12

1. Where the terms of office of the Director or a Deputy Director appointed under Article 38 of the Europol Decision can be extended in accordance with Articles 38(1) or 38(2) of the Europol Decision, the Management Board may decide to derogate from the procedure established in Chapter 2. In such cases the Management Board shall draw up, at the latest twelve months before the term of office ends, an opinion advising the Council to extend the term of office. The opinion of the Management Board shall notably take into account the results achieved by the Director or Deputy Director concerned during the first term, the annual performance appraisal reports drawn up in accordance with Article 15(2) of the Conditions of employment and the mission and needs of Europol in the coming years.

The opinion of the Management Board advising to extend the term of office of a Deputy Director shall be delivered after having consulted the Director.

2. The procedure laid down in Chapter 2 shall be followed when the Management Board decides not to derogate from it,

when the Council decides not to extend the term of office of the Director or the Deputy Director concerned or when the Council fails to take a decision in this respect within three months after the receipt of the Management Board opinion.

CHAPTER 4

TERMINATION OF SERVICE

Article 13

1. Apart from cessation on death, the service of the Director or a Deputy Director shall cease, in accordance with Article 47(a) of the Conditions of employment, at the end of the month in which the person concerned reaches the age of 65 years.

2. The termination of service of the Director or a Deputy Director shall be decided upon by the Council, acting by qualified majority after obtaining the opinion of the Management Board, in accordance with Articles 15 and 17 of these Rules.

3. The opinion of the Management Board on the termination of service of a Deputy Director shall be drawn up after having consulted the Director.

Article 14

1. A Director or Deputy Director who wishes to resign before the end of his term of office shall state unequivocally in writing his intention to leave the service of Europol, proposing the date on which his resignation should take effect in accordance with Article 47(b)(ii) of the Conditions of employment.

2. The letter of resignation shall be addressed to the President of the Council, with a copy to the Chairperson of the Management Board and to the Director in the case of a resignation of a Deputy Director.

Article 15

1. Upon request of the Management Board, the service of the Director or a Deputy Director may be terminated by the Council pursuant to Article 47(b) of the Conditions of employment subject to observing the period of notice and other conditions referred to in subpoint (ii) or in subpoint (iii) of the said Article.

2. The service of the Director or a Deputy Director may be terminated without notice by the Council upon request of the Management Board, where the conditions referred to in Article 48(a) or (b) of the Conditions of employment are met.

3. The service of the Director or a Deputy Director shall be terminated without notice by the Council where the conditions referred to in Article 50 of the Conditions of employment are met. In such cases the Council shall, after hearing the person concerned, and after the disciplinary procedure referred to in Article 16(2) of these Rules has been followed, declare that his employment is terminated.

Before their employment is terminated, the Director or the Deputy Director concerned may be suspended, the former by the Management Board and the latter by the Director, in accordance with Article 50(2) of the Conditions of employment and Articles 23 and 24 of Annex IX to the Staff Regulations.

Article 16

1. Any intentional or negligent failure by the Director or a Deputy Director to comply with his obligations under the Europol Decision or the Conditions of employment shall render him liable to disciplinary action in accordance with Article 50a of the Conditions of employment, Title VI of the Staff Regulations and where applicable Annex IX to the Staff Regulations.

Such a failure shall, *inter alia*, include the proven deliberate furnishing of false information as to either his professional ability or the requirements of Article 12(2) of the Conditions of employment, where the false information furnished was a determining factor in his being engaged.

2. Disciplinary proceedings shall be initiated and take place in accordance with Annex IX to the Staff Regulations.

Article 17

1. After the disciplinary procedure provided for in Annex IX to the Staff Regulations has been followed, the service of the Director or of a Deputy Director may be terminated by the Council without notice on disciplinary grounds, in accordance with Article 49 of the Conditions of employment, in serious cases of intentional or negligent failure of the Director or a Deputy Director to comply with his obligations.

Before their employment is terminated, the Director or the Deputy Director concerned may be suspended, the former by the Management Board and the latter by the Director, in accordance with Article 50(2) of the Conditions of employment and Articles 23 and 24 of Annex IX to the Staff Regulations.

2. Upon receipt of the report from the Disciplinary Board referred to in Article 18 of Annex IX to the Staff Regulations, the Management Board shall decide whether an opinion is to be submitted to the Council with a view to terminate the service of the Director in accordance with Article 38(7) of the Europol Decision. In such cases, the Management Board shall deliver, within one month of the date of receipt of the report of the Disciplinary Board, a duly reasoned opinion as regards the

penalty to which the facts complained of should give rise to or any other measure that should be taken by the Council in accordance with these Rules. Before drawing up its opinion the Management Board shall give the Director the opportunity to be heard. The Chairperson of the Management Board shall forward the opinion of the Management Board to the Council as envisaged by Article 38(7) of the Europol Decision, and a copy thereof to the Director charged.

Should the Management Board decide that no opinion is to be submitted to the Council in accordance with Article 38(7) of the Europol Decision, it shall have the right to impose one of the penalties foreseen in Article 9(1) of Annex IX to the Staff Regulations other than the removal of the Director from his post. After hearing the Director, the Management Board shall take its decision as provided for in Articles 9 and 10 of Annex IX to the Staff Regulations, within two months of the date of receipt of the opinion of the Disciplinary Board. Reasons must be given for the decision.

3. Upon receipt of the report from the Disciplinary Board referred to in Article 18 of Annex IX to the Staff Regulations, the Director shall, without undue delay, submit to the Management Board a duly reasoned draft opinion as regards the penalty to which the facts complained of should give rise to or any other measure that should be taken by the Council in respect of a Deputy Director in accordance with these Rules.

The Management Board shall decide whether an opinion is to be submitted to the Council with a view to terminate the service of the Deputy Director concerned in accordance with Article 38(7) of the Europol Decision. Before drawing up its opinion the Management Board shall give the Deputy Director concerned the opportunity to be heard. The opinion of the Management Board shall be delivered within one month of the date of receipt by the Director of the report of the Disciplinary Board. The Chairperson of the Management Board shall forward the opinion of the Management Board to the Council as envisaged by Article 38(7) of the Europol Decision, and a copy thereof to the Deputy Director charged.

Should the Management Board decide that no opinion is to be submitted to the Council in accordance with Article 38(7) of the Europol Decision, the Director shall have the right to impose one of the penalties foreseen in Article 9(1) of Annex IX to the Staff Regulations other than the removal of the Deputy Director concerned from his post. After hearing the Deputy Director concerned, the Director shall take his decision as provided for in Articles 9 and 10 of Annex IX to the Staff Regulations, within two months of the date of receipt of the opinion of the Disciplinary Board. Reasons must be given for the decision.

4. Upon receipt of an opinion of the Management Board, as referred to in paragraphs 2 or 3 of this Article, the Council shall, after having heard the Director or Deputy Director concerned, decide whether to remove the Director or a Deputy Director from his post in accordance with Article 9(1)(h) of Annex IX to the Staff Regulations or otherwise terminate his service at Europol.

Should the Council decide to remove the Director or a Deputy Director from his post or otherwise terminate his service, it shall indicate in its decision the precise nature of the measure as well as the date from which the measure is to be applied. The decision shall be duly reasoned and shall be notified to the person concerned and to Europol.

A decision of the Council to remove the Director or a Deputy Director from his post pursuant to Article 9 of Annex IX to the Staff Regulations shall be taken within two months of the date of receipt of the opinion of the Disciplinary Board referred to in Article 18 of Annex IX to the Staff Regulations.

5. Should the Council decide not to remove the Director or Deputy Director concerned from his post in accordance with Article 9(1)(h) of Annex IX to the Staff Regulations or otherwise terminate his service at Europol, the matter shall be referred back to the Management Board in the case of the Director or to the Management Board and to the Director in the case of a Deputy Director.

If the case of the Director is referred back to the Management Board, it shall have the right to impose one of the penalties foreseen in Article 9(1) of Annex IX to the Staff Regulations other than the removal of the Director from his post. After hearing the Director, the Management Board shall take its decision without undue delay. Reasons must be given for the decision.

If the case of a Deputy Director is referred back to the Management Board and to the Director, the latter shall have the right to impose one of the penalties foreseen in Article 9(1)

of Annex IX to the Staff Regulations other than the removal of the Deputy Director from his post. After hearing the Deputy Director concerned, the Director shall take his decision without undue delay. Reasons must be given for the decision.

CHAPTER 5

FINAL PROVISIONS

Article 18

1. These Rules shall enter into force on the same day as the date of application of the Europol Decision.
2. Within three years following their entry into force, these Rules shall be evaluated by the Management Board.
3. Any proposal for amendments to these Rules shall be considered by the Management Board with a view to their adoption by the Council in accordance with the procedure provided for in Articles 38(3) and 38(7) of the Europol Decision.

The Hague, 4 June 2009.

Approved by the Council on 30 November 2009.

The President
S. CLERTON

V

(Acts adopted from 1 December 2009 under the Treaty on European Union, the Treaty on the Functioning of the European Union and the Euratom Treaty)

ACTS WHOSE PUBLICATION IS OBLIGATORY

COUNCIL REGULATION (EU, EURATOM) No 1295/2009

of 22 December 2009

adjusting with effect from 1 July 2009 the rate of contribution to the pension scheme of officials and other servants of the European Union

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Staff Regulations of officials of the European Communities and the conditions of employment of other servants of the Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68 ⁽¹⁾, and in particular Article 83a of and Annex XII to the Staff Regulations,

Having regard to the proposal from the Commission,

Whereas:

- (1) In accordance with Article 13 of Annex XII to the Staff Regulations, on 1 September 2009, Eurostat submitted a report on the 2009 actuarial assessment of the pension scheme updating the parameters referred to in that Annex. According to this assessment, the rate of

contribution required to maintain actuarial balance of the pension scheme is 11,3 % of the basic salary.

- (2) In the interests of actuarial balance of the pension scheme of officials and other servants of the European Union, the rate of contribution should therefore be adjusted to 11,3 % of the basic salary,

HAS ADOPTED THIS REGULATION:

Article 1

With effect from 1 July 2009, the rate of the contribution referred to in Article 83(2) of the Staff Regulations shall be 11,3 %.

Article 2

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 22 December 2009.

For the Council
The President
A. CARLGREN

⁽¹⁾ OJ L 56, 4.3.1968, p. 1.

COUNCIL REGULATION (EU, EURATOM) No 1296/2009**of 23 December 2009****adjusting with effect from 1 July 2009 the remuneration and pensions of officials and other servants of the European Union and the correction coefficients applied thereto**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Protocol on the Privileges and Immunities of the European Union, and in particular Article 12 thereof,

Having regard to the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68 ⁽¹⁾, and in particular Articles 63, 64, 65 and 82 of the Staff Regulations and Annexes VII, XI and XIII thereto, and Articles 20(1), 64, 92 and 132 of the Conditions of Employment of Other Servants,

Having regard to the proposal from the Commission,

Whereas:

- (1) In order to guarantee that the purchasing power of Union officials and other servants develops in parallel with that of national civil servants in the Member

States, the remuneration and pensions of officials and other servants of the European Union should be adjusted under the 2009 annual review.

- (2) The adjustment of remuneration and pensions proposed by the Commission should be amended in light of the financial and economic crisis and as part of economic and social policy of the Union. The situation should be reviewed when appropriate,

HAS ADOPTED THIS REGULATION:

Article 1

With effect from 1 July 2009, the date '1 July 2008' in the second paragraph of Article 63 of the Staff Regulations shall be replaced by '1 July 2009'.

Article 2

With effect from 1 July 2009, the table of basic monthly salaries in Article 66 of the Staff Regulations applicable for the purposes of calculating remuneration and pensions shall be replaced by the following:

1.7.2009	STEP				
GRADE	1	2	3	4	5
16	16 600,62	17 298,20	18 025,09		
15	14 672,17	15 288,71	15 931,17	16 374,40	16 600,62
14	12 967,74	13 512,67	14 080,49	14 472,23	14 672,17
13	11 461,32	11 942,94	12 444,80	12 791,03	12 967,74
12	10 129,89	10 555,56	10 999,12	11 305,13	11 461,32
11	8 953,13	9 329,35	9 721,38	9 991,85	10 129,89
10	7 913,07	8 245,59	8 592,08	8 831,12	8 953,13
9	6 993,83	7 287,72	7 593,96	7 805,24	7 913,07
8	6 181,38	6 441,13	6 711,79	6 898,52	6 993,83
7	5 463,30	5 692,88	5 932,10	6 097,14	6 181,38
6	4 828,65	5 031,55	5 242,99	5 388,85	5 463,30
5	4 267,72	4 447,05	4 633,92	4 762,85	4 828,65
4	3 771,95	3 930,45	4 095,61	4 209,56	4 267,72
3	3 333,77	3 473,86	3 619,84	3 720,55	3 771,95
2	2 946,50	3 070,31	3 199,33	3 288,34	3 333,77
1	2 604,21	2 713,64	2 827,67	2 906,34	2 946,50

⁽¹⁾ OJ L 56, 4.3.1968, p. 1.

Article 3

With effect from 1 July 2009, the correction coefficients applicable to the remuneration of officials and other servants under Article 64 of the Staff Regulations shall be as indicated in column 2 of the following table.

With effect from 1 January 2010, the correction coefficients applicable under Article 17(3) of Annex VII to the Staff Regulations to transfers by officials and other servants shall be as indicated in column 3 of the following table.

With effect from 1 July 2009, the correction coefficients applicable to pensions under Article 20(1) of Annex XIII to the Staff Regulations shall be as indicated in column 4 of the following table.

With effect from 16 May 2009, the correction coefficients applicable to the remuneration of officials and other servants under Article 64 of the Staff Regulations shall be as indicated in column 5 of the following table. The effective date for the annual adjustment for those places of employment shall be 16 May 2009.

With effect from 1 May 2009, the correction coefficients applicable to the remuneration of officials and other servants under Article 64 of the Staff Regulations shall be as indicated in column 6 of the following table. The effective date for the annual adjustment for those places of employment shall be 1 May 2009.

1 Country/Place	2 Remuneration 1.7.2009	3 Transfer 1.1.2010	4 Pension 1.7.2009	5 Remuneration 16.5.2009	6 Remuneration 1.5.2009
Bulgaria		62,0	100,0	69,2	
Czech Republic	88,3	80,4	100,0		
Denmark	138,7	133,9	133,9		
Germany	98,4	98,8	100,0		
Bonn	98,6				
Karlsruhe	95,9				
Münich	106,1				
Estonia	82,1	79,6	100,0		
Ireland	114,7	110,6	110,6		
Greece	94,2	93,5	100,0		
Spain	99,4	93,5	100,0		
France	115,8	108,5	108,5		
Italy	110,6	106,5	106,5		
Varese	97,1				
Cyprus	88,7	91,5	100,0		
Latvia	84,5	77,1	100,0		
Lithuania	76,5	71,0	100,0		
Hungary	81,8	70,9	100,0		
Malta	85,5	86,2	100,0		
Netherlands	109,3	101,1	101,1		
Austria	106,9	105,9	105,9		
Poland		64,0	100,0	72,2	
Portugal	87,8	87,2	100,0		
Romania		59,1	100,0		69,3
Slovenia	90,8	86,3	100,0		
Slovakia	84,3	79,0	100,0		
Finland	121,3	116,6	116,6		
Sweden		98,0	100,0	102,8	
United Kingdom		100,3	100,3	120,3	
Culham	96,5				

Article 4

With effect from 1 July 2009, the amount of the parental leave allowance referred to in the second and third paragraphs of Article 42a of the Staff Regulations shall be EUR 894,57, and shall be EUR 1 192,76 for single parents.

EUR 0,0597 for every km from 4 001 to 10 000 km

EUR 0 for every km over 10 000 km.

Article 5

With effect from 1 July 2009, the basic amount of the household allowance referred to in Article 1(1) of Annex VII to the Staff Regulations shall be EUR 167,31.

With effect from 1 July 2009, the amount of the dependent child allowance referred to in Article 2(1) of Annex VII to the Staff Regulations shall be EUR 365,60.

With effect from 1 July 2009, the amount of the education allowance referred to in Article 3(1) of Annex VII to the Staff Regulations shall be EUR 248,06.

To the above kilometric allowance a flat-rate supplement shall be added, amounting to:

— EUR 185,92 if the distance by train between the place of employment and the place of origin is between 725 km and 1 450 km,

— EUR 371,79 if the distance by train between the place of employment and the place of origin is greater than 1 450 km.

Article 7

With effect from 1 July 2009, the amount of the education allowance referred to in Article 3(2) of Annex VII to the Staff Regulations shall be EUR 89,31.

With effect from 1 July 2009, the daily subsistence allowance referred to in Article 10(1) of Annex VII to the Staff Regulations shall be:

With effect from 1 July 2009, the minimum amount of the expatriation allowance referred to in Article 69 of the Staff Regulations and in the second subparagraph of Article 4(1) of Annex VII thereto shall be EUR 495,89.

— EUR 38,43 for an official who is entitled to the household allowance,

With effect from 14 July 2009, the expatriation allowance referred to in Article 134 of the Conditions of Employment of Other Servants shall be EUR 356,48.

— EUR 30,98 for an official who is not entitled to the household allowance.

Article 6

With effect from 1 January 2010, the kilometric allowance referred to in Article 8(2) of Annex VII to the Staff Regulations shall be adjusted as follows:

EUR 0 for every km from 0 to 200 km

EUR 0,3719 for every km from 201 to 1 000 km

EUR 0,6198 for every km from 1 001 to 2 000 km

EUR 0,3719 for every km from 2 001 to 3 000 km

EUR 0,1238 for every km from 3 001 to 4 000 km

With effect from 1 July 2009, the lower limit for the installation allowance referred to in Article 24(3) of the Conditions of Employment of Other Servants shall be:

— EUR 1 094,01 for a servant who is entitled to the household allowance,

— EUR 650,50 for a servant who is not entitled to the household allowance.

Article 9

With effect from 1 July 2009, for the unemployment allowance referred to in the second subparagraph of Article 28a(3) of the Conditions of Employment of Other Servants, the lower limit shall be EUR 1 312,02, the upper limit shall be EUR 2 624,05 and the standard allowance shall be EUR 1 192,76.

Article 10

With effect from 1 July 2009, the table of basic monthly salaries in Article 93 of the Conditions of Employment of Other Servants shall be replaced by the following:

FUNCTION GROUP	1.7.2009	STEP						
	GRADE	1	2	3	4	5	6	7
IV	18	5 722,65	5 841,66	5 963,14	6 087,15	6 213,73	6 342,95	6 474,86
	17	5 057,83	5 163,01	5 270,38	5 379,98	5 491,86	5 606,07	5 722,65
	16	4 470,24	4 563,20	4 658,10	4 754,97	4 853,85	4 954,79	5 057,83
	15	3 950,91	4 033,08	4 116,95	4 202,56	4 289,96	4 379,17	4 470,24
	14	3 491,92	3 564,54	3 638,66	3 714,33	3 791,58	3 870,43	3 950,91
	13	3 086,25	3 150,43	3 215,95	3 282,82	3 351,09	3 420,78	3 491,92
III	12	3 950,85	4 033,01	4 116,87	4 202,48	4 289,87	4 379,08	4 470,14
	11	3 491,89	3 564,50	3 638,62	3 714,29	3 791,52	3 870,37	3 950,85
	10	3 086,24	3 150,42	3 215,93	3 282,80	3 351,07	3 420,75	3 491,89
	9	2 727,71	2 784,44	2 842,34	2 901,44	2 961,78	3 023,37	3 086,24
	8	2 410,84	2 460,97	2 512,15	2 564,39	2 617,71	2 672,15	2 727,71
II	7	2 727,65	2 784,38	2 842,30	2 901,42	2 961,76	3 023,37	3 086,25
	6	2 410,72	2 460,86	2 512,04	2 564,29	2 617,63	2 672,07	2 727,65
	5	2 130,61	2 174,93	2 220,16	2 266,34	2 313,48	2 361,60	2 410,72
	4	1 883,05	1 922,22	1 962,20	2 003,01	2 044,67	2 087,20	2 130,61
I	3	2 319,77	2 367,92	2 417,06	2 467,23	2 518,43	2 570,70	2 624,05
	2	2 050,78	2 093,34	2 136,79	2 181,14	2 226,40	2 272,61	2 319,77
	1	1 812,98	1 850,61	1 889,01	1 928,22	1 968,24	2 009,09	2 050,78

Article 11

With effect from 1 July 2009, the lower limit for the installation allowance referred to in Article 94 of the Conditions of Employment of Other Servants shall be:

- EUR 822,88 for a servant who is entitled to the household allowance,
- EUR 487,86 for a servant who is not entitled to the household allowance.

Article 12

With effect from 1 July 2009, for the unemployment allowance referred to in the second subparagraph of Article 96(3) of the Conditions of Employment of Other Servants, the lower limit shall be EUR 984,02, the upper limit shall be EUR 1 968,04 and the standard allowance shall be EUR 894,57.

With effect from 14 July 2009, for the unemployment allowance referred to in Article 136 of the Conditions of Employment of Other Servants, the lower limit shall be EUR 865,73 and the upper limit shall be EUR 2 037,00.

Article 13

With effect from 1 July 2009, the allowances for shiftwork laid down in the first subparagraph of Article 1(1) of Council Regulation (ECSC, EEC, Euratom) No 300/76 ⁽¹⁾ shall be EUR 374,98, EUR 565,98, EUR 618,82 and EUR 843,65 respectively.

Article 14

With effect from 1 July 2009, the amounts referred to in Article 4 of Council Regulation (EEC, Euratom, ECSC) No 260/68 ⁽²⁾ shall be subject to a coefficient of 5,412934.

Article 15

With effect from 1 July 2009, the table in Article 8(2) of Annex XIII to the Staff Regulations shall be replaced by the following:

- ⁽¹⁾ Council Regulation (ECSC, EEC, Euratom) No 300/76 of 9 February 1976 determining the categories of officials entitled to allowances for shiftwork, and the rates and conditions thereof (OJ L 38, 13.2.1976, p. 1).
- ⁽²⁾ Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8).

1.7.2009 GRADE	STEP							
	1	2	3	4	5	6	7	8
16	16 600,62	17 298,20	18 025,09	18 025,09	18 025,09	18 025,09		
15	14 672,17	15 288,71	15 931,17	16 374,40	16 600,62	17 298,20		
14	12 967,74	13 512,67	14 080,49	14 472,23	14 672,17	15 288,71	15 931,17	16 600,62
13	11 461,32	11 942,94	12 444,80	12 791,03	12 967,74			
12	10 129,89	10 555,56	10 999,12	11 305,13	11 461,32	11 942,94	12 444,80	12 967,74
11	8 953,13	9 329,35	9 721,38	9 991,85	10 129,89	10 555,56	10 999,12	11 461,32
10	7 913,07	8 245,59	8 592,08	8 831,12	8 953,13	9 329,35	9 721,38	10 129,89
9	6 993,83	7 287,72	7 593,96	7 805,24	7 913,07			
8	6 181,38	6 441,13	6 711,79	6 898,52	6 993,83	7 287,72	7 593,96	7 913,07
7	5 463,30	5 692,88	5 932,10	6 097,14	6 181,38	6 441,13	6 711,79	6 993,83
6	4 828,65	5 031,55	5 242,99	5 388,85	5 463,30	5 692,88	5 932,10	6 181,38
5	4 267,72	4 447,05	4 633,92	4 762,85	4 828,65	5 031,55	5 242,99	5 463,30
4	3 771,95	3 930,45	4 095,61	4 209,56	4 267,72	4 447,05	4 633,92	4 828,65
3	3 333,77	3 473,86	3 619,84	3 720,55	3 771,95	3 930,45	4 095,61	4 267,72
2	2 946,50	3 070,31	3 199,33	3 288,34	3 333,77	3 473,86	3 619,84	3 771,95
1	2 604,21	2 713,64	2 827,67	2 906,34	2 946,50			

Article 16

With effect from 1 July 2009, for the purposes of application of Article 18(1) of Annex XIII to the Staff Regulations, the amount of the fixed allowance referred to in the former Article 4a of Annex VII to the Staff Regulations in force before 1 May 2004 shall be:

- EUR 129,36 per month for officials in Grade C4 or C5,
- EUR 198,33 per month for officials in Grade C1, C2 or C3.

Article 17

With effect from 14 July 2009, the scale for basic monthly salaries in Article 133 of the Conditions of Employment of Other Servants shall be replaced by the following:

Grade	1	2	3	4	5	6	7
Full-time basic salary	1 649,12	1 921,23	2 083,02	2 258,43	2 448,62	2 654,81	2 878,37
Grade	8	9	10	11	12	13	14
Full-time basic salary	3 120,77	3 383,57	3 668,50	3 977,43	4 312,37	4 675,52	5 069,25
Grade	15	16	17	18	19		
Full-time basic salary	5 496,13	5 958,97	6 460,77	7 004,85	7 594,73		

Article 18

This Regulation shall, if necessary, be reviewed and to this end, the Commission shall, where appropriate, submit a proposal to amend this Regulation on which the Council shall act with qualified majority.

Article 19

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 23 December 2009.

For the Council
The President
C. BILDT

COUNCIL DECISION 2009/1012/CFSP**of 22 December 2009****on support for EU activities in order to promote the control of arms exports and the principles and criteria of Common Position 2008/944/CFSP among third countries**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 26(2) and Article 31(1) thereof,

Whereas:

- (1) On 26 June 1997, the Council adopted the EU Programme for Preventing and Combating Illicit Trafficking in Conventional Arms, committing the EU and its Member States to take concerted action to assist other countries in preventing and combating the illicit trafficking of arms.
- (2) On 8 December 2008, the Council adopted Common Position 2008/944/CFSP defining common rules governing control of exports of military technology and equipment, which lays down eight criteria for the export of conventional arms ⁽¹⁾, establishes a notification and consultation mechanism for denials and includes a transparency procedure through the publication of the EU annual reports on arms exports. That Common Position contributes significantly to the harmonisation of national arms export control policies and its principles and criteria have been officially subscribed to by several third countries.
- (3) Article 11 of Common Position 2008/944/CFSP states that Member States will use their best endeavours to encourage other arms exporting States to apply the criteria of that Common Position.
- (4) The European Security Strategy adopted by Heads of State and Government on 12 December 2003 enunciates five key challenges to be faced by the EU in the post-Cold War environment: terrorism, the proliferation of weapons of mass destruction, regional conflicts, State failure and organised crime. The consequences of the uncontrolled circulation of conventional weapons are central to four of these five challenges. Indeed, the uncontrolled transfer of arms contributes to a worsening of terrorism and organised crime, and is a major factor in triggering and spreading conflicts, as

well as in the collapse of State structures. In addition, the Strategy underlines the importance of export controls to contain proliferation.

- (5) The International Instrument to Enable States to Identify and Trace, in a Timely and Reliable Manner, Illicit Small Arms and Light Weapons, adopted by the United Nations General Assembly on 8 December 2005, aims to enhance the effectiveness of, and complement, existing bilateral, regional and international agreements to prevent, combat and eradicate the illicit trade in small arms and light weapons in all its aspects.
- (6) The EU Strategy to combat illicit accumulation and trafficking of small arms and light weapons (SALW) and their ammunition, adopted by the European Council on 15 and 16 December 2005, provides that the EU should, at regional and international level, support the strengthening of export controls and the promotion of the criteria of the Code of Conduct on Arms Exports, subsequently replaced by Common Position 2008/944/CFSP, by, *inter alia*, helping third countries to draft national legislation on this and promoting measures to improve transparency.
- (7) On 6 December 2006, the United Nations General Assembly, with the support of all Member States of the European Union, adopted Resolution 61/89, entitled 'Towards an arms trade treaty: establishing common international standards for the import, export and transfer of conventional arms'. In December 2006 and June and December 2007, the Council adopted conclusions underlining that it is important for the EU and Member States to play an active role and cooperate with other States and regional organisations in the process within the United Nations to establish common international standards for the import, export and transfer of conventional arms, which would be a major contribution to tackling the undesirable and irresponsible proliferation of conventional arms which undermines peace, security, development and full respect for human rights.
- (8) On 17 March 2008, the Council adopted Joint Action 2008/230/CFSP on support for EU activities in order to promote the control of arms exports and the principles and criteria of the EU Code of Conduct on Arms Exports among third countries ⁽²⁾, the last activity under this Joint Action took place on 27 and 28 October 2009,

⁽¹⁾ OJ L 335, 13.12.2008, p. 99.

⁽²⁾ OJ L 75, 18.3.2008, p. 81.

HAS ADOPTED THIS DECISION:

Article 1

1. For the purposes of the practical implementation of:

- the European Security Strategy,
- the EU Strategy to combat illicit accumulation and trafficking of SALW and their ammunition,
- Article 11 of Common Position 2008/944/CFSP,
- the EU Programme for Preventing and Combating Illicit Trafficking in Conventional Arms,
- the International Instrument to Enable States to Identify and Trace, in a Timely and Reliable Manner, Illicit Small Arms and Light Weapons, and,
- the Council Conclusions on a International Arms Trade Treaty,

the European Union shall support activities in order to further the following objectives:

- (a) to promote, among third countries, the criteria and principles of Common Position 2008/944/CFSP;
- (b) to assist third countries in drafting and implementing legislation to ensure effective control of arms exports;
- (c) to assist third countries in the training of licensing officers to ensure adequate implementation and enforcement of arms export controls;
- (d) to assist third countries and regions in the elaboration of national and regional reports on arms exports and the promotion of other forms of scrutiny in order to promote transparency and accountability of arms exports;
- (e) to encourage third countries to support the United Nations process aiming at the adoption of a legally binding international treaty establishing common standards for the global trade in conventional arms, and to assist in ensuring that they are in a position to comply with such possible common standards.

2. A description of the projects furthering the objectives, as referred to in paragraph 1, is set out in the Annex.

Article 2

1. The High Representative of the Union for Foreign Affairs and Security Policy (HR), shall be responsible for the implementation of this Decision.

2. The technical implementation of the projects referred to in Article 1(2) shall be carried out by the following implementing entity:

The German Federal Office of Economics and Export Control, BAFA.

3. The implementing entity shall perform its tasks under the responsibility of the HR. For this purpose, the HR shall enter into necessary arrangements with the implementing agency.

Article 3

1. The financial reference amount for the implementation of the projects referred to in Article 1(2) shall be EUR 787 000.

2. The expenditure financed by the amount set out in paragraph 1 shall be managed in accordance with the procedures and rules applicable to the Union's budget.

3. The Commission shall supervise the proper implementation of the EU contribution referred to in paragraph 1 of this Article. For this purpose, it shall conclude a financing agreement with the implementing entity referred to in Article 2(2). The financing agreement shall stipulate that the implementing entity is to ensure visibility of the EU contribution, appropriate to its size.

4. The Commission shall endeavour to conclude the financing agreement referred to in paragraph 3 as soon as possible after the entry into force of this Decision. It shall inform the Council of any difficulties in that process and of the date of conclusion of the agreement.

Article 4

1. A factual report on progress achieved in each of the beneficiary countries shall be prepared upon completion of the last workshop and staff exchanges under this Decision by the EU Heads of Mission in each of the beneficiary countries.

2. The HR shall report to the Council on the implementation of this Decision, on the basis of regular reports prepared by the implementing entity referred to in Article 2(2) and the Heads of Mission referred to in paragraph 1 of this Article. Reports shall form the basis for the evaluation carried out by the Council. The Commission shall provide information on the financial implementation of the projects as referred to in Article 3(3).

Article 5

This Decision shall enter into force on the day of its adoption.

It shall expire 24 months after the date of conclusion of the financing agreement referred to in Article 3(3), or six months after the date of its adoption if no financing agreement has been concluded within that period.

Article 6

This Decision shall be published in the *Official Journal of the European Union*.

Done at Brussels, 22 December 2009.

For the Council
The President
A. CARLGREN

ANNEX

Support for EU activities in order to promote the control of arms exports and the principles and criteria of Common Position 2008/944/CFSP among third countries**I. Objectives**

The overall objectives of this Decision are:

- (a) to promote, among third countries, the criteria and principles of Common Position 2008/944/CFSP;
- (b) to assist third countries in drafting and implementing legislation to ensure effective control of arms exports;
- (c) to assist countries in the training of licensing officers to ensure adequate implementation and enforcement of arms export controls;
- (d) to assist countries and regions in the elaboration of national and regional reports on arms exports and the promotion of other forms of scrutiny in order to promote transparency and accountability of arms exports;
- (e) to encourage third countries to support the United Nations process aiming at the adoption of a legally binding international treaty establishing common standards for the global trade in conventional arms, and to assist in ensuring that they are in a position to comply with such possible common standards.

II. Projects

Purpose:

To provide technical assistance to interested third countries which have demonstrated a willingness to improve their standards and practices in the field of the control of exports of military technology and equipment, and to align their standards and practices to those agreed and applied by European Union Member States, and laid down in Common Position 2008/944/CFSP; and the accompanying User's Guide.

Descriptions and cost estimates:

- (i) Workshops with groups of countries

The project will take the form of 5 two-day workshops to which government, customs and licensing officials from the selected group of countries will be invited. Representatives of the defence industry may also be invited. The workshops may take place in a beneficiary country or in another location determined by the HR. Training in relevant areas will be imparted by experts from EU Member States' national administrations, from countries that have aligned themselves with Common Position 2008/944/CFSP; from the EU Council Secretariat and/or from the private sector (including NGOs).

- (ii) Staff exchanges

The project will take the form of a maximum of four up to one-month working or study visits of government and/or licensing officials from beneficiary EU candidate countries to the relevant authorities of EU Member States or a maximum of four up to one-month working or study visits of government and/or licensing officials from EU Member States to the relevant authorities of beneficiary countries⁽¹⁾.

III. Duration

The total estimated duration of the implementation of the projects will be 24 months.

IV. Beneficiaries

First semester 2010:

- (i) The Western Balkan countries (Albania; Bosnia and Herzegovina; Croatia; the former Yugoslav Republic of Macedonia; Montenegro and Serbia)
- (ii) The North African Mediterranean partners of the European Neighbourhood Policy (Algeria; Egypt; Libya; Morocco and Tunisia)

⁽¹⁾ The selection of the beneficiaries of staff exchanges shall be agreed upon within the relevant Council Working Party on a proposal from the HR.

Second semester 2010:

The Eastern European and Caucasian partners of the European Neighbourhood Policy (Armenia; Azerbaijan; Belarus; Georgia; Moldova and Ukraine)

First semester 2011:

The Western Balkan countries (Albania; Bosnia and Herzegovina, Croatia; the former Yugoslav Republic of Macedonia; Montenegro and Serbia)

Second semester 2011:

The Eastern European and Caucasian partners of the European Neighbourhood Policy (Armenia; Azerbaijan; Belarus; Georgia; Moldova and Ukraine)

If unforeseen circumstances make it necessary to amend the list of beneficiaries or the timing of the workshops, the Working Party on Conventional Arms Exports (COARM) may, upon a proposal from the HR, decide to do so.

Should any of the above countries not wish to take part in the workshop, additional countries may be selected ⁽¹⁾ from the following additional partners of the European Neighbourhood Policy: Israel; Jordan; Lebanon; the Palestinian Authority and Syria.

V. Impact assessment

The impact of this Decision and Joint Action 2008/230/CFSP should be technically assessed upon completion of the last workshop and staff exchanges under this Decision. This will be carried out in the form of factual reports on the adoption of relevant legislation, establishment of export control authorities and effective export controls in the beneficiary countries. The reports will be prepared by the EU Heads of Mission in each of the beneficiary countries.

⁽¹⁾ To be agreed upon within the relevant Council Working Party on a proposal from the HR.

ACTS WHOSE PUBLICATION IS NOT OBLIGATORY

COUNCIL IMPLEMENTING DECISION

of 22 December 2009

authorising the Republic of Austria to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax

(2009/1013/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2006/112/EC ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) By letter registered with the Secretariat-General of the Commission on 2 June 2009, the Republic of Austria (hereinafter Austria) requested an authorisation to continue to apply a measure derogating from the provisions of Directive 2006/112/EC governing the right of deduction and previously granted by Decision 2004/866/EC ⁽²⁾ under the then applicable Sixth Directive 77/388/EC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment ⁽³⁾.
- (2) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States of the request made by Austria in a letter dated 10 September 2009. By a letter dated 21 September 2009, the Commission notified Austria that it had all the information that it deemed necessary to consider the request.
- (3) With a view to simplifying the levying of value added tax (VAT), the derogating measure is intended to exclude completely from the right of deduction VAT borne on goods and services when those goods and services are used for more than 90 % for the private purposes of the taxable person or of his employees, or for non-business purposes in general.
- (4) The measure derogates from Article 168 of Directive 2006/112/EC establishing the general principle of the

right of deduction and is intended to simplify the procedure for charging VAT. The amount of tax due at the final consumption is only affected to a negligible extent.

- (5) The legal and factual situation which justified the current application of the simplification measure in question has not changed, and continues to exist. Austria should therefore be authorised to apply the simplification measure during a further period, but limited in time in order to allow an evaluation of the measure.

- (6) The derogation will not adversely affect the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 168 of Directive 2006/112/EC, Austria is authorised to exclude VAT borne on goods and services from the right to deduct when the goods and services in question are used more than 90 % for the private purposes of a taxable person or of his employees, or, more generally, for non-business purposes.

Article 2

This Decision shall apply from 1 January 2010 until 31 December 2012.

Article 3

This Decision is addressed to the Republic of Austria.

Done at Brussels, 22 December 2009.

For the Council

The President

A. CARLGREN

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ OJ L 371, 18.12.2004, p. 47.

⁽³⁾ OJ L 145, 13.6.1977, p. 1.

COUNCIL DECISION**of 22 December 2009****appointing the members and alternate members of the Committee of the Regions for the period
from 26 January 2010 to 25 January 2015**

(2009/1014/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 300(3) and 305 thereof, in conjunction with Article 8 of the Protocol on Transitional Provisions annexed to the Treaty on the Functioning of the European Union and the Treaty on European Union,

Having regard to the proposals made by each Member State,

Whereas:

- (1) Article 300(3) of the Treaty on the Functioning of the European Union requires that members or alternate members of the Committee of the Regions, besides being representatives of regional or local bodies, 'either hold a regional or local authority electoral mandate or are politically accountable to an elected assembly',
- (2) Article 305 of the Treaty on the Functioning of the European Union provides for the members of the Committee and an equal number of alternate members to be appointed by the Council for five years in accordance with the proposals made by each Member State,
- (3) Article 8 of the Protocol on Transitional Provisions sets out the allocation of members of the Committee of the Regions,
- (4) As the term of office of the members and alternate members of the Committee of the Regions is due to expire on 25 January 2010, new members and alternate members should be appointed to the Committee of the Regions.

- (5) This appointment will be followed at a later date by the appointment of the other members and alternate members whose nominations have not been communicated to the Council before 14 December 2009,

HAS ADOPTED THIS DECISION:

Article 1

The following are hereby appointed to the Committee of the Regions for the period from 26 January 2010 to 25 January 2015:

- as members, the persons listed by Member State in Annex I,
- as alternate members, the persons listed by Member State in Annex II.

Article 2

This Decision shall be published in the *Official Journal of the European Union*.

It shall take effect on the date of its adoption.

Done at Brussels, 22 December 2009.

For the Council
The President
A. CARLGREN

ПРИЛОЖЕНИЕ I — ANEXO I — PŘÍLOHA I — BILAG I — ANHANG I — I LISA — ΠΑΡΑΡΤΗΜΑ I — ANNEX I — ANNEXE I — ALLEGATO I — I PIELIKUMS — I PRIEDAS — I. MELLÉKLET — ANNESS I — BIJLAGE I — ZAŁĄCZNIK I — ANEXO I — ANEXA I — PRÍLOHA I — PRILOGA I — LIITE I — BILAGA I

Членове / Miembros / Členové / Medlemmer / Mitglieder / Liikmed / Μέλη / Members / Membres / Membri / Locekļi / Nariai / Tagok / Membri / Leden / Członkowie / Membros / Membri / Členovia / Člani / Jäsenet / Ledamöter

BELGIË / BELGIQUE / BELGIEN

De heer Geert BOURGEOIS
Vlaams minister

De heer Jos CHABERT
Opvolger in het Brussels Hoofdstedelijk Parlement

Monsieur Xavier DESGAIN
Membre du Parlement wallon

Mevrouw Mia DE VITS
Vlaams volksvertegenwoordiger

Monsieur Paul FICHEROULLE
Echevin de la Ville de Charleroi

Monsieur Jean-François ISTASSE
Membre du Parlement de la Communauté française

Herr Karl-Heinz LAMBERTZ
Ministerpräsident der Regierung der Deutschsprachigen Gemeinschaft

Monsieur Michel LEBRUN
Membre du Parlement de la Communauté française

Monsieur Charles PICQUE
Ministre-Président du Gouvernement de la Région de Bruxelles-Capitale

De heer Jan ROEGIERS
Vlaams volksvertegenwoordiger

De heer Johan SAUWENS
Vlaams volksvertegenwoordiger

De heer Luc VAN DEN BRANDE
Voorzitter van het Vlaams-Europees Verbindingsagentschap

БЪЛГАРИЯ

Mr. Hasan AZIS
Mayor, Municipality of Karjali

Ms. Katya DOYCHEVA
Mayor, Municipality of Tvarditza

Ms. Dora IANKOVA
Mayor, Municipality of Smolyan

Mr. Vladimir KISSIOV
Municipal Councilor, Municipality of Sofia

Mr. Krasimir MIREV
Mayor, Municipality of Targovishte

Mr. Vladimir MOSKOV
Mayor, Municipality of Gotze Delchev

Mr. Orhan MUMUN
Mayor, Municipality of Mineralni Bani

Ms. Detelina NIKOLOVA
Mayor, Municipality of Dobrich

Ms. Penka PENKOVA
Mayor, Municipality of Lom

Mr. Georgi SLAVOV
Mayor, Municipality of Yambol

Mr. Bozhidar YOTOV
Mayor, Municipality of Ruse

Mr. Zlatko ZHIVKOV
Mayor, Municipality of Montana

ČESKÁ REPUBLIKA

Pan Pavel BÉM
Primátor hlavního města Prahy

RNDr. Jiří BYTEL
Starosta obce Velká Hleďsebe

Pan Stanislav EICHLER
Hejtman Libereckého kraje

Mgr. Jan KUBATA
Primátor města Ústí nad Labem

Paní Helena LANGŠÁDLOVÁ
Místostarostka města Černošce

Pan Roman LÍNEK
Náměstek hejtmána Pardubického kraje

Pan Josef NOVOTNÝ
Hejtman Karlovarského kraje

Ing. Petr OSVALD
Zastupitel města Plzeň

Pan Jaroslav PALAS
Hejtman Moravskoslezského kraje

Mgr. Juraj THOMA
Primátor města České Budějovice

Paní Jana VAŇHOVÁ
Hejtmanka Ústeckého kraje

Pan Jiří ZIMOLA
Hejtman Jihočeského kraje

DANMARK

Hr. Knud Elmer ANDERSEN
Regionsrådsmedlem

Hr. Per BØDKER ANDERSEN
Byrådsmedlem

Hr. Jens Christian GJESING
Borgmester

Hr. Jens Arne HEDEGAARD JENSEN
Byrådsmedlem

Hr. Henning JENSEN
Borgmester

Fru Tove LARSEN
Borgmester

Hr. Henrik Ringbæk MADSEN
Regionrådsmedlem

Hr. Jens Jørgen NYGAARD
Byrådsmedlem

Hr. Karsten Uno PETERSEN
Regionrådsmedlem

DEUTSCHLAND

Frau Nicola BEER
Hessische Staatssekretärin für Europaangelegenheiten

Herr Ralf CHRISTOFFERS
Minister für Wirtschaft und Europaangelegenheiten des Landes Brandenburg

Herr Wolfgang GIBOWSKI
Staatssekretär, Bevollmächtigter des Landes Niedersachsen beim Bund

Herr Rolf HARLINGHAUSEN MdL
Mitglied der Hamburgischen Bürgerschaft (Landtag)

Frau Monika HELBIG
Bevollmächtigte beim Bund und Europabeauftragte des Landes Berlin

Herr Niclas HERBST MdL
Mitglied des Landtages von Schleswig-Holstein

Herr Helmut M. JAHN
Landrat des Hohenlohekreises

Herr Werner JOSTMEIER MdL
Mitglied des Landtages von Nordrhein-Westfalen

Herr Norbert KARTMANN MdL
Mitglied des Hessischen Landtages

Dr. Kerstin KIESSLER
Staatsrätin, Mitglied des Senats der Freien Hansestadt Bremen

Dr. Karl-Heinz KLÄR
Bevollmächtigter des Landes Rheinland-Pfalz beim Bund und für Europa

Herr Dieter KLÖCKNER MdL
Mitglied des Landtages Rheinland-Pfalz

Frau Uta-Maria KUDER
Justizministerin des Landes Mecklenburg-Vorpommern

Herr Heinz LEHMANN MdL
Mitglied des Sächsischen Landtags

Dr. Jürgen MARTENS
Sächsischer Staatsminister der Justiz und für Europa

Herr Heinz MAURUS
Bevollmächtigter des Landes Schleswig-Holstein beim Bund, Staatssekretär

Frau Martina MICHELS MdL
Mitglied des Abgeordnetenhauses von Berlin

Frau Emilia MÜLLER
Bayerische Staatsministerin für Bundes- und Europaangelegenheiten

Herr Peter MÜLLER MdL
Ministerpräsident des Saarlandes

Herr Dr. Holger POPPENHAEGER
Justizminister des Freistaates Thüringen

Prof. Dr. Wolfgang REINHART MdL
Mitglied des Landtags von Baden-Württemberg

Dr. hc. Petra ROTH
Oberbürgermeisterin der Stadt Frankfurt am Main

Dr. Michael SCHNEIDER
Staatssekretär, Bevollmächtigter des Landes Sachsen-Anhalt beim Bund

Herr Hans-Josef VOGEL
Bürgermeister der Stadt Arnshagen

EESTI

Mr. Väino HALLIKMÄGI
Member of Pärnu City Council

Mr. Kaido KAASIK
Mayor of Valjala Rural Municipality Government

Mr. Teet KALLASVEE
Member of Haapsalu City Council

Mr. Kurmet MÜÜRSEPP
Member of Antsla Rural Municipality Council

Mr. Jüri PIHL
Vice- Mayor of Tallinn City Government

Mr. Uno SILBERG
Member of Kose Rural Municipality Council

Mr. Toomas VITSUT
Chairman of Tallinn City Council

ΕΛΛΑΣ

Θεόδωρος ΓΚΟΤΣΟΠΟΥΛΟΣ
Δημοτικός Σύμβουλος Παλλήνης Αττικής

Γρηγόριος ΖΑΦΕΙΡΟΠΟΥΛΟΣ
Δήμαρχος Χαλανδρίου Αττικής

Νικήτας ΚΑΚΛΑΜΑΝΗΣ
Δήμαρχος Αθηναίων

Γεώργιος ΠΑΠΑΣΤΕΡΓΙΟΥ
Νομάρχης Πιερίας

Ιωάννης ΣΓΟΥΡΟΣ
Νομάρχης Αθηνών

Κωνσταντίνος ΣΙΜΙΤΣΗΣ
Δήμαρχος Καβάλας

Ευαγγελία ΣΧΟΙΝΑΡΑΚΗ-ΗΛΙΑΚΗ
Νομάρχης Ηρακλείου Κρήτης

Κωνσταντίνος ΤΑΤΣΗΣ
Πρόεδρος Διευρυμένης Ν.Α. Ξάνθης-Δράμας-Καβάλας

Κωνσταντίνος ΤΖΑΤΖΑΝΗΣ
Νομαρχιακός Σύμβουλος Πειραιά

Δημήτριος ΤΣΙΓΚΟΥΝΗΣ
Δήμαρχος Λεωνιδίου Αρκαδίας

Ανδρέας ΦΟΥΡΑΣ
Δήμαρχος Πατρέων

Παναγιώτης ΨΩΜΙΑΔΗΣ
Νομάρχης Θεσσαλονίκης

ESPAÑA

D.^a Esperanza AGUIRRE GIL DE BIEDMA
Presidenta de la Comunidad Autónoma de Madrid

D. Vicente Alberto ÁLVAREZ ARECES
Presidente de la Comunidad Autónoma del Principado de Asturias

D. Francesc ANTICH OLIVER
Presidente de la Comunidad Autónoma de Illes Balears

D.^a Rita BARBERÁ NOLLA
Alcaldesa de Valencia

D. José María BARREDA FONTES
Presidente de la Comunidad Autónoma de Castilla-La Mancha

D. Francisco CAMPS ORTIZ
Presidente de la Comunitat Valenciana.

D. Pedro CASTRO VÁZQUEZ
Alcalde de Getafe

D. Guillermo FERNÁNDEZ VARA
Presidente de la Junta de Extremadura

D.^a Dolores GOROSTIAGA SAIZ
Vicepresidenta de la Comunidad Autónoma de Cantabria y Consejera de Empleo y Bienestar Social

D. Jose Antonio GRIÑÁN MARTÍNEZ
Presidente de la Junta de Andalucía

D. Jordi HEREU I BOHER
Alcalde de Barcelona

D. Juan Vicente HERRERA CAMPO
Presidente de la Comunidad Autónoma de Castilla y León

D. Marcelino IGLESIAS RICO
Presidente del Gobierno de Aragón

D. Francisco Javier LOPEZ ALVAREZ
Lehendakari del Gobierno Vasco

D. José MONTILLA AGUILERA
Presidente de la Generalitat de Catalunya

D. Alberto NÚÑEZ FEIJÓO
Presidente de la Xunta de Galicia

D. Paulino RIVERO BAUTE
Presidente del Gobierno de Canarias

D. Alberto RUIZ-GALLARDÓN JIMÉNEZ
Mandato: Alcalde de Madrid

D. Pedro María SANZ ALONSO
Presidente del Gobierno de La Rioja

D. Miguel SANZ SESMA
Presidente del Gobierno de Navarra

D. Ramón Luis VALCÁRCEL SISO
Presidente de la Comunidad Autónoma de la Región de Murcia

FRANCE

M. Jacques BLANC
Maire de La Canourgue

Mme Danièle BOEGLIN
Première Vice-présidente du Conseil général de l'Aube

M. Jean-Paul BORE
Premier Vice-président du Conseil régional du Languedoc-Roussillon

M. Bruno BOURG-BROC
Maire de Châlons en Champagne

Mme. Claudette BRUNET-LECHENAULT
Vice-présidente du Conseil général de Saône et Loire

M. François COMMEINHES
Maire de Sète

M. Michel DELEBARRE
Maire de Dunkerque

M. Jean-Louis DESTANS
Président du Conseil général de l'Eure

Mme Claude du GRANRUT
Conseillère régionale de Picardie

M. Pierre HUGON
Vice-président du Conseil général de la Lozère

M. Jean-Louis JOSEPH
Maire de la Bastidonne

Mme Anne-Marie KEISER
Vice-présidente du Conseil général de Gironde

M. Jean-Yves LE DRIAN
Président du Conseil régional de Bretagne

M. Alain LE VERN
Président du Conseil régional de Haute-Normandie

M. Pierre MAILLE
Président du Conseil général du Finistère

M. Daniel PERCHERON
Président du Conseil régional du Nord-Pas-de-Calais

M. Jean-Vincent PLACE
Conseiller régional de l'Île-de-France

M. Jean PRORIOLO
Conseiller régional d'Auvergne

M. Camille de ROCCA SERRA
Président de l'Assemblée de Corse

M. Christophe ROUILLON
Maire de Coulaines

M. Alain ROUSSET
Président du Conseil régional d'Aquitaine

M. Ange SANTINI
Président du Conseil exécutif de la Collectivité Territoriale de Corse

M. René SOUCHON
Président du Conseil régional d'Auvergne

M. Bernard SOULAGE
Premier Vice-président du Conseil régional de Rhône-Alpes

ITALIA

Sig. Antonio BASSOLINO
Presidente della Regione Campania

Sig.ra Mercedes BRESSO
Presidente della Regione Piemonte

Sig. Claudio BURLANDO
Presidente della Regione Liguria

Sig. Ugo CAPPELLACCI
Presidente della Regione Sardegna

Sig. Giuseppe CASTIGLIONE
Presidente della Provincia di Catania

Sig. Luciano CAVERI
Consigliere regionale della Regione Valle d'Aosta

Sig. Sergio CHIAMPARINO
Sindaco del Comune di Torino

Sig. Giovanni CHIODI
Presidente della Regione Abruzzo

Sig.ra Maria Luisa COPPOLA
Assessore e Consigliere regionale della Regione Veneto

Sig. Luis DURNWALDER
Consigliere regionale/Presidente Provincia autonoma di Bolzano

Sig. Giorgio GRANELLO
Sindaco del Comune di Ponzano Veneto

Sig. Agazio LOIERO
Presidente della Regione Calabria

Sig. Claudio MARTINI
Presidente della Regione Toscana

Sig.ra Sonia MASINI
Presidente della Provincia di Reggio Emilia

Sig. Graziano MILIA
Presidente della Provincia di Cagliari

Sig. Francesco MUSOTTO
Deputato dell'Assemblea Regionale Siciliana

Sig. Roberto PELLA
Consigliere del Comune di Valdengo

Sig. Massimo PINESCHI
Consigliere della Regione Lazio

Sig. Savino Antonio SANTARELLA
Sindaco del Comune di Candela

Sig. Vito SANTARSIERO
Sindaco del Comune di Potenza

Sig. Gian Mario SPACCA
Presidente della Regione Marche

Sig. Nicola VENDOLA
Presidente della Regione Puglia

Sig. Riccardo VENTRE
Consigliere del Comune di Caserta

Sig.ra Marta VINCENZI
Sindaco del Comune di Genova

ΚΥΠΡΟΣ

Γεώργιος ΓΕΩΡΓΙΟΥ
Δήμαρχος Κάτω Πολεμιδιών

Σάββας ΗΛΙΟΦΩΤΟΥ
Δήμαρχος Στροβόλου

Χριστόδουλος Κώστα ΚΑΤΤΙΠΤΖΗ
Πρόεδρος Κοινοτικού Συμβουλίου Κάτω Ζώδιας

Ελένη ΛΟΥΚΑΪΔΟΥ
Δημοτικός Σύμβουλος Λευκωσίας

Χρίστος ΜΕΣΗΣ
Δήμαρχος Μέσα Γετονιάς

Ευγένιος ΜΙΧΑΗΛ
Πρόεδρος Κοινοτικού Συμβουλίου Ομόδους

LATVIJA

Andris JAUNSLEINIS
Latvijas Pašvaldību savienības priekšsēdis

Guntars KRIEVIŅŠ
Liepājas pilsētas domes deputāts

Aleksandrs LIELMEŽS
Mālpils novada domes priekšsēdētājs

Jānis NEIMANIS
Grobiņas novada domes priekšsēdētāja vietnieks

Indra RASSA
Saldus novada domes priekšsēdētāja

Leonīds SALCEVIČS
Jēkabpils pilsētas domes priekšsēdētājs

Ainārs ŠLESERS
Rīgas domes priekšsēdētāja vietnieks

LIETUVA

Arnoldas ABRAMAVIČIUS
Zarasų rajono savivaldybės tarybos narys (meras)

Vytas APUTIS
Kazlų rūdos savivaldybės tarybos narys

Andrius KUPČINSKAS
Kauno miesto savivaldybės tarybos narys (meras)

Virginijus KOMSKIS
Pagegių savivaldybės tarybos narys (meras)

Ričardas MALINAUSKAS
Druskininkų savivaldybės tarybos narys (meras)

Daiva MATONIENĖ
Šiaulių miesto savivaldybės tarybos narė (mero pavaduotoja)

Gediminas PAVIRŽIS
Vilniaus rajono savivaldybės tarybos narys

Povilas ŽAGUNIS
Panevėžio rajono savivaldybės tarybos narys (meras)

Odetta ŽERLAUSKIENĖ
Skuodo rajono savivaldybės tarybos narė (mero pavaduotoja)

LUXEMBOURG

Mme Simone BEISSEL
Echevin de la Ville de Luxembourg

Mme Agnès DURDU
Membre du conseil communal de Wincrange

M. Dan KERSCH
Bourgmestre de la commune de Mondercange

M. Albert LENTZ
Echevin de la commune de Mersch

M. Paul-Henri MEYERS
Membre du conseil communal de Luxembourg

M. Marc SCHAEFER
Membre du conseil communal de Vianden

MAGYARORSZÁG

Ferenc BENKŐ
Tiszaadány község polgármestere

Gábor BIHARY
Budapest Főváros Közgyűlésének tagja

György GÉMESI dr.
Gödöllő város polgármestere

György IPKOVICH dr.
Szombathely Megyei Jogú Város polgármestere

Attila JÓSZAI
Szigetszentmiklós város képviselő-testületének tagja

Csaba MOLNÁR dr.
Győr-Moson-Sopron Megyei Közgyűlés tagja

Sándor NAGY
Kistelek város polgármestere

József RIBÁNYI
Tamási város polgármestere

István SÉRTŐ-RADICS dr.
Uszka község polgármestere

Gyula SZABÓ
Heves Megyei Közgyűlés tagja

András SZALAY dr.
Veszprém Megyei Jogú Város Közgyűlésének tagja

Zoltán VARGA
Békés Megyei Közgyűlés tagja

MALTA

Ms. Claudette ABELA BALDACCHINO
Deputy Mayor of Qrendi

Dr. Samuel AZZOPARDI
Mayor of Victoria, Gozo

Mr. Michael COHEN
Mayor of Kalkara

Mr. Joseph CORDINA
Mayor of Xaghra, Gozo

Dr. Malcolm MIFSUD
Mayor of Pietà

NEDERLAND

Dhr A. (Ahmed) ABOUTALEB
Burgemeester (mayor) of the city of Rotterdam

Dhr J.H. (Rob) BATS
Gedeputeerde (member of the Executive Council) of the Province of Drenthe

Dhr D. (Dick) BUURSINK
Gedeputeerde (member of the Executive Council) of the Province of Overijssel

Mevr. H.M.C. (Lenie) DWARSHUIS - VAN DE BEEK
Gedeputeerde (member of the Executive Council) of the Province of Zuid-Holland

Dhr L.J.P.M. (Léon) FRISSEN
Commissaris van de Koningin (Governor: chair of the Council and of the Executive Council) of the Province of Limburg

Mevr. A. (Annemarie) JORRITSMA-LEBBINK
Burgemeester (mayor) of the city of Almere

Mevr. R. (Rinske) KRUISINGA
Gedeputeerde (member of the Executive Council) of the Province of Noord-Holland

Dhr C.H.J. (Cor) LAMERS
Burgemeester (mayor) of the municipality of Houten

Mevr. K.M.H. (Karla) PEIJS
Commissaris van de Koningin (Governor: chair of the council and of the executive council) of the province of Zeeland

Dhr A.G.J.M. (Ton) ROMBOUTS
Burgemeester (mayor) of the city of 's Hertogenbosch

Dhr G.A.A. (Bas) VERKERK
Burgemeester (mayor) of the city of Delft

Mevr. L.M.B.C. (Luzette) WAGENAAR-KROON
Wethouder (alderman: member of the executive council) of the municipality of Drechterland

ÖSTERREICH

Herr Gerhard DÖRFLER
Landeshauptmann von Kärnten

Dr. Michael HÄUPL
Bürgermeister und Landeshauptmann von Wien

Herr Erwin MOHR
Mitglied des Gemeinderats von Wolfurt

Herr Hans NIESSL
Landeshauptmann von Burgenland

Herr Johannes PEINSTEINER
Bürgermeister von St. Wolfgang im Salzkammergut

Dr. Erwin PRÖLL
Landeshauptmann von Niederösterreich

Dr. Josef PÜHRINGER
Landeshauptmann von Oberösterreich

Dr. Herbert SAUSGRUBER
Landeshauptmann von Vorarlberg

Dr. Heinz SCHADEN
Bürgermeister der Stadt Salzburg

Dr. Franz SCHAUSBERGER
Beauftragter des Landes Salzburg für den Ausschuss der Regionen

DDr. Herwig VAN STAA
Präsident des Landtags von Tirol

Mag. Franz VOVES
Landeshauptmann der Steiermark

POLSKA

Jacek CZERNIAK
Przewodniczący Sejmiku Województwa Lubelskiego

Konstanty DOMBROWICZ
Prezydent Miasta Bydgoszcz

Marcin JABŁOŃSKI
Marszałek Województwa Lubuskiego

Adam JARUBAS
Marszałek Województwa Świętokrzyskiego

Lech JAWORSKI
Radny m.st. Warszawy

Maciej KOBYLIŃSKI
Prezydent Miasta Słupsk

Jan KOZŁOWSKI
Marszałek Województwa Pomorskiego

Witold KROCHMAL
Burmistrz Miasta i Gminy Wołów

Jerzy KROPIWNICKI
Prezydent Miasta Łodzi

Marek NAWARA
Marszałek Województwa Małopolskiego

Jacek PROTAS
Marszałek Województwa Warmińsko-Mazurskiego

Józef SEBESTA
Marszałek Województwa Opolskiego

Adam STRUZIŁ
Marszałek Województwa Mazowieckiego

Bogusław ŚMIGIELSKI
Marszałek Województwa Śląskiego

Stanisław SZWABSKI
Przewodniczący Rady Miasta Gdynia

Leszek ŚWIĘTALSKI
Wójt Gminy Stare Bogaczowice

Marek TRAMŚ
Starosta Polkowicki

Ludwik WĘGRZYN
Radny Powiatu Bocheńskiego

Marek WOŹNIAK
Marszałek Województwa Wielkopolskiego

Tadeusz WRONA
Prezydent Miasta Częstochowa

Jerzy ZAJĄKAŁA
Wójt Gminy Łubianka

PORTUGAL

Exmo. Sr. Manuel Joaquim BARATA FREXES
Presidente da Câmara Municipal do Fundão

Exmo. Sr. Alberto João CARDOSO GONÇALVES JARDIM
Presidente do Governo Regional da Madeira

Exmo. Sr. José Macário Custódio CORREIA
Presidente da Câmara Municipal de Faro

Exmo. Sr. Rui Fernando DA SILVA RIO
Presidente da Câmara Municipal do Porto

Exmo. Sr. Fernando DE CARVALHO RUAS
Presidente da Câmara Municipal de Viseu

Exmo. Sr. Carlos Manuel MARTINS DO VALE CÉSAR
Presidente do Governo Regional dos Açores

Exmo. Sr. José Luís PEREIRA CARNEIRO
Presidente da Câmara Municipal de Baião

Exmo. Sr. Carlos Alberto PINTO
Presidente da Câmara Municipal da Covilhã

Exmo. Sr. Joaquim Moreira RAPOSO
Presidente da Câmara Municipal da Amadora

Exmo. Sr. Carlos Manuel RODRIGUES PINTO DE SÁ
Presidente da Câmara Municipal de Montemor-o-Novo

Exmo. Sr. António Luís SANTOS DA COSTA
Presidente da Câmara Municipal de Lisboa

Exmo. Sr. Francisco SOARES MESQUITA MACHADO
Presidente da Câmara Municipal de Braga

ROMÂNIA

Dl Cristian ANGHEL
Primarul municipiului Baia Mare, județul Maramureș

Dl Decebal ARNĂUTU
Primarul orașului Târgu Neamț, județul Neamț

Dl Mircea COSMA
Președintele Consiliului Județean Prahova

Dl Emil DRĂGHICI
Primarul comunei Vulcana Băi, județul Dâmbovița

Dl Gheorghe FALCĂ
Primarul municipiului Arad, județul Arad

Dl Răducu George FILIPESCU
Președintele Consiliului Județean Călărași

Dna Veronica IONIȚĂ
Primarul comunei Gorgota, județul Prahova

Dna Edita Emöke LOKODI
Președintele Consiliului Județean Mureș

Dl Alin Adrian NICA
Primarul comunei Dudeștii Noi, județul Timiș

Dl Constantin OSTAFICIUC
Președintele Consiliului Județean Timiș

Dl Tudor PENDIUC
Primarul municipiului Pitești, județul Argeș

DI Ion PRIOTEASA
Președintele Consiliului Județean Dolj

DI Emil PROȘCAN
Primarul orașului Mizil, județul Prahova

DI Vasile SAVA
Primarul orașului Țândărei, județul Ialomița

DI Gheorghe Bunea STANCU
Președintele Consiliului Județean Brăila

SLOVENIJA

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Podžupan Mestne občine Ljubljana

Ms Irena MAJCEN
Županja Občine Slovenska Bistrica

Mr Franci ROKAVEC
Župan Občine Litija

Mr Anton Tone SMOLNIKAR
Župan Občine Kamnik

Mr Robert SMRDELJ
Župan Občine Pivka

Ms Jasmina VIDMAR
Članica mestnega sveta Mestne občine Maribor

Mr Franci VOVK
Župan Občine Dolenjske Toplice

SLOVENSKO

Pán Milan BELICA
Predseda Nitrianskeho samosprávneho kraja

Pán Juraj BLANÁR
Predseda Žilinského samosprávneho kraja

Pán Andrej ĎURKOVSKÝ
Primátor hl. mesta Bratislava

Pán Peter CHUDÍK
Predseda Prešovského samosprávneho kraja

Pán František KNAPÍK
Primátor mesta Košice

Pán Ján ORAVEC
Primátor mesta Štúrovo

Pán Pavol SEDLÁČEK
Predseda Trenčianskeho samosprávneho kraja

Pán Zdenko TREBULA
Predseda Košického samosprávneho kraja

Pán István ZACHARIÁŠ
Primátor mesta Moldava nad Bodvou

SUOMI

Pauliina HAIJANEN
Laitilan kaupunginvaltuuston jäsen

Sirpa HERTELL
Espoon kaupunginvaltuuston jäsen

Anne KARJALAINEN
Keravan kaupunginvaltuuston jäsen

Veikko KUMPUMÄKI
Kemin kaupunginvaltuuston jäsen

Antti LIIKKANEN
Rovaniemen kaupunginvaltuuston jäsen

Markku MARKKULA
Espoon kaupunginvaltuuston jäsen

Ossi MARTIKAINEN
Lapinlahden kunnanvaltuuston jäsen

Folke SJÖLUND
Ahvenanmaan maakuntapäivien jäsen

Satu TIETARI
Säkylän kunnanvaltuuston jäsen

SVERIGE

Mr Uno ALDEGREN
Ledamot i regionfullmäktige, Skåne läns landsting

Ms Kristina ALVENDAL
Ledamot i kommunfullmäktige, Stockholms kommun

Ms Lotta HÅKANSSON HARJU
Ledamot av kommunfullmäktige, Järfälla kommun

Mr Kent JOHANSSON
Ledamot i regionfullmäktige, Västra Götalands läns landsting

Mr Anders KNAPE
Ledamot i kommunfullmäktige, Karlstads kommun

Mr Paul LINDQUIST
Ledamot i kommunfullmäktige, Lidingö kommun

Ms Monalisa NORRMAN
Ledamot i landstingsfullmäktige, Jämtlands läns landsting

Mr Ilmar REEPALU
Ledamot i kommunfullmäktige, Malmö kommun

Ms Yoomi RENSTRÖM
Ledamot av kommunfullmäktige, Ovanåkers kommun

Ms Catarina SEGERSTEN-LARSSON
Ledamot i landstingsfullmäktige, Värmlands läns landsting

Ms Annelie STARK
Ledamot i regionfullmäktige, Västra Götalands läns landsting

Ms Maria WALLHAGER NECKMAN
Ledamot av landstingsfullmäktige, Stockholms läns landsting

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

Cllr Doris ANSARI
Member of Cornwall Council

Cllr Jonathan BELL
Member of Ards Borough Council

Cllr Sir Albert BORE
Member of Birmingham City Council

Cllr Robert BRIGHT
Member of Newport City Council

Cllr Amanda BYRNE
Member of Calderdale Metropolitan Borough Council

Christine CHAPMAN AM
Member of the National Assembly for Wales

Cllr Flo CLUCAS
Member of Liverpool City Council

Sir Simon DAY
Member of Devon County Council

Cllr Roger EVANS AM
Member of the Greater London Assembly

Cllr Linda GILLHAM
Member of Runneymede Borough Council

Cllr Gordon KEYMER CBE
Member of Tandridge District Council

Cllr Roger KNOX
Member of East Lothian Council

Cllr Iain MALCOLM
Member of South Tyneside Metropolitan Borough Council

Mr Stewart MAXWELL MSP
Member of the Scottish Parliament

Cllr Corrie MCCHORD
Member of Stirling

Francie MOLLOY MLA
Member of the Northern Ireland Assembly

Ms Irene OLDFATHER MSP
Member of the Scottish Parliament

Cllr David PARSONS
Member of Leicestershire County Council

Cllr Judith PEARCE
Member of Wychavon District Council

Cllr David SIMMONDS
Member of London Borough of Hillingdon

Cllr Neil SWANNICK
Member of Manchester City Council

Cllr the Lord (Graham) TOPE CBE
Member of the London Borough of Sutton

Cllr Kay TWITCHEN
Member of Essex County Council

Cllr Dave WILCOX
Member of Derbyshire County Council

ПРИЛОЖЕНИЕ II — ANEXO II — PŘÍLOHA II — BILAG II — ANHANG II — II LISA — ΠΑΡΑΡΤΗΜΑ II — ANNEX II — ANNEXE II — ALLEGATO II — II PIELIKUMS — II PRIEDAS — II. MELLÉKLET — ANNESS II — BIJLAGE II — ZAŁĄCZNIK II — ANEXO II — ANEXA II — PRÍLOHA II — PRILOGA II — LIITE II — BILAGA II

Заместник-членове / Suplentes / Náhradníci / Suppleanter / Stellvertreter / Asendusliikmed / Αναπληρωτές / Alternates / Suppléants / Supplenti / Aizstājēji / Pakaitiniai nariai / Póttagok / Supplenti / Plaatsvervangers / Zastępcy / Suplentes / Supleanți / Náhradníci / Nadomestni člani / Varaedustajat / Suppleanter

BELGIË / BELGIQUE / BELGIEN

De heer Ludwig CALUWÉ
Vlaams volksvertegenwoordiger

Monsieur Emmanuel DISABATO
Membre du Parlement wallon

De heer Marc HENDRICKX
Vlaams volksvertegenwoordiger

Monsieur Alain HUTCHINSON
Membre du Parlement de la Région de Bruxelles-Capitale

Monsieur Michel de LAMOTTE
Membre du Parlement de la Communauté française

Mevrouw Fientje MOERMAN
Vlaams volksvertegenwoordiger

Mevrouw Fatma PEHLIVAN
Vlaams volksvertegenwoordiger

Monsieur Yaron PESZTAT
Membre du Parlement de la Région de Bruxelles-Capitale

Mevrouw Sabine POLEYN
Vlaams volksvertegenwoordiger

De heer Luckas VAN DER TAELEN
Vlaams volksvertegenwoordiger

De heer Jean-Luc VANRAES
Minister van de Brusselse Hoofdstedelijke Regering

Madame Olga ZRIHEN
Membre du Parlement wallon

БЪЛГАРИЯ

Mr. Ahmed AHMEDOV
Mayor, Municipality of Tsar Kaloyan

Mr. Ivo ANDONOV
Mayor, Municipality of Silistra

Mr. Ivan ASPARUHOV
Mayor, Municipality of Mezdra

Mr. Stanislav BLAGOV
Mayor, Municipality of Svishtov

Ms. Shukran IDRIZ
Mayor, Municipality of Kirkovo

Mr. Krasimir KOSTOV
Mayor, Municipality of Shumen

Ms. Malina LAZAROVA
Municipal Councilor, Municipality of Sofia

Mr. Veselin LICHEV
Mayor, Municipality of Sopot

Mr. Rumen RASHEV
Mayor, Municipality of Veliko Tarnovo

Mr. Emil NAYDENOV
Mayor, Municipality of Gorna Malina

Mr. Svetlin TANCHEV
Mayor, Municipality of Stara Zagora

Mr. Nayden ZELENOGORSKI
Mayor, Municipality of Pleven

ČESKÁ REPUBLIKA

Pan Jiří BĚHOUNEK
Hejtman kraje Vysočina

Bc. Jana ČERMÁKOVÁ
Místostarostka obce Proboštov

Ing. Ivana ČERVINKOVÁ
Starostka města Kostelec n. Orlicí

Mgr. Tomáš CHALUPA
Starosta městské části Praha 6

Paní Milada EMMEROVÁ
Hejtmanka Plzeňského kraje

Pan Lubomír FRANC
Hejtman Královéhradeckého kraje

Ing. Sylva KOVÁČIKOVÁ
Starostka města Bílovec

Pan Radko MARTÍNEK
Hejtman Pardubického kraje

Pan Stanislav MIŠÁK
Hejtman Zlínského kraje

Pan David RATH
Hejtman Středočeského kraje

Pan Martin TESÁŘÍK
Hejtman Olomouckého kraje

Mgr. Tomáš ÚLEHLA
Radní města Zlín

DANMARK

Hr. Bo ANDERSEN
Byrådsmedlem

Hr. Jan BOYE
Byrådsmedlem

Hr. Bent HANSEN
Regionrådsformand og Formand for Danske Regioner

Hr. Carl HOLST
Regionsrådsformand

Hr. Bent LARSEN
Regionrådsmedlem

Fru Jane Findahl LINDSKOV
Byrådsmedlem

Hr. Erik Bent NIELSEN
Borgmester

Hr. Simon Mønsted STRANGE
Byrådsmedlem

Hr. Johnny SØTRUP
Borgmester

DEUTSCHLAND

Herr Dietmar BROCKES MdL
Mitglied des Landtages von Nordrhein-Westfalen

Frau Hella DUNGER-LÖPER
Staatssekretärin für Stadtentwicklung des Landes Berlin,

Herr Rolf FISCHER MdL
Mitglied des Landtages von Schleswig-Holstein

Herr Michael GWOSDZ MdL
Mitglied der Hamburgischen Bürgerschaft (Landtag)

Herr Heinz-Joachim HÖFER
Bürgermeister der Stadt Altenkirchen

Herr Wilhelm HOGREFE MdL
Mitglied des Landtages von Niedersachsen

Herr Dr. Ekkehard KLUG
Minister für Bildung und Kultur des Landes Schleswig-Holstein,

Frau Jacqueline KRAEGE
Staatssekretärin im Ministerium für Umwelt, Forsten und Verbraucherschutz des Landes Rheinland-Pfalz

Dr. Hermann KUHN MdBB
Mitglied der Bremischen Bürgerschaft (Landtag)

Herr Clemens LINDEMANN
Landrat des Saarpfalz-Kreises

Prof. Ursula MÄNNLE MdL
Mitglied des Bayerischen Landtags

Frau Nicole MORSEBLECH MdL
Mitglied des Landtages Rheinland-Pfalz

Frau Dagmar MÜHLENFELD
Oberbürgermeisterin der Stadt Mülheim an der Ruhr

Herr Detlef MÜLLER MdL
Mitglied des Landtages Mecklenburg-Vorpommern

Herr Manfred RICHTER MdL
Mitglied des Landtags von Brandenburg

Dr. Michael REUTER MdL
Mitglied des Hessischen Landtages

Herr Peter SCHOWTKA MdL
Mitglied des Sächsischen Landtags

Herr Peter STRAUB MdL
Präsident des Landtags von Baden-Württemberg

Herr Tilman TÖGEL MdL
Mitglied des Landtages von Sachsen-Anhalt

Herr Stephan TOSCANI MdL
Mitglied des Landtages des Saarlandes

Herr Mark WEINMEISTER
Staatssekretär im hessischen Ministerium für Umwelt, Energie, Landwirtschaft und Verbraucherschutz

Herr Roland WERNER
Staatssekretär im sächsischen Ministerium für Wirtschaft und Arbeit,

Herr Frank ZIMMERMANN MdL
Mitglied des Abgeordnetenhauses von Berlin

EESTI

Ms. Urve ERIKSON
Chairperson of Tudulinna Rural Municipality Council

Mr. Juri GOTMANS
Member of Sõmerpalu Rural Municipality Council

Mr. Andres JAADLA
Vice- Chairman of Rakvere City Council

Ms. Saima KALEV
Member of Jõgeva Rural Municipality Council

Ms. Kersti KÕOSAAR
Member of Võru City Council

Mrs. Kersti SARAPUU
Mayor of Paide City Government

Ms. Kadri TILLEMANN
Mayor of Keila Rural Municipality Government

ΕΛΛΑΣ

ΔΡΑΚΟΣ Δημήτριος
Νομάρχης Μεσσηνίας

ΚΑΛΟΓΕΡΟΠΟΥΛΟΣ Δημήτριος
Δήμαρχος Αιγιάλεω Αττικής

ΚΑΤΣΑΡΟΣ Λουκάς
Νομάρχης Λάρισας

ΚΛΑΠΑΣ Μιλτιάδης
Δήμαρχος Πρέβεζας

ΚΟΝΤΟΓΙΩΡΓΟΣ Κωνσταντίνος
Νομάρχης Ευρυτανίας

ΚΟΤΡΟΝΙΑΣ Γεώργιος
Δήμαρχος Λαμιέων

ΚΟΥΡΑΚΗΣ Ιωάννης
Δήμαρχος Ηρακλείου Κρήτης

ΛΑΜΠΡΙΝΟΥΔΗΣ Πολύδωρος
Νομάρχης Χίου

ΜΑΧΑΙΡΙΔΗΣ Ιωάννης
Νομάρχης Δωδεκανήσου

ΟΙΚΟΝΟΜΙΔΗΣ Παναγιώτης
Δήμαρχος Άρτας

ΠΡΕΒΕΖΑΝΟΣ Δημήτριος
Δημοτικός Σύμβουλος Δήμου Σκιάθου Νομού Μαγνησίας

ΣΠΥΡΙΔΩΝ Σπύρος
Νομαρχιακός Σύμβουλος Αθηνών — Πειραιώς

ESPAÑA

D. Gabriel AMER AMER
Delegado del Gobierno de las Illes Balears en Bruselas

D^a María Luisa ARAÚJO CHAMORRO
Vicepresidenta de la Junta de Comunidades de Castilla-La Mancha y Consejera de Economía y Hacienda

D.^a Elsa María CASAS CABELLO
Comisionada de Acción Exterior del Gobierno de Canarias

D. Alberto CATALÁN HIGUERAS
Consejero de Educación, y de Relaciones Institucionales y Portavoz del Gobierno de Navarra

D^a María DE DIEGO DURÁNTEZ
Directora General de Relaciones Institucionales y Acción Exterior de la Comunidad Autónoma de Castilla y León

D. Francisco DE LA TORRE PRADO
Alcalde de Málaga

D. Emilio DEL RÍO SANZ
Consejero de Presidencia del Gobierno de La Rioja

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Secretario General de Acción Exterior del Gobierno vasco

D^a. Paz FERNÁNDEZ FELGUEROSO
Alcaldesa de Gijón

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Director General de Relaciones Exteriores y con la Unión Europea de la Xunta de Galicia

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Director General de Asuntos Europeos y Cooperación al Desarrollo de la Comunidad Autónoma de Cantabria

D. Antonio GONZÁLEZ TEROL
Director General de Asuntos Europeos y Cooperación con el Estado de la Comunidad Autónoma de Madrid

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Alcalde de Valladolid

D. Miguel LUCENA BARRANQUERO
Secretario General de Acción Exterior de la Junta de Andalucía

D.^a Lucía MARTÍN DOMÍNGUEZ
Directora General de Acción exterior de la Junta de Extremadura

D.^a Esther MONTERRUBIO VILLAR
Comisionada para las Relaciones Exteriores del Gabinete de la Presidencia del Gobierno de Aragón

D. Juan Antonio MORALES RODRÍGUEZ
Director General de Relaciones Institucionales y Acción Exterior de la Comunidad Autónoma de la Región de Murcia

D. Andrés OCAÑA RABADÁN
Alcalde de Córdoba

D. Rafael RIPOLL NAVARRO
Secretario Autonómico de Cohesión Territorial, de Relaciones con el Estado y con la Unión Europea de la Comunitat Valenciana

D.^a Anna TERRÓN CUSÍ
Secretaria para la Unión Europea de la Generalitat de Catalunya

D. Javier VELASCO MANCEBO
Director de la Oficina de Representación del Principado de Asturias en Bruselas

FRANCE

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M. Jean-Paul BACHY
Président du Conseil régional de Champagne-Ardenne

M. Pierre BERTRAND
Vice-président du Conseil général du Bas-Rhin

M. Philippe BODARD
Maire de Mûrs-Erigné

Mme Martine CALDEROLI-LOTZ
Conseillère régionale d'Alsace

Mme Anne-Marie COMPARINI
Conseillère régionale de Rhône-Alpes

M. Jean-Michel DACLIN
Adjoint au maire de Lyon

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Président du Conseil général de l'Ile de La Réunion

Mme Rose-Marie FALQUE
Maire d'Azerailles

M. Jean-Jacques FRITZ
Conseiller régional d'Alsace

M. Claude GEWERC
Président du Conseil régional de Picardie

Mme Arlette GROSSKOST
Vice-présidente du Conseil régional d'Alsace

M. Antoine KARAM
Président du Conseil régional de Guyane

Mme Mireille LACOMBE
Conseillère générale du Puy-de-Dôme

Mme Claudine LEDOUX
Maire de Charleville-Mézières

M. Martin MALVY
Président du Conseil régional Midi-Pyrénées

M. Didier MARIE
Président du Conseil général de Seine-Maritime

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Conseiller régional de Bourgogne

M. Yves PAGES
Maire de Saint-Georges

Mme Rachel PAILLARD
Maire de Bouzy

Mme Gisèle STIEVENARD
Vice présidente du Conseil général de Paris

Mme Elisabeth THEVENON-DURANTIN
Conseillère régionale d'Auvergne

M. Jean-Louis TOURENNE
Président du Conseil général d'Ille-et-Vilaine

M. Michel VAUZELLE
Président du Conseil régional Provence-Alpes-Côte-D'azur

ITALIA

Sig. Alvaro ANCISI
Consigliere del Comune di Ravenna

Sig. Roberto BOMBARDA
Consigliere regionale e provinciale della Provincia autonoma di Trento

Sig.ra Barbara BONINO
Consigliere della Provincia di Torino

Sig.ra Carmela CASILE
Consigliere del Comune di Giaveno

Sig. Francesco CHIUCCHIURLOTTO
Consigliere del Comune di Castiglione in Teverina

Sig. Vito DE FILIPPO
Presidente della Regione Basilicata

Sig. Francesco DE MICHELI
Consigliere del Comune di Roma

Sig. Mario Sisto FERRANTE
Consigliere della Provincia di Roma

Sig. Vincenzo LODOVISI
Consigliere della Provincia di Rieti

Sig.ra Maria Rita LORENZETTI
Presidente della Regione Umbria

Sig. Salvatore MANGIAFICO
Assessore della Provincia di Siracusa

Sig. Matteo MAURI
Consigliere della Provincia di Milano

Sig. Luigi MONTANARO
Sindaco del Comune di Ginosa

Sig.ra Maria Giuseppina MUZZARELLI
Vice Presidente e Assessore della Regione Emilia-Romagna

Sig. Umberto OPPUS
Sindaco del Comune di Mandas

Sig. Aristide PELI
Assessore della Provincia di Brescia

Sig.ra Alessia ROSOLEN
Consigliere e Assessore della Regione Friuli Venezia Giulia

Sig.ra Federica SEGANTI
Assessore della Regione Friuli Venezia Giulia

Sig. Fiorenzo SILVESTRI
Consigliere della Provincia di Treviso

Sig. Sergio SOAVE
Sindaco del Comune di Savigliano

Sig. Giuseppe VARACALLI
Consigliere del Comune di Gerace

Sig. Gianfranco VITAGLIANO
Assessore della Regione Molise

Sig. Angelo ZUBBANI
Sindaco del Comune di Carrara

Sig. Sante ZUFFADA
Consigliere regionale della Regione Lombardia

ΚΥΠΡΟΣ

Χριστοφής ΑΝΤΩΝΙΟΥ
Πρόεδρος Κοινοτικού Συμβουλίου Επισκοπής

Δήμος ΠΑΓΚΟΥ
Πρόεδρος Κοινοτικού Συμβουλίου Αγίας Ειρήνης Κερύνειας

Ανδρέας ΜΩΥΣΕΩΣ
Δήμαρχος Λάρνακας, Αναπληρωτής

Χαράλαμπος ΠΙΤΤΑΣ
Δήμαρχος Μόρφου

Κώστας ΧΑΤΖΗΚΑΚΟΥ
Δημοτικός Σύμβουλος Αμμοχώστου

Κυριάκος ΧΑΤΖΗΤΤΟΦΗΣ
Δήμαρχος Αγίου Αθανασίου

LATVIJA

Edvīns BARTKEVIČS k-gs
Ogres novada domes priekšsēdētājs

Inesis BOŽIS k-gs
Valmieras pilsētas domes priekšsēdētājs

Sergejs DOLGOPOLOVS k-gs
Rīgas domes Pilsētas attīstības komitejas priekšsēdētājs

Ligita GINTERE k-dze
Jaunpils novada domes priekšsēdētāja

Nellija KLEINBERGA k-dze
Skrundas novada domes priekšsēdētāja

Jānis TRUPOVNIEKS k-gs
Balvu novada domes priekšsēdētājs

Jānis VĪTOLIŅŠ k-gs
Ventspils pilsētas domes priekšsēdētāja pirmais vietnieks

LIETUVA

Gintautas BABRAVIČIUS
Vilniaus miesto savivaldybės tarybos narys (mero pavaduotojas)

Algirdas BAGUŠINSKAS
Vilkaviškio rajono savivaldybės tarybos narys (meras)

Donatas KAUBRYS
Telšių rajono savivaldybės tarybos narys

Bronislovas LIUTKUS
Jonavos rajono savivaldybės tarybos narys (meras)

Robertas PIEČIA
Tauragės rajono savivaldybės tarybos narys (meras)

Stasė SKUTULIENĖ
Šilutės rajono savivaldybės tarybos narė (mero pavaduotoja)

Viktor TROFIMOV
Panevėžio regiono plėtros tarybos pirmininkas

Vytautas VIGELIS
Švenčionių rajono savivaldybės tarybos narys (meras)

Algirdas VRUBLIAUSKAS
Alytaus rajono savivaldybės tarybos narys (meras)

LUXEMBOURG

M. Roby BIWER
Bourgmestre de la commune de Bettembourg

M. Yves CRUCHTEN
Membre du conseil communal de Bascharage

M. Fernand ETGEN
Bourgmestre de la commune de Feulen

M. Gusty GRAAS
Membre du conseil communal de Bettembourg

Mme Martine MERGEN
Membre du conseil communal de Luxembourg

M. Gilles ROTH
Bourgmestre de la commune de Mamer

MAGYARORSZÁG

László BÁKONYI dr.
Debrecen Megyei Jogú Város Közgyűlésének tagja

István BÓKA dr.
Balatonfüred város polgármestere

Attila KISS
Hajdúböszörmény város polgármestere

Károlyné KOCSIS
Dunapataj község képviselő-testületének tagja

Helga MIHÁLYI
Borsod-Abaúj-Zemplén Megyei Közgyűlés tagja

Árpád MOLNÁR dr.
Balatonszabadi község polgármestere

Zoltán NAGY
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Győr-Moson-Sopron Megyei Közgyűlés elnöke

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Ledamot i kommunfullmäktige, Vindelns kommun

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Mr Kenth LÖVGREN
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Mr Rolf SÄLLRYD
Ledamot av landstingsfullmäktige, Kronobergs läns landsting

Mr Carl-Johan SONESSON
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Cllr Paula BAKER
Member of Basingstoke and Deane Council

Cllr Sandra BARNES
Member of South Northamptonshire

Mr Ted BROCKLEBANK MSP
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Cllr Nilgun CANVER
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Member of the London Borough of Hounslow

COUNCIL DECISION

of 22 December 2009

amending Annex 3, Part I, to the Common Consular Instructions on third-country nationals subject to airport visa requirements

(2009/1015/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to Council Regulation (EC) No 789/2001 of 24 April 2001 reserving to the Council implementing powers with regard to certain detailed provisions and practical procedures for examining visa applications ⁽¹⁾,

Having regard to the initiative of the Federal Republic of Germany,

Whereas:

- (1) Annex 3, Part I, to the Common Consular Instructions contains the joint list of third countries whose nationals are subject to airport transit visa (ATV) requirements by all Member States.
- (2) Germany and the Netherlands wish, as regards Ethiopian nationals, to limit the ATV requirement to persons who do not hold a valid visa for a Member State or for a State party to the Agreement on the European Economic Area of 2 May 1992, Canada, Japan, or the United States of America. Annex 3, Part I, to the Common Consular Instructions should therefore be amended accordingly.
- (3) In accordance with Articles 1 and 2 of the Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, Denmark is not taking part in the adoption of this Decision and is not bound by it or subject to its application. Given that this Decision builds upon the Schengen *acquis* under the provisions of Title V of Part Three of the Treaty on the Functioning of the European Union, Denmark shall, in accordance with Article 4 of that Protocol, decide within a period of six months after the date of adoption of this Decision whether it will implement the Decision in its national law.
- (4) As regards Iceland and Norway, this Decision constitutes a development of provisions of the Schengen *acquis* within the meaning of the Agreement concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen *acquis* ⁽²⁾, which fall within the area referred to in Article 1, point A, of Council Decision 1999/437/EC of 17 May 1999 on

certain arrangements for the application of that Agreement ⁽³⁾.

- (5) As regards Switzerland, this Decision constitutes a development of provisions of the Schengen *acquis* within the meaning of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* ⁽⁴⁾, which fall in the area referred to in Article 1, point A, of Decision 1999/437/EC read in conjunction with Article 3 of Council Decision 2008/146/EC of 28 January 2008 on the conclusion of that Agreement on behalf of the European Community ⁽⁵⁾.
- (6) As regards Liechtenstein, this Decision constitutes a development of provisions of the Schengen *acquis* within the meaning of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, which fall in the area referred to in Article 1, point A, of Decision 1999/437/EC read in conjunction with Article 3 of Decision 2008/261/EC of 28 February 2008 on the signature of that protocol on behalf of the European Community ⁽⁶⁾.
- (7) This Decision constitutes a development of provisions of the Schengen *acquis* in which the United Kingdom does not take part, in accordance with Council Decision 2000/365/EC of 29 May 2000 concerning the request of the United Kingdom of Great Britain and Northern Ireland to take part in some of the provisions of the Schengen *acquis* ⁽⁷⁾. The United Kingdom is therefore not taking part in its adoption and is not bound by it or subject to its application.
- (8) This Decision constitutes a development of provisions of the Schengen *acquis* in which Ireland does not take part, in accordance with Council Decision 2002/192/EC of 28 February 2002 concerning Ireland's request to take part in some of the provisions of the Schengen *acquis* ⁽⁸⁾. Ireland is therefore not taking part in its adoption and is not bound by it or subject to its application.

⁽¹⁾ OJ L 116, 26.4.2001, p. 2.

⁽²⁾ OJ L 176, 10.7.1999, p. 36.

⁽³⁾ OJ L 176, 10.7.1999, p. 31.

⁽⁴⁾ OJ L 53, 27.2.2008, p. 52.

⁽⁵⁾ OJ L 53, 27.2.2008, p. 1.

⁽⁶⁾ OJ L 83, 26.3.2008, p. 3.

⁽⁷⁾ OJ L 131, 1.6.2000, p. 43.

⁽⁸⁾ OJ L 64, 7.3.2002, p. 20.

- (9) As regards Cyprus, this Decision constitutes an act building upon the Schengen *acquis* or otherwise related to it within the meaning of Article 3(2) of the 2003 Act of Accession.
- (10) This Decision constitutes an act building on the Schengen *acquis* or otherwise related to it within the meaning of Article 4(2) of the 2005 Act of Accession,

HAS ADOPTED THIS DECISION:

Article 1

Annex 3, Part I, to the Common Consular Instructions is hereby amended as follows:

1. In the entry regarding Ethiopia, the following footnote shall be inserted:

‘For Germany and the Netherlands

The following persons shall be exempt from the ATV requirement:

- nationals in possession of a valid visa for a Member State or for a State party to the Agreement on the European Economic Area of 2 May 1992, Canada, Japan or the United States of America, or when they return from these countries after having used the visa’.

2. Below the list of third countries in the explanation part, under the third subparagraph, the following subparagraph shall be added:

‘Exemptions from the airport transit visa requirement shall also apply to the airport transits of a third country national in possession of a valid visa for a Member State or for a State party to the Agreement on the European Economic Area of 2 May 1992, Canada, Japan or the United States of America, travelling to any other third country. They shall not apply to the airport transits of a third country national on his return from any other third country after the expiry of the above mentioned visa.’

Article 2

This Decision shall enter into force on the twentieth day following its publication in the *Official Journal of the European Union*.

Article 3

This Decision is addressed to the Member States in accordance with the Treaties.

Done at Brussels, 22 December 2009.

For the Council
The President
A. CARLGREN

COUNCIL DECISION**of 22 December 2009****repealing Decision 2009/473/EC concerning the conclusion of an Agreement in the form of an Exchange of Letters on the provisional application of the Fisheries Partnership Agreement between the European Community and the Republic of Guinea**

(2009/1016/EU)

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS DECISION:

Article 1

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43(2) in conjunction with Article 218(5) and (8) thereof,

Council Decision 2009/473/EC concerning the conclusion of an Agreement in the form of an Exchange of Letters on the provisional application of the Fisheries Partnership Agreement between the European Community and the Republic of Guinea is hereby repealed.

Having regard to the proposal from the Commission,

Article 2

Whereas:

The President of the Council is hereby authorised to designate the person(s) empowered to notify the Republic of Guinea, in accordance with Article 25(2) of the Vienna Convention on the Law of Treaties, that the European Union no longer intends to become a party to the Fisheries Partnership Agreement between the European Community and the Republic of Guinea that was initialled on 20 December 2008. That notification shall be made in the form of a letter.

The text of the letter is annexed to this Decision.

Article 3

This Decision shall enter into force on the day of its adoption.

Article 4

This Decision shall be published in the *Official Journal of the European Union*.

(1) The protocol to the Fisheries Partnership Agreement between the European Community and the Republic of Guinea that was initialled on 20 December 2008 has been provisionally applied since 1 January 2009, as agreed by the Parties through an exchange of letters approved by Decision 2009/473/EC ⁽¹⁾, subject to the conclusion of the Fisheries Partnership Agreement (FPA) between the European Community and the Republic of Guinea.

(2) The Commission decided to withdraw its proposal for a Council Regulation on the conclusion of the FPA following the tragic events of 28 September 2009, when Government forces opened fire on protesting crowds resulting in over 150 deaths.

(3) It is therefore necessary to repeal Decision 2009/473/EC and to notify the Republic of Guinea as soon as possible, on behalf of the European Union, about the termination of this provisional application in accordance with Article 25(2) of the Vienna Convention on the Law of Treaties,

Done at Brussels, 22 December 2009.

For the Council

The President

A. CARLGREN

⁽¹⁾ OJ L 156, 19.6.2009, p. 31.

ANNEX

Letter from the European Union

Sir,

Referring to the Protocol to the Fisheries Partnership Agreement between the European Community and the Republic of Guinea, which was initialled on 20 December 2008, on its provisional application, as agreed by the European Community and the Republic of Guinea through an Exchange of Letters on 28 May 2009:

The European Union hereby notifies the Republic of Guinea that, in accordance with Article 25(2) of the Vienna Convention on the Law of Treaties, it no longer intends to become a party to the abovementioned Fisheries Partnership Agreement.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the European Union,

COUNCIL DECISION

of 22 December 2009

on the granting of State aid by the authorities of the Republic of Hungary for the purchase of agricultural land between 1 January 2010 and 31 December 2013

(2009/1017/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union and in particular Article 108(2), third subparagraph, thereof,

Having regard to the request made by the Government of the Republic of Hungary on 27 November 2009,

Whereas:

- (1) On 27 November 2009, the Republic of Hungary (hereinafter referred to as 'Hungary') presented to the Council a request for a decision in accordance with the third subparagraph of Article 88(2) of the Treaty establishing the European Community, concerning Hungary's plan to grant State aid to Hungarian farmers for the purchase of agricultural land.
- (2) The land privatisation process which Hungary has been engaged in since the beginning of the 1990s has in many cases led to fragmented or undivided joint ownership of agricultural land, resulting in an unfavourable land use structure and poor economic viability of agricultural holdings.
- (3) In view of farmers' lack of capital, the high interest rates on commercial loans for the purchase of agricultural land and the tightening up of the banks' criteria for the granting of loans to farmers in the current crisis, farmers, especially those with smallholdings, have little prospect of taking out commercial loans for investments such as the purchase of land. In fact, as a result of the financial and economic crisis, annual interest rates on commercial loans for the purchase of agricultural land increased from an average rate of 9,5 % in July 2008 to 15,5 % in May 2009, and the average value of collateral required for such loans nearly doubled in that same period.
- (4) In this situation, speculative land purchase by economic operators not engaged in agricultural activity who have easier access to capital is likely to increase.
- (5) State aid for the purchase of agricultural land should help save the livelihood of numerous farming families in the current crisis by creating the enabling conditions for reducing production costs and improving profitability of agricultural production, thus halting the increase in poverty and unemployment in rural areas. As a result

of the crisis, unemployment in Hungary rose from 7,7 % in the period from August 2008 to October 2008 to 10,4 % in the same period in 2009, while Hungary's Gross Domestic Product (GDP) decreased between the third quarter of 2008 and the third quarter of 2009 by 7,2 %. Moreover, Hungary's GDP at current prices in the agriculture, forestry and fisheries sector fell by approximately 33 % between the first half of 2008 and the first half of 2009 (from Hungarian forint (HUF) 410 828 million to HUF 275 079 million).

- (6) The State aid to be granted amounts to a total of HUF 4 000 million and should benefit approximately 5 000 agricultural producers. It should take the form of:
 - an interest subsidy, up to a total of HUF 2 000 million, for loans to private farmers meeting criteria relating to registration, vocational qualification, the fulfilment of good agricultural practices and the requirements of a viable holding, allowing them to take out favourable loans to purchase agricultural land up to an overall farm size limit of 300 hectares. The interest subsidy is operated as a mortgage loan for a maximum amount of HUF 75 million and for a maximum period of 20 years, including a two-year grace period for capital reimbursement, and will be equal to 50 % of the average yield of Hungarian government bonds with 5 or 10 years maturity, increased by 1,75 %;
 - a direct grant, up to a total of HUF 2 000 million, for the purchase of agricultural land, amounting to maximum 20 % of the purchase price laid down in the sales contract, with a maximum amount of HUF 3 million per application and a maximum number of two applications annually per beneficiary. The grant may be allocated to a private person who, on the date of purchase, was involved in an agricultural activity as the owner of at least 5 hectares of plantations or 1 hectare of other agricultural land for a period of at least one year, on a parcel directly adjacent to the purchased land, and who undertakes not to sell the purchased land and to actually use it for the sole purpose of agricultural production during a period of at least five years from the date of payment of the aid. The aid may be granted only if the overall size of the existing and purchased land exceeds 210 Gold Crowns ⁽¹⁾, or 2 hectares in the case of agricultural land used as vineyard or orchard, and if it is not registered as land used for forestry.

⁽¹⁾ Measurement unit of the quality of agricultural land in Hungary.

- (7) It is not permitted to combine State aid in the form of an interest subsidy and a direct grant for the purchase of the same area of agricultural land.
- (8) The Commission has not at this stage initiated any procedure nor taken a position on the nature and compatibility of the aid.
- (9) Exceptional circumstances therefore exist, making it possible to consider such aid, by way of derogation and to the extent strictly necessary to limit the extent of rural poverty in Hungary, to be compatible with the internal market,

HAS ADOPTED THIS DECISION:

Article 1

Exceptional State aid by the Hungarian authorities in the form of interest subsidies and direct grants for the purchase of agricultural land, amounting to a maximum of HUF 4 000 million and allocated between 1 January 2010 and 31 December 2013, shall be considered to be compatible with the internal market.

Article 2

This Decision is addressed to the Republic of Hungary.

Done at Brussels, 22 December 2009.

For the Council

The President

A. CARLGREN

DECISION OF THE EUROPEAN CENTRAL BANK

of 14 December 2009

amending Decision ECB/2006/17 on the annual accounts of the European Central Bank

(ECB/2009/29)

(2009/1018/EU)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular to Article 26.2 thereof,

Whereas:

- (1) Decision ECB/2009/16 of 2 July 2009 on the implementation of the covered bond purchase programme⁽¹⁾ provides for the establishment of a programme for the purchase of covered bonds. The implementation of this programme requires further amendments to Decision ECB/2006/17 of 10 November 2006 on the annual accounts of the European Central Bank⁽²⁾.
- (2) There is a need to specify the accounting treatment of outstanding claims arising from defaults of Eurosystem counterparties in the context of Eurosystem credit operations and of related assets, as well as the accounting treatment of provisions for counterparty risks arising from such operations.
- (3) Some further technical changes to Decision ECB/2006/17 are required.
- (4) Decision ECB/2006/17 needs to be amended accordingly,

HAS DECIDED AS FOLLOWS:

Article 1

Decision ECB/2006/17 is amended as follows:

1. Article 7 is replaced by the following:

'Article 7

Provision for foreign exchange rate, interest rate, credit and gold price risks

Taking into due consideration the nature of the ECB's activities, the Governing Council may establish a provision for foreign exchange rate, interest rate, credit and gold price risks in the balance sheet of the ECB. The Governing Council shall decide on the size and use of the provision on the basis of a reasoned estimate of the ECB's risk exposures.'

2. Article 8 is amended as follows:

- (a) Paragraph 3 is replaced by the following:

'3. No distinction shall be made between price and currency revaluation differences for gold, but a single gold revaluation difference shall be accounted for, based on the euro price per defined unit of weight of gold derived from the euro/US dollar exchange rate on the quarterly revaluation date. Revaluation shall take place on a currency-by-currency basis for foreign exchange, including on-balance-sheet and off-balance-sheet transactions, and on a code-by-code basis i.e. same ISIN number/type for securities, except for those securities included in the items "Other financial assets" or "Sundry", or securities held for monetary policy purposes, which shall be treated as separate holdings.'

- (b) Paragraph 4 is replaced by the following:

'4. Securities classified as held-to-maturity shall be treated as separate holdings, shall be valued at amortised costs and shall be subject to impairment. The same treatment shall apply to non-marketable securities. Securities classified as held-to-maturity may be sold before their maturity:

- (i) if the quantity sold is considered not significant in comparison with the total amount of the held-to-maturity securities portfolio; or
- (ii) if the securities are sold during the month of the maturity date; or
- (iii) under exceptional circumstances, such as a significant deterioration of the issuer's creditworthiness, or following an explicit monetary policy decision of the Governing Council of the ECB.'

3. Annexes I and III to Decision ECB/2006/17 are amended in accordance with the Annex to this Decision.

Article 2

Final provision

This Decision shall enter into force on 31 December 2009.

Done at Frankfurt am Main, 14 December 2009.

The President of the ECB

Jean-Claude TRICHET

⁽¹⁾ OJ L 175, 4.7.2009, p. 18.

⁽²⁾ OJ L 348, 11.12.2006, p. 38.

ANNEX

Annexes I and III to Decision ECB/2006/17 are amended as follows:

1. The tables enclosed in Annex I to Decision ECB/2006/17 are replaced by the following:

‘ASSETS

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
1. Gold and gold receivables	Physical gold, i.e. bars, coins, plates, nuggets, in storage or “under way”. Non-physical gold, such as balances in gold sight accounts (unallocated accounts), term deposits and claims to receive gold arising from the following transactions: (i) upgrading or downgrading transactions; and (ii) gold location or purity swaps where there is a difference of more than one business day between release and receipt	Market value
2. Claims on non-euro area residents denominated in foreign currency	Claims on counterparties resident outside the euro area including international and supranational institutions and central banks outside the euro area denominated in foreign currency	
2.1. Receivables from the International Monetary Fund (IMF)	(a) <i>Drawing rights within the reserve tranche (net)</i> National quota minus balances in euro at the disposal of the IMF. The No 2 account of the IMF (euro account for administrative expenses) may be included in this item or under the item “Liabilities to non-euro area residents denominated in euro” (b) <i>Special drawing rights</i> Holdings of special drawing rights (gross) (c) <i>Other claims</i> General arrangements to borrow, loans under special borrowing arrangements, deposits within the framework of the Poverty Reduction and Growth Facility	(a) <i>Drawing rights within the reserve tranche (net)</i> Nominal value, translation at the foreign exchange market rate (b) <i>Special drawing rights</i> Nominal value, translation at the foreign exchange market rate (c) <i>Other claims</i> Nominal value, translation at the foreign exchange market rate
2.2. Balances with banks and security investments, external loans and other external assets	(a) <i>Balances with banks outside the euro area other than those under asset item “Other financial assets”</i> Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions	(a) <i>Balances with banks outside the euro area</i> Nominal value, translation at the foreign exchange market rate

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
	(b) <i>Security investments outside the euro area other than those under asset item "Other financial assets"</i> Notes and bonds, bills, zero bonds, money market paper, equity instruments held as part of the foreign reserves, all issued by non-euro area residents	(b)(i) <i>Marketable securities other than held-to-maturity</i> Market price and foreign exchange market rate Any premiums or discounts are amortised (b)(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised (b)(iii) <i>Non-marketable securities</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised (b)(iv) <i>Marketable equity instruments</i> Market price and foreign exchange market rate (c) <i>External loans (deposits) to non-euro area residents other than those under asset item "Other financial assets"</i> (c) <i>External loans</i> Deposits at nominal value, translated at the foreign exchange market rate (d) <i>Other external assets</i> (d) <i>Other external assets</i> Non-euro area banknotes and coins Nominal value, translation at the foreign exchange market rate
3. Claims on euro area residents denominated in foreign currency	(a) <i>Security investments inside the euro area other than those under asset item "Other financial assets"</i> Notes and bonds, bills, zero bonds, money market paper, equity instruments held as part of the foreign reserves, all issued by euro area residents	(a)(i) <i>Marketable securities other than held-to-maturity</i> Market price and foreign exchange market rate Any premiums or discounts are amortised (a)(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
		(a)(iii) <i>Non-marketable securities</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised (a)(iv) <i>Marketable equity instruments</i> Market price and foreign exchange market rate (b) <i>Other claims</i> Deposits and other lending at nominal value, translated at the foreign exchange market rate
4. Claims on non-euro area residents denominated in euro		
4.1. Balances with banks, security investments and loans	(a) <i>Balances with banks outside the euro area other than those under asset item "Other financial assets"</i> Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions in connection with the management of securities denominated in euro (b) <i>Security investments outside the euro area other than those under asset item "Other financial assets"</i> Equity instruments, notes and bonds, bills, zero bonds, money market paper, all issued by non-euro area residents	(a) <i>Balances with banks outside the euro area</i> Nominal value (b)(i) <i>Marketable securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised (b)(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (b)(iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised (b)(iv) <i>Marketable equity instruments</i> Market price

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
	(c) <i>Loans to non-euro area residents other than those under asset item "Other financial assets"</i> (d) <i>Securities issued by entities outside the euro area other than those under asset item "Other financial assets"</i> Securities issued by supranational or international organisations, e.g. the European Investment Bank, irrespective of their geographical location	(c) <i>Loans outside the euro area</i> Deposits at nominal value (d)(i) <i>Marketable securities other than held-to-maturity</i> Market price Premiums/discounts are amortised (d)(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (d)(iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised
4.2. Claims arising from the credit facility under ERM II	Lending according to the ERM II conditions	Nominal value
5. Lending to euro area credit institutions related to monetary policy operations denominated in euro	Items 5.1 to 5.5: transactions according to the respective monetary policy instruments described in Annex I to Guideline ECB/2000/7 of 31 August 2000 on monetary policy instruments and procedures of the Eurosystem ⁽¹⁾	
5.1. Main refinancing operations	Regular liquidity-providing reverse transactions with a weekly frequency and normally a maturity of one week	Nominal value or repo cost
5.2. Longer-term refinancing operations	Regular liquidity-providing reverse transactions with a monthly frequency and normally a maturity of three months	Nominal value or repo cost
5.3. Fine-tuning reverse operations	Reverse transactions, executed as ad hoc transactions for fine-tuning purposes	Nominal value or repo cost
5.4. Structural reverse operations	Reverse transactions adjusting the structural position of the Eurosystem vis-à-vis the financial sector	Nominal value or repo cost

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
5.5. Marginal lending facility	Overnight liquidity facility at a pre-specified interest rate against eligible assets (standing facility)	Nominal value or repo cost
5.6. Credits related to margin calls	Additional credit to credit institutions, arising from value increases of underlying assets regarding other credit to these credit institutions	Nominal value or cost
6. Other claims on euro area credit institutions denominated in euro	Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions in connection with the management of security portfolios under the asset item "Securities of euro area residents denominated in euro", including transactions resulting from the transformation of former foreign currency reserves of the euro area, and other claims. Correspondent accounts with non-domestic euro area credit institutions. Other claims and operations unrelated to monetary policy operations of the Eurosystem	Nominal value or cost
7. Securities of euro area residents denominated in euro		
7.1. Securities held for monetary policy purposes	Securities issued in the euro area held for monetary policy purposes. ECB debt certificates purchased for fine-tuning purposes	(i) <i>Marketable securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised (ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised
7.2. Other securities	Securities other than those under asset item 7.1 "Securities held for monetary policy purposes" and under asset item 11.3 "Other financial assets": notes and bonds, bills, zero bonds, money market paper held outright, including government securities stemming from before EMU, denominated in euro. Equity instruments	(i) <i>Marketable securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
		(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised (iv) <i>Marketable equity instruments</i> Market price
8. General government debt denominated in euro	Claims on government stemming from before EMU (non-marketable securities, loans)	Deposits/loans at nominal value, non-marketable securities at cost
9. Intra-Eurosystem claims		
9.1. Claims related to promissory notes backing the issuance of ECB debt certificates	Only an ECB balance sheet item	Nominal value
	Promissory notes issued by NCBs, due to the back-to-back agreement in connection with ECB debt certificates	
9.2. Claims related to the allocation of euro banknotes within the Eurosystem	Claims related to the ECB's banknote issue, according to Decision ECB/2001/15 of 6 December 2001 on the issue of euro banknotes ⁽²⁾	Nominal value
9.3. Other claims within the Eurosystem (net)	Net position of the following sub-items:	(a) Nominal value
	(a) net claims arising from balances of TARGET2 accounts and correspondent accounts of NCBs, i.e. the net figure of claims and liabilities — see also liability item "Other liabilities within the Eurosystem (net)"	
	(b) other intra-Eurosystem claims denominated in euro that may arise, including the interim distribution of ECB seigniorage income to NCBs	(b) Nominal value
10. Items in course of settlement	Settlement account balances (claims), including the float of cheques in collection	Nominal value
11. Other assets		
11.1. Coins of euro area	Euro coins	Nominal value

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
11.2. Tangible and intangible fixed assets	Land and buildings, furniture and equipment including computer equipment, software	Cost less depreciation Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The useful life is the period over which a fixed asset is expected to be available for use by the entity. Useful lives of individual material fixed assets may be reviewed on a systematic basis, if expectations differ from previous estimates. Major assets may comprise components with different useful lives. The lives of such components should be assessed individually. The cost of intangible assets includes the price for the acquisition of the intangible asset. Other direct or indirect costs are to be expensed Capitalisation of expenditure: limit based (below EUR 10 000 excluding VAT: no capitalisation)
11.3. Other financial assets	— Participating interests and investments in subsidiaries, equities held for strategic/policy reasons — Securities including equities, and other financial instruments and balances including fixed-term deposits and current accounts held as an earmarked portfolio — Reverse repo transactions with credit institutions in connection with the management of securities portfolios under this item	(a) <i>Marketable equity instruments</i> Market price (b) <i>Participating interests and illiquid equity shares, and any other equity instruments held as permanent investments</i> Cost subject to impairment (c) <i>Investment in subsidiaries or significant interests</i> Net asset value (d) <i>Marketable securities other than held to maturity</i> Market price Premiums/discounts are amortised (e) <i>Marketable securities classified as held-to maturity or held as a permanent investment</i> Cost subject to impairment Any premiums or discounts are amortised

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
		(f) <i>Non-marketable securities</i> Cost subject to impairment (g) <i>Balances with banks and loans</i> Nominal value, translated at the foreign exchange market rate if the balances/deposits are denominated in foreign currencies
11.4. Off-balance-sheet instruments revaluation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps, forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate
11.5. Accruals and prepaid expenditure	Income not due in, but assignable to the reported period. Prepaid expenditure and accrued interest paid (i.e. accrued interest purchased with a security)	Nominal value, foreign exchange translated at market rate
11.6. Sundry	(a) Advances, loans and other minor items. Loans on a trust basis (b) Investments related to customer gold deposits (c) Net pension assets (d) Outstanding claims arising from the default of Eurosystem counterparties in the context of Eurosystem credit operations (e) Assets or claims (vis-à-vis third parties) appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem counterparties in default	(a) Nominal value or cost (b) Market value (c) As per Article 22(3) (d) Nominal/recoverable value (before/after settlement of losses) (e) Cost (converted at the foreign exchange market rate at the time of the acquisition if financial assets are denominated in foreign currencies)
12. Loss for the year		Nominal value

⁽¹⁾ OJ L 310, 11.12.2000, p. 1.

⁽²⁾ OJ L 337, 20.12.2001, p. 52.

LIABILITIES

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
1. Banknotes in circulation	Euro banknotes issued by the ECB, according to Decision ECB/2001/15	Nominal value
2. Liabilities to euro area credit institutions related to monetary policy operations denominated in euro	Items 2.1, 2.2, 2.3 and 2.5: deposits in euro as described in Annex I to Guideline ECB/2000/7	
2.1. Current accounts (covering the minimum reserve system)	Euro accounts of credit institutions that are included in the list of financial institutions subject to minimum reserves according to the Statute. This item contains primarily accounts used in order to hold minimum reserves	Nominal value
2.2. Deposit facility	Overnight deposits at a pre-specified interest rate (standing facility)	Nominal value
2.3. Fixed-term deposits	Collection for liquidity absorption purposes owing to fine-tuning operations	Nominal value
2.4. Fine-tuning reverse operations	Monetary policy-related transactions with the aim of liquidity absorption	Nominal value or repo cost
2.5. Deposits related to margin calls	Deposits of credit institutions, arising from value decreases of underlying assets regarding credits to these credit institutions	Nominal value
3. Other liabilities to euro area credit institutions denominated in euro	Repo transactions in connection with simultaneous reverse repo transactions for the management of securities portfolios under asset item "Securities of euro area residents denominated in euro". Other operations unrelated to Eurosystem monetary policy operations. No current accounts of credit institutions	Nominal value or repo cost
4. ECB debt certificates issued	Only an ECB balance sheet item. Debt certificates as described in Annex I to Guideline ECB/2000/7. Discount paper, issued with the aim of liquidity absorption	Nominal value
5. Liabilities to other euro area residents denominated in euro		
5.1. General government	Current accounts, fixed-term deposits, deposits repayable on demand	Nominal value

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
5.2. Other liabilities	Current accounts of staff, companies and clients including financial institutions listed as exempt from the obligation to hold minimum reserves — see liability item 2.1, etc.; fixed-term deposits, deposits repayable on demand	Nominal value
6. Liabilities to non-euro area residents denominated in euro	Current accounts, fixed-term deposits, deposits repayable on demand including accounts held for payment purposes and accounts held for reserve management purposes: of other banks, central banks, international/supranational institutions including the European Commission; current accounts of other depositors. Repo transactions in connection with simultaneous reverse repo transactions for the management of securities denominated in euro. Balances of TARGET2 accounts of central banks of Member States that have not adopted the euro	Nominal value or repo cost
7. Liabilities to euro area residents denominated in foreign currency	Current accounts. Liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translation at year-end foreign exchange market rate
8. Liabilities to non-euro area residents denominated in foreign currency		
8.1. Deposits, balances and other liabilities	Current accounts. Liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translation at the year-end foreign exchange market rate
8.2. Liabilities arising from the credit facility under ERM II	Borrowing according to the ERM II conditions	Nominal value, translation at the year-end foreign exchange market rate
9. Counterpart of special drawing rights allocated by the IMF	SDR-denominated item which shows the amount of SDRs that were originally allocated to the respective country/NCB	Nominal value, translation at the year-end foreign exchange market rate
10. Intra-Eurosystem liabilities		
10.1. Liabilities equivalent to the transfer of foreign reserves	ECB balance sheet item, denominated in euro	Nominal value
10.2. Other liabilities within the Eurosystem (net)	Net position of the following sub-items: (a) net liabilities arising from balances of TARGET2 accounts and correspondent accounts of NCBs i.e. the net figure of claims and liabilities -see also asset item "Other claims within the Eurosystem (net)"	(a) Nominal value

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
	(b) other intra-Eurosystem liabilities denominated in euro that may arise, including the interim distribution of ECB income on euro banknotes to NCBs	(b) Nominal value
11. Items in course of settlement	Settlement account balances (liabilities), including the float of giro transfers	Nominal value
12. Other liabilities		
12.1. Off-balance sheet instruments revaluation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps, forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate
12.2. Accruals and income collected in advance	Expenditure falling due in a future period but relating to the reporting period. Income received in the reported period but relating to a future period	Nominal value, foreign exchange translated at market rate
12.3. Sundry	(a) Taxation suspense accounts. Foreign currency credit or guarantee cover accounts. Repo transactions with credit institutions in connection with simultaneous reverse repo transactions for the management of securities portfolios under asset item "Other financial assets". Compulsory deposits other than reserve deposits. Other minor items. Liabilities on a trust basis (b) Customer gold deposits (c) Net pension liabilities	(a) Nominal value or (repo) cost (b) Market value (c) As per Article 22(3)
13. Provisions	(a) For foreign exchange rate, interest rate, credit and gold price risks, and for other purposes e.g. expected future expenses and contributions according to Article 49.2 of the Statute with respect to central banks of Member States whose derogations have been abrogated (b) For counterparty risks arising from monetary policy operations	(a) Cost/nominal value (b) Nominal value

Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
14. Revaluation accounts	(a) Revaluation accounts related to price movements for gold, for every type of euro-denominated securities, for every type of foreign currency-denominated securities, for options; market valuation differences related to interest rate risk derivatives; revaluation accounts related to foreign exchange rate movements for every currency net position held, including foreign exchange swaps/forwards and SDRs (b) Special revaluation accounts stemming from contributions according to Article 49.2 of the Statute with respect to central banks of Member States whose derogations have been abrogated — see Article 11(2)	Revaluation difference between average cost and market value, foreign exchange translated at market rate
15. Capital and reserves		
15.1. Capital	Paid-up capital	Nominal value
15.2. Reserves	Legal reserves, according to Article 33 of the Statute and contributions according to Article 49.2 of the Statute with respect to central banks of Member States whose derogations have been abrogated	Nominal value
16. Profit for the year		Nominal value'

2. Annex III is replaced by the following:

‘ANNEX III

PUBLISHED PROFIT AND LOSS ACCOUNT OF THE ECB

(EUR million) ⁽¹⁾		
Profit and loss account for the year ending 31 December ...	Reporting year	Previous year
1.1.1. <i>Interest income on foreign reserve assets</i>		
1.1.1.2. <i>Interest income arising from the allocation of euro banknotes within the Eurosystem</i>		
1.1.1.3. <i>Other interest income</i>		
1.1. <i>Interest income</i>		
1.2.1. <i>Remuneration of NCBs' claims in respect of foreign reserves transferred</i>		
1.2.2. <i>Other interest expense</i>		
1.2. <i>Interest expense</i>		
1. <i>Net interest income</i>		

(EUR million) ⁽¹⁾		
Profit and loss account for the year ending 31 December ...	Reporting year	Previous year
2.1. <i>Realised gains/losses arising from financial operations</i>		
2.2. <i>Write-downs on financial assets and positions</i>		
2.3. <i>Transfer to/from provisions for foreign exchange rate, interest rate, credit and gold price risks</i>		
2. Net result of financial operations, write downs and risk provisions		
3.1. <i>Fees and commissions income</i>		
3.2. <i>Fees and commissions expense</i>		
3. Net income/expense from fees and commissions ⁽²⁾		
4. Income from equity shares and participating interests		
5. Other income		
Total net income		
6. Staff costs ⁽³⁾		
7. Administrative expenses ⁽³⁾		
8. Depreciation of tangible and intangible fixed assets		
9. Banknote production services ⁽⁴⁾		
10. Other expenses		
(Loss)/profit for the year		

⁽¹⁾ The ECB may alternatively publish exact euro amounts, or amounts rounded in a different manner.

⁽²⁾ The breakdown between income and expense may alternatively be provided in the explanatory notes to the annual accounts.

⁽³⁾ Including administrative provisions.

⁽⁴⁾ This item is used in case of outsourced banknote production (for the cost of the services provided by external companies in charge of the production of banknotes on behalf of the central banks). It is recommended that the costs incurred in connection with the issue of euro banknotes should be taken to the profit and loss account as they are invoiced or otherwise incurred, see also Guideline ECB/2006/16.

COUNCIL RECOMMENDATION**of 22 December 2009****on seasonal influenza vaccination****(Text with EEA relevance)**

(2009/1019/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 168(6) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Seasonal influenza is a contagious viral disease which occurs as epidemic during the winter months in Europe. It is one of the most significant and commonly occurring communicable diseases and is an important source of morbidity and mortality in all Member States.
- (2) In some cases, complications go beyond a self-limiting respiratory infection and result in severe pneumonia or other secondary complications with a sometimes fatal outcome. These complications occur far more commonly among older age groups and among people with chronic medical conditions.
- (3) Seasonal influenza can be mitigated through vaccination but the virus frequently changes its antigenic composition and, therefore, vaccine composition is reviewed regularly by the World Health Organisation (WHO) expert groups.
- (4) The 2003 World Health Assembly adopted Resolution 56.19 to increase influenza vaccination coverage of all people at high risk with the goal of attaining vaccination coverage of at least 50 % of the older age groups of the population by 2006 and 75 % by 2010.
- (5) On 26 October 2005 and 14 June 2006 the European Parliament adopted resolutions entitled 'Strategy against an influenza pandemic' and 'Pandemic influenza preparedness and response planning in the European Community' respectively, calling on the Member States to increase influenza vaccination in line with WHO recommendations. Those resolutions also urged Member States to increase vaccination coverage during the inter-pandemic period in accordance with WHO recommendations.
- (6) Therefore, concerted action at the level of the European Union should be taken to mitigate the impact of seasonal influenza by encouraging vaccination among risk groups and healthcare workers. The purpose of this Recommendation

is to reach the target of 75 % vaccination coverage of the older age groups recommended by the WHO as early as possible and preferably by the 2014-2015 winter season. This target of 75 % should, if possible, be extended to the risk group of people with chronic conditions, taking into account the guidance issued by the European Centre for Disease Prevention and Control (ECDC).

- (7) Increased vaccination rates among risk groups would also contribute to higher vaccination rates in general, including of healthcare workers.
- (8) To bring about these changes, a necessary first step is that all participants of the healthcare environment, risk groups, healthcare workers, physicians, healthcare managers and policymakers are informed of the problem of seasonal influenza through public and professional awareness campaigns. Healthcare workers should be made aware of the particular danger faced by their more vulnerable patients. Healthcare workers should also be made aware of their responsibility to give the appropriate advice on vaccination to their patients.
- (9) It is, in particular, essential to gather specific and comparable data at national level regarding the uptake rates in risk groups in order to assess properly the situation in all the Member States. Until now such data has not always been available. Based on this data the Commission and the Member States will be able to share information and best practices with third countries through the existing channels of international cooperation in the field of health.
- (10) Regulation (EC) No 851/2004 of the European Parliament and of the Council of 21 April 2004 establishing a European Centre for Disease Prevention and Control ⁽¹⁾ (ECDC) in particular entrusts the ECDC with the mission to provide technical and scientific expertise to the Commission and to the Member States. The ECDC also operates the dedicated network established for the surveillance of seasonal influenza in accordance with Commission Decision 2000/96/EC of 22 December 1999 on the communicable diseases to be progressively covered by the Community network under Decision No 2119/98/EC of the European Parliament and of the Council ⁽²⁾. The ECDC should therefore assist the Member States in providing scientific expertise on seasonal influenza vaccination.

⁽¹⁾ OJ L 142, 30.4.2004, p. 1.

⁽²⁾ OJ L 28, 3.2.2000, p. 50.

- (11) In the context of seasonal influenza vaccination the objective to reach 75 % vaccination coverage of the older age groups, recommended by the WHO, will clearly be facilitated by concerted action at the level of the European Union,

HAS ADOPTED THE FOLLOWING RECOMMENDATION:

1. Member States are encouraged to adopt and implement national, regional or local action plans or policies, as appropriate, aimed at improving seasonal influenza vaccination coverage, with the aim of reaching, as early as possible and preferably by the 2014-2015 winter season, a vaccination coverage rate of 75 % for 'older age groups' and, if possible, for other risk groups referred to in point 2(a), if not already reached. Member States are also encouraged to improve vaccination coverage among healthcare workers.

The action plans or policies should take into account the gaps identified at national level and organise the activities referred to in point 2(b) and (c).

2. In the framework of the action plans or policies referred to in point 1, Member States are encouraged to:
- (a) take into account the definition of 'older age groups' and of 'risk groups' as contained in the guidance issued by the ECDC;
 - (b) measure uptake in all risk groups, and to analyse the reasons why some people do not wish to receive vaccinations;

- (c) foster education, training, and information exchange on seasonal influenza and vaccination by organising:

- (i) information action for healthcare workers;
- (ii) information action for risk groups and their families regarding the risks associated with, and the prevention of, influenza;
- (iii) effective information action to remove obstacles to vaccination uptake.

3. Member States are encouraged to report on a voluntary basis to the Commission on the implementation of this Recommendation, in particular, on the coverage achieved among risk groups.
4. The Commission is invited to report regularly to the Council on the implementation of this Recommendation, on the basis of the data the Member States will make available.
5. The Commission is invited to continue to support research on influenza through the Research Framework Programmes.

Done at Brussels, 22 December 2009.

For the Council
The President
A. CARLGREN

COMMISSION RECOMMENDATION**of 21 December 2009****on the safe implementation of the use of low sulphur fuel by ships at berth in Community ports****(Text with EEA relevance)****(2009/1020/EU)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 292 thereof,

Whereas:

- (1) Article 4b of Council Directive 1999/32/EC of 26 April 1999 relating to a reduction in the sulphur content of certain liquid fuels ⁽¹⁾ as amended provides for the maximum sulphur content of marine fuels used by ships at berth in Community ports, including, as of 1 January 2010, the obligations for Member States to ensure that vessels do not use marine fuels with a sulphur content exceeding 0,1 % by mass and that marine gas oils are not placed on the market in their territory if the sulphur content of those marine gas oils exceeds 0,1 % by mass.
- (2) Article 6 of the Directive also provides that Member States shall check by sampling that the sulphur content of marine fuels complies with the relevant provision of Article 4b and that sampling commence from the date of entry into force of the requirement.
- (3) As indicated in the Commission Communication on notifications of postponements of attainment deadlines and exemptions from the obligation to apply certain limit values pursuant to Article 22 of Directive 2008/50/EC on ambient air quality and cleaner air for Europe ⁽²⁾, concentrations in more than 40 % of the zones and agglomerations in the Community currently exceed the daily PM₁₀ limit value. Implementation of low sulphur limit on fuel by ships while they are at berth in Community ports is essential to improve ambient air quality, as highlighted in the Communication from the Commission to the European Parliament and to the Council on an EU strategy to reduce atmospheric emissions from seagoing ships ⁽³⁾ and the Thematic Strategy on Air Pollution adopted in 2005 ⁽⁴⁾.
- (4) Requirements were adopted in October 2008 by the International Maritime Organisation (IMO) in the context of the revision of the International Convention for the Prevention of Pollution from Ships (Marpol Convention), to be implemented from 1 January 2015 for ships sailing within emission control areas as defined by Article 2(3e) of Directive 1999/32/EC.
- (5) The Commission, considering the safety risks at stake, deems it necessary to issue appropriate guidance to Member States in order to ensure a high level of safety and effective prevention of pollution from ships in the enforcement of the provisions of that Directive throughout the Community.
- (6) From 1 January 2010, ships using heavy fuel oil while at sea are to switch to lighter marine fuels such as marine diesel or gas oil when at berth in Community ports as heavy fuel oil with a sufficiently low sulphur content is not generally available.
- (7) There may be operational problems and safety risks associated with the use of marine diesel and gas oil in ships that have not been designed to use such fuels or have not undergone the necessary technical adaptation. The Commission has considered the risks associated with the change of fuels and concluded that the main safety risk relates to use in ships' boilers which have not yet been assessed and certified for use with the required type of fuel. While boilers can use heavy fuel oil or distillate fuels, a risk arises because marine diesel and gas oils are less viscous and more volatile and heating of the fuel system, which is required for heavy fuel oil, is not necessary for distillate fuels. The numbers of affected ships and the probability of such occurrences are difficult to assess precisely.
- (8) Directive 1999/32/EC allowed sufficient time for the shipping industry to bring about the technical adaptation to a maximum limit of 0,1 % sulphur by mass for marine fuels used by ships at berth in Community ports. Technical solutions to limit the risks are available. However, to date, there are still ships that have not gone through the necessary modifications and very few ships have undergone the necessary verification and certification process.

⁽¹⁾ OJ L 121, 11.5.1999, p. 13.

⁽²⁾ COM(2008) 403.

⁽³⁾ COM(2002) 595.

⁽⁴⁾ COM(2005) 446.

- (9) Technical solutions are available to mitigate potential consequences of switching fuel at berth. Limited demand from the shipping industry has delayed the development of the necessary technical solutions, resulting in subsequent delays in the verification and certification process.
- (10) The information available to the Commission underlines that, for these ships that have not undergone the technical modifications, completion of the whole process should not take more than eight months.
- (11) There is a need for boiler and engine manufacturers to develop specific recommendations and procedures for the retrofitting of these solutions, while shipowners should develop and implement specific operational procedures and provide appropriate training to crews,
- approved by the ship's classification society or, for ships flying the flag of a Member State, by the organisation having recognition in accordance with Regulation (EC) No 391/2009 of the European Parliament and of the Council ⁽¹⁾. The retrofit plan should clearly state the date of completion of the adaptation and certification process.
2. Member States may consider the existence of an approved retrofit plan when assessing the degree of penalties to be applied to non-complying ships.
3. Member States should take appropriate measures to raise awareness among owners, operators and seafarers of the safety risk related to fuel changeover in the absence of any necessary technical adaptation to a ship's fuel system and the necessity for training to be provided.

HAS ADOPTED THIS RECOMMENDATION:

1. As part of the Member States enforcement actions against ships which fail to comply with the requirement to use fuels with a maximum permitted sulphur content of 0,1 % while at berth, Member States should request those ships to provide detailed evidence of the steps they are taking to achieve compliance. This should include a contract with a manufacturer and an approved retrofit plan which should be

Done at Brussels, 21 December 2009.

For the Commission
Antonio TAJANI
Vice-President

⁽¹⁾ OJ L 131, 28.5.2009, p. 11.

GUIDELINE OF THE EUROPEAN CENTRAL BANK

of 14 December 2009

amending Guideline ECB/2006/16 on the legal framework for accounting and financial reporting in the European System of Central Banks

(ECB/2009/28)

(2009/1021/EU)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

HAS ADOPTED THIS GUIDELINE:

Having regard to the Statute of the European System of Central Banks and of the European Central Bank (hereinafter the 'Statute of the ESCB'), and in particular Articles 12.1, 14.3 and 26.4 thereof,

Having regard to the contribution of the General Council of the European Central Bank (ECB) pursuant to the second and third indents of Article 47.2 of the Statute of the ESCB,

Whereas:

- (1) Decision ECB/2009/16 of 2 July 2009 on the implementation of the covered bond purchase programme⁽¹⁾ provides for the establishment of a programme for the purchase of covered bonds. The implementation of this programme requires further amendments to the accounting and financial reporting framework.
- (2) It is necessary to clarify that liabilities arising from monetary policy operations initiated by a national central bank prior to joining the Eurosystem are to be recorded under the item 'Other liabilities to euro area credit institutions denominated in euro'.
- (3) There is a need to specify the accounting treatment of outstanding claims arising from defaults by Eurosystem counterparties in the context of Eurosystem credit operations and of related assets, as well as the accounting treatment of provisions for counterparty risks arising from such operations.
- (4) Some further technical changes to Guideline ECB/2006/16 of 10 November 2006 on the legal framework for accounting and financial reporting in the European System of Central Banks⁽²⁾ are required.
- (5) Guideline ECB/2006/16 needs to be amended accordingly,

Article 1

Amendments

Guideline ECB/2006/16 is amended as follows:

1. Article 7 is amended as follows:

(a) Paragraph 3 is replaced by the following:

'3. No distinction shall be made between price and currency revaluation differences for gold, but a single gold revaluation difference shall be accounted for, based on the euro price per defined unit of weight of gold derived from the euro/US dollar exchange rate on the quarterly revaluation date. Revaluation shall take place on a currency-by-currency basis for foreign exchange, including on-balance-sheet and off-balance-sheet transactions, and on a code-by-code basis i.e. same ISIN number/type for securities, except for those securities included in the items "Other financial assets" or "Sundry", or securities held for monetary policy purposes, which shall be treated as separate holdings.'

(b) Paragraph 5 is replaced by the following:

'5. Securities classified as held-to-maturity shall be treated as separate holdings, shall be valued at amortised costs and shall be subject to impairment. The same treatment shall apply to non-marketable securities. Securities classified as held-to-maturity may be sold before their maturity:

- (i) if the quantity sold is considered not significant in comparison with the total amount of the held-to-maturity securities portfolio; or
- (ii) if the securities are sold during the month of the maturity date; or
- (iii) under exceptional circumstances, such as a significant deterioration of the issuer's creditworthiness, or following an explicit monetary policy decision of the Governing Council of the ECB.'

⁽¹⁾ OJ L 175, 4.7.2009, p. 18.

⁽²⁾ OJ L 348, 11.12.2006, p. 1.

2. Article 11: In paragraph 1 the following point is added:

‘(f) at year-end impairment losses shall be taken to the profit and loss account and shall not be reversed in subsequent years unless the impairment decreases and the decrease can be related to an observable event that occurred after the impairment was first recorded.’

3. Annexes II, IV and IX to Guideline ECB/2006/16 are amended in accordance with the Annex to this Guideline.

Article 2

Entry into force

This Guideline shall enter into force on 31 December 2009.

Article 3

Addressees

This Guideline is addressed to all Eurosystem central banks.

Done at Frankfurt am Main, 14 December 2009.

For the Governing Council of the ECB

The President of the ECB

Jean-Claude TRICHET

ANNEX

Annexes II, IV and IX to Guideline ECB/2006/16 are amended as follows:

1. Annex II is amended as follows:

The following definition is inserted:

‘*Appropriation*: the act of taking ownership of securities, loans or any assets which have been received by a central bank as collateral as a means of enforcing the original claim.’

2. The tables in Annex IV are replaced by the following:

‘ASSETS

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
1	1	Gold and gold receivables	Physical gold, i.e. bars, coins, plates, nuggets in storage or “under way”. Non-physical gold, such as balances in gold sight accounts (unallocated accounts), term deposits and claims to receive gold arising from the following transactions: (i) upgrading or downgrading transactions; and (ii) gold location or purity swaps where there is a difference of more than one business day between release and receipt	Market value	Mandatory
2	2	Claims on non-euro area residents denominated in foreign currency	Claims on counterparties resident outside the euro area including international and supranational institutions and central banks outside the euro area denominated in foreign currency		
2.1	2.1	Receivables from the International Monetary Fund (IMF)	(a) <i>Drawing rights within the reserve tranche (net)</i> National quota minus balances in euro at the disposal of the IMF. The No 2 account of the IMF (euro account for administrative expenses) may be included in this item or under the item “Liabilities to non-euro area residents denominated in euro” (b) <i>Special drawing rights</i> Holdings of special drawing rights (gross) (c) <i>Other claims</i> General arrangements to borrow, loans under special borrowing arrangements, deposits within the framework of the Poverty Reduction and Growth Facility	(a) <i>Drawing rights within the reserve tranche (net)</i> Nominal value, translation at the foreign exchange market rate (b) <i>Special drawing rights</i> Nominal value, translation at the foreign exchange market rate (c) <i>Other claims</i> Nominal value, translation at the foreign exchange market rate	Mandatory Mandatory Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
2.2	2.2	Balances with banks and security investments, external loans and other external assets	(a) <i>Balances with banks outside the euro area other than those under asset item "Other financial assets"</i> Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions	(a) <i>Balances with banks outside the euro area</i> Nominal value, translation at the foreign exchange market rate	Mandatory
			(b) <i>Security investments outside the euro area other than those under asset item "Other financial assets"</i> Notes and bonds, bills, zero bonds, money market paper, equity instruments held as part of the foreign reserves, all issued by non-euro area residents	(b)(i) <i>Marketable securities other than held-to-maturity</i> Market price and foreign exchange market rate Any premiums or discounts are amortised	Mandatory
				(b)(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised	Mandatory
				(b)(iii) <i>Non-marketable securities</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised	Mandatory
				(b)(iv) <i>Marketable equity instruments</i> Market price and foreign exchange market rate	Mandatory
			(c) <i>External loans (deposits) outside the euro area other than those under asset item "Other financial assets"</i>	(c) <i>External loans</i> Deposits at nominal value translated at the foreign exchange market rate	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
4.1	4.1	Balances with banks, security investments and loans	(a) <i>Balances with banks outside the euro area other than those under asset item "Other financial assets"</i> Current accounts, fixed-term deposits, day-to-day money. Reverse repo transactions in connection with the management of securities denominated in euro	(a) <i>Balances with banks outside the euro area</i> Nominal value	Mandatory
			(b) <i>Security investments outside the euro area other than those under asset item "Other financial assets"</i> Equity instruments, notes and bonds, bills, zero bonds, money market paper, all issued by non-euro area residents	(b)(i) <i>Marketable securities other than held-to-maturity</i> <i>Market price</i> Any premiums or discounts are amortised	Mandatory
				(b)(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised	Mandatory
				(b)(iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised	Mandatory
				(b)(iv) <i>Marketable equity instruments</i> Market price	Mandatory
			(c) <i>Loans outside the euro area other than those under asset item "Other financial assets"</i>	(c) <i>Loans outside the euro area</i> Deposits at nominal value	Mandatory
			(d) <i>Securities other than those under asset item "Other financial assets", issued by entities outside the euro area</i> Securities issued by supranational or international organisations e.g. the European Investment Bank, irrespective of their geographical location	(d)(i) <i>Marketable securities other than held-to-maturity</i> <i>Market price</i> Any premiums or discounts are amortised	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
				(d)(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (d)(iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised	Mandatory Mandatory
4.2	4.2	Claims arising from the credit facility under ERM II	Lending according to the ERM II conditions	Nominal value	Mandatory
5	5	Lending to euro area credit institutions related to monetary policy operations denominated in euro	Items 5.1 to 5.5: transactions according to the respective monetary policy instruments described in Annex I to Guideline ECB/2000/7 of 31 August 2000 on monetary policy instruments and procedures of the Euro-system ⁽³⁾		
5.1	5.1	Main refinancing operations	Regular liquidity-providing reverse transactions with a weekly frequency and normally a maturity of one week	Nominal value or repo cost	Mandatory
5.2	5.2	Longer-term refinancing operations	Regular liquidity-providing reverse transactions with a monthly frequency and normally a maturity of three months	Nominal value or repo cost	Mandatory
5.3	5.3	Fine-tuning reverse operations	Reverse transactions, executed as ad hoc transactions for fine-tuning purposes	Nominal value or repo cost	Mandatory
5.4	5.4	Structural reverse operations	Reverse transactions adjusting the structural position of the Eurosystem vis-à-vis the financial sector	Nominal value or repo cost	Mandatory
5.5	5.5	Marginal lending facility	Overnight liquidity facility at a pre-specified interest rate against eligible assets (standing facility)	Nominal value or repo cost	Mandatory
5.6	5.6	Credits related to margin calls	Additional credit to credit institutions, arising from value increases of underlying assets regarding other credit to these credit institutions	Nominal value or cost	Mandatory

[illegible]

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
				(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised (iv) <i>Marketable equity instruments</i> Market price	Mandatory Mandatory Mandatory
8	8	General government debt denominated in euro	Claims on government stemming from before EMU (non-marketable securities, loans)	Deposits/loans at nominal value, non-marketable securities at cost	Mandatory
—	9	Intra-Eurosystem claims ⁽⁺⁾			
—	9.1	Participating interest in ECB ⁽⁺⁾	Only an NCB balance sheet item The ECB capital share of each NCB according to the Treaty and the respective capital key and contributions according to Article 49.2 of the Statute of the ESCB	Cost	Mandatory
—	9.2	Claims equivalent to the transfer of foreign reserves ⁽⁺⁾	Only an NCB balance sheet item Euro-denominated claims on the ECB in respect of initial and additional transfers of foreign reserves under the Treaty provisions	Nominal value	Mandatory
—	9.3	Claims related to promissory notes backing the issuance of ECB debt certificates ⁽⁺⁾	Only an ECB balance sheet item. Promissory notes issued by NCBs, due to the back-to-back agreement in connection with ECB debt certificates	Nominal value	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
—	9.4	Net claims related to the allocation of euro banknotes within the Euro-system ⁽⁺⁾ ^(*)	For the NCBs: net claim related to the application of the banknote allocation key i.e. including the ECB's banknote issue related intra-Eurosysteem balances, the compensatory amount and its balancing accounting entry as defined by Decision ECB/2001/16 on the allocation of monetary income of the national central banks of participating Member States from the financial year 2002 For the ECB: claims related to the ECB's banknote issue, according to Decision ECB/2001/15	Nominal value	Mandatory
—	9.5	Other claims within the Eurosystem (net) ⁽⁺⁾	Net position of the following sub-items: (a) net claims arising from balances of TARGET2 accounts and correspondent accounts of NCBs i.e. the net figure of claims and liabilities – see also liability item "Other liabilities within the Eurosystem (net)" (b) claim due to the difference between monetary income to be pooled and redistributed. Only relevant for the period between booking of monetary income as part of the year-end procedures, and its settlement on the last working day in January each year (c) other intra-Eurosystem claims denominated in euro that may arise, including the interim distribution of ECB income on euro banknotes to NCBs ^(*)	(a) Nominal value (b) Nominal value (c) Nominal value	Mandatory Mandatory Mandatory
9	10	Items in the course of settlement	Settlement account balances (claims), including the float of cheques in collection	Nominal value	Mandatory
9	11	Other assets			
9	11.1	Coins of euro area	Euro coins if an NCB is not the legal issuer	Nominal value	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
9	11.2	Tangible and intangible fixed assets	Land and buildings, furniture and equipment including computer equipment, software	Cost less depreciation Depreciation rates: — computers and related hardware/software and motor vehicles: 4 years — equipment, furniture and plant in building: 10 years — building and capitalised major refurbishment expenditure: 25 years Capitalisation of expenditure: limit based (below EUR 10 000 excluding VAT: no capitalisation)	Recommended
9	11.3	Other financial assets	— Participating interests and investments in subsidiaries; equities held for strategic/policy reasons, — Securities, including equities, and other financial instruments and balances (e.g. fixed term deposits and current accounts), held as an earmarked portfolio, — Reverse repo transactions with credit institutions in connection with the management of securities portfolios under this item,	(a) <i>Marketable equity instruments</i> Market price (b) <i>Participating interests and illiquid equity shares, and any other equity instruments held as permanent investments</i> Cost subject to impairment (c) <i>Investment in subsidiaries or significant interests</i> Net asset value (d) <i>Marketable securities other than held to maturity</i> Market price Any premiums or discounts are amortised (e) <i>Marketable securities classified as held-to maturity or held as a permanent investment</i> Cost subject to impairment Any premiums or discounts are amortised	Recommended Recommended Recommended Recommended Recommended

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
				(f) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised (g) <i>Balances with banks and loans</i> Nominal value, translated at the foreign exchange market rate if the balances or deposits are denominated in foreign currencies	Recommended
9	11.4	Off-balance sheet instruments revaluation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps, forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate	Mandatory
9	11.5	Accruals and prepaid expenditure	Income not due in, but assignable to the reported period. Prepaid expenditure and accrued interest paid (i.e. accrued interest purchased with a security)	Nominal value, foreign exchange translated at market rate	Mandatory
9	11.6	Sundry	Advances, loans and other minor items. Revaluation suspense accounts (only balance sheet item during the year: unrealised losses at revaluation dates during the year, which are not covered by the respective revaluation accounts under the liability item "Revaluation accounts"). Loans on a trust basis. Investments related to customer gold deposits. Coins denominated in national euro area currency units. Current expense (net accumulated loss), loss of the previous year before coverage. Net pension assets Outstanding claims arising from the default of Euro-system counterparties in the context of Eurosystem credit operations	Nominal value or cost <i>Revaluation suspense accounts</i> Revaluation difference between average cost and market value, foreign exchange translated at market rate <i>Investments related to customer gold deposits</i> Market value <i>Outstanding claims (from defaults)</i> Nominal/recoverable value (before/after settlement of losses)	Recommended <i>Revaluation suspense accounts:</i> mandatory <i>Investments related to customer gold deposits:</i> mandatory <i>Outstanding claims (from defaults):</i> mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
			Assets or claims (vis-à-vis third parties) appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem counterparties in default	<i>Assets or claims (from defaults)</i> Cost (converted at the foreign exchange market rate at the time of the acquisition if financial assets are denominated in foreign currencies)	<i>Assets or claims (from defaults):</i> mandatory
—	12	Loss for the year		Nominal value	Mandatory

(*) Items to be harmonised. See recital 4 of Guideline ECB/2006/16.

(1) The numbering in the first column relates to the balance sheet formats given in Annexes V, VI and VII (weekly financial statements and consolidated annual balance sheet of the Eurosystem). The numbering in the second column relates to the balance sheet format given in Annex VIII (annual balance sheet of a central bank). The items marked with a "(+)" are consolidated in the Eurosystem's weekly financial statements.

(2) The composition and valuation rules listed in this Annex are considered mandatory for the ECB's accounts and for all material assets and liabilities in NCBs' accounts for Eurosystem purposes, i.e. material to the Eurosystem's operation.

(3) OJ L 310, 11.12.2000, p. 1.'

LIABILITIES

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
1	1	Banknotes in circulation (*)	(a) Euro banknotes, plus/minus adjustments relating to the application of the banknote allocation key according to Guideline ECB/2001/15 and Decision ECB/2001/16 (b) Banknotes denominated in national euro area currency units during the cash changeover year	(a) Nominal value (b) Nominal value	Mandatory Mandatory
2	2	Liabilities to euro area credit institutions related to monetary policy operations denominated in euro	Items 2.1, 2.2, 2.3 and 2.5: deposits in euro as described in Annex I to Guideline ECB/2000/7		
2.1	2.1	Current accounts (covering the minimum reserve system)	Euro accounts of credit institutions that are included in the list of financial institutions subject to minimum reserves according to the Statute. This item contains primarily accounts used in order to hold minimum reserves	Nominal value	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
2.2	2.2	Deposit facility	Overnight deposits at a pre-specified interest rate (standing facility)	Nominal value	Mandatory
2.3	2.3	Fixed-term deposits	Collection for liquidity absorption purposes owing to fine-tuning operations	Nominal value	Mandatory
2.4	2.4	Fine-tuning reverse operations	Monetary policy-related transactions with the aim of liquidity absorption	Nominal value or repo cost	Mandatory
2.5	2.5	Deposits related to margin calls	Deposits of credit institutions, arising from value decreases of underlying assets regarding credits to these credit institutions	Nominal	Mandatory
3	3	Other liabilities to euro area credit institutions denominated in euro	Repo transactions in connection with simultaneous reverse repo transactions for the management of securities portfolios under asset item "Securities of euro area residents denominated in euro". Other operations unrelated to Eurosystem monetary policy operations. No current accounts of credit institutions. Any liabilities/deposits stemming from monetary policy operations initiated by an NCB prior to joining the Eurosystem	Nominal value or repo cost	Mandatory
4	4	Debt certificates issued	Only an ECB balance sheet item — for the NCBs a transitional balance sheet item. Debt certificates as described in Annex I to Guideline ECB/2000/7. Discount paper, issued with the aim of liquidity absorption	Nominal value	Mandatory
5	5	Liabilities to other euro area residents denominated in euro			
5.1	5.1	General government	Current accounts, fixed-term deposits, deposits repayable on demand	Nominal value	Mandatory
5.2	5.2	Other liabilities	Current accounts of staff, companies and clients including financial institutions listed as exempt from the obligation to hold minimum reserves — see liability item 2.1 etc.; fixed-term deposits, deposits repayable on demand	Nominal value	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
6	6	Liabilities to non-euro area residents denominated in euro	Current accounts, fixed-term deposits, deposits repayable on demand including accounts held for payment purposes and accounts held for reserve management purposes: of other banks, central banks, international/ supranational institutions including the Commission of the European Communities; current accounts of other depositors. Repo transactions in connection with simultaneous reverse repo transactions for the management of securities denominated in euro. Balances of TARGET2 accounts of central banks of non-participating Member States	Nominal value or repo cost	Mandatory
7	7	Liabilities to euro area residents denominated in foreign currency	Current accounts, liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translation at the foreign exchange market rate	Mandatory
8	8	Liabilities to non-euro area residents denominated in foreign currency			
8.1	8.1	Deposits, balances and other liabilities	Current accounts, liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translation at the foreign exchange market rate	Mandatory
8.2	8.2	Liabilities arising from the credit facility under ERM II	Borrowing according to the ERM II conditions	Nominal value, translation at the foreign exchange market rate	Mandatory
9	9	Counterpart of special drawing rights allocated by the IMF	SDR-denominated item which shows the amount of SDRs that were originally allocated to the respective country/NCB	Nominal value, translation at the market rate	Mandatory
—	10	Intra-Eurosystem liabilities ⁽⁺⁾			
—	10.1	Liabilities equivalent to the transfer of foreign reserves ⁽⁺⁾	Only an ECB balance sheet item denominated in euro	Nominal value	Mandatory
—	10.2	Liabilities related to promissory notes backing the issuance of ECB debt certificates ⁽⁺⁾	Only an NCB balance sheet item Promissory notes issued to the ECB, due to the back-to-back-agreement in connection with ECB debt certificates	Nominal value	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
—	10.3	Net liabilities related to allocation of euro banknotes within the Euro-system ⁽⁺⁾ (*)	Only an NCB balance sheet item. For the NCBs: net liability related to the application of the banknote allocation key i.e. including the ECB's banknote issue related intra-Eurosystem balances, the compensatory amount and its balancing accounting entry as defined by Decision ECB/2001/16	Nominal value	Mandatory
—	10.4	Other liabilities within the Euro-system (net) ⁽⁺⁾	Net position of the following sub-items: (a) net liabilities arising from balances of TARGET2 accounts and correspondent accounts of NCBs i.e. the net figure of claims and liabilities — see also asset item "Other claims within the Euro-system (net)" (b) liability due to the difference between monetary income to be pooled and redistributed. Only relevant for the period between booking of monetary income as part of the year-end procedures, and its settlement at the last working day in January each year (c) other intra-Eurosystem liabilities denominated in euro that may arise, including the interim distribution of ECB income on euro banknotes to NCBs (*)	(a) Nominal value (b) Nominal value (c) Nominal value	Mandatory Mandatory Mandatory
10	11	Items in course of settlement	Settlement account balances (liabilities), including the float of giro transfers	Nominal value	Mandatory
10	12	Other liabilities			
10	12.1	Off-balance sheet instruments revaluation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps, forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
10	12.2	Accruals and income collected in advance	Expenditure falling due in a future period but relating to the reporting period. Income received in the reported period but relating to a future period	Nominal value, foreign exchange translated at market rate	Mandatory
10	12.3	Sundry	Taxation suspense accounts. Foreign currency credit or guarantee cover accounts. Repo transactions with credit institutions in connection with simultaneous reverse repo transactions for the management of securities portfolios under asset item "Other financial assets". Compulsory deposits other than reserve deposits. Other minor items. Current income (net accumulated profit), profit of the previous year before distribution. Liabilities on a trust basis. Customer gold deposits. Coins in circulation in the event that an NCB is the legal issuer. Banknotes in circulation denominated in national euro area currency units that have ceased to be legal tender but are still in circulation after the cash changeover year, if not shown under liability item Provisions. Net pension liabilities	Nominal value or (repo) cost <i>Customer gold deposits</i> Market value	Recommended Customer gold deposits: mandatory
10	13	Provisions	(a) For pensions, for foreign exchange rate, interest rate, credit and gold price risks, and for other purposes e.g. expected future expenses, provisions for national euro area currency units that have ceased to be legal tender but are still in circulation after the cash changeover year if these banknotes are not shown under liability item "Other liabilities/Sundry" The contributions from NCBs to the ECB according to Article 49.2 of the Statute are consolidated with the respective amounts disclosed under asset item 9.1 ^(*)	(a) Cost/nominal value	Recommended
			(b) For counterparty risks arising from monetary policy operations	(b) Nominal value (in proportion to the subscribed ECB capital key; based on a valuation at year-end by the Governing Council of the ECB)	Mandatory

Balance sheet item ⁽¹⁾			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾
11	14	Revaluation accounts	Revaluation accounts related to price movements for gold, for every type of euro-denominated securities, for every type of foreign currency-denominated securities, for options; market valuation differences related to interest rate risk derivatives; revaluation accounts related to foreign exchange rate movements for every currency net position held, including foreign exchange swaps/forwards and SDRs The contributions from NCBs according to Article 49.2 of the Statute to the ECB are consolidated with the respective amounts disclosed under asset item 9.1 ⁽⁺⁾	Revaluation difference between average cost and market value, foreign exchange translated at market rate	Mandatory
12	15	Capital and reserves			
12	15.1	Capital	Paid-up capital — the ECB's capital is consolidated with the capital shares of the participating NCBs	Nominal value	Mandatory
12	15.2	Reserves	Legal reserves and other reserves. Retained earnings The contributions from NCBs to the ECB according to Article 49.2 of the Statute are consolidated with the respective amounts disclosed under asset item 9.1 ⁽⁺⁾	Nominal value	Mandatory
10	16	Profit for the year		Nominal value	Mandatory

^(*) Items to be harmonised. See recital 4 of Guideline ECB/2006/16.

⁽¹⁾ The numbering in the first column relates to the balance sheet formats given in Annexes V, VI and VII (weekly financial statements and consolidated annual balance sheet of the Eurosystem). The numbering in the second column relates to the balance sheet format given in Annex VIII (annual balance sheet of a central bank). The items marked with a "(+)" are consolidated in the Eurosystem's weekly financial statements.

⁽²⁾ The composition and valuation rules listed in this Annex are considered mandatory for the ECB's accounts and for all material assets and liabilities in NCBs' accounts for Eurosystem purposes, i.e. material to the Eurosystem's operation.'

3. Annex IX is replaced by the following:

‘ANNEX IX

Published profit and loss account of a central bank ⁽¹⁾ ⁽²⁾

(EUR million) ⁽³⁾

Profit and loss account for the year ending 31 December ...	Reporting year	Previous year
1.1. <i>Interest income</i> (*)		
1.2. <i>Interest expense</i> (*)		
1. Net interest income		
2.1. <i>Realised gains/losses arising from financial operations</i>		
2.2. <i>Write-downs on financial assets and positions</i>		
2.3. <i>Transfer to/from provisions for foreign exchange rate, interest rate, credit and gold price risks</i>		
2. Net result of financial operations, write-downs and risk provisions		
3.1. <i>Fees and commissions income</i>		
3.2. <i>Fees and commissions expense</i>		
3. Net income/expense from fees and commissions		
4. Income from equity shares and participating interests (*)		
5. Net result of pooling of monetary income (*)		
6. Other income		
Total net income		
7. Staff costs ⁽⁴⁾		
8. Administrative expenses ⁽⁴⁾		
9. Depreciation of tangible and intangible fixed assets		
10. Banknote production services ⁽⁵⁾		
11. Other expenses		
12. Income tax and other government charges on income		
(Loss)/profit for the year		

(*) Items to be harmonised. See recital 4 of Guideline ECB/2006/16.

(1) The profit and loss account of the ECB takes a slightly different format. See Annex III to Decision ECB/2006/17 of 10 November 2006.

(2) The disclosure relating to euro banknotes in circulation, remuneration of net intra-Eurosystem claims/liabilities resulting from the allocation of euro banknotes within the Eurosystem, and monetary income should be harmonised in NCBs' published annual financial statements. The items to be harmonised are indicated with an asterisk in Annexes IV, VIII and IX.

(3) Central banks may alternatively publish exact euro amounts, or amounts rounded in a different manner.

(4) Including administrative provisions.

(5) This item is used in case of outsourced banknote production (for the cost of the services provided by external companies in charge of the production of banknotes on behalf of the central banks). It is recommended that the costs incurred in connection with the issue of both national banknotes and euro banknotes should be taken to the profit and loss account as they are invoiced or otherwise incurred.'

CORRIGENDA**Corrigendum to Commission Decision 2009/886/EC of 27 November 2009 amending Decision 2002/364/EC on common technical specifications for in vitro diagnostic medical devices**

(Official Journal of the European Union L 318 of 4 December 2009)

On page 37, in the Annex, Table 6, in the first row, last column:

for: '≥ 95 % agreement between genotyping and sequencing',

read: '> 95 % agreement between genotyping and sequencing'.

2009/1020/EU:

★ Commission Recommendation of 21 December 2009 on the safe implementation of the use of low sulphur fuel by ships at berth in Community ports ⁽¹⁾	73
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2009/1021/EU:

★ Guideline of the European Central Bank of 14 December 2009 amending Guideline ECB/2006/16 on the legal framework for accounting and financial reporting in the European System of Central Banks (ECB/2009/28)	75
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Corrigenda

★ Corrigendum to Commission Decision 2009/886/EC of 27 November 2009 amending Decision 2002/364/EC on common technical specifications for in vitro diagnostic medical devices (OJ L 318, 4.12.2009)	94
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⁽¹⁾ Text with EEA relevance

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