ISSN 0378-6978

L 73

Volume 33 20 March 1990

Official Journal

of the European Communities

English edition

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COMMISSION REGULATION (EEC) No 662/90

of 19 March 1990

fixing the import levies on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1), as last amended by Regulation (EEC) No 201/90 (2), and in particular Article 13 (5) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (3), as last amended by Regulation (EEC) No 1636/87 (4), and in particular Article 3 thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EEC) No 1915/89 (5) and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas these exchange rates being those recorded on 16 March 1990;

Whereas the aforesaid corrective factor affects the entire calculation basis for the levies, including the equivalence coefficients;

Whereas Council Regulation (EEC) No 486/85 (%), as last amended by Regulation (EEC) No 3530/89 (7), lays down the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States or in the overseas countries and territories; whereas the Council has not yet been able formally to adopt the Regulation intended to replace Regulation (EEC) No 486/85; whereas, in order to avoid discontinuity in the arrangements applying, the application of the arrangements laid down in Regulation (EEC) No 486/85 should be contained as a precaution and without prejudice to the definitive arrangements to be adopted subsequently by the Council;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 1915/89 to today's offer prices and quotations known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION :

Article 1

The import levies to be charged on products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 March 1990.

 ⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

 (2) OJ No L 22, 27. 1. 1990, p. 7.

 (3) OJ No L 164, 24. 6. 1985, p. 1.

 (4) OJ No L 153, 13. 6. 1987, p. 1.

 (5) OJ No L 187, 1. 7. 1989, p. 1.

OJ No L 61, 1. 3. 1985, p. 4. (°) OJ No L 61, 1. 3. 1983, p. 4. (′) OJ No L 347, 28. 11. 1989, p. 3.

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

ANNEX

to the Commission Regulation of 19 March 1990 fixing the import levies on cereals and on wheat or rye flour, groats and meal

CN code	Levies	
	Portugal	Third country
0709 90 60	35,37	1 34,84 (²) (³)
0712 90 19	35,37	134,84 (²) (³
1001 10 10	43,59	185,47 (¹) (⁵
1001 10 90	43,59	185,47 (¹) (⁵
1001 90 91	36,15	140,52
1001 90 99	36,15	140,52
1002 00 00	61,28	131,51 (9)
1003 00 10	52,45	118,01
1003 00 90	52,45	118,01
1004 00 10	43,85	122,91
1004 00 90	43,85	122,91
1005 10 90	35,37	1 34,84 (²) (³
1005 90 00	35,37	134,84 (²) (³
1007 00 90	52,45	142,53 (*)
1008 10 00	52,45	29,35
1008 20 00	52,45	94,75 (*)
1008-30-00	52,45	0,00 ()
1008 90 10	Ő	́ ()
1008 90 90	52,45	0,00
1101 00 00		210,90
1102 10 00	99,96	198,72
1103 11 10	82,30	302,21
1103 11 90	68,70	226,51

(*) Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by ECU 0,60/tonne.

(²) In accordance with Regulation (EBC) No 486/85 the levies are not applied to products imported directly into the French overseas departments, originating in the African, Caribbean and Pacific States or in the 'overseas countries and territories'.

(*) Where maize originating in the ACP or OCT is imported into the Community the levy is reduced by ECU 1,81/tonne.

(*) Where millet and sorghum originating in the ACP or OCT is imported into the Community the levy is reduced by 50 %.

(9) Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by BCU 0,60/tonne.

(*) The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 (OJ No L 142, 9. 6. 1977, p. 10) and Commission Regulation (EEC) No 2622/71 (OJ No L 271, 10. 12. 1971, p. 22).

(?) The levy applicable to rye shall be charged on imports of the product falling within CN code 1008 90 10 (triticale).

COMMISSION REGULATION (EEC) No 663/90

of 19 March 1990

fixing the premiums to be added to the import levies on cereals, flour and malt¹

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1), as last amended by Regulation (EEC) No 201/90 (2), and in particular Article 15 (6) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (3), as last amended by Regulation (EEC) No 1636/87 (4), and in particular Article 3 thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Commission Regulation (EEC) No 1916/89 (3) and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Regulation (EEC) No. 1676/85,

- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas these exchange rates being those recorded on 16 March 1990;

Whereas, on the basis of today's cif prices and cif forward delivery prices, the premiums at present in force, which are to be added to the levies, should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION :

Article 1

The premiums referred to in Article 15 of Regula-1. tion (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt coming from Portugal shall be zero.

2. The premiums referred to in Article 15 of Regulation (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt coming from third countries shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 March 1990.

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

OJ No L 281, 1. 11. 1975, p. 1. OJ No L 22, 27. 1. 1990, p. 7. OJ No L 164, 24. 6. 1985, p. 1. OJ No L 153, 13. 6. 1987, p. 1. OJ No L 187, 1. 7. 1989, p. 4.

ANNEX

to the Commission Regulation of 19 March 1990 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour

				(ECU/ton
CN code	Current	1st period	2nd period	3rd period
CN code	3	4	5	6
0709 90 60	0	0	0	0
0712 90 19	0	0	0	0
1001 10 10	0	0	0	0
1001 10 90	0	0	0	0
1001 90 91	. 0	0	0	0
1001 90 99	0	0	. 0	0
1002 00 00	0	0	0	0
1003 00 10	0	0		5,87
1003 00 90	0	0	0	5,87
1004 00 10	0	0	0	0
1004 00 90	0	0	0	0
1005 10 90	0	0	0	0
1005 90 00	о О	0-	0	0
1007 00 90	· . 0	0	0	· · 0
1008 10 00	0	0	0	0
1008 20 00	0	0	0	0
1008 30 00	0	0	··· 0	. 0
1008 90 90	0	0	0	0
1101 00.00	0	0 .	···· 0· ···	0

B. Malt

۰.

(ECU/tonne) Current 1st period 2nd period 3rd period 4th period CN code 7 3 5 4 6 1107 10 11 . 0 0 0 0 0 1107 10 19 0 0 0 0 0 1107-10 91 0 0 0 10,45 10,45 0 1107 10 99 0 0 7,81 7,81 1107 20 00 0 0 0 9,10 9,10

t,

COMMISSION REGULATION (EEC) No 664/90

of 19 March 1990

fixing the maximum buying-in price and the quantities of beef bought in for the 18th partial invitation to tender under Regulation (EEC) No 1627/89

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal (1), as last amended by Regulation (EEC) No 571/89 (2), and in particular Article 6 (7) thereof,

Whereas, pursuant to Commission Regulation (EEC) No 859/89 of 29 March 1989 laying down detailed rules for the application of intervention measures in the beef and veal sector (3), an invitation to tender was opened by Commission Regulation (EEC) No 1627/89 of 9 June 1989 on the buying-in of beef by invitation to tender (*), as last amended by Regulation (EEC) No 599/90 (3);

Whereas, in accordance with Article 11 (1) of Regulation (EEC) No 859/89, a maximum buying-in price is to be fixed for quality R3, where appropriate, for each partial invitation to tender in the light of the tenders received; whereas, in accordance with Article 12 of that Regulation, only tenders lower than or equal to the maximum price are to be accepted;

Whereas, after the tenders submitted for the 18th partial invitation to tender have been examined and taking account, pursuant to Article 6 (1) of Regulation (EEC) No 805/68, of the requirements for reasonable support of the market and the seasonal trend in slaughterings, the maximum buying-in price and the quantities which may be accepted into intervention should be fixed;

Whereas the price difference recorded results in a different maximum buying-in price being set in Spain in accordance with Article 11 (1) of Regulation (EEC) No 859/89;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION :

Article 1

For the 18th partial invitation to tender opened by Regulation (EEC) No 1627/89:

- (a) For category A:
 - the maximum buying-in price is hereby fixed at ECU 278 per 100 kilograms of carcases or half-carcases of quality R3 and at ECU 283 per 100 kilograms of carcases or half-carcases of quality R3 offered in Spain;
 - the maximum quantity of carcases or half-carcases accepted is hereby fixed at 10 561 tonnes;

(b) For category C:

- the maximum buying-in price is hereby fixed at ECU 278 per 100 kilograms of carcases or half-carcases of quality R3;
- the maximum quantity accepted is hereby fixed at 1 305 tonnes.

Article 2

This Regulation shall enter into force on 20 March 1990.

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

- (i) OJ No L 148, 28. 6. 1968, p. 24.
 (i) OJ No L 61, 4. 3. 1989, p. 43.
 (i) OJ No L 91, 4. 4. 1989, p. 5.
 (i) OJ No L 159, 10. 6. 1989, p. 36.
 (j) OJ No L 61, 10. 3. 1990, p. 9.

No L 73/6

COMMISSION REGULATION (EEC) No 665/90

of 16 March 1990

imposing a provisional anti-dumping duty on imports of ferroboron alloy originating in Japan

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2423/88 of 11 July 1988 on protection against dumped or subsidized imports from countries not members of the European Economic Community (1) and in particular Article 11 thereof.

After consultations within the Advisory Committee as provided for by the above Regulation,

Whereas:

A. PROCEDURE

- The Commission received a complaint lodged by (1) the 'Comité de Liaison des producteurs de ferroalliages de la Communauté Européenne' on behalf of producers whose collective output constitutes almost all output in the Community of the product in question. The complaint contained evidence of dumping and of material injury resulting therefrom, which was considered sufficient to justify the initiation of a proceeding. The Commission accordingly announced, by a notice published in the Official Journal of the European Communities (2), the initiation of an anti-dumping proceeding concerning imports into the Community of ferroboron and commenced an investigation. The product investigated coresponds to CN code ex 7202 99 90.
- The Commission officially advised the exporters (2) and importers known to be concerned, the representatives of the exporting country and the complainants. It asked the parties concerned to answer the questionnaires which had been sent to them and gave them an opportunity to make known their views in writing and to request a hearing.
- Two Japanese exporters, five importers and the (3) three EEC producers returned a questionnaire to the Commission duly completed and stated their views in writing. Three other Japanese companies had received exporters' questionnaires two of which indicated that no ferroboron had been exported by them to the Community during the investigation period while the remaining company did not respond.
- (¹) OJ No L 209, 2. 8. 1988, p. 1. (²) OJ No C 306, 1. 12. 1988, p. 7.

- The Commission sought and verified all informa-(4) tion it deemed necessary and carried out inspections at the premises of the following companies :
 - EEC producers
 - London and Scandinavian Metallurgical Co., Ltd, London, United Kingdom,
 - Pechiney Electrometallurgie, Paris, France,
 - Gesellschaft für Elektrometallurgie GmbH, Düsseldorf, Germany;
 - Japanese producers/exporters
 - Nippon Denko Co., Ltd, Tokyo,
 - Yahagi Iron Co., Ltd, Nagoya.
- (5) The investigation on dumping covered the period from 1 January 1988 to 30 November 1988.
- Due to the complexity of the proceeding, in parti-(6) cular the difficulties met by the Commission in obtaining, from interested parties, the relevant data to allow a provisional finding to be made, the investigation exceeded the normal period of one year.

B. PRODUCT UNDER CONSIDERATION

I. Description of Product

The product which is the subject of the investiga-(7) ... tion is ferroboron, a ferro-alloy containing variously 16 % to 20 % of boron.

> Boron is added to steel because it increases its durability and hardness. Boron also finds widespread use as a means of fixing nitrogen, making the resultant steel non-ageing ageing and easier to work.

- The product is available in three forms: grain, (8)powder and lümps. There are two different methods of manufacture :
 - Reduction of boric acid, boric oxide, colemanite or mixtures thereof with aluminium (aluminotherm),
 - Reduction of boric acid, boric oxide, colemanite or mixtures thereof with carbon (carbotherm).
 - II. Like product
- The Commission found that the ferroboron (9) produced in the Community undergoes the same methods of manufacture as that sold in and exported from Japan and that they are like products in all essential physical and technical characteristics.

2.00

C. DUMPING

(a) Normal value

- (10) Normal value was established on the basis of the comparable prices actually paid or payable in the ordinary course of trade for the like product on the Japanese market.
- (11) Domestic sales considered for calculation of normal value were made to independent customers at a profit in substantial quantities. The weighted average of the prices of these sales were therefore considered to be representative of those on the Japanese domestic market.
 - (b) Export prices
- (12) Export prices were established on the basis of the prices actually paid or payable for the like product sold for export to the Community.
 - (c) Comparison
- (13) In comparing normal value with export prices, the Commission took account, where appropriate of differences affecting price comparability, such as commissions, credit terms, transport and insurance, handling and related costs.

The two Japanese exporters concerned claimed that, for the purposes of the comparison, due account should be taken of differences in the boron content of the product and as regards its various sizes (lumps, grain and powder). The Commission accepted, on the basis of the information supplied to it, that the different percentages of boron contained in the product affected price comparability. The comparison was therefore made between products which had the same or almost the same boron content.

Furthermore, in connection with the effect of the different sizes available on price comparability, no consistent evidence was provided by the two exporters. Consequently, the Commission did not consider it appropriate to take account of such differences, at this stage of the proceeding.

- (14) All comparisons were made at the same level of trade (processors or traders).
- (1.5) Normal values for the domestically sold product of the Japanese companies were compared with the prices of the comparable product sold for export to the Community on a transaction-by-transaction basis. This comparison showed the existence of dumping on the part of the exporters investigated, the margin of dumping being equal to the amount by which the normal value as established exceeds the price for export to the Community.

The margin of dumping varied according to the exporter. The weighted average margins as expressed as a percentage of total c.i.f. Community frontier values were as follows:

- Nippon Denko Co., Ltd, Tokyo: 23,3 %,

- Yahagi Iron Co., Ltd, Nagoya : 11,4 %.

- (16) For the exporter who neither replied to the Commission's questionnaire, nor otherwise made himself known, dumping was determined on the basis of the facts available in accordance with the provisions of Article 7 (7) (b) of Regulation (EEC) No 2423/88.
 - In this connection, the Commission considered that the results of its investigation provided the most appropriate basis for determination of the margins of dumping and that it would create an opportunity for circumvention of the duty to hold that the dumping margin for this exporter was any lower than the highest margin of 23,3 %, determined with regard to an exporter who had cooperated in the investigation. For these reasons, it is considered appropriate to use this later dumping margin for this exporter.

D. INJURY

- I. Volumes and market shares of dumped imports
- (17) With regard to injury caused by the dumped imports, the evidence available to the Commission shows that imports of ferroboron manufactured by the two Japanese companies concerned increased from 54 tonnes in 1985 to 483 tonnes in the reference period (first 11 months of 1988). Their corresponding cumulated market share climbed from 5,3 % in 1985 to 37,9 % in the investigation period. The most affected Member States were France and Germany. Imports into France increased from virtually nil in 1985 to 87 tonnes in the reference period. Imports into Germany increased from virtually nil in 1985 to 121 tonnes in the investigation period.

This growth of the Japanese share of the market occurred during a period when the EEC consumption increased from 1 015 tonnes in 1985 to 1 276 tonnes in the investigation period with an increase of 25,7 %. However the EEC's producers' sales declined from 858 tonnes in 1985 to 793 tonnes in the investigation period with a decrease of 24,4 % in terms of market share.

II. Price undercutting

(18) The evidence available to the Commission indicates that the prices at which dumped imports from Japan were sold in the Community significantly undercut the prices of Community producers during the investigation period. The prices taken into account were, in both cases, those to the first unrelated purchaser in the Community. The weighted average price undercutting ranged from 18,2 % to 22,8 %. This has resulted in the Community producers' prices being considerably depressed.

III. Production

(19) The production of ferroboron manufactured by the Community industry increased from 1 556 tonnes in 1985 to 1 879 tonnes in the investigation period. Nevertheless, it was found that while this trend in the production was influenced by an increase in the Community exports to third Countries, the total amount of ferroboron sold in the EEC market by the Community industry fell from 858 tonnes in 1985 to 793 tonnes in the investigation period, corresponding to a decrease of 7,6 %.

IV. Other relevant factors

- (20) Further evidence of the injury suffered by the Community industry was found in relation to trends in capacity utilization and profitability.
- (21) Between 1985 and 1988, the Community industry increased its capacity to meet the increase in demand which occured in the Community. However, capacity utilization increased from 70,7 % to 73,2 % during this period, which was not in proportion with the increase in EEC consumption and was essentially due to the positive development of exports to third countries.
- (22) As regards the profit and loss situation the Community producers concerned have registered losses on a weighted average basis of 10,9 % in the investigation period, while in 1985 they made substantial profits.
- (23) As regards one of the Community producers, a Japanese exporter claimed that this company, responsible for an important percentage of the Community production of ferroboron, should not be taken into account because there was no evidence that it had suffered any injury. However, the Commission found that the dumped imports had had a considerable impact on the company in question, especially when examining its fall in market share in those Member States' markets where the Japanese imports had increased sharply. The Commission then considered it appropriate to carry out an injury assessment in conformity with Article 4 of Council Regulation No 2423/88, as regards all three Community producers in question.

E. CAUSATION OF INJURY

I. Effects of dumped imports

(24) In its examination as to whether the material injury suffered by the Community industry was caused by

the effects of the dumping described above, the Commission found that the rapid deterioration of the Community producers situation coincided with an equally rapid influx of Japanese exports.

II. Effects of other factors

- (25) The Commission has also considered whether injury had been caused by factors other than the dumped imports. In particular it looked at imports from other third countries and found that while these imports corresponded to 88 tonnes in 1985 they declined to virtually nil from 1986.
- (26) At the request of one of the exporters, the Commission examined whether the loss registered in the market share of one of the Community producers had been caused by a commercial agreement with its parent company, according to which it would concentrate its efforts on exports to third countries instead of selling ferroboron in the Community.

No reasonable evidence was found which could permit the Commission to conclude that the producer in question had decided not to sell within the Community. On the contrary the information available and the statistics examined showed that the parent company sold in the national market concerned only via its subsidiary. Furthermore the subsidiary in question bought from the parent company and resold a very small quantity of ferroboron which could in no way replace the serious loss of total sales suffered in the same market.

(27) One of the exporters claimed that the difficult economic situation of one of the major European producers was due, on one side, to the highly competitive nature of the market within the EEC and, on the other side, to the decision to continue production of the type of ferroboron commonly referred to as 'ferroboron 14'. In this context the Commission found that production of 'ferroboron 14' had been stopped by the company in question before the reference period, during which another type of ferroboron had been manufactured. Furthermore, the information available showed that whenever, in a Member State, the market share of this company declined, this did not necessarily lead to a commensurate increase in the other Community producers' market share."

III. Conclusion

(28) The Commission therefore concluded, on the basis of the abovementioned evidence, that the dumped imports from Japan taken in isolation have caused material injury to the Community industry.

F. COMMUNITY INTEREST

- (29) Ferroboron production is an important industry in the Community, being closely linked to the steel industry. This production is of particular significance in the development of special steels and, most particularly METGLAS amorphous metal, a product employed in the high-technology sectors.
- (30) It is very likely that, in the absence of any protection against dumping, the Community producers which are suffering from its injurious effects would be required to cease production of ferroboron with the consequence that an important industrial sector would become more and more dependent on imports.
- (31) The interest of the Community processing industry of ferroboron has also been considered. However, the Commission has concluded that in evaluating the opposing interests of the producers and the transformers, the first should prevail, given the overall importance of ferroboron production. Furthermore, the incidence of a price increase in the costs of the processing industry due to the application of anti-dumping duties is likely to be small.

No consumers or processors of ferroboron made their views known to the Commission.

G. RATE OF DUTY

In order to eliminate totally the injury sutained by (32) the complainant Community industry it would be necessary for all undercutting, as described in recital 21, to be eliminated. In addition, these producers would need to be placed in the position where they could achieve further price rises in order to enable them to eliminate losses and to realize adequate returns on sales. This would permit the possibility of regaining market share and reasonable profit levels. In the circumstances of this industry, and for the purposes of provisional determination, the Commission considers that an adequate annual return on sales allowing a balanced development would be of 11 %. If these elements are combined in a calculation of the price level that would be necessary to remove the injury

sustained, it can be shown that price increases for Japanese imports of between 34,3 % and 42,3 % would be required.

(33) Under these conditions, according to Regulation (EEC) No 2423/88, the amount of provisional duty should correspond to the dumping margins found, which are lower than the thresholds of injury established for the Japanese exports assessed in isolation.

HAS ADOPTED THIS REGULATION :

Article 1

1. A privisional anti-dumping duty of 23,3 % of the net free-at-Community frontier price before duty is hereby imposed on imports of ferroboron corresponding to CN code ex 7202 99 90 (Taric code 7202 99 90*20) originating in Japan (Taric additional code 8441), with the exception of such ferroboron manufactured and sold for export by Yahagi Iron Co. Ltd; Nagoya (Taric additional code 8440), for which the rate of duty shall be 11,4 %.

2. The provision in force concerning customs duties shall apply.

3. The release for free circulation in the Community of the product referred in paragraph 1 shall be subject to the provision of a security, equivalent to the amount of the provisional duty.

Article 2

Without prejudice to Article 7 (4) (b) of Regulation (EEC) No 2423/88, the parties concerned may make known their views in writing and apply to be heard orally by the Commission within one month of the date of entry into force of this Regulation.

Article 3

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

Subject to Articles 11, 12 and 13 of Regulation (EEC) No 2423/88, this Regulation shall apply for a period of four months, unless the Council adopts definitive measures before the expiry of that period.

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

Done at Brussels, 16 March 1990.

For the Commission Frans ANDRIESSEN Vice-President

No L 73/10

COMMISSION REGULATION (EEC) No 666/90

of 19 March 1990

on the supply of various consignments of cereals as food aid

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3972/86 of 22 December 1986 on food-aid policy and food-aid management (1), as last amended by Regulation (EEC) No 1750/89 (2), and in particular Article 6 (1) (c) thereof,

Whereas Council Regulation (EEC) No 1420/87 of 21 May 1987 laying down implementing rules for Regulation (EEC) No 3972/86 on food-aid policy and food-aid management (3) lays down the list of countries and organizations eligible for food-aid operations and specifies the general criteria on the transport of food aid beyond the fob stage;

Whereas, following the taking of a number of decisions on the allocation of food aid, the Commission has allocated to certain countries and beneficiary organizations 24 100 tonnes of cereals;

Whereas it is necessary to provide for the carrying-out of this measure in accordance with the rules laid down by

Commission Regulation (EEC) No 2200/87 of 8 July 1987 laying down general rules for the mobilization in the Community of products to be supplied as Community food aid (*); whereas it is necessary to specify the time limits and conditions of supply and the procedure to be followed to determine the resultant costs,

HAS ADOPTED THIS REGULATION :

Article 1

Cereals shall be mobilized in the Community, as Community food aid for supply to the recipients listed in the Annexes, in accordance with Regulation (EEC) No 2200/87 and under the conditions set out in the Annexes. Supplies shall be awarded by the tendering procedure.

Article 2

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

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

Done at Brussels, 19 March 1990.

For the Commission **Ray MAC SHARRY** Member of the Commission

OJ No L 370, 30. 12. 1986, p. 1. OJ No L 172, 21. 6. 1989, p. 1. OJ No L 136, 26. 5. 1987, p. 1.

ANNEX I

LOT A

- 1. Operation Nos (1): 832 to 843/89
- 2. Programme : 1989
- 3. Recipient : WFP (World Food Programme), Via Cristoforo Colombo 426, I-00145 Roma ; telex 626675 WFP I
- 4. Representative of the recipient (2): see OJ No C 103, 16. 4. 1987
- 5. Place or country of destination : Mauritania
- 6. Product to be mobilized : common wheat
- 7. Characteristics and quality of the goods (3): see list published in OJ No C 216, 14. 8. 1987, p. 3 (under II.A.1)
- 8. Total quantity: 6 000 tonnes
- 9. Number of lots : one
- 10. Packaging and marking (*): see list in OJ No C 216, 14. 8. 1987, p. 3 (under II.B.1 (a)) — marking on the bags, in letters at least 5 cm high:
 - see Annex II
- 11. Method of mobilization : the Community market
- 12. Stage of supply : free at port of shipment
- 13. Port of shipment : ---
- 14. Port of landing specified by the recipient: ---
- 15. Port of landing : ---
- 16. Address of the warehouse and, if appropriate, port of landing : ---
- 17. Period for making the goods available at the port of shipment: 1 31. 5. 1990
- 18. Deadline for the supply: ----
- 19. Procedure for determining the costs of supply: tendering
- 20. Date of expiry of the period allowed for submission of tenders: 3. 4. 1990, at 12 noon
- 21. In the case of a second invitation to tender:
 - (a) deadline for the submission of tenders : 17. 4. 1990, at 12 noon
 - (b) period for making the goods available at the port of shipment: 1. 31. 5. 1990
 - (c) deadline for the supply : ---
- 22. Amount of the tendering security: ECU 5 per tonne
- 23. Amount of the delivery security: 10 % of the amount of the tender in ecus
- 24. Address for submission of tenders (?): Bureau de l'aide alimentaire, à l'attention de Monsieur N. Arend, bâtiment Loi 120, bureau 7/58, 200 rue de la Loi, B-1049 Bruxelles; telex AGREC 22037 B or 25670 B
- 25. Refund payable on request by the successful tenderer (*): refund applicable on 20. 3. 1990, fixed by Commission Regulation (EEC) No 482/90 (OJ No L 51, 27. 2. 1990, p. 31)

LOT B

- 1. Operation No (1): 10/90
- 2. Programme : 1989
- 3. Recipient : WFP (World Food Programme), Via Cristoforo Colombo 426, I-00145 Roma ; telex 626675 WFP I
- 4. Representative of the recipient (2): see OJ No C 103, 16. 4. 1987
- 5. Place or country of destination : Tunisia
- 6. Product to be mobilized : durum wheat
- 7. Characteristics and quality of the goods (3): see list published in OJ No C 216, 14. 8. 1987, p. 3 (under II.A.2)
- 8. Total quantity: 7 800 tonnes
- 9. Number of lots : one
- 10. Packaging : in bulk
- 11. Method of mobilization : the Community market
- 12. Stage of supply (7): free at port of shipment fob, stowed
- 13. Port of shipment : ---
- 14. Port of landing specified by the recipient : --
- 15. Port of landing : ---
- 16. Address of the warehouse and, if appropriate, port of landing : ---
- 17. Period for making the goods available at the port of shipment: 1 15. 5. 1990
- 18. Deadline for the supply: ---
- 19. Procedure for determining the costs of supply: tendering
- 20. Date of expiry of the period allowed for submission of tenders : 3. 4. 1990, at 12 noon
- 21. In the case of a second invitation to tender:
 - (a) deadline for the submission of tenders : 17. 4. 1990, at 12 noon
 - (b) period for making the goods available at the port of shipment: 15 31. 5. 1990
 - (c) deadline for the supply: ---
- 22. Amount of the tendering security: ECU 5 per tonne
- 23. Amount of the delivery security: 10 % of the amount of the tender in ecus
- 24. Address for submission of tenders (⁹): Bureau de l'aide alimentaire, à l'attention de Monsieur N. Arend, bâtiment Loi 120, bureau 7/58, 200 rue de la Loi, B-1049 Bruxelles; telex AGREC 22037 B or 25670 B
- 25. Refund payable on request by the successful tenderer (9 : refund applicable on 20. 3. 1990, fixed by Commission Regulation (EEC) No 482/90 (OJ No L 51, 27. 2. 1990, p. 31)

LOT C

- 1. Operation No (1): 67/90
- 2. Programme: 1989
- 3. Recipient : WFP (World Food Programme), Via Cristoforo Colombo 426, I-00145 Roma; telex 626675 WFP I
- 4. Representative of the recipient (2): see OJ No C 103, 16. 4. 1987
- 5. Place or country of destination : Kenya
- 6. Product to be mobilized : common wheat
- 7. Characteristics and quality of the goods (3): see list published in OJ No C 216, 14. 8. 1987, p. 3 (under II.A.1)
- 8. Total quantity: 8 100 tonnes
- 9. Number of lots : one
- 10. Packaging and marking : in bulk
- 11. Method of mobilization: the Community market
- 12. Stage of supply (7) (8): free at port of shipment fob, stowed
- 13. Port of shipment : --
- 14. Port of landing specified by the recipient : --
- 15. Port of landing : ---
- 16. Address of the warehouse and, if appropriate, port of landing : ---
- 17. Period for making the goods available at the port of shipment: 1 15. 5. 1990
- 18. Deadline for the supply: ----
- 19. Procedure for determining the costs of supply: tendering
- 20. Date of expiry of the period allowed for submission of tenders : 3. 4. 1990, at 12 noon
- 21. In the case of a second invitation to tender:
 - (a) deadline for the submission of tenders : 17. 4. 1990, at 12 noon
 - (b) period for making the goods available at the port of shipment: 15 31. 5. 1990.
 - (c) deadline for the supply : ---
- 22. Amount of the tendering security: ECU-5 per tonne
- 23. Amount of the delivery security: 10 % of the amount of the tender in ecus
- 24. Address for submission of tenders (⁵): Bureau de l'aide alimentaire, à l'attention de Monsieur N. Arend, bâtiment Loi 120, bureau 7/58, 200 rue de la Loi, B-1049 Bruxelles; telex AGREC 22037 B or 25670 B
- 25. Refund payable on request by the successful tenderer (*): refund applicable on 20. 3. 1990, fixed by ... Commission Regulation (EEC) No 482/90 (OJ No L 51, 27. 2. 1990, p. 31)

LOT D

- 1. Operation No (1): 68/90
- 2. Programme : 1989
- 3. Recipient : WFP (World Food Programme), via Cristoforo Colombo 426, I-00145 Roma; telex 626675 WFP I
- 4. Representative of the recipient (2): see OJ No C 103, 16. 4. 1987
- 5. Place or country of destination : People's Democratic Republic of Yemen
- 6. Product to be mobilized : common wheat
- 7. Characteristics and quality of the goods (3): see list published in OJ No C 216, 14. 8. 1987, p. 3 (under II.A.1)
- 8. Total quantity: 2 200 tonnes
- 9. Number of lots : one
- 10. Packaging and marking (*) : see list published in OJ No C 216, 14. 8. 1987, p. 3 (under II.B1(c))

- marking on the bags, in letters at least 5 cm high:

'ACTION No 68/90 / YEMEN PDR 0245302 / WHEAT / GIFT OF THE EUROPEAN ECONOMIC COMMUNITY / ACTION OF THE WORLD FOOD PROGRAMME / ADEN'

- 11. Method of mobilization : the Community market
- 12. Stage of supply: free at port of shipment (*)
- 13. Port of shipment : ---
- 14. Port of landing specified by the recipient : ---
- 15. Port of landing : ---
- 16. Address of the warehouse and, if appropriate, port of landing : --
- 17. Period for making the goods available at the port of shipment: 1 15. 5. 1990
- 18. Deadline for the supply: ----
- 19. Procedure for determining the costs of supply: tendering
- 20. Date of expiry of the period allowed for submission of tenders: 3. 4. 1990, at 12 noon
- 21. In the case of a second invitation to tender:
 - (a) deadline for the submission of tenders: 17. 4. 1990, at 12 noon
 - (b) period for making the goods available at the port of shipment: 15 31. 5. 1990
 - (c) deadline for the supply : ---
- 22. Amount of the tendering security: ECU 5 per tonne
- 23. Amount of the delivery security: 10 % of the amount of the tender in ecus
- 24. Address for submission of tenders (?): Bureau de l'aide alimentaire, à l'attention de Monsieur N. Arend, bâtiment Loi 120, bureau 7/58, 200 rue de la Loi, B-1049 Bruxelles; telex AGREC 22037 B or 25670 B
- 25. Refund payable on request by the successful tenderer (9): refund applicable on 20. 3. 1990, fixed by Commission Regulation (EEC) No 482/90 (OJ No L 51, 27. 2. 1990, p. 31)

Notes :

- (1) The operation number is to be quoted in all correspondence.
- (2) Commisson delegate to be contacted by the successful tenderer : see list published in Official Journal of the European Communities No C 227 of 7 September 1985, page 4.
- (3) The successful tenderer shall deliver to the beneficiary a certificate from an official entity certifying that for the product to be delivered the standards applicable, relative to nuclear radiation, in the Member State concerned, have not been exceeded.

The radioactivity certificate must indicate the caesium-134 and -137 levels.

The successful tenderer shall supply the following documents on delivery to the beneficiary or its representative :

certificate of origin,

- phytosanitary certificate.
- (*) Since the goods may be rebagged, the successful tenderer must provide 2 % of empty bags of the same quality as those containing the goods, with the marking followed by a capital 'R'.
- (5) In order not to overload the telex, tenderers are requested to provide, before the date and time laid down in point 20 of this Annex, evidence that the tendering security referred to in Article 7 (4) (a) of Regulation (EEC) No 2200/87 has been lodged, preferably:
 - either by porter at the office referred to in point 24 of this Annex,
 - or by telecopier on one of the following numbers in Brussels:
 - 235 01 32,
 - 236 10 97,
 - 235 01 30,
 - 236 20 05.
- (*) Commission Regulation (EEC) No 2330/87 (OJ No L 210, 1. 8. 1987, p. 56), as last amended by Regulation (EEC) No 2226/89 (OJ No L 214, 24. 7. 1989, p. 10), is applicable as regards the export refund and, where appropriate, the monetary and accession compensatory amounts, the representative rate and the monetary coefficient. The date referred to in Article 2 of the abovementioned Regulation is that referred to in point 25 of this Annex.
- (7) By way of derogation from Articles 7 (3) (f) and 13 (2) of Regulation (EEC) No 2200/87, the price tendered must include the loading and stowage costs. The loading and stowage operations will be the responsibility of the successful tenderer.
- (*) The port of shipment must have a draught of at least nine metres.

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ANEXO II — BILAG II — ANHANG II — ΠΑΡΑΡΤΗΜΑ ΙΙ — ANNEX II — ANNEXE II — ALLEGATO II — BIJLAGE II — ANEXO II

Designación del lote	Cantidad total del lote (en toneladas)	Cantidades parciales (en toneladas)	Beneficiario	País destinatario	Inscripción en el embalaje
Parti	Totalmængd e (tons)	Delmængde (tons)	Modtager	Modtagerland	Emballagens påtegning
Bezeichnung der Partie	Gesamtmenge der Partie (in Tonnen)	Teilmengen (in Tonnen)	Empfänger	Bestimmungsland	Aufschrift auf der Verpackung
Χαρακτηρισμός της παρτίδας	Συνολική ποσότητα της παρτίδας (σε τόνους)	Μερικές ποσότητες (σε τόνους)	Δικαιούχος	Χώρα προορισμού	Ένδειξη επί της συσκευασίας
Lot	Total quantity (in tonnes)	Partial quantities (in tonnes)	Beneficiary	Recipient country	Markings on the packaging
Désignation du lot	Quantité totale du lot (en tonnes)	Quantités partielles (en tonnes)	Bénéficiaire	Pays destinataire	Inscription sur l'emballage
Designazione della partita	Quantità totale della partita (in tonnellate)	Quantitativi parziali (in tonnellate)	Beneficiario	Paese destinatario	Iscrizione sull'imballaggio
Aanduiding van de partij	Totale hoeveelheid van de partij (in ton)	Deelhoeveelheden (in ton)	Begunstigde	Bestemmingsland	Aanduiding op de verpakking
Designação do lote	Quantidade total (em toneladas)	Quantidades parciais (em toneladas)	Beneficiário	País destinatário	Inscrição na embalagem
(1)	(2)	(3)	(4)	(5)	(6)
Α	6 000	200	WFP	Mauritania	Action No 832/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Atar, Mauritania
		• •••• 400 •	WFP	Mauritania	Action No 833/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Kaedi, Mauritania
		300	WFP.	Mauritania	Action No 834/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Rosso, Mauritania
		200:	WFP	"Mauritania	Action No 835/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Aioun, Mauritania
		600	WFP	Mauritania	Action No 836/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott
		300	WFP	•••Mauritania	Action No 837/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Kiffa, Mauritania
		1 200	WFP	Mauritania	Action No 838/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott

20. 3. 90

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(1)	(2)	(3)	(4)	(5)	(6)
		400 -	WFP	Mauritania	Action No 839/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Atar, Mauritania
		400	WFP	Mauritania	Action No 840/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Aioun, Mauritania
		800	WFP	Mauritania	Action No 841/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Kaedi, Mauritania
	· · · · · · · · · · · · · · · · · · ·	600	WFP	Mauritania	Action No 842/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Rosso, Mauritania
		600	WFP	Mauritania	Action No 843/89 / Mauritania 0282200 / Wheat / Gift of the European Economic Community / Action of the World Food Programme / Nouakchott in transit to Kiffa, Mauritania

No L 73/18

COMMISSION REGULATION (EEC) No 667/90

of 19 March 1990

fixing the amounts to be paid to recognized olive oil producer organizations and associations thereof for the 1989/90 marketing year

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats ('), as last amended by Regulation (EEC) No 2902/89 (²), and in particular Article 20d (4) thereof,

Whereas Article 20d of Regulation No 136/66/EEC provides that a percentage of the production aid is to be withheld to help finance the work of the producer organizations and associations thereof;

Whereas Article 8 (1) of Commission Regulation (EEC) No 3061/84 of 31 October 1984 laying down detailed rules for the application of the system of production aid for olive oil (³), as last amended by Regulation (EEC) No 98/89 (⁴), provides that the unit amounts to be paid to producer organizations and associations thereof are to be fixed on the basis of forecasts of the overall sum to be distributed; whereas the amount withheld was fixed for the 1989/90 marketing year by Council Regulation (EEC) No 1227/89 (⁵); whereas the funds which will be available in each Member State as a result of the abovementioned amount withheld must be redistributed to those eligible in a suitable manner; whereas in Spain and Portugal the amount withheld is less than that collected in the other Member States as a result of the lower level of production aid;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Oils and Fats,

HAS ADOPTED THIS REGULATION :

Article 1

For the 1989/90 marketing year, the amounts provided for in Article 8 (1) (a) and (b) of Regulation (EEC) No 3061/84 shall be as follows:

- for Spain : ECU 2,0 and ECU 6,0 respectively,
- for Portugal: ECU 0,3 and ECU 0,5 respectively,
- for the other Member States : ECU 1,9 and ECU 1,9 respectively.

Article 2

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

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

(i) OJ No 172, 30. 9. 1966, p. 3025/66.
(i) OJ No L 280, 29. 9. 1989, p. 2.
(i) OJ No L 288, 1. 11. 1984, p. 52.
(i) OJ No L 14, 18. 1. 1989, p. 14.
(i) OJ No L 128, 11. 5. 1989, p. 18.

No L 73/19

COMMISSION REGULATION (EEC) No 668/90

of 19 March 1990

fixing the rates of the refunds applicable to eggs and egg yolks exported in the form of goods not covered by Annex II to the Treaty

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organization of the market in eggs (¹), as last amended by Regulation (EEC) No 1235/89 (²), and in particular the first sentence of the fifth subparagraph of Article 9 (2) thereof,

Whereas Article 9 (1) of Regulation (EEC) No 2771/75 provides that the difference between prices on the world market for the products listed in Article 1 (1) of that Regulation and prices within the Community may be covered by an export refund; whereas Council Regulation (EEC) No 3035/80 of 11 November 1980 laying down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds (³), as last amended by Regulation (EEC) No 3209/88 (⁴), specifies the products for which a rate of refund should be fixed, to be applied where these products are exported in the form of goods listed in the Annex to Regulation (EEC) No 2771/75;

Whereas, in accordance with the second subparagraph of Article 4 (1) of Regulation (EEC) No 3035/80, the rate of the refund per 100 kilograms for each of the basic products in question must be fixed for a period of the same duration as that for which refunds are fixed for the same products exported unprocessed;

Whereas, in accordance with paragraph 2 of that Article, when that rate is being determined particular account should be taken of:

- (a) the average costs incurred by processing industries in obtaining supplies of the basic products in question on the Community market and the prices ruling on the world market;
- (b) the level of the refunds on exports of processed agricultural products covered by Annex II to the Treaty which are manufactured under similar conditions; and
- (c) the need to ensure equality of competition for the industries which use Community products and those which use third-country products under inward processing arrangements;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Poultrymeat and Eggs,

HAS ADOPTED THIS REGULATION :

Article 1

The rates of the refunds applicable to the products appearing in Annex A to Regulation (EEC) No 3035/80 and listed in Article 1 (1) of Regulation (EEC) No 2771/75, exported in the form of goods listed in the Annex to Regulation (EEC) No 2771/75, are hereby fixed as shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 March 1990.

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

Done at Brussels, 19 March 1990.

For the Commission Martin BANGEMANN Vice-President

(¹⁾ OJ No L 282, 1. 11. 1975, p. 49. (²⁾ OJ No L 128, 11. 5. 1989, p. 29. (³⁾ OJ No L 323, 29. 11. 1980, p. 27. (⁴⁾ OJ No L 286, 20. 10. 1988, p. 6.

ANNEX

to the Commission Regulation of 19 March 1990 fixing the rates of the refunds applicable to eggs and egg yolks exported in the form of goods not covered by Annex II to the Treaty

(ECU/100 kg)

CN code	Description	Rate of refund
0407 00	Birds' eggs, in shell, fresh, preserved or cooked :	
	– Of poultry :	
0407 00 30	– – Other	18,00
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	- Egg yolks :	
0408 11	- – Dried :	
ex 0408 11 10	 – – Suitable for human consumption : not sweetened 	96,00
0408 19	Other :	
	Suitable for human consumption :	
ex 0408 19 11	— — — Liquid : not sweetened	47,00
ex 0408 19 19	Frozen :	
	not sweetened	51,00
	- Other :	1
0408 91	— — Dried :	
ex 0408 91 10	 – – Suitable for human consumption : not sweetened 	90,00
0408 99	Other :	
ex 0408 99 10	 – – Suitable for human consumption : not sweetened 	15,00

COMMISSION REGULATION (EEC) No 669/90

of 19 March 1990

fixing the export refunds on eggs

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organization of the market in eggs (1), as last amended by Regulation (EEC) No 1235/89 (2), and in particular the first sentence of the fifth subparagraph of Article 9 (2) thereof,

Having regard to the opinion of the Monetary Committee,

Whereas Article 9 of Regulation (EEC) No 2771/75 provides that the difference between prices on the world market for the products listed in Article 1 (1) of that Regulation and prices for those products within the Community may be covered by an export refund;

Whereas Council Regulation (EEC) No 2774/75 of 29 October 1975 (3) lays down general rules for granting export refunds and criteria for fixing the amount of such refunds;

Whereas the present market situation in certain third countries and that regarding competition on particular third country markets make it necessary to fix a refund differentiated by destination for certain products in the egg sector;

Whereas, if the refund system is to operate normally, refunds should be calculated on the following basis :

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Council Regulation (EEC) No 1676/85 (4), as last amended by Regulation (EEC) No 1636/87 (⁵);
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of

- OJ No L 282, 1. 11. 1975, p. 49. OJ No L 128, 11. 5. 1989, p. 29. OJ No L 282, 1. 11. 1975, p. 68. OJ No L 164, 24. 6. 1985, p. 1. OJ No L 153, 13. 6. 1987, p. 1.

these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent and the aforesaid coefficient;

Whereas it follows from applying these rules and criteria to the present situation on the market in eggs that the refund should be fixed at an amount which would permit Community participation in world trade and would also take account of the nature of these exports and their importance at the present time;

Whereas Commission Regulation (EEC) No 633/86 of 28 February 1986 laying down specific rules on export refunds in the egg sector following the accession of Portugal and amending Regulation (EEC) No 188/86 (9) established the principle that no Community refund should be granted on egg products originating in Portugal;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Poultrymeat and Eggs,

HAS ADOPTED THIS REGULATION :

Article 1

The list of codes of products for which, when they 1. are exported, the export refund referred to in Article 9 of Regulation (EEC) No 2771/75 is granted, and the amount of that refund shall be as shown in the Annex hereto.

The refund referred to in paragraph 1 shall not be 2. granted in respect of exports to Portugal from 1 March 1986.

The refund referred to in paragraph 1 shall not be 3. granted in respect of exports of products originating in Portugal.

Article 2

This Regulation shall enter into force on 20 March 1990.

() OJ No L 60, 1. 3. 1986, p. 13.

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

ANNEX

to the Commission Regulation of 19 March 1990 fixing the export refunds on eggs

Product code	Destination (¹)	Amount of refund
		ECU/100 units
0407 00 11 000	02	5,20
0407 00 19 000		3,00
	03	3,80
		ECU/100 kg
0407 00 30 000	06	18,00
	05	26,00
0408 11 10 000	- 01 :	96,00
0408 19 11 000	01	47,00
0408 19 19 000	01 -	51,00
0408 91 10 000	01 =	90,00
0408 99 10 000	01	15,00

(1) The destinations are as follows:

01 All destinations,

02 All destinations except the United States of America,

03 Iraq,

04 All destinations except the United States of America and Iraq,

05 Bahrein, Oman, Qatar, the United Arab Emirates, Kuwait, North Yemen and Hong Kong,

06 All destinations except those of 05 above.

NB: The product codes and the footnotes are defined in amended Commission Regulation (EEC) No 3846/87 (OJ No L 366, 24. 12. 1987, p. 1).

Official Journal of the European Communities

COMMISSION REGULATION (EEC) No 670/90

of 19 March 1990

fixing the export refunds on poultrymeat

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Regulation (EEC) No 2777/75 of the Council of 29 October 1975 on the common organization of the market in poultrymeat (1), as last amended by Regulation (EEC) No 1235/89 (2), and in particular the first sentence of the fifth subparagraph of Article 9 (2) thereof,

Having regard to the opinion of the Monetary Committee,

Whereas Article 9 of Regulation (EEC) No 2777/75 provides that the difference between prices on the world market for the products listed in Article 1 (1) of that Regulation and prices for those products within the Community may be covered by an export refund;

Whereas Regulation (EEC) No 2779/75 of the Council of 29 October 1975 (3), lays down general rules for granting export refunds and criteria for fixing the amount of such refunds;

Whereas it follows from applying these rules and criteria to the present situation on the market in poultrymeat that the refund should be fixed at an amount which would permit Community participation in world trade and would also take account of the nature of these exports and their importance at the present time;

Whereas the present market situation in certain third countries and that regarding competition on particular third country markets make it necessary to fix a refund differentiated by destination for certain products in the poultrymeat sector;

Whereas if the refund system is to operate normally, refunds should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Council Regulation (EEC) No 1676/85 (*), as last amended by Regula-tion (EEC) No 1636/87 (*);

for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent and the aforesaid coefficient;

Whereas Commission Regulation (EEC) No 634/86 of 28 February 1986 laying down specific rules on export refunds in the poultrymeat sector following the accession of Portugal and amending Regulation (EEC) No 189/86 (%) established the principle that no Community refund should be granted on poultrymeat products originating in Portugal;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Poultry meat and Eggs,

HAS ADOPTED THIS REGULATION :

Article 1

The list of products for which, when they are 1. exported, the export refund referred to in Article 9 of Regulation (EEC) No 2777/75 is granted, and the amount of that refund shall be as shown in the Annex hereto.

2. The refund referred to in paragraph 1 shall not be granted in respect of exports to Portugal from 1 March 1986.

3. The refund referred to in paragraph 1 shall not be granted in respect of exports of products originating in Portugal.

Article 2

This Regulation shall enter into force on 20 March 1990.

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

(¹)	OJ	No	L	282,	1. 11.	1975,	p.	77.
(²)	OJ	No	L	128,	11. 5.	1989,	р.	29.
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(³) OJ No L 282, 1. 11. 1975, p. 90.

(*) OJ	No	L	164,	24.	6.	1985,	p. 1.
ð oj	No	L	153,	13.	6.	1985, 1987, 986, p.	p. 1.
ΟJ	No	L	60, 1	1. 3.	19	986, p.	15.

	I Destination of refund (1)	Amount of refund
Product code	Destination of refund (')	
		ECU/100 units
0105 11 00 000	01	4,20
0105 19 10 000	01	8,40
0105 19 90 000	01	4,20
		ECU/100 kg
0105 91 00 000	01	17,00
0207 10 11 000	01	15,00
0207 10 15 000	04	36,00
	05	29,00
	06	25,00
0207 10 19 100	04	40,00
	05	33,00
	06	25,00
0207 10 19 900	01	25,00
0207 10 31 000	01	25,00
0207 10 39 000	01	25,00
0207 10 51 000	07	30,00
	08	35,00
0207 10 55 000	07	20,00
	08	40,00
0207 10 59 000	07	30,00
	08	40,00
0207 21 10 000	04	36,00
	05	29,00
	06	25,00
0207 21 90 100	04	40,00
	05	33,00
	06	25,00
0207 21 90 900	01	25,00
0207 22 10 000	01	25,00
0207 22 90 000	01	25,00
0207 23 11 000	07	30,00
JEU/ NO II VVV	08	40,00
0207 23 19 000	07	30,00
	08	40,00
0207 39 11 110	01	8,00
0207 39 11 190		
0207 39 11 910	·	
0207 39 11 990	01	50,00
0207 39 13 000	02	32,00
	03	28,00
0207 39 15 000	01	10,00
0207 39 21 000	01	37,00
0207 39 23 000	02	41,00
	03	36,00-
0207 39 25 100	02	32,00
	03	28,00
0207 39 25 200	02	32,00
	03	28,00
0207 39 25 300	02	32,00
V207 37 23 300	03	28,00
0207 39 25 400	01	5,00
0207 39 25 900	UI '	3,00
0207 39 31 110		8,00
	VI +	0,00
0207 39 31 190 0207 39 31 910		_
	01 -	50,00
0207 39 31 990	1 101.	

ANNEX

to the Commission Regulation of 19 March 1990 fixing the export refunds on poultrymeat

20. 3. 90

1

Product code	Destination of refund (1)	Amount of refund
		ECU/100 kg
0207 39 35 000	01	10,00
0207 39 41 000	01	
0207 39 43 000	01	37,00
		18,00
0207 39 45 000	01	36,00
0207 39 47 100	01	10,00
0207 39 47 900		
0207 39 55 110	01	8,00
0207 39 55 190	_	—
0207 39 55 910		
0207 39 55 990	01	54,00
0207 39 57 000	01	44,00
0207 39 65 000	01	15,00
0207 39 73 000	01	44,00
0207 39 77 000	. 01	43,00
0207 41 10 110	01	8,00
0207 41 10 190	-	
0207 41 10 910		-
0207 41 10 990	01	50,00
0207 41 11 000	02	32,00
	03	28,00
0207 41 21 000	01	10,00
0207 41 41 000	01	37,00
0207 41 51 000	02	41,00
	03	36,00
0207 41 71 100	02	32,00
	03	28,00
0207 41 71 200	02	32,00
	03	28,00
0207 41 71 300	02	32,00
	03	28,00
0207 41 71 400	01	5,00
0207 41 71 900	_	
0207 42 10 110	01	8,00
0207 42 10 190	_	
0207 42 10 910		_
0207 42 10 990	01	50,00
0207 42 11 000	01	28,00
0207 42 21 000	01	10,00
0207 42 41 000	01	37,00
0207 42 51 000	01	18,00
0207 42 59 000	01	36,00
0207 42 71 100	01	10,00
0207 42 71 900		
0207 43 15 110	01	8,00
0207 43 15 190		
0207 43 15 910		· ·
0207 43 15 990	01	54,00
0207 43 21 000	01	44,00
0207 43 21 000 0	01	15,00
0207 43 51 000	01	44,00
0207 43 53 000	01	43,00
1602 39 11 100	01	19,00
1602 39 11 900	V1	12,00
1002 37 11 700	· · · ·	

(1) The destinations are as follows:

- 01 All destinations except the United States of America,
- 02 Egypt, Iraq, the Canary Islands, Ceuta and Melilla, Saudi Arabia, Kuwait, Bahrain, Qatar, Oman and the United Arab Emirates,
- 03 All destinations except the United States of America and those of 02 above,
- 04 Bgypt, Iraq, Saudi Arabia, Kuwait, Bahrein, Qatar, Oman, the United Arab Emirates and Singapore,
- 05 Canary Islands, Ceuta and Melilla,
- 06 All destinations except the United States of America and those of 04 and 05 above,
- 07 Hungary, Poland, Romania and Yugoslavia,
- 08 All destinations except the United States of America and those of 07 above.
- NB: The product codes and the footnotes are defined in amended Commission Regulation (EEC) No 3846/87 (OJ No L 366, 24. 12. 1987, p. 1).

No L 73/27

COMMISSION REGULATION (EEC) No 671/90

of 19 March 1990

amending Regulation (EEC) No 228/90 introducing a countervailing charge on fresh lemons originating in Turkey

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables (¹), as last amended by Regulation (EEC) No 1119/89 (²), and in particular the second subparagraph of Article 27 (2) thereof,

Whereas Commission Regulation (EEC) No 228/90 (³), as last amended by Regulation (EEC) No 535/90 (⁴), introduced a countervailing charge on fresh lemons originating in Turkey;

Whereas Article 26 (1) of Regulation (EEC) No 1035/72 laid down the conditions under which a charge intro-

duced in application of Article 25 of that Regulation is amended; whereas if those conditions are taken into consideration the countervailing charge on the import of fresh lemons originating in Turkey must be altered,

HAS ADOPTED THIS REGULATION :

Article 1

In Article 1 of Regulation (EEC) No 228/90, 'ECU 32,21' is hereby replaced by 'ECU 35,14'.

Article 2

This Regulation shall enter into force on 20 March 1990.

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

OJ No L 118, 20. 5. 1972, p. 1.
 OJ No L 118, 29. 4. 1989, p. 12.
 OJ No L 22, 27. 1. 1990, p. 72.
 OJ No L 55, 2. 3. 1990, p. 9.

No L 73/28

COMMISSION REGULATION (EEC) No 672/90

of 19 March 1990

amending Regulation (EEC) No 440/90 introducing a countervailing charge on fresh lemons originating in Cyprus

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables (1), as last amended by Regulation (EEC) No 1119/89 (2), and in particular the second subparagraph of Article 27 (2) thereof,

Whereas Commission Regulation (EEC) No 440/90 (³), as last amended by Regulation (EEC) No 609/90 (⁴), introduced a countervailing charge on fresh lemons originating in Cyprus;

Whereas Article 26 (1) of Regulation (EEC) No 1035/72 laid down the conditions under which a charge intro-

duced in application of Article 25 of that Regulation is amended; whereas if those conditions are taken into consideration the countervailing charge on the import of fresh lemons originating in Cyprus must be altered,

HAS ADOPTED THIS REGULATION :

Article 1...

In Article 1 of Regulation (EEC) No 440/90, 'ECU 3,74' is hereby replaced by 'ECU 15,96.

Article 2

This Regulation shall enter into force on 20 March 1990.

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

Done at Brussels, 19 March 1990.

For the Commission Ray MAC SHARRY Member of the Commission

(¹) OJ No L 118, 20. 5. 1972, p. 1. (²) OJ No L 209, 31. 7. 1987, p. 4. (³) OJ No L 118, 29. 4. 1989, p. 12. (⁴) OJ No L 65, 14. 3. 1990, p. 5. ŀ

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL RECOMMENDATION

of 12 March 1990

concerning the discharge to be given to the Commission in respect of the implementation of the operations of the European Development Fund (1975) (Fourth EDF) for the financial year 1988

(90/124/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 206b thereof,

Having regard to the ACP-EEC Convention of Lomé, signed on 28 February 1975,

Having regard to Council Decision 76/568/EEC of 29 June 1976 on the association of the overseas countries and territories with the European Economic Community (1),

Having regard to the Internal Agreement on the financing and administration of Community aid (1), signed on 11 July 1975, and in particular Article 31 (3) thereof,

Having regard to the Financial Regulation of 27 July 1976 applicable to the Fourth European Development Fund (2), and in particular Articles 64 to 67 thereof,

Having examined the revenue and expenditure account and the balance sheet relating to the operations of the European Development Fund (1975) (Fourth EDF) as at 31 December 1988 and the Court of Auditors' report relating to the financial year 1988 together with the Commission's replies (3),

Whereas, pursuant to Article 31 (3) of the Internal Agreement, the discharge for the management of the European Development Fund (1975) (Fourth EDF) must be given to the Commission according to the procedure provided for in Article 206 of the Treaty;

Whereas the overall implementation by the Commission of the operations of the European Development Fund (1975) (Fourth EDF) during the financial year 1988 has been satisfactory,

HEREBY RECOMMENDS.

that the European Parliament give the Commission a discharge in respect of the implementation of the operations of the European Development Fund (1975) (Fourth EDF) for the financial year 1988.

Done at Brussels, 12 March 1990.

For the Council The President A. REYNOLDS

- OJ No L 176, 1. 7. 1976, p. 8. OJ No L 25, 30.–1. 1976, p. 168. OJ No L 229, 20. 8. 1976, p. 9. OJ No C 312, 12. 12. 1989, pp. 181 and 335.

COUNCIL RECOMMENDATION

of 12 March 1990

concerning the discharge to be given to the Commission in respect of the implementation of the operations of the European Development Fund (1979) (Fifth EDF) for the financial year 1988

(90/125/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 206b thereof,

Having regard to the Second ACP-EEC Convention, signed at Lomé on 31 October 1979,

Having regard to Council Decision 80/1186/EEC of 16 December 1980 on the association of the overseas countries and territories with the European Economic Community (¹),

Having regard to the 1979 Internal Agreement on the financing and administration of Community aid (²), signed on 20 November 1979, and in particular Article 29 (3) thereof,

Having regard to the Financial Regulation of 17 March 1981 applicable to the Fifth European Development Fund (¹), and in particular Articles 66 to 70 thereof,

Having examined the revenue and expenditure account and the balance sheet relating to the operations of the European Development Fund (1979) (Fifth EDF) as at 31 December 1988 and the Court of Auditors' report relating to the financial year 1988 together with the Commission's replies (²), Whereas, pursuant to Article 29 (3) of the Internal Agreement, the discharge for the management of the European Development Fund (1979) (Fifth EDF) must be given to the Commission by the European Parliament on a recommendation from the Council;

Whereas the overall implementation by the Commission of the operations of the European Development Fund (1979) (Fifth EDF) during the financial year 1988 has been satisfactory,

HEREBY RECOMMENDS,

that the European Parliament give the Commission a discharge in respect of the implementation of the operations of the European Development Fund (1979) (Fifth EDF) for the financial year 1988.

Done at Brussels, 12 March 1990.

For the Council The President A. REYNOLDS

(1) OJ No	L 361, 31. 12. 1980, p. 1.
(2) OJ No	L 347, 22. 12. 1980, p. 210.
(³) OJ No	L 101, 11. 4. 1981, p. 12.
(⁴) OJ No	C 312, 12. 12. 1989, pp. 181 and 335.

COUNCIL RECOMMENDATION

of 12 March 1990

concerning the discharge to be given to the Commission in respect of the implementation of the operations of the European Development Fund (1984) (Sixth EDF) for the financial year 1988

(90/126/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES.

Having regard to the Treaty establishing the European Economic Community, and in particular Article 206b thereof,

Having regard to the Third ACP-EEC Convention, signed at Lomé on 8 December 1984,

Having regard to Council Decision 86/283/EEC of 30 June 1986 on the association of the overseas countries and territories with the European Economic Community (1),

Having regard to the Internal Agreement on the financing and administration of Community aid (1), signed in Brussels on 19 February 1985, as amended by Decision 86/281/EEC (2), and in particular Article 29 (3) thereof,

Having regard to the Financial Regulation of 11 November 1986 applicable to the Sixth European Development Fund (3), and in particular Articles 66 to 73 thereof.

Having examined the revenue and expenditure account and the balance sheet relating to the operations of the European Development Fund (1984) (Sixth EDF) as at 31 December 1988 and the Court of Auditors' report relating to the financial year 1988 together with the Commission's replies (4),

Whereas, pursuant to Article 29 (3) of the Internal Agreement, the discharge for the management of the European Development Fund (1984) (Sixth EDF) must be given to the Commission by the European Parliament on a recommendation from the Council;

Whereas the overall implementation by the Commission of the operations of the European Development Fund (1984) (Sixth EDF) during the financial year 1988 has been satisfactory,

HEREBY RECOMMENDS.

that the European Parliament give the Commission a discharge in respect of the implementation of the operations of the European Development Fund (1984) (Sixth EDF) for the financial year 1988.

Done at Brussels, 12 March 1990.

For the Council The President A. REYNOLDS

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- OJ No. L 86, 31. 3. 1986, p. 210. OJ No. L 178, 2. 7. 1986, p. 13. OJ No. L 325, 20. 11. 1986, p. 42. OJ No. C 312, 12. 12. 1989, pp. 181 and 335.

OJ No L 175, 1. 7. 1986, p. 1.

COUNCIL DECISION

of 12 March 1990

authorizing the United Kingdom to apply a measure derogating from Articles 5 (8) and 21 (1) (a) of the Sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value-added tax : uniform basis of assessment

(90/127/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive (77/388/EEC) of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value-added tax : uniform basis of assessment (¹), as last amended by the Eighteenth Directive (89/465/EEC) (²), and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 27 (1) of the Sixth Directive (77/388/EEC), the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for changing the tax or to prevent certain types of tax evasion of avoidance;

Whereas the United Kingdom was authorized by Council Decision, deemed to have been adopted on 14 April 1987 in accordance with the procedure laid down by Article 27 (4) of the Sixth Directive (77/388/EEC), to introduce, for a period of two years from 1 April 1987, a derogation aimed at combating tax avoidance;

Whereas the United Kingdom was authorized by Council Decision, deemed to have been adopted on 11 April 1989, to extend that derogation until 31 March 1990;

Whereas, by letter dated 29 November 1989 and received by the Commission on 1 December 1989, the United Kingdom requested authorization to extend the derogation until 31 December 1992 but at the same time to limit its scope;

Whereas the other Member States were informed on 27 December 1989 of the Unted Kingdom's request;

Whereas the purpose of the derogation is to prevent groups of enterprises which are treated as a single taxable person within the meaning of Article 4 (4) of the Sixth

Directive (77/388/EEC) and which are not entitled to deduct tax in full from being able to benefit from full deduction of the tax on certain transfers of assets made in the United Kingdom under Article 5 (8) of the said Directive;

Whereas, to prevent tax avoidance of this type, the United Kingdom applies a legislative provision stipulating that the transfer of assets to a member company of a VAT group is not wholly liable to tax is to be treated as a supply within the meaning of the Sixth Directive (77/388/EEC), with the result that the person liable for the tax is then the recipient of the transferred assets and not the taxable person who carries out the taxable transaction;

Whereas the United Kingdom will henceforth limit the scope of the abovementioned derogation in view of the introduction, on 1 April 1990, of a scheme for the adjustment of VAT deductions initially made in respect of certain capital goods, based on Article 20 (2) of the Sixth Directive (77/388/EEC);

Whereas, under Article 5 (8) of the said Directive, Member States may, in the event of a transfer, whether for consideration or not or as a contribution to a company, of a totality of assets or part thereof, consider that no supply of goods has taken place and that the recipient is to be treated as the successor to the transferor;

Whereas the United Kingdom makes general use of the option provided for in Article 5 (8) of the Sixth Directive (77/388/EEC);

Whereas, therefore, the measure planned by the United Kingdom derogates from Article 5 (8) of the said Directive in that a supply is deemed to take place where part of a totality of assets is transferred to a company which, as a member of a group of enterprises which are treated as a single taxable person within the meaning of Article 4 (4) of the said Directive, is not entitled to deduct tax in full;

Whereas the measure planned by the United Kingdom also constitutes a derogation from Article 21 (1) (a) of the Sixth Directive (77/388/EEC), according to which, under the internal system, the person liable for the tax is the taxable person who carries out the taxable transaction;

^{(&}lt;sup>1</sup>) OJ No L 145, 13. 6. 1977, p. 1.

^{(&}lt;sup>2</sup>) OJ No L 226, 3. 8. 1989, p. 21.

I.

Whereas the derogation will have a favourable effect on the European Communities' own resources arising from value-added tax (VAT),

HAS ADOPTED THIS DECISION :

Article 1

By way of derogation from Articles 5 (8) and 21 (1) (a) of the Sixth Directive (77/388/EEC), the United Kingdom is hereby authorized to apply until 31 December 1992:

— a provision whereby a supply of goods is deemed to occur where assets other than the capital goods subject to adjustment of the deductions initially made pursuant to legislation adopted by the United Kingdom on the basis of Article 20 of the Sixth Directive (77/388/EEC) are totally or partially transferred to a company which is a member of a group of enterprises treated as a single taxable person within the meaning of Article 4 (4) of the said Directive and which, as a member of that group, is not entitled to deduct tax in full;

- a provision whereby the company which is the recipient of the supply of assets referred to in the first indent becomes liable to tax.

Article 2

This Decision is addressed to the United Kingdom.

Done at Brussels, 12 March 1990.

For the Council The President A. REYNOLDS

CORRIGENDA

Corrigendum to Council Regulation (EEC) No 3413/89 of 23 October 1989 opening and providing for the administration of a Community tariff quota for beer made from malt originating in Malta (1990)

(Official Journal of the European Communities No L 329 of 15 November 1989)

On page 19 in Article 6 delete: 'It shall apply with effect from 1 April 1989.'

Corrigendum to Council Regulation (EEC) No 3972/89 of 18 December 1989 fixing, for 1990, certain measures for the conservation and management of fishery resources, applicable to vessels flying the flag of a Member State, other than Spain and Portugal, in waters falling under the sovereignty or within the jurdisdiction of Portugal

(Official Journal of the European Communities No L 380 of 29 December 1989)

On page 2, Annex, first column of the table: for: 'Other tunas', read: 'Tuna'.

Corrigendum to Council Regulation (EEC) No 4064/89 of 21 December 1989 on the control of concentrations between undertakings

(Official Journal of the European Communities No L 395 of 30 December 1989)

On page 12, the note at the foot of the page is deleted.

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Corrigendum to Council Decision 90/84/EEC of 26 February 1990 adopting a specific Community research and technological development programme in the field of competitiveness of agriculture and management of agricultural resources (1989-1993)

(Official Journal of the European Communities No L 58 of 7 March 1990)

On page 10, last line of Article 1:

for :	'beginning on	26 February	1989.',
read :	'beginning on	26 February	1 990.'