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## Legislation

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## I

*(Acts whose publication is obligatory)*

**COUNCIL REGULATION (EC) No 1416/95**  
**of 19 June 1995**  
**establishing certain concessions in the form of Community tariff quotas in 1995**  
**for certain processed agricultural products**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 113 thereof,

Having regard to the Act of Accession of Austria, Finland and Sweden,

Having regard to the proposal from the Commission,

Whereas, under the preferential agreements between the European Community of the one part, and Norway and Switzerland of the other part, concessions regarding certain processed agricultural products have been granted in those countries;

Whereas, as a result of the accession of Austria, Finland and Sweden, those concessions should be adjusted to take into account the arrangements for trade in processed agricultural products which existed between Austria, Finland and Sweden of the one part, and Norway and Switzerland of the other part;

Whereas to that end talks are in progress with those third countries with a view to the conclusion of additional protocols of the abovementioned agreements;

Whereas, however, because of the excessively tight deadline, the additional protocols could not enter into force on 1 January 1995; whereas, in these circumstances and pursuant to Articles 76, 102 and 128 of the 1994 Act of Accession, the Community is required to adopt the

measures required to remedy the situation; whereas those measures must take the form of autonomous Community tariff quotas covering the conventional preferential tariff concessions applied by Austria, Finland and Sweden,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. From 1 January to 31 December 1995, the products originating in Switzerland mentioned in Annex I shall be subject to tariff quotas opened in accordance with the conditions laid down in the said Annex.

2. From 1 January to 31 December 1995, the products originating in Norway mentioned in Annex II shall be subject to tariff quotas opened in accordance with the conditions laid down in the said Annex.

*Article 2*

The tariff quotas mentioned in Article 1 shall be administered by the Commission pursuant to Article 4 of Regulation (EC) No 3238/94<sup>(1)</sup>.

*Article 3*

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

It shall apply with effect from 1 January 1995.

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

Done at Luxembourg, 19 June 1995.

*For the Council*  
*The President*  
A. MADELIN

<sup>(1)</sup> OJ No L 338, 28. 12. 1994, p. 30.

## ANNEX I

## PREFERENTIAL TARIFF QUOTAS OPENED FOR 1995

## SWITZERLAND

Order number	CN code	Description	Autonomous quotas	Rate of duty applicable
09.0911	1302 20 10	Pectic substances, pectinates and pectates, dry	550 tonnes	free
09.0912	2101 10 11	Extracts, essences or concentrates of coffee with a coffee-based dry matter content of 95 % or more by weight	1 700 tonnes	free
09.0913	2101 20 10	Extracts, essences and concentrates of tea	120 tonnes	free
09.0914	2106 90 91	Food preparation/other containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	850 tonnes	free

## ANNEX II

## PREFERENTIAL TARIFF QUOTAS OPENED FOR 1995

## NORWAY

Order number	CN code	Description	Autonomous quotas	Rate of duty applicable
09.0765	1517 10 90	Margarine, excluding liquid margarine/other	2 470 tonnes	free
09.0766	2102 30 00	Prepared baking powders	150 tonnes	free
09.0767	ex 2103 90 90	Sauces and preparations therefor; mixed condiments and mixed seasonings, falling within CN code 2103 90 90 other than mayonnaise, and preparations for the manufacturing of sauces and mixtures for flavouring purposes	130 tonnes	free
09.0768	2104 10 00	Soups and broths and preparations therefor	390 tonnes	free
09.0769	2106 90 91	Food preparations/others containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	510 tonnes	free
09.0770	2203 00	Beer made from malt	4 800 hl	free
09.0771	2207 10 00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	134 000 hl	free
09.0772	2207 20 00	Ethyl alcohol and other spirits, denatured, of any strength	3 340 hl	free
09.0773	2208 90 58-20/80	Aquavit	300 hl	free
09.0774	2403 10 10/90	Smoking tobacco	370 tonnes	free

**COMMISSION REGULATION (EC) No 1417/95**  
**of 23 June 1995**  
**fixing the agricultural conversion rates**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy<sup>(1)</sup>, as last amended by Regulation (EC) No 150/95<sup>(2)</sup>, and in particular Article 3 (1) thereof,

Whereas the agricultural conversion rates were fixed by Commission Regulation (EC) No 1079/95<sup>(3)</sup>;

Whereas Article 4 of Regulation (EEC) No 3813/92 provides that, subject to confirmation periods being triggered, the agricultural conversion rate for a currency is to be adjusted where the monetary gap between it and the representative market rate exceeds certain levels;

Whereas the representative market rates are determined on the basis of basic reference periods or, where applicable, confirmation periods, established in accordance with Article 2 of Commission Regulation (EEC) No 1068/93 of 30 April 1993 on detailed rules for determining and applying the agricultural conversion rates<sup>(4)</sup>, as last amended by Regulation (EC) No 1053/95<sup>(5)</sup>; whereas paragraph 2 of that Article provides that, in cases where the absolute value of the difference between the monetary gaps in two Member States, calculated from the average of the ecu rates for three consecutive quotation days, exceeds six points, the representative market rates are to be adjusted on the basis of the three quotation days in question;

Whereas the confirmation period that began on 25 April 1995 ends on 24 May 1995 in accordance with Article 1 of Commission Regulation (EC) No 996/95 of 3 May 1995 laying down special rules for fixing agricultural conversion rates<sup>(6)</sup>;

Whereas the confirmation period that began on 25 May 1995 ends on 23 June 1995 in accordance with Article 1 of Commission Regulation (EC) No 1273/95 of 2 June

1995 laying down special rules for fixing agricultural conversion rates<sup>(7)</sup>;

Whereas, as a consequence of the exchange rates recorded from 25 May to 23 June 1995, it is necessary to fix a new agricultural conversion rate for the Belgian franc and the Luxembourg franc;

Whereas Article 15 (2) of Regulation (EEC) No 1068/93 provides that an agricultural conversion rate fixed in advance is to be adjusted if the gap between that rate and the agricultural conversion rate in force at the time of the operative event applicable for the amount concerned exceeds four points; whereas, in that event, the agricultural conversion rate fixed in advance is brought more closely into line with the rate in force, up to the level of a gap of four points with that rate; whereas the rate which replaces the agricultural conversion rate fixed in advance should be specified,

HAS ADOPTED THIS REGULATION:

*Article 1*

The agricultural conversion rates are fixed in Annex I hereto.

*Article 2*

In the case referred to in Article 15 (3) of Regulation (EEC) No 1068/93, the agricultural conversion rate fixed in advance shall be replaced by the ecu rate for the currency concerned, shown in Annex II:

- Table A, where the latter rate is higher than the rate fixed in advance,
- Table B, where the latter rate is lower than the rate fixed in advance.

*Article 3*

Regulation (EC) No 1079/95 is hereby repealed.

*Article 4*

This Regulation shall enter into force on 24 June 1995.

<sup>(1)</sup> OJ No L 387, 31. 12. 1992, p. 1.

<sup>(2)</sup> OJ No L 22, 31. 1. 1995, p. 1.

<sup>(3)</sup> OJ No L 108, 13. 5. 1995, p. 63.

<sup>(4)</sup> OJ No L 108, 1. 5. 1993, p. 106.

<sup>(5)</sup> OJ No L 107, 12. 5. 1995, p. 4.

<sup>(6)</sup> OJ No L 101, 4. 5. 1995, p. 15.

<sup>(7)</sup> OJ No L 123, 3. 6. 1995, p. 15.

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

Done at Brussels, 23 June 1995.

*For the Commission*  
 Franz FISCHLER  
*Member of the Commission*

ANNEX I

**Agricultural conversion rates**

ECU 1 =	39,5239	Belgian and Luxembourg francs
	7,74166	Danish kroner
	1,94962	German marks
	302,837	Greek drachmas
	198,202	Portuguese escudos
	6,61023	French francs
	5,88000	Finnish marks
	2,19672	Dutch guilders
	0,829498	Irish punt
	2 311,19	Italian lire
	13,7190	Austrian schillings
	170,165	Spanish pesetas
	9,91834	Swedish kroner
	0,840997	Pound sterling

ANNEX II

**Agricultural conversion rates fixed in advance and adjusted**

Table A			Table B		
ECU 1 =	38,0600	Belgian and Luxembourg francs	ECU 1 =	41,2317	Belgian and Luxembourg francs
	7,44390	Danish kroner		8,06423	Danish kroner
	1,87463	German marks		2,03085	German marks
	291,189	Greek drachmas		315,455	Greek drachmas
	190,579	Portuguese escudos		206,460	Portuguese escudos
	6,35599	French francs		6,88566	French francs
	5,65385	Finnish marks		6,12500	Finnish marks
	2,11223	Dutch guilders		2,28825	Dutch guilders
	0,797594	Irish punt		0,864060	Irish punt
	2 222,30	Italian lire		2 407,49	Italian lire
	13,1913	Austrian schillings		14,2906	Austrian schillings
	163,620	Spanish pesetas		177,255	Spanish pesetas
	9,53687	Swedish kroner		10,3316	Swedish kroner
	0,808651	Pound sterling		0,876039	Pound sterling

**COMMISSION REGULATION (EC) No 1418/95**  
of 23 June 1995

**fixing for the 1995/96 marketing year the minimum price to be paid to producers for unprocessed dried figs and the amount of production aid for dried figs**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Committee for Products Processed from Fruit and Vegetables,

Having regard to the Treaty establishing the European Community,

HAS ADOPTED THIS REGULATION :

Having regard to Council Regulation (EEC) No 426/86 of 24 February 1986 on the common organization of the market in products processed from fruit and vegetables <sup>(1)</sup>, as last amended by Commission Regulation (EC) No 1032/95 <sup>(2)</sup>, and in particular Articles 4 (4) and 5 (5) thereof,

*Article 1*

For 1995/96 the marketing year :

- (a) the minimum price referred to in Article 4 of Regulation (EEC) No 426/86 to be paid to producers for unprocessed dried figs of category C ;
- and
- (b) the production aid referred to in Article 5 of the same Regulation for dried figs of category C ;

Whereas Council Regulation (EEC) No 1206/90 <sup>(3)</sup>, as amended by Regulation (EEC) No 2202/90 <sup>(4)</sup>, lays down general rules for the system of production aid for processed fruit and vegetables ;

shall be as set out in the Annex.

*Article 2*

Whereas, pursuant to Article 4 (1) of Regulation (EEC) No 426/86, the minimum price to be paid to producers is to be determined on the basis of, firstly, the minimum price applying during the previous marketing year, secondly, the movement of basic prices in the fruit and vegetable sector, and thirdly, the need to ensure the normal marketing of fresh products for the various uses, including supply of the processing industry ;

The amount by which the minimum price for unprocessed dried figs is to be increased on the first of each month from September until June is hereby fixed at ECU 0,966 per 100 kilograms net of category C.

Whereas Article 4 (2) of Regulation (EEC) No 426/86 provides that the minimum price to be paid to producers for unprocessed dried figs shall be increased each month during a certain period of the marketing year by an amount corresponding to storage costs ; whereas, in fixing this amount, the technical storage costs and interest cost should be taken into consideration ;

For other categories the amount shall be multiplied by the coefficient applicable to the minimum price listed in Annex I to Commission Regulation (EEC) No 1709/84 <sup>(5)</sup>, as last amended by Regulation (EEC) No 2322/89 <sup>(6)</sup>.

*Article 3*

Whereas Article 5 of Regulation (EEC) No 426/86 lays down the criteria for fixing the amount of production aid ; whereas account must, in particular, be taken of the aid fixed for the previous marketing year adjusted to take account of changes in the minimum price to be paid to producers and the difference between the cost of the raw material in the Community and in the major competing third countries ;

Where processing takes place outside the Member State in which the produce was grown, such Member State shall furnish proof to the Member State paying the production aid that the minimum price payable to the producer has been paid.

*Article 4*

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management

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

It shall apply from 1 July 1995.

<sup>(1)</sup> OJ No L 49, 27. 2. 1986, p. 1.

<sup>(2)</sup> OJ No L 105, 9. 5. 1995, p. 3.

<sup>(3)</sup> OJ No L 119, 11. 5. 1990, p. 74.

<sup>(4)</sup> OJ No L 201, 31. 7. 1990, p. 4.

<sup>(5)</sup> OJ No L 162, 20. 6. 1984, p. 8.

<sup>(6)</sup> OJ No L 220, 29. 7. 1989, p. 58.

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

Done at Brussels, 23 June 1995.

*For the Commission*  
Franz FISCHLER  
*Member of the Commission*

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*ANNEX***Minimum price to be paid to producers**

Product	ECU/100 kg net, ex producer
Unprocessed dried figs of category C	80,496

**Production aid**

Product	ECU/100 kg net
Dried figs of category C	33,552

## COMMISSION REGULATION (EC) No 1419/95

of 23 June 1995

**amending Regulation (EC) No 437/95 laying down detailed rules for granting a special refund for exports of poultrymeat sector products to certain third countries**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,  
Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2777/75 of 29 October 1975 on the common organization of the market in poultrymeat<sup>(1)</sup>, as last amended by the Act of Accession of Austria, Finland and Sweden and by Regulation (EC) No 3290/94<sup>(2)</sup>, and in particular Article 9 (3) thereof,

Having regard to Council Regulation (EEC) No 2779/75 of 29 October 1975 laying down general rules for granting export refunds on poultrymeat and criteria for fixing the amount of such refunds<sup>(3)</sup>, and in particular Article 7 (3) thereof,

Whereas Commission Regulation (EC) No 437/95<sup>(4)</sup>, as amended by Regulation (EC) No 973/95<sup>(5)</sup>, lays down detailed rules for granting a special refund for exports of poultrymeat sector products to certain third countries;

Whereas the certificates issued pursuant to Regulation (EC) No 437/95 are subject to the provisions of Commission Regulation (EC) No 1521/94 of 29 June 1994 limiting the period of validity of export licences both with and without advance fixing of the export refund<sup>(6)</sup>; whereas, in order to facilitate the marketing of remaining

quantities, the access of operators to the arrangements provided for by Regulation (EC) No 437/95 should be made more flexible;

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*

Article 1 (1) of Regulation (EC) No 437/95 is hereby amended as follows:

1. Point (a) is replaced by the following:

'(a) products must be exported for consumption in Russia, Azerbaijan, Armenia, Georgia, Tajikistan, Uzbekistan, Albania, Angola or Iran;'

2. Point (c) is deleted.

*Article 2*

This Regulation shall enter into force on the day of 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, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 282, 1. 11. 1975, p. 77.

<sup>(2)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(3)</sup> OJ No L 282, 1. 11. 1975, p. 90.

<sup>(4)</sup> OJ No L 45, 1. 3. 1995, p. 30.

<sup>(5)</sup> OJ No L 97, 29. 4. 1995, p. 65.

<sup>(6)</sup> OJ No L 162, 30. 6. 1994, p. 47.

## COMMISSION REGULATION (EC) No 1420/95

of 23 June 1995

amending Regulation (EEC) No 865/90 laying down detailed rules for the application of the special arrangements for imports of grain sorghum and millet originating in the African, Caribbean and Pacific States (ACP) or in the overseas countries and territories (OCT) in order to implement the agreement on agriculture concluded during the Uruguay Round of negotiations

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3290/94 of 22 December 1994 on the adjustments and transitional arrangements required in the agriculture sector in order to implement the agreements concluded during the Uruguay Round of multilateral trade negotiations<sup>(1)</sup>, and in particular Article 3 (i) thereof,

Whereas in order to take account of the existing import arrangements in the cereals sector and those resulting from the Agreement on Agriculture concluded during the Uruguay Round of the multilateral trade negotiations, transitional measures are needed to adjust the preferential concessions in the form of exemption from the import levy on certain cereal products from the ACP States and the OCT;

Whereas Commission Regulation (EEC) No 865/90<sup>(2)</sup> lays down detailed rules for the application of the preferential conditions reducing the import levy for quotas of sorghum and millet; whereas, since the levies are being replaced by customs duties and the advance fixing of the import charge is being suspended from 1 July 1995, it is necessary to make transitional adjustments to these provisions;

Whereas the rates of duties of the customs tariff within the abovementioned quotas are those applicable on the day that the declaration of release for free circulation of the import is accepted;

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

Done at Brussels, 23 June 1995.

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

HAS ADOPTED THIS REGULATION:

*Article 1*

Regulation (EEC) No 865/90 is hereby amended as follows for the marketing year 1995/96:

1. 'levy' is replaced by 'duty' each time that it appears;
2. the last sentence of Article 2 (b) and the last sentence of Article 4 (b) are deleted;
3. Article 3 (b) is replaced by the following:
  - (b) the letters "ACP" or "OCT" as the case may be in Section 8.

The licence shall oblige to import from the countries specified. The import duty shall not be increased or adjusted.'

*Article 2*

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

It shall apply from 1 July 1995 to 30 June 1996.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(2)</sup> OJ No L 90, 5. 4. 1990, p. 16.

## COMMISSION REGULATION (EC) No 1421/95

of 23 June 1995

fixing the storage aid for unprocessed dried grapes and dried figs from the 1994/95 marketing year

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 426/86 of 24 February 1986 on the common organization of the market in products processed from fruit and vegetables<sup>(1)</sup>, as last amended by Regulation (EC) No 1032/95<sup>(2)</sup>, and in particular Article 8 (8) thereof,

Whereas Article 1 (1) of Commission Regulation (EEC) No 627/85 of 12 March 1985 on storage aid and financial compensation for unprocessed dried grapes and figs<sup>(3)</sup>, as last amended by Regulation (EC) No 1363/95<sup>(4)</sup>, provides that storage aid shall be fixed per day and per 100 kilograms net of sultanas of category 4 and figs of category C; whereas paragraph 2 of the same Article provides that one rate of storage aid for dried grapes shall apply until the end of February of the year following that in which the products were bought and another rate shall apply to storage beyond that period;

Whereas the storage aid shall be calculated taking into consideration the technical cost of storage and the financing of the purchase price paid for the products;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Products Processed from Fruit and Vegetables,

HAS ADOPTED THIS REGULATION:

*Article 1*

The storage aid referred to in Article 1 of Regulation (EEC) No 627/85 shall, for products from the 1994/95 marketing year, be as set out in the Annex.

*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, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 49, 27. 2. 1986, p. 1.

<sup>(2)</sup> OJ No L 105, 9. 5. 1995, p. 3.

<sup>(3)</sup> OJ No L 72, 13. 3. 1985, p. 17.

<sup>(4)</sup> OJ No L 132, 16. 6. 1995, p. 8.

## ANNEX

STORAGE AID FOR UNPROCESSED DRIED GRAPES AND DRIED FIGS FROM THE  
1994/95 MARKETING YEAR

## A. DRIED GRAPES

*(ECU per day per 100 kilograms net)*

	Until the end of February 1996	From 1 March 1996
Sultanas of category 4	0,0247	0,0086

## B. DRIED FIGS

*(ECU per day per 100 kilograms net)*

Dried figs of category C	0,0339
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COMMISSION REGULATION (EC) No 1422/95  
of 23 June 1995

laying down detailed implementing rules for the import of molasses in the sugar  
sector and amending Regulation (EEC) No 785/68

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector <sup>(1)</sup>, as last amended by Regulation (EC) No 1101/95 <sup>(2)</sup>, and in particular Articles 14 (2), 15 (4), 15a, 16 (4) and 39 thereof,

Whereas, as a result of the Agreement on Agriculture concluded as part of the Uruguay Round of multilateral trade negotiations, hereinafter referred to as 'the Agreement', certain Community rules on imports need to be adjusted from 1 July 1995 in the sugar sector, and in particular with regard to molasses;

Whereas, since the Agreement converts all measures restricting imports of agricultural products into rates of duties of the common customs tariff, hereinafter referred to as 'customs tariff duties', the variable import levies provided for by the common organization of the markets in the sugar sector must be abolished; whereas this will entail the establishment of special detailed implementing rules for the suspension of import duties, the establishment of additional import duties, hereinafter referred to as 'additional duties', and the determination of the cif prices of beet molasses and cane molasses;

Whereas it is desirable that the implementation of these rules, which is the responsibility of the Member States, should be carried out in the most centralized manner possible;

Whereas to enable the best possible management and the necessary transparency for operators on the molasses market, provision should be made for, firstly, determining and fixing each week, in accordance with Commission Regulation (EEC) No 785/68 of 26 June 1968 determining the standard quality and laying down detailed rules for calculating the cif price for molasses <sup>(3)</sup>, the cif prices for molasses referred to in Article 15 (3) of Regulation (EEC) No 1785/81, hereinafter referred to as 'representative prices', on the world market for molasses and, secondly, establishing additional duties pursuant to the relevant provisions of the Agreement; whereas for these purposes, and having regard to the production shortfall in the Community, it is desirable to provide that, when the conditions laid down in Article 14 (2) of Regulation (EEC) No 1785/81 are fulfilled, the suspension of import duties

shall apply immediately, except where a decision is taken to the contrary where there is a risk of any disturbance on the Community molasses market as a result of that suspension;

Whereas Commission Regulation (EEC) No 1389/90 <sup>(4)</sup> establishes arrangements for the administration of a Community quota of 600 000 tonnes of molasses originating in the African, Caribbean and Pacific States or in the overseas countries and territories, within which quota a reduced levy would be applied to imports into the Community; whereas for the same reasons as set forth above, that levy should be converted into an import duty; whereas, however existing administrative conditions should be maintained; whereas since, from 1 July 1995, the import duty on molasses will be lower than the levy which could be applied before that date, the import duty on the abovementioned quota should be set at zero and it should not be permitted to impose additional duties on that quota;

Whereas Commission Regulations (EEC) No 1411/70 <sup>(5)</sup> and (EEC) No 1389/90 should therefore be repealed with effect from 1 July 1995;

Whereas trends in the import of molasses into the Community show that the port of Amsterdam has become the Community frontier crossing point; whereas Regulation (EEC) No 785/68 should therefore be amended;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The additional duties referred to in Article 15 (1) of Regulation (EEC) No 1785/81 shall be applied to molasses falling within CN codes 1703 10 00 and 1703 90 00.
2. For the purposes of this Regulation, representative prices for molasses on the world market or on the Community import market as referred to in Article 15 (3) of Regulation (EEC) No 1785/81 shall mean the cif prices for those products established and fixed by the Commission pursuant to Regulation (EEC) No 785/68.

<sup>(1)</sup> OJ No L 177, 1. 7. 1981, p. 4.

<sup>(2)</sup> OJ No L 110, 17. 5. 1995, p. 1.

<sup>(3)</sup> OJ No L 145, 27. 6. 1968, p. 12.

<sup>(4)</sup> OJ No L 133, 24. 5. 1990, p. 41.

<sup>(5)</sup> OJ No L 156, 17. 7. 1970, p. 29.

These prices shall normally be fixed every week in accordance with the procedure laid down in Article 41 of Regulation (EEC) No 1785/81. They shall be applicable until a subsequent fixing enters into force.

3. When the Commission is unable to establish a representative price specific to beet molasses falling within CN code 1703 90 00 for a particular week because of lack of information on the purchase possibilities for this type of molasses, the specific representative price previously in force shall continue to apply.

However, this representative price shall not apply for a period of more than four weeks. After that, the representative price for beet molasses falling within CN code 1703 90 00 shall be established on the basis of the representative price in force for cane molasses under CN code 1703 10 00 plus a flat rate of ECU 0,30 per 100 kilograms, taking account of the trigger price for beet molasses.

#### Article 2

For 100 kilograms of molasses of the standard quality referred to in Article 1 of Regulation (EEC) No 785/68, the trigger price referred to in Article 15 (2) of Regulation (EEC) No 1785/81 shall be equivalent to:

- (a) ECU 7,90 for molasses falling within CN code 1703 10 00;
- (b) ECU 8,20 for molasses falling within CN code 1703 90 00.

#### Article 3

1. The amount of the additional duties for each of the types of molasses referred to in Article 1 (1) resulting from the application of the relevant representative price shall be fixed every week at the same time as the representative prices, as laid down in paragraph 2.

2. Where the difference between the relevant trigger price referred to in Article 2 and the cif import price to be taken into consideration to establish the additional duty as laid down in Article 4:

- (a) is 10 % or less of the trigger price, the additional duty shall be zero;
- (b) is more than 10 % but less than or equal to 40 % of the trigger price, the additional duty shall be 30 % of the amount over and above 10 %;
- (c) is more than 40 % but less than or equal to 60 % of the trigger price, the additional duty shall be 50 % of the amount over and above 40 %, to which shall be added the additional duty referred to under (b);
- (d) is more than 60 % but less than or equal to 75 % of the trigger price, the additional duty shall be 70 % of the amount over and above 60 %, to which shall be

added the additional duties referred to under (b) and (c);

- (e) is more than 75 % of the trigger price, the additional duty shall be 90 % of the amount over and above 75 %, to which shall be added the additional duties referred to under (b), (c) and (d).

#### Article 4

1. Where there is no request of the kind referred to in paragraph 2, or where the cif import price of the consignment referred to in paragraph 2 is lower than the relevant representative price fixed by the Commission, the cif import price of that consignment to be taken into consideration for the imposition of an additional duty shall be the representative price referred to in Article 1 (2) or (3).

2. The importer may, upon request made to the competent authority in the importing Member State at the time of acceptance of the import declaration, have the cif import price of the consignment in question, converted into standard quality molasses as defined in Article 1 of Regulation 785/68, applied for the purposes of establishing the additional duty where the abovementioned cif price is higher than the applicable representative price referred to in Article 1 (2) or (3).

The cif import price of the consignment in question shall be converted into the price of molasses of the standard quality by adjustment pursuant to Article 6 of Regulation (EEC) No 785/68.

In such cases the application of the cif import price of the consignment in question shall apply for the purposes of establishing the additional duty provided that the interested party submits to the competent authorities of the importing Member State at least the following evidence:

- the contract of purchase or equivalent proof,
- the insurance contract,
- the invoice,
- the transport contract (where applicable),
- the certificate of origin,
- and in the case of sea transport, the bill of lading,

within thirty days of the date on which the import declaration was accepted.

The Member State in question may require any other information and documents in support of the request.

As soon as the request has been lodged, the additional duty in question as fixed by the Commission shall apply.

However, the difference between the relevant additional duty as fixed by the Commission and the additional duty established on the basis of the cif import price of the consignment in question shall give use, at the request of the interested party, to the lodging by the latter of a security pursuant to Article 248 of Commission Regulation (EEC) No 2454/93<sup>(1)</sup>.

The security shall be released as soon as the competent authority of the importing Member State accepts the request on the basis of evidence submitted by the interested party.

The competent authority in the Member State concerned shall reject the request if it judges that it is not justified by the evidence submitted.

If the request is not accepted by the authority, the security shall be forfeit.

3. Each week, in respect of the preceding week, the Member States shall inform the Commission of the imports resulting from the acceptance of requests as referred to under paragraph 2, specifying the relevant product quantities and duties.

#### Article 5

Where the representative price referred to in Article 1 (2) plus the import duty applicable to cane molasses falling within CN code 1703 10 00, or to beet molasses falling within CN code 1703 90 00, together exceed, for the product in question, the price that served as a basis, for the marketing year in question, for determining revenue from sales of molasses pursuant to the provisions of Article 14 (2) of Regulation (EEC) No 1785/81, then the import duties shall be suspended and shall be replaced by the amount of the difference found by the Commission. This amount shall be fixed at the same time as the representative prices referred to in Article 1 (2).

However, where there is a risk that suspension of import duties may have adverse effects on the Community market in molasses, provision may be made for not applying that suspension for a specific period in accordance with the same procedure.

#### Article 6

1. The import duty applicable to cane molasses falling within CN code 1703 10 00, or to beet molasses falling

within CN code 1703 90 00 originating in the ACP states shall be reduced to zero up to a quota limit of 600 000 tonnes per marketing year.

2. For the purposes of this Article, the concept of 'originating product' and the administrative cooperation methods shall be those laid down in Protocol No 1 annexed to the Fourth ACP-EEC Lomé Convention.

3. To obtain the preferential benefit, the importer shall submit to the competent authorities of the importing Member State a declaration of entry into free circulation including an application for the benefit for the product covered by this Regulation. If the declaration is accepted by the competent authorities in the Member State, those authorities shall notify the Commission of the applications for drawing from the quota involved.

4. The applications for drawing bearing the date of acceptance of the declaration of entry into free circulation shall be communicated to the Commission without delay.

5. The drawings shall be granted by the Commission on the basis of the date of acceptance of the declarations of entry into free circulation by the competent authorities of the importing Member State to the extent that the available balance so permits.

Any drawing not used shall be returned as soon as possible to the quota for the marketing year for which it was granted.

Where the quantities applied for are larger than the available balance of the quota, allocations shall be made on a *pro rata* basis with respect to the applications. The Commission shall inform the Member States as soon as possible of the drawings made.

6. Each Member State shall guarantee to the importers of the product in question equal and continuous access to the quota in so far as the balance of quota volume remaining permits.

#### Article 7

In Article 5 (1) and (2) of Regulation (EEC) No 785/68, 'Rotterdam' shall be replaced by 'Amsterdam'.

#### Article 8

Regulations (EEC) No 1411/70 and (EEC) No 1389/90 are hereby repealed.

#### Article 9

This Regulation shall enter into force on 1 July 1995.

<sup>(1)</sup> OJ No L 253, 11. 10. 1993, p. 1.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

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## COMMISSION REGULATION (EC) No 1423/95

of 23 June 1995

## laying down detailed implementing rules for the import of products in the sugar sector other than molasses

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector<sup>(1)</sup>, as last amended by Regulation (EC) No 1101/95<sup>(2)</sup>, and in particular Articles 14 (2), 15 (4) and 39 thereof,

Whereas, as a result of the Agreement on Agriculture concluded as part of the Uruguay Round of multilateral trade negotiations, hereinafter referred to as 'the Agreement', certain Community rules on imports in the sugar sector need to be adjusted from 1 July 1995;

Whereas, since the Agreement converts all measures restraining imports of agricultural products into customs duties under the common customs tariff, hereinafter called 'customs tariff duties', the variable import levies provided for by the common organization of the markets in the sugar sector must be abolished; whereas this will entail the establishment of special detailed implementing rules, the establishment of additional import duties, hereinafter referred to as 'additional duties', and the determination of the cif prices of sugar; whereas, in this respect, those provisions which are the responsibility of the Member States should be applied with the greatest possible degree of centralization;

Whereas to ensure the best possible management and the necessary transparency for operators on the sugar market provision must be made for, firstly, determining and fixing each week, in accordance with Commission Regulation (EEC) No 784/68 of 26 June 1968 laying down detailed rules for calculating cif prices for white sugar and raw sugar<sup>(3)</sup>, the cif prices for white sugar and raw sugar referred to in Article 15 (3) of Regulation (EEC) No 1785/81, hereinafter referred to as 'representative prices', on the world market for sugar and, secondly, establishing additional duties pursuant to the relevant provisions of the Agreement;

Whereas Commission Regulation (EEC) No 837/68<sup>(4)</sup>, as last amended by Regulation (EEC) No 1428/78<sup>(5)</sup>, should therefore be repealed with effect from 1 July 1995;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The additional duties referred to in Article 15 (1) of Regulation (EEC) No 1785/81 shall be applied to the products falling within CN codes 1701 11 10, 1701 11 90, 1701 12 10, 1701 12 90, 1701 91 00, 1701 99 10, 1701 99 90 and 1702 90 99.

2. For the purposes of this Regulation, representative prices for white sugar and raw sugar on the world market or on the Community import market as referred to in Article 15 (3) of Regulation (EEC) No 1785/81 shall mean the cif import prices for those products established under Regulation (EEC) No 784/68, hereinafter referred to as 'representative prices'.

These prices shall be fixed for each marketing year in accordance with the procedure laid down in Article 41 of Regulation (EEC) No 1785/81 and they may be amended during that period by the Commission if the fluctuation in the elements of the calculation produce a rise or fall of ECU 0,5 per 100 kilograms or more in relation to the representative prices fixed previously.

3. The representative price for products falling within CN code 1702 90 99 shall be the representative price fixed for white sugar applied per 1 % of sucrose content per 100 kilograms net of the product in question.

*Article 2*

For 100 kilograms of net product, the trigger price referred to in Article 15 (2) of Council Regulation (EEC) No 1785/81 shall be equivalent to:

<sup>(1)</sup> OJ No L 177, 1. 7. 1981, p. 4.

<sup>(2)</sup> OJ No L 110, 17. 5. 1995, p. 1.

<sup>(3)</sup> OJ No L 145, 27. 6. 1968, p. 10.

<sup>(4)</sup> OJ No L 151, 30. 6. 1968, p. 42.

<sup>(5)</sup> OJ No L 171, 28. 6. 1978, p. 34.

- (a) ECU 53,10 for white sugar falling within CN codes 1701 99 10 and 1701 99 90 of the standard quality referred to in Article 1 of Regulation (EEC) No 793/72<sup>(1)</sup>;
- (b) ECU 64,7 for sugar falling within CN code 1701 91 00;
- (c) ECU 54,10 for raw beet sugar falling within CN code 1701 12 90 of the standard quality referred to in Article 1 of Council Regulation (EEC) No 431/68<sup>(2)</sup>;
- (d) ECU 41,30 for raw beet sugar falling within CN code 1701 12 10 of the standard quality referred to in Article 1 of Regulation (EEC) No 431/68;
- (e) ECU 55,20 for raw cane sugar falling within CN code 1701 11 90 of the standard quality referred to in Article 1 of Regulation (EEC) No 431/68;
- (f) ECU 41,80 for raw cane sugar falling within CN code 1701 11 10 of the standard quality referred to in Article 1 of Regulation (EEC) No 431/68;
- (g) ECU 1,184 for the products falling within CN code 1702 90 99 per 1 % of sucrose content.

### Article 3

1. The additional duties resulting from the application of the representative price in question shall be fixed and amended for each of the products referred to in Article 1 (1) at the same time as the representative prices as indicated in paragraph 2.
2. Where the difference between the relevant trigger price referred to in Article 2 and the cif import price to be taken into account when establishing the additional duty in accordance with Article 4:
- (a) is 10 % or less of the trigger price, the additional duty shall be zero;
- (b) is more than 10 % but does not exceed 40 % of the trigger price, the additional duty shall be 30 % of the amount over and above 10 %;
- (c) is more than 40 % but does not exceed 60 % of the trigger price, the additional duty shall be 50 % of the amount over and above 40 %, to which shall be added the additional duty referred to under (b);
- (d) is more than 60 % but does not exceed 75 % of the trigger price, the additional duty shall be 70 % of the amount over and above 60 %, to which shall be added the additional duties referred to under (b) and (c);
- (e) is more than 75 % of the trigger price, the additional duty shall be 90 % of the amount over and above

75 %, to which shall be added the additional duties referred to under (b), (c) and (d).

### Article 4

1. In the absence of a request as referred to in paragraph 2 or where the cif import price of the consignment in question as referred to in paragraph 2 is less than the relevant representative price fixed by the Commission, the cif import price of the consignment in question to be taken into account for the imposition of an additional duty shall be the representative price referred to in Article 1 (2) or (3).

2. When the cif price of the consignment in question is higher than the relevant representative price as referred to in Article 1 (2) or (3), the importer may, on request made to the competent authority of the importing Member State at the time of acceptance of the import declaration, have applied for the purposes of establishing the additional duty either the cif import price of the consignment in question of white sugar or raw sugar converted into the standard quality as defined, respectively, in Article 1 of Regulation (EEC) No 793/72 and Article 1 of Regulation (EEC) No 431/68, or the equivalent price for the product falling within CN code 1702 90 99, as the case may be.

The cif import price of the consignment in question shall be converted into the price of sugar of the standard quality by adjustment pursuant to the relevant provisions of Article 5 of Regulation (EEC) No 784/68.

In such cases the cif import price of the consignment in question shall apply for the purposes of establishing the additional duty, provided that the interested party submits to the competent authorities of the importing Member State at least the following evidence:

- the contract of purchase or equivalent proof,
- the insurance contract,
- the invoice,
- the transport contract (where applicable),
- the certificate of origin,
- in the case of maritime transport, the bill of lading,

within thirty days of the date on which the import declaration was accepted.

The Member State in question may require any other information and documents in support of the request. As soon as the request has been lodged, the additional duty in question as fixed by the Commission shall apply.

However, the difference between the additional duty in question fixed by the Commission and the additional duty established on the basis of the cif import price of the

<sup>(1)</sup> OJ No L 94, 21. 4. 1972, p. 1.

<sup>(2)</sup> OJ No L 89, 10. 4. 1968, p. 3.

consignment in question shall give rise, at the request of the interested party, to the lodging by the latter of a security pursuant to Article 248 of Commission Regulation (EEC) No 2454/93 (1).

The security shall be released as soon as the competent authority of the importing Member State accepts the request on the basis of the evidence supplied by the interested party.

The competent authority of the Member State shall refuse the request if it judges that the evidence supplied does not justify it.

If the authority does not accept the request, the security shall be forfeit.

3. Each week, in respect of the preceding week, the Member States shall inform the Commission of the imports resulting from the acceptance of requests as referred to under paragraph 2 specifying the relevant product quantities and duties.

#### *Article 5*

1. If the yield of the imported raw sugar, as determined in accordance with Article 1 of Regulation (EEC) No 431/68, differs from the yield fixed for the standard quality, the customs tariff duty and the additional duty to be levied per 100 kilograms of the said raw sugar shall be calculated by multiplying the corresponding duty fixed

for raw sugar of the standard quality by a correcting coefficient. The correcting coefficient shall be obtained by dividing the percentage of the yield of the imported raw sugar by 92.

2. The sucrose content, including other sugars expressed as sucrose, as referred to in Article 2 (1) (g), shall be determined by the application of the Land and Eynon method (copper reduction method) to the solution inverted according to Clerget-Herzfeld. The total sugar content thus determined shall be expressed as sucrose by multiplying by 0,95.

Notwithstanding the preceding subparagraph, the sucrose content, including other sugars expressed as sucrose, of products containing less than 85 % sucrose and invert sugar expressed as sucrose shall be determined by ascertaining the dry matter content. The dry matter content shall be determined according to the specific gravity of the solution diluted in a proportion of 1 to 1 by weight and, for solid products, by drying. The dry matter content shall be expressed as sucrose by multiplying by the coefficient 1.

#### *Article 6*

Regulation (EEC) No 837/68 is hereby repealed.

#### *Article 7*

This Regulation shall enter into force on 1 July 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

(1) OJ No L 253, 11. 10. 1993, p. 1.

**COMMISSION REGULATION (EC) No 1424/95  
of 23 June 1995**

**temporarily adapting the special arrangements for imports of certain products in the beef and veal product group originating in Switzerland and the Republics of Bosnia-Herzegovina, Croatia and Slovenia and the former Yugoslav Republic of Macedonia with the view to the implementation of the Agreement on Agriculture concluded during the Uruguay Round of multilateral trade negotiations**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3290/94 of 22 December 1994 on the adjustments and transitional arrangements required in the agriculture sector in order to implement the agreements concluded during the Uruguay Round of multilateral trade negotiations<sup>(1)</sup>, and in particular Article 3 (1) thereof,

Whereas, as a result of the implementation of the Uruguay Round Agreement on Agriculture, variable levies are replaced by fixed duties as from 1 July 1995; whereas, as a consequence, the regulations on imports of certain products originating in Switzerland and providing for their exemption from the levy in view of the prices for adult bovine animals recorded on the market in Switzerland are to be repealed from that date; whereas, however, pending the conclusion of a new arrangement with Switzerland, the preference granted to that country must be maintained; whereas a transitional measure should accordingly be adopted to exempt imports of the products concerned from the specific amounts of the customs duties fixed in the Common Customs Tariff; whereas Commission Regulations (EEC) No 586/77<sup>(2)</sup>, as last amended by Regulation (EEC) No 3661/92<sup>(3)</sup>, and (EEC) No 611/77<sup>(4)</sup>, as last amended by Regulation (EC) No 3246/94<sup>(5)</sup>, must therefore be repealed;

Whereas Article 7 of Council Regulation (EC) No 3355/94 of 22 December 1994 concerning the arrangements applicable to imports into the Community of products originating in the Republics of Bosnia-Herzegovina, Croatia and Slovenia and the former Yugoslav Republic of Macedonia<sup>(6)</sup> provides for a reduction in the levy applicable to imports into the Community of certain products in the beef and veal product

group; whereas the introduction of fixed duties from 1 July 1995 also requires a transitional measure to be adopted to reduce the specific amounts of the customs duties fixed in the Common Customs Tariff on products originating in those countries;

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*

1. The specific amounts of the customs duties fixed in the Common Customs Tariff shall not apply to the products of the codes listed in the Annex, originating in Switzerland and accompanied by a document issued by that country certifying their Swiss origin.

2. The specific amounts of the customs duties fixed in the Common Customs Tariff on the products listed in the Annex and originating in the Republics of Bosnia-Herzegovina, Croatia and Slovenia and the former Yugoslav Republic of Macedonia are hereby reduced by 80%. This reduction shall apply solely to products complying with Commission Regulation (EC) No 207/95<sup>(7)</sup>.

*Article 2*

Regulations (EEC) No 586/77 and (EEC) No 611/77 are hereby repealed.

*Article 3*

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

It shall apply from 1 July 1995.

Article 1 shall apply until 30 June 1996 only.

<sup>(1)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(2)</sup> OJ No L 75, 23. 3. 1977, p. 10.

<sup>(3)</sup> OJ No L 370, 19. 12. 1992, p. 16.

<sup>(4)</sup> OJ No L 77, 25. 3. 1977, p. 14.

<sup>(5)</sup> OJ No L 338, 28. 12. 1994, p. 70.

<sup>(6)</sup> OJ No L 353, 31. 12. 1994, p. 1.

<sup>(7)</sup> OJ No L 25, 2. 2. 1995, p. 2.

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

Done at Brussels, 23 June 1995.

*For the Commission*  
Franz FISCHLER  
*Member of the Commission*

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## ANNEX

## Products referred to in Article 1

Croatia/Slovenia/Bosnia-Herzegovina/former Yugoslav Republic of Macedonia	Switzerland
CN code	CN code
0102 90 51	0102 90 05
0102 90 59	0102 90 21
0102 90 71	0102 90 29
0102 90 79	0102 90 41
0201 10 00	0102 90 49
0201 20 20	0102 90 51
0201 20 30	0102 90 59
0201 20 50	0102 90 61
	0102 90 69
	0102 90 71
	0102 90 79
	0201 10 00
	0201 20 20
	0201 20 30
	0201 20 50
	0201 20 90
	0201 30 00
	0206 10 95
	0210 20 10
	0210 20 90
	0210 90 41
	0210 90 90
	1602 50 10
	1602 90 61

**COMMISSION REGULATION (EC) No 1425/95**  
**of 23 June 1995**  
**amending the export refunds on pigmeat**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EEC) No 2759/75 of the Council of 29 October 1975 on the common organization of the market in pigmeat<sup>(1)</sup>, as last amended by the Act of accession of Austria, Finland and Sweden and by Regulation (EC) No 3290/94<sup>(2)</sup>, and in particular the second sentence of Article 15 (5) thereof,

Whereas the export refunds on pigmeat were fixed by Commission Regulation (EC) No 1361/95<sup>(3)</sup>;

Whereas it follows from applying the detailed rules contained in Commission Regulation (EC) No 1361/95 to

the information known to the Commission that the export refunds at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION :

*Article 1*

The export refunds on the products listed in Article 1 paragraph 1 of Regulation (EEC) No 2759/75, exported in the natural state, as fixed in the Annex to Regulation (EC) No 1361/95 are hereby altered as shown in the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on 26 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 282, 1. 11. 1975, p. 1.

<sup>(2)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(3)</sup> OJ No L 132, 16. 6. 1995, p. 4.

## ANNEX

to the Commission Regulation of 23 June 1995 altering the export refunds on pigmeat

<i>(ECU/100 kg net weight)</i>			<i>(ECU/100 kg net weight)</i>		
Product code	Destination of refund <sup>(1)</sup>	Amount of refund	Product code	Destination of refund <sup>(1)</sup>	Amount of refund
0203 11 10 000	01	22,00	0203 29 15 100	01	14,00
0203 12 11 100	01	22,00	0210 11 31 110	01	75,00
0203 12 19 100	01	22,00	0210 11 31 910	01	75,00
0203 19 11 100	01	22,00	0210 12 19 100	01	18,00
0203 19 13 100	01	22,00	0210 19 81 100	01	85,00
0203 19 15 100	01	14,00	0210 19 81 300	01	66,00
0203 21 10 000	01	22,00	1601 00 91 100	01	30,00
0203 22 11 100	01	22,00	1601 00 99 100	01	18,00
0203 22 19 100	01	22,00	1602 41 10 210	01	54,00
0203 29 11 100	01	22,00	1602 42 10 210	01	42,00
0203 29 13 100	01	22,00	1602 49 19 190	01	21,00

(<sup>1</sup>) The destinations are as follows:

01 All third countries.

*NB:* The product codes and the footnotes are defined in amended Commission Regulation (EEC) No 3846/87.

**COMMISSION REGULATION (EC) No 1426/95**  
**of 23 June 1995**  
**suspending advance fixing of the agricultural conversion rate of certain**  
**currencies**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,  
Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy<sup>(1)</sup>, as last amended by Regulation (EC) No 150/95<sup>(2)</sup>,

Having regard to Council Regulation (EEC) No 1068/93 of 30 April 1993 on detailed rules for determining and applying the agricultural conversion rates<sup>(3)</sup>, as last amended by Regulation (EC) No 1053/95<sup>(4)</sup>, and in particular Article 16 (2) thereof,

Whereas, where a review of the monetary or market situation reveals difficulties arising from the application of the rules concerning the advance fixing of the agricultural conversion rate or where such difficulties are liable to arise, a decision may be taken to suspend the application of these rules; whereas in extremely urgent cases the Commission may, after a review of the situation on the basis of all the available information, decide to suspend the advance fixing of the agricultural conversion rate for a maximum of three working days;

Whereas given the present monetary situation, maintenance of the present arrangements is likely to lead to a speculation concerning the Belgian franc, the Luxembourg franc, the Danish kroner, the German mark, the Dutch guilder, the Austrian schilling, the Italian lire and the Spanish peseta and disturbance of the markets; whereas advance fixing of the agricultural conversion rate of these currencies should therefore be urgently suspended,

HAS ADOPTED THIS REGULATION:

*Article 1*

Advance fixing of the agricultural conversion rate of the Belgian franc, the Luxembourg franc, the Danish kroner, the German mark, the Dutch guilder, the Austrian schilling, the Italian lire and the Spanish peseta is suspended for applications lodged between 26 and 28 June 1995.

*Article 2*

This Regulation shall enter into force on 24 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 387, 31. 12. 1992, p. 1.

<sup>(2)</sup> OJ No L 22, 31. 1. 1995, p. 1.

<sup>(3)</sup> OJ No L 108, 1. 5. 1993, p. 106.

<sup>(4)</sup> OJ No L 107, 12. 5. 1995, p. 4.

**COMMISSION REGULATION (EC) No 1427/95**  
of 23 June 1995

**laying down the extent to which applications lodged on 19 and 20 June 1995 for certificates for the advance-fixing of the export refund for certain poultrymeat products may be accepted**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,  
Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 437/95 of 28 February 1995 laying down detailed rules for granting a special refund for exports of poultrymeat sector products to certain third countries<sup>(1)</sup>, as amended by Regulation (EC) No 973/95<sup>(2)</sup>, and in particular Article 3 thereof,

Whereas the export refunds for poultrymeat are laid down by Commission Regulation (EC) No 1373/95<sup>(3)</sup>;

Whereas Regulation (EC) No 437/95 lays down that refunds must be fixed in advance for control purposes;

Whereas pursuant to Article 3 of Regulation (EC) No 437/95, it may be decided to terminate the lodging of applications for advance-fixing certificates and to reduce the quantities applied for when the total quantity exceeds 40 000 tonnes; whereas, in view of the quantities for

which advance-fixing certificates have been applied for, applications may be granted in full,

HAS ADOPTED THIS REGULATION:

*Article 1*

Applications for certificates for the advance-fixing of the refund for products falling within CN codes 0207 21 10 900, 0207 21 90 190, 0207 41 11 900, 0207 41 71 190, 0207 42 51 000, 0207 42 59 000 and 0207 42 10 990 referred to in the Annex to Regulation (EC) No 909/95 and which must be exported under the conditions laid down in Regulation (EC) No 437/95, submitted on 19 and 20 June 1995, shall be granted in full.

*Article 2*

This Regulation shall enter into force on 26 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 45, 1. 3. 1995, p. 30.

<sup>(2)</sup> OJ No L 97, 29. 4. 1995, p. 65.

<sup>(3)</sup> See page 36 of this Official Journal.

**COMMISSION REGULATION (EC) No 1428/95**

of 23 June 1995

**establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 3223/94 of 21 December 1994, on detailed rules for the application of the import arrangements for fruit and vegetables<sup>(1)</sup>, as amended by Regulation (EC) No 1363/95<sup>(2)</sup>, and in particular Article 4 (1) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the units of account on the conversion rates to be applied with the purposes of the common agricultural policy<sup>(3)</sup>, as last amended by Regulation (EC) No 150/95<sup>(4)</sup>, and in particular Article 3 (3) thereof,

Whereas Regulation (EC) No 3223/94 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commis-

sion fixes the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto;

Whereas, in compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION :

*Article 1*

The standard import values referred to in Article 4 of Regulation (EC) No 3223/94 shall be fixed as indicated in the Annex hereto.

*Article 2*

This Regulation shall enter into force on 24 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 337, 24. 12. 1994, p. 66.

<sup>(2)</sup> OJ No L 132, 16. 6. 1995, p. 8.

<sup>(3)</sup> OJ No L 387, 31. 12. 1992, p. 1.

<sup>(4)</sup> OJ No L 22, 31. 1. 1995, p. 1.

## ANNEX

to the Commission Regulation of 23 June 1995 establishing the standard import values for determining the entry price of certain fruit and vegetables

(ECU/100 kg)

CN code	Third country code <sup>(1)</sup>	Standard import value
0702 00 35	052	56,6
	060	80,2
	066	41,7
	068	32,4
	204	50,9
	212	117,9
	624	75,0
	999	65,0
0707 00 25	052	51,2
	053	166,9
	060	39,2
	066	53,8
	068	60,4
	204	49,1
	624	207,3
	999	89,7
0709 90 77	052	55,4
	204	77,5
	624	196,3
	999	109,7
0805 30 30	388	66,0
	528	56,6
	600	54,7
	624	78,0
0809 10 30	999	63,8
	052	133,4
	064	133,6
	999	133,5
0809 20 41, 0809 20 49	052	186,9
	064	140,6
	068	122,4
	400	208,0
	624	282,4
	676	166,2
	999	184,4
0809 30 31, 0809 30 39	220	121,8
	624	106,8
	999	114,3
0809 40 20	624	262,7
	999	262,7

<sup>(1)</sup> Country nomenclature as fixed by Commission Regulation (EC) No 3079/94 (OJ No L 325, 17. 12. 1994, p. 17). Code '999' stands for 'of other origin.'

## COMMISSION REGULATION (EC) No 1429/95

of 23 June 1995

## on implementing rules for export refunds on products processed from fruit and vegetables other than those granted for added sugars

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 426/86 of 24 February 1986 on the common organization of the market in products processed from fruit and vegetables <sup>(1)</sup>, as last amended by Regulation (EC) No 1032/95 <sup>(2)</sup>, and in particular Articles 13 (8), 14 (5) and 14a (7) thereof,

Having regard to Council Regulation (EC) No 3290/94 of 22 December 1994 on the adjustments and transitional arrangements required in the agriculture sector in order to implement the agreements concluded during the Uruguay Round of multilateral trade negotiations <sup>(3)</sup>, and in particular Article 3 thereof,

Whereas Article 13 (4) of Regulation (EEC) No 426/86 imposes an export licence requirement for the granting of refunds;

Whereas Commission Regulation (EEC) No 3719/88 <sup>(4)</sup>, as last amended by Regulation (EC) No 1199/95 <sup>(5)</sup>, sets detailed rules for application of the system of import and export licences and advance fixing certificates for agricultural products;

Whereas Commission Regulation (EEC) No 3846/87 <sup>(6)</sup>, as last amended by Regulation (EC) No 836/95 <sup>(7)</sup>, establishes an agricultural product nomenclature for export refunds;

Whereas Commission Regulation (EEC) No 3665/87 <sup>(8)</sup>, as last amended by Regulation (EC) No 331/95 <sup>(9)</sup>, lays down common detailed rules for the application of the system of export refunds on agricultural products; whereas these detailed rules must be supplemented by specific rules relating to products processed from fruit and vegetables;

Whereas, pursuant to Article 13 (1) of Regulation (EEC) No 426/86, refunds are to be set with due regard to the limits resulting from agreements concluded in accordance with Article 228 of the Treaty;

Whereas the Commission must fix the refund rates and maximum quantities eligible for refunds; whereas these amounts and quantities must be fixed per period of allocation of export licences; whereas they may be revised on the basis of economic circumstances;

Whereas, to ensure that quantities for export can be very precisely managed, export licences should require refunds to be fixed in advance; whereas time should be allowed for consideration before licences are issued and details should be provided concerning the data to be notified to the Commission and the form this notification should take;

Whereas the Member States should designate the authorities responsible for issuing the licences;

Whereas the issue of licences should also be subject to the lodging of a security and to the presentation of a declaration that the products have been obtained from fruit and vegetables harvested in the Community;

Whereas, within the tolerance limits, the exported quantity in respect of which refunds may be paid may not exceed the quantity applied for in the licence application;

Whereas the Member States should regularly forward certain information on licence applications to the Commission;

Whereas the Management Committee for Products Processed from Fruit and Vegetables has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The refund rates referred to in Article 13 (3) of Regulation (EEC) No 426/86 for products on which export refunds are granted in the sector of products processed from fruit and vegetables shall be set at the same time as the quantities for which licences with advance fixing of the refund may be issued.

2. The rates and quantities referred to in paragraph 1 shall be fixed for each licence allocation period.

<sup>(1)</sup> OJ No L 49, 27. 2. 1986, p. 1.

<sup>(2)</sup> OJ No L 105, 9. 5. 1995, p. 3.

<sup>(3)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(4)</sup> OJ No L 331, 2. 12. 1988, p. 1.

<sup>(5)</sup> OJ No L 119, 30. 5. 1995, p. 4.

<sup>(6)</sup> OJ No L 366, 24. 12. 1987, p. 1.

<sup>(7)</sup> OJ No L 88, 20. 4. 1995, p. 1.

<sup>(8)</sup> OJ No L 351, 14. 12. 1987, p. 1.

<sup>(9)</sup> OJ No L 38, 18. 2. 1995, p. 1.

3. Where necessary, the quantities referred to in paragraph 1 may be revised on the basis of trends in Community production and the outlook for exports.

#### Article 2

Member States shall designate the agency or agencies responsible for issuing the export licences referred to in Article 13 (4) of Regulation (EEC) No 426/86 and shall inform the Commission thereof.

#### Article 3

1. Exporters shall apply for licences with advance fixing of the refund to the competent authorities of the Member States with a view to the grant of a refund at the rate in force on the date of submission of the application.

Licence applications shall be accompanied by:

- the lodging of a security equal to half the amount of the refund in force for the export in question on the day of application,
- a declaration that the products to be exported have been obtained from fruit or vegetables harvested in the Community.

2. Licence applications and licences shall carry in box 16 the eleven-figure product code of the agricultural product nomenclature for export refunds given in Regulation (EEC) No 3846/87.

On application this code may be replaced after the licence has been issued by another provided that the refund rate applicable is the same and the code is that of a product in the same category.

Category, within the meaning of the second paragraph of Article 13a of Regulation (EEC) No 3719/88, shall mean the following classes of products:

- dried grapes falling within CN code 0806 20,
- cherries provisionally preserved falling within CN code 0812 10,
- tomatoes prepared or preserved otherwise than by vinegar or acetic acid falling within CN code 2002 10,
- fruit preserved by sugar falling within CN code 2006,
- nuts other than groundnuts, prepared, falling within CN code 2008 19,
- orange juice falling within CN codes 2009 11 and 2009 19, with a sugar content of 10° Brix or more, but less than 22° Brix,
- orange juice falling within CN codes 2009 11 and 2009 19, with a sugar content of 22° Brix or more, but less than 33° Brix,
- orange juice falling within CN codes 2009 11 and 2009 19, with a sugar content of 33° Brix or more, but less than 44° Brix,

- orange juice falling within CN codes 2009 11 and 2009 19, with a sugar content of 44° Brix or more, but less than 55° Brix,
- orange juice falling within CN codes 2009 11 and 2009 19, with a sugar content of 55° Brix or more.

3. One of the following entries shall be made in box 22 of the licence:

- Restitución válida para ... (*cantidad por la que se haya expedido el certificado*) como máximo
- Restititionen omfatter højst ... (*den mængde, licensen er udstedt for*)
- Erstattung gültig für höchstens ... (*Menge, für die die Lizenz erteilt wurde*)
- Επιστροφή που ισχύει για ... (*ποσότητα για την οποία εκδίδεται το πιστοποιητικό*) κατ' ανώτατο όριο
- Refund valid for not more than ... (*quantity for which licence issued*)
- Restitution valable pour ... (*quantité pour laquelle le certificat est délivré*) au maximum
- Restituzione valida al massimo per ... (*quantitativo per il quale è rilasciato il titolo*)
- Restitutie voor ten hoogste ... (*hoeveelheid waarvoor het certificaat is afgegeven*)
- Restituição válida para ... (*quantidade em relação à qual é emitido o certificado*), no máximo
- Vientituki voimassa enintään ... (*määrä, jolle todistus on annettu*) osalta
- Bidrag som gäller för högst ... (*kvantitet för vilken licensen skall utfärdas*).

#### Article 4

1. The Commission shall check, for each application lodged day in turn, whether the total quantities applied for pursuant to Article 3 in each product category as referred to in Article 3 (2) exceed the quantity referred to in Article 1,

- less the quantities for which licences with advance fixing of the refund have been issued during the current issuing period, not including the licences issued for food aid as provided for in Article 10 (4) of the Agreement on Agriculture concluded during the Uruguay Round of multilateral trade negotiations,
- less the quantities for which refunds have been granted without a licence pursuant to the second paragraph of Article 2a of Regulation (EEC) No 3665/87, according to the information available to the Commission,
- plus the quantities provided for in Article 5,
- plus any quantities covered by applications withdrawn under paragraph 4 of this Article,
- plus any quantities for which licences have been issued but not used,
- plus any quantities not used within the framework of the tolerance provided for in Article 8 (5) of Regulation (EEC) No 3719/88.

If they do the Commission shall set a reduction percentage or decide to reject the applications.

2. Export licences shall be issued on the fifth working day following the day on which the application was lodged, provided that no specific measures as referred to in paragraph 1 have been taken in the interval.

3. Licences shall be valid for five months from the date of their issue.

4. Where a percentage reduction is fixed in accordance with paragraph 1, licence applications may be withdrawn within 10 working days of the date of publication of the percentage reduction. Such withdrawal shall entail release of the security. The security shall also be released where applications are refused.

5. Quantities exported within the tolerance provided for in Article 8 (4) of Regulation (EEC) No 3719/88 shall not be eligible for payment of a refund.

#### *Article 5*

At the end of each period of allocation of licences as referred to in Article 1, quantities not used up of all products shall be added where necessary to those set for the following period, in proportion to the quantities and/or expenditure initially fixed for each product, and within the limits resulting from the agreements concluded in accordance with Article 228 of the Treaty.

#### *Article 6*

Member States shall notify to the Commission by fax, in accordance with the model in the Annex, not later than 12 o'clock (Brussels time) on Monday and Thursday of

each week, information concerning, per working day, for each product category and for each destination:

— the quantities for which licences have been applied for, with or without advance fixing of the refund or, where applicable, the absence of applications,

— any quantities for which refunds have been granted without a licence pursuant to the second paragraph of Article 2a of Regulation (EEC) No 3665/87,

— any quantities covered by applications withdrawn under Article 4 (4),

— any quantities for which licences have been issued but not used,

— any quantities not used within the tolerance provided for in Article 8 (5) of Regulation (EEC) No 3719/88,

for the period up to the working day preceding the day of notification.

The quantities shall be broken down according to whether or not they fall within the scope of the food aid provided for in Article 10 (4) of the Agreement on Agriculture concluded during the Uruguay Round of multi-lateral trade negotiations.

#### *Article 7*

Grant of a refund under Article 14a (2) of Regulation (EEC) No 426/86 shall preclude the grant of a refund under Article 14a (4) of Regulation (EEC) No 426/86 and vice versa.

#### *Article 8*

This Regulation shall enter into force on 26 June 1995.

However, Article 6 shall apply from 29 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*



## COMMISSION REGULATION (EC) No 1430/95

of 23 June 1995

**setting export refunds on products processed from fruit and vegetables other than those granted for added sugar**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 426/86 of 24 February 1986 on the common organization of the market in products processed from fruit and vegetables<sup>(1)</sup>, as last amended by Regulation (EC) No 1032/95<sup>(2)</sup>, and in particular Articles 13 (8), 14 (5) and 14a (7) thereof,

Having regard to Council Regulation (EC) No 3290/94 of 22 December 1994 on the adjustments and transitional arrangements required in the agriculture sector in order to implement the agreements concluded during the Uruguay Round of multilateral trade negotiations<sup>(3)</sup>, and in particular Article 3 thereof,

Whereas Commission Regulation (EC) No 1429/95<sup>(4)</sup> sets implementing rules for export refunds on products processed from fruit and vegetables;

Whereas Article 13 (1) of Regulation (EEC) No 426/86 states that, to the extent necessary to permit exports in economically significant quantities of the products referred to in Article 1 (1) (a) of that Regulation, on the basis of prices for those products in international trade, the difference between those prices and the prices in the Community may be covered by export refunds; whereas Article 14a (4) of Regulation (EEC) No 426/86 provides that, if the refund on sugar incorporated into the products listed in Article 1 (1) is insufficient to allow export of the products, the refund fixed in accordance with Article 14 is to be applicable to those products;

Whereas Article 14 (2) of Regulation (EEC) No 426/86 states that refunds must be fixed with regard to the existing situation and outlook for prices for products processed from fruit and vegetables on the Community market and supply availability, on the one hand, and prices in international trade on the other hand; whereas account must also be taken of the costs indicated at (b) in that paragraph and of the economic aspect of the envisaged exports;

Whereas refunds are, pursuant to Article 13 (1) of Regulation (EEC) No 426/86, to be set with due regard to the limits resulting from agreements concluded in accordance with Article 228 of the Treaty;

Whereas Article 14 (3) of Regulation (EEC) No 426/86 states that prices on the Community market are to be determined taking account of those most favourable from the exportation standpoint; whereas international trade prices are to be determined taking account of the prices indicated in the second subparagraph of that paragraph;

Whereas the international trade situation or the special requirements of certain markets may make it necessary to vary the refund on a given product depending on the destination of that product;

Whereas economically significant exports can be made at the present time of provisionally preserved cherries, peeled tomatoes, preserved cherries, prepared hazelnuts and orange juice;

Whereas Council Regulation (EEC) No 990/93<sup>(5)</sup> prohibits trade between the European Economic Community and the Federal Republic of Yugoslavia (Serbia and Montenegro); whereas this prohibition does not apply in certain situations, all of which are specified in Articles 2, 4, 5 and 7 thereof; whereas account should be taken of these in setting refunds;

Whereas the representative market rates as defined in Article 1 of Council Regulation (EEC) No 3813/92<sup>(6)</sup>, as last amended by Regulation (EC) No 150/95<sup>(7)</sup>, are used to convert amounts in third-country currencies and are the basis for determining the agricultural conversion rates of the Member States' currencies; whereas rules for determining and applying these conversion rates were set by Commission Regulation (EEC) No 1068/93<sup>(8)</sup>, as last amended by Regulation (EC) No 1053/93<sup>(9)</sup>;

Whereas application of the rules mentioned above to the present and forecast market situation, in particular to

<sup>(1)</sup> OJ No L 49, 27. 2. 1986, p. 1.

<sup>(2)</sup> OJ No L 105, 9. 5. 1995, p. 3.

<sup>(3)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(4)</sup> See page 28 of this Official Journal.

<sup>(5)</sup> OJ No L 102, 28. 4. 1993, p. 14.

<sup>(6)</sup> OJ No L 387, 31. 12. 1992, p. 1.

<sup>(7)</sup> OJ No L 22, 31. 1. 1995, p. 1.

<sup>(8)</sup> OJ No L 108, 1. 5. 1993, p. 106.

<sup>(9)</sup> OJ No L 107, 12. 5. 1995, p. 4.

prices of products processed from fruit and vegetables in the Community and in international trade, leads to the refund rates set in the Annex hereto;

Whereas, pursuant to Article 13 (2) of Regulation (EEC) No 426/86, the most efficient possible use should be made of the resources available without creating discrimination between traders; whereas, therefore, care should be taken not to disturb the trade flows previously induced by the refund arrangements;

Whereas the Management Committee for Products Processed from Fruit and Vegetables has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The export refund rates and quantities eligible for refunds in the processed fruit and vegetables sector for

licences with advance fixing of the refund issued between 1 July 1995 and 30 June 1996 shall be those fixed in the Annex hereto.

2. Quantities for which licences are issued in the context of food aid, as referred to in Article 14a of Commission Regulation (EEC) No 3719/88 of 18 November 1988 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products<sup>(1)</sup>, as last amended by Regulation (EC) No 1199/95<sup>(2)</sup>, shall not count against the eligible quantities referred to in the first paragraph.

*Article 2*

This Regulation shall enter into force on 26 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*  
Franz FISCHLER  
*Member of the Commission*

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<sup>(1)</sup> OJ No L 331, 2. 12. 1988, p. 1.  
<sup>(2)</sup> OJ No L 119, 30. 5. 1995, p. 4.

## ANNEX

Product	Product code	Destination code (*)	Refund rate (%) (ECU/tonne net)	Quantities provided for per licence issuing period (in tonnes)											
				1995						1996					
				July	August	September	October	November	December	January	February	March	April	May	June
Provisionally preserved cherries	0812 10 00 100	A	125,5	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440
Peeled tomatoes	2002 10 10 100	B	141,5	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063
Preserved cherries	2006 00 31 000 2006 00 99 100	A	285,1	832	832	832	832	832	832	832	832	832	832	832	832
Prepared hazelnuts	2008 19 19 100 2008 19 99 100	C	205,6	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404
Orange juice	with a sugar content of not less than 10° Brix, but less than 22° Brix	C	19,8	333	333	333	333	333	333	333	333	333	333	333	333
	with a sugar content of not less than 22° Brix, but less than 33° Brix	C	39,6	333	333	333	333	333	333	333	333	333	333	333	333
	with a sugar content of not less than 33° Brix, but less than 44° Brix	C	59,4	263	263	263	263	263	263	263	263	263	263	263	263
	with a sugar content of not less than 44° Brix, but less than 55° Brix	C	79,2	998	998	998	998	998	998	998	998	998	998	998	998
	with a sugar content of not less than 55° Brix	C	99,1	4 216	4 216	4 216	4 216	4 216	4 216	4 216	4 216	4 216	4 216	4 216	4 216

(\*) The destination codes are defined as follows :

A : All destinations except the countries of North America

B : All destinations except the United States of America

C : All destinations

(\*) For refunds to be granted on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) the requirements of Regulation (EEC) No 990/93 must be met.

## COMMISSION REGULATION (EC) No 1431/95

of 23 June 1995

on the opening of a standing invitation to tender for 200 000 tonnes of rye held  
by the German intervention agency for processing in Spain

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals<sup>(1)</sup>, as last amended by the Act of Accession of Austria, Finland and Sweden and by Regulation (EC) No 3290/94<sup>(2)</sup>, and in particular Article 5 thereof,

Whereas the drought affecting Spain in recent months has resulted in a shortage of fodder, which may induce stockfarmers to sell their livestock early, thereby adversely affecting their incomes;

Whereas that shortage may be made good by making 200 000 tonnes of rye available to Spanish stockfarmers; whereas, for its part, the Spanish intervention agency does not have fodder grain available; whereas such Community grain is available at the German intervention agency;

Whereas, given the current market situation, a standing invitation to tender should be opened for 200 000 tonnes of rye held by the German intervention agency for compulsory dispatch to Spain;

Whereas the aim of the measures can only be achieved if the minimum price laid down under the invitation to tender takes account of the forwarding costs between Germany and Spain but does not disturb the Spanish domestic market; whereas, under these circumstances, the most appropriate procedure is that followed for exports of cereals to third countries; whereas a special system, combining certain rules on resale on the internal market and those on exports, should therefore be laid down;

Whereas, as regards proof of processing in Spain, Commission Regulation (EEC) No 3002/92 of 16 October 1992 laying down common detailed rules for verifying the use and/or destination of products from intervention<sup>(3)</sup>, as last amended by Regulation (EEC) No 1938/93<sup>(4)</sup>, should apply;

Whereas, in view of the early harvest in Spain and if the provisions of this Regulation are to produce an effect, the measures adopted must be applied as soon as possible;

Whereas the Joint Management Committee for Cereals, Oils and Fats and Dried Fodder has not delivered an opinion within the time limit set by its chairman,

*Article 1*

1. Notwithstanding Commission Regulation (EEC) No 2131/93 laying down the procedure and conditions for the sale of cereals held by intervention agencies<sup>(5)</sup>, the German intervention agency shall organize a standing invitation to tender under the conditions laid down hereunder for 200 000 tonnes of rye it holds with a view to processing in Spain.

2. The regions where the 200 000 tonnes of rye are stored are set out in Annex I.

*Article 2*

1. In the notice of invitation to tender provided for in Article 5, the intervention agency shall specify for each lot the port or place of exit which may be accessed at the lowest transport costs and which has adequate technical facilities for dispatching the cereals put up for tender.

2. The lowest transport costs between the place of storage and the place of loading at the port or place of exit referred to in paragraph 1 shall be reimbursed to the successful tenderer by the intervention agency in respect of the quantities delivered.

*Article 3*

Tenders shall be deemed to relate to cereals delivered to, but not unloaded at, the ports or places of exit referred to in Article 2.

*Article 4*

When each closing date for the submission of tenders has expired, the Member State concerned shall forward to the Commission a list of tenders, without names, showing in each case in particular the quantity, the price and the price increases or reductions applying thereto. In accordance with the procedure laid down in Article 23 of Regulation (EEC) No 1766/92, the Commission shall fix the minimum selling price or shall decide to take no action in respect of tenders received.

<sup>(1)</sup> OJ No L 181, 1. 7. 1992, p. 21.

<sup>(2)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(3)</sup> OJ No L 301, 17. 10. 1992, p. 17.

<sup>(4)</sup> OJ No L 176, 20. 7. 1993, p. 12.

<sup>(5)</sup> OJ No L 191, 31. 7. 1993, p. 76.

The minimum selling price shall be set at a level which does not disturb the Spanish market.

#### Article 5

At least five days before the first closing date for the submission of tenders, the German intervention agency shall publish a notice of invitation to tender setting out:

- supplementary terms and conditions of sale in accordance with this Regulation,
- the main physical and technical characteristics of the various lots as ascertained at the time of buying-in by the intervention agency or during checks conducted thereafter,
- the places of storage and the names and addresses of the storers.

The notice and any amendments thereto shall be forwarded to the Commission before the first closing date for the submission of tenders.

The German intervention agency shall take all measures necessary to enable interested parties to assess the quality of the cereals put up for sale before submitting their tenders.

#### Article 6

1. Tenders shall refer to the standard quality defined in Council Regulation (EEC) No 2731/75 fixing standard qualities for common wheat, rye, barley, maize and durum wheat<sup>(1)</sup>.

Where the quality of the cereals does not comply with the standard quality, the price of the tender accepted shall be adjusted by applying price increases or reductions pursuant to Articles 4 and 5 of Regulation (EEC) No 1766/92.

2. Tenders submitted may not be adjusted or withdrawn.

Tenders shall only be valid if they are accompanied by:

- proof that the tenderer has lodged a security of ECU 10 per tonne,
- proof that a contract of sale for delivery in Spain has been concluded, subject to award to the contract,
- a written undertaking by the tenderer that the cereals covered by the award will be processed in Spain by 30 September 1995 at the latest.

#### Article 7

1. The time limit for the submission of tenders in response to the first partial invitation to tender shall expire at 9 a.m. (Brussels time) on 29 June 1995.

2. The time limit for the submission of tenders in response to subsequent partial invitations to tender shall expire at 9 a.m. (Brussels time) each Thursday.

3. The closing date for the last partial invitation to tender shall expire at 9 a.m. (Brussels time) on 27 July 1995.

4. Tenders must be submitted to the German intervention agency at the following address:

Bundesanstalt für Landwirtschaft und Ernährung (BLE),  
Adickesallee 40,  
D-60322 Frankfurt/Main,  
(Telex: 4-11475, 4-16044).

#### Article 8

Not later than two hours after the expiry of the time limit for the submission of tenders, the German intervention agency shall notify the Commission of tenders received. Such notifications shall be sent to the telex or telefax numbers set out in Annex III, using the model set out in Annex II.

#### Article 9

The intervention agency shall immediately inform all tenderers of the outcome of their tenders. Within three working days of such notification, it shall forward statements of award to the successful tenderers by registered letter or written telecommunication.

#### Article 10

Successful tenderers shall pay for the cereals before they are removed and at the latest within one month of the date of forwarding of the statements referred to in Article 9. They shall bear all risks and storage costs in respect of cereals not removed within the term of payment.

Cereals covered by contracts awarded and not removed within the term of payment shall be deemed to all effects to have been removed on expiry of that term. In such cases, the tender price shall be adjusted by reference to the quality specifications laid down in the notice of invitation to tender.

Where the successful tenderer has not paid for the cereals within the term laid down in the first paragraph, the contract shall be cancelled by the intervention agency in respect of the quantities not paid for.

#### Article 11

Securities as referred to in Article 6 (2) shall be released where they cover quantities in respect of which:

- the tender has not been accepted,
- the selling price is paid within the term laid down and a security covering the difference between the price accepted and the intervention price applying on the closing date for the submission of tenders, plus ECU 30/tonne, has been lodged.

<sup>(1)</sup> OJ No L 281, 1. 11. 1975, p. 22.

*Article 12*

1. Securities as referred to in the second indent of Article 11 shall be released where they cover quantities in respect of which the tenderers provide proof that the product:

- has been processed in Spain by 30 September 1995 at the latest, except in cases of *force majeure*, or
- is no longer fit for human or animal consumption.

2. Proof that the cereals covered by this Regulation have been processed in Spain shall be furnished in accordance with Regulation (EEC) No 3002/92.

However, processing shall be deemed to have taken place once the rye has been delivered to a store in Spain.

*Article 13*

In addition to the endorsements provided for in Regulation (EEC) No 3002/92, box 104 of the T5 control copy must bear one or more of the following:

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

Done at Brussels, 23 June 1995.

- Destinos a la transformación [Reglamento (CE) n° 1431/95],
- Til forarbejdning (forordning (EF) nr. 1431/95),
- Zur Verarbeitung bestimmt (Verordnung (EG) Nr. 1431/95),
- Προορίζονται για μεταποίηση [Κανονισμός (ΕΚ) αριθ. 1431/95],
- For processing (Regulation (EC) No 1431/95),
- Destinées à la transformation [règlement (CE) n° 1431/95],
- Destinate alla trasformazione [regolamento (CE) n. 1431/95],
- Bestemd om te worden verwerkt (Verordening (EG) nr. 1431/95),
- Para transformação [Regulamento (CE) n° 1431/95],
- Tarkoitettu jalostukseen [Asetus (EY) N:o 1431/95],
- För bearbetning (förordning (EG) nr 1431/95).

*Article 14*

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

*For the Commission*

Franz FISCHLER

*Member of the Commission*

## ANNEX I

<i>(tonnes)</i>	
Place of storage	Quantity
Schleswig-Holstein/Hamburg/ Niedersachsen/Bremen/ Nordrhein-Westfalen	49 439
Hessen/Rheinland-Pfalz/ Baden-Württemberg/Saarland/Bayern	7 266
Berlin/Brandenburg/Mecklenburg- Vorpommern	110 452
Sachsen/Sachsen-Anhalt/Thüringen	32 608

## ANNEX II

Standing invitation for the resale of 200 000 tonnes of rye held by the German intervention agency for dispatch to Spain

(Regulation (EC) No 1431/95)

1	2	3	4	5	6
Number of tenderer	Number of lot	Quantity (tonnes)	Tender price (ECU/tonne)	Price increase (+) or reduction (-) (ECU/tonne) (p. m.)	Commercial costs (ECU/tonne)
1					
2					
3					
etc.					

## ANNEX III

Only the following numbers in Brussels should be used (DG VI. (C.1) Attention : Messrs Thibault and Brus) :

- telex :               — 22037 AGREC B,  
                          — 22070 AGREC B (Greek alphabet);
- telefax :           — 295 01 32,  
                          — 296 10 97,  
                          — 295 25 15.

## COMMISSION REGULATION (EC) No 1432/95

of 23 June 1995

on the opening of a standing invitation to tender for 50 000 tonnes of barley held by the German intervention agency for processing in Sardinia

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals<sup>(1)</sup>, as last amended by the Act of Accession of Austria, Finland and Sweden and by Regulation (EC) No 3290/94<sup>(2)</sup>, and in particular Article 5 thereof,

Whereas the drought affecting Sardinia in recent months has resulted in a shortage of fodder, which may induce stockfarmers to sell their livestock early, thereby adversely affecting their incomes;

Whereas that shortage may be made good by making 50 000 tonnes of barley available to Sardinian stockfarmers; whereas, for its part, the Italian intervention agency does not have fodder grain available; whereas such Community grain is available at the German intervention agency;

Whereas, given the current market situation, a standing invitation to tender should be opened for 50 000 tonnes of barley held by the German intervention agency for compulsory dispatch to Sardinia;

Whereas the aim of the measures can only be achieved if the minimum price laid down under the invitation to tender takes account of the forwarding costs between Germany and Sardinia but does not disturb the Sardinian domestic market; whereas, under these circumstances, the most appropriate procedure is that followed for exports of cereals to third countries; whereas a special system, combining certain rules on resale on the internal market and those on exports, should therefore be laid down;

Whereas, as regards proof of processing in Sardinia, Commission Regulation (EEC) No 3002/92 of 16 October 1992 laying down common detailed rules for verifying the use and/or destination of products from intervention<sup>(3)</sup>, as last amended by Regulation (EEC) No 1938/93<sup>(4)</sup>, should apply;

Whereas, in view of the early harvest in Sardinia and if the provisions of this Regulation are to produce an effect, the measures adopted must be applied as soon as possible;

Whereas the Joint Management Committee for Cereals, Oils and Fats and Dried Fodder has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. Notwithstanding Commission Regulation (EEC) No 2131/93 laying down the procedure and conditions for the sale of cereals held by intervention agencies<sup>(5)</sup>, the German intervention agency shall organize a standing invitation to tender under the conditions laid down hereunder for 50 000 tonnes of barley it holds with a view to processing in Sardinia.

2. The regions where the 50 000 tonnes of barley are stored are set out in Annex I.

*Article 2*

1. In the notice of invitation to tender provided for in Article 5, the intervention agency shall specify for each lot the port or place of exit which may be accessed at the lowest transport costs and which has adequate technical facilities for dispatching the cereals put up for tender.

2. The lowest transport costs between the place of storage and the place of loading at the port or place of exit referred to in paragraph 1 shall be reimbursed to the successful tenderer by the intervention agency in respect of the quantities delivered.

*Article 3*

Tenders shall be deemed to relate to cereals delivered to, but not unloaded at, the ports or places of exit referred to in Article 2.

*Article 4*

When each closing date for the submission of tenders has expired, the Member State concerned shall forward to the Commission a list of tenders, without names, showing in each case in particular the quantity, the price and the price increases or reductions applying thereto. In accordance with the procedure laid down in Article 23 of Regulation (EEC) No 1766/92, the Commission shall fix the minimum selling price or shall decide to take no action in respect of tenders received.

<sup>(1)</sup> OJ No L 181, 1. 7. 1992, p. 21.

<sup>(2)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(3)</sup> OJ No L 301, 17. 10. 1992, p. 17.

<sup>(4)</sup> OJ No L 176, 20. 7. 1993, p. 12.

<sup>(5)</sup> OJ No L 191, 31. 7. 1993, p. 76.

The minimum selling price shall be set at a level which does not disturb the Sardinian market.

#### *Article 5*

At least five days before the first closing date for the submission of tenders, the German intervention agency shall publish a notice of invitation to tender setting out:

- supplementary terms and conditions of sale in accordance with this Regulation,
- the main physical and technical characteristics of the various lots as ascertained at the time of buying-in by the intervention agency or during checks conducted thereafter,
- the places of storage and the names and addresses of the storers.

The notice and any amendments thereto shall be forwarded to the Commission before the first closing date for the submission of tenders.

The German intervention agency shall take all measures necessary to enable interested parties to assess the quality of the cereals put up for sale before submitting their tenders.

#### *Article 6*

1. Tenders shall refer to the standard quality defined in Council Regulation (EEC) No 2731/75 fixing standard qualities for common wheat, rye, barley, maize and durum wheat<sup>(1)</sup>.

Where the quality of the cereals does not comply with the standard quality, the price of the tender accepted shall be adjusted by applying price increases or reductions pursuant to Articles 4 and 5 of Regulation (EEC) No 1766/92.

2. Tenders submitted may not be adjusted or withdrawn.

Tenders shall only be valid if they are accompanied by:

- proof that the tenderer has lodged a security of ECU 10 per tonne,
- proof that a contract of sale for delivery in Sardinia has been concluded, subject to award to the contract,
- a written undertaking by the tenderer that the cereals covered by the award will be processed in Sardinia by 30 September 1995 at the latest.

#### *Article 7*

1. The time limit for the submission of tenders in response to the first partial invitation to tender shall expire at 9 a.m. (Brussels time) on 29 June 1995.

2. The time limit for the submission of tenders in response to subsequent partial invitations to tender shall expire at 9 a.m. (Brussels time) each Thursday.

3. The closing date for the last partial invitation to tender shall expire at 9 a.m. (Brussels time) on 27 July 1995.

4. Tenders must be submitted to the German intervention agency at the following address:

Bundesanstalt für Landwirtschaft und Ernährung (BLE),  
Adickesallee 40,  
D-60322 Frankfurt/Main,  
(Telex: 4-11475, 4-16044).

#### *Article 8*

Not later than two hours after the expiry of the time limit for the submission of tenders, the German intervention agency shall notify the Commission of tenders received. Such notifications shall be sent to the telex or telefax numbers set out in Annex III, using the model set out in Annex II.

#### *Article 9*

The intervention agency shall immediately inform all tenderers of the outcome of their tenders. Within three working days of such notification, it shall forward statements of award to the successful tenderers by registered letter or written telecommunication.

#### *Article 10*

Successful tenderers shall pay for the cereals before they are removed and at the latest within one month of the date of forwarding of the statements referred to in Article 9. They shall bear all risks and storage costs in respect of cereals not removed within the term of payment.

Cereals covered by contracts awarded and not removed within the term of payment shall be deemed to all effects to have been removed on expiry of that term. In such cases, the tender price shall be adjusted by reference to the quality specifications laid down in the notice of invitation to tender.

Where the successful tenderer has not paid for the cereals within the term laid down in the first paragraph, the contract shall be cancelled by the intervention agency in respect of the quantities not paid for.

#### *Article 11*

Securities as referred to in Article 6 (2) shall be released where they cover quantities in respect of which:

- the tender has not been accepted,
- the selling price is paid within the term laid down and a security covering the difference between the price accepted and the intervention price applying on the closing date for the submission of tenders, plus ECU 30/tonne, has been lodged.

<sup>(1)</sup> OJ No L 281, 1. 11. 1975, p. 22.

*Article 12*

1. Securities as referred to in the second indent of Article 11 shall be released where they cover quantities in respect of which the tenderers provide proof that the product:

- has been processed in Sardinia by 30 November 1995 at the latest, except in cases of *force majeure*, or
- is no longer fit for human or animal consumption.

2. Proof that the cereals covered by this Regulation have been processed in Sardinia shall be furnished in accordance with Regulation (EEC) No 3002/92.

However, processing shall be deemed to have taken place once the barley has been delivered to a store in Sardinia.

*Article 13*

In addition to the endorsements provided for in Regulation (EEC) No 3002/92, box 104 of the T5 control copy must bear one or more of the following:

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

Done at Brussels, 23 June 1995.

- Destinados a la transformación [Reglamento (CE) n° 1432/95],
- Til forarbejdning (forordning (EF) nr. 1432/95),
- Zur Verarbeitung bestimmt (Verordnung (EG) Nr. 1432/95),
- Προορίζονται για μεταποίηση [Κανονισμός (ΕΚ) αριθ. 1432/95],
- For processing (Regulation (EC) No 1432/95),
- Destinées à la transformation [règlement (CE) n° 1432/95],
- Destinate alla trasformazione [regolamento (CE) n. 1432/95],
- Bestemd om te worden verwerkt (Verordening (EG) nr. 1432/95),
- Para transformação [Regulamento (CE) n° 1432/95],
- Tarkoitettu jalostukseen [Asetus (EY) N:o 1432/95],
- För bearbetning (förfordning (EG) nr 1432/95).

*Article 14*

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

*For the Commission*

Franz FISCHLER

*Member of the Commission*

## ANNEX I

<i>(tonnes)</i>	
Place of storage	Quantity
Berlin/Brandenburg/Mecklenburg-Vorpommern	29 483
Sachsen/Sachsen-Anhalt/Thüringen	20 467

## ANNEX II

Standing invitation for the resale of 50 000 tonnes of barley held by the German intervention agency for dispatch to Sardinia

(Regulation (EC) No 1432/95)

1	2	3	4	5	6
Number of tenderer	Number of lot	Quantity (tonnes)	Tender price (ECU/tonne)	Price increase (+) or reduction (-) (ECU/tonne) (p. m.)	Commercial costs (ECU/tonne)
1					
2					
3					
etc.					

## ANNEX III

Only the following numbers in Brussels should be used (DG VI. (C.1) Attention : Messrs Thibault and Brus):

- telex :           — 22037 AGREC B,  
                      — 22070 AGREC B (Greek alphabet);
- telefax :       — 295 01 32,  
                      — 296 10 97,  
                      — 295 25 15.

## COMMISSION REGULATION (EC) No 1433/95

of 23 June 1995

on the opening of a standing invitation to tender for 250 000 tonnes of barley held by the intervention agency of the United Kingdom for processing in Spain

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals<sup>(1)</sup>, as last amended by the Act of Accession of Austria, Finland and Sweden and by Regulation (EC) No 3290/94<sup>(2)</sup>, and in particular Article 5 thereof,

Whereas the drought affecting Spain in recent months has resulted in a shortage of fodder, which may induce stockfarmers to sell their livestock early, thereby adversely affecting their incomes;

Whereas that shortage may be made good by making 250 000 tonnes of barley available to Spanish stockfarmers; whereas, for its part, the Spanish intervention agency does not have fodder grain available; whereas such Community grain is available at the intervention agency of the United Kingdom;

Whereas, given the current market situation, a standing invitation to tender should be opened for 250 000 tonnes of barley held by the intervention agency of the United Kingdom for compulsory dispatch to Spain;

Whereas the aim of the measures can only be achieved if the minimum price laid down under the invitation to tender takes account of the forwarding costs between the United Kingdom and Spain but does not disturb the Spanish domestic market; whereas, under these circumstances, the most appropriate procedure is that followed for exports of cereals to third countries; whereas a special system, combining certain rules on resale on the internal market and those on exports, should therefore be laid down;

Whereas, as regards proof of processing in Spain, Commission Regulation (EEC) No 3002/92 of 16 October 1992 laying down common detailed rules for verifying the use and/or destination of products from intervention<sup>(3)</sup>, as last amended by Regulation (EEC) No 1938/93<sup>(4)</sup>, should apply;

Whereas, in view of the early harvest in Spain and if the provisions of this Regulation are to produce an effect, the measures adopted must be applied as soon as possible;

Whereas the Joint Management Committee for Cereals, Oils and Fats and Dried Fodder has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. Notwithstanding Commission Regulation (EEC) No 2131/93 laying down the procedure and conditions for the sale of cereals held by intervention agencies<sup>(5)</sup>, the intervention agency of the United Kingdom shall organize a standing invitation to tender under the conditions laid down hereunder for 250 000 tonnes of barley it holds with a view to processing in Spain.

2. The regions where the 250 000 tonnes of barley are stored are set out in Annex I.

*Article 2*

1. In the notice of invitation to tender provided for in Article 5, the intervention agency shall specify for each lot the port or place of exit which may be accessed at the lowest transport costs and which has adequate technical facilities for dispatching the cereals put up for tender.

2. The lowest transport costs between the place of storage and the place of loading at the port or place of exit referred to in paragraph 1 shall be reimbursed to the successful tenderer by the intervention agency in respect of the quantities delivered.

*Article 3*

Tenders shall be deemed to relate to cereals delivered to, but not unloaded at, the ports or places of exit referred to in Article 2.

*Article 4*

When each closing date for the submission of tenders has expired, the Member State concerned shall forward to the Commission a list of tenders, without names, showing in each case in particular the quantity, the price and the price increases or reductions applying thereto. In accordance with the procedure laid down in Article 23 of Regulation (EEC) No 1766/92, the Commission shall fix the minimum selling price or shall decide to take no action in respect of tenders received.

<sup>(1)</sup> OJ No L 181, 1. 7. 1992, p. 21.

<sup>(2)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(3)</sup> OJ No L 301, 17. 10. 1992, p. 17.

<sup>(4)</sup> OJ No L 176, 20. 7. 1993, p. 12.

<sup>(5)</sup> OJ No L 191, 31. 7. 1993, p. 76.

The minimum selling price shall be set at a level which does not disturb the Spanish market.

#### Article 5

At least five days before the first closing date for the submission of tenders, the intervention agency of the United Kingdom shall publish a notice of invitation to tender setting out:

- supplementary terms and conditions of sale in accordance with this Regulation,
- the main physical and technical characteristics of the various lots as ascertained at the time of buying-in by the intervention agency or during checks conducted thereafter,
- the places of storage and the names and addresses of the storers.

The notice and any amendments thereto shall be forwarded to the Commission before the first closing date for the submission of tenders.

The intervention agency of the United Kingdom shall take all measures necessary to enable interested parties to assess the quality of the cereals put up for sale before submitting their tenders.

#### Article 6

1. Tenders shall refer to the standard quality defined in Council Regulation (EEC) No 2731/75 fixing standard qualities for common wheat, rye, barley, maize and durum wheat<sup>(1)</sup>.

Where the quality of the cereals does not comply with the standard quality, the price of the tender accepted shall be adjusted by applying price increases or reductions pursuant to Articles 4 and 5 of Regulation (EEC) No 1766/92.

2. Tenders submitted may not be adjusted or withdrawn.

Tenders shall only be valid if they are accompanied by:

- proof that the tenderer has lodged a security of ECU 10 per tonne,
- proof that a contract of sale for delivery in Spain has been concluded, subject to award to the contract,
- a written undertaking by the tenderer that the cereals covered by the award will be processed in Spain by 30 September 1995 at the latest.

#### Article 7

1. The time limit for the submission of tenders in response to the first partial invitation to tender shall expire at 9 a.m. (Brussels time) on 29 June 1995.

2. The time limit for the submission of tenders in response to subsequent partial invitations to tender shall expire at 9 a.m. (Brussels time) each Thursday.

3. The closing date for the last partial invitation to tender shall expire at 9 a.m. (Brussels time) on 27 July 1995.

4. Tenders must be lodged with the intervention agency of the United Kingdom at the following address:

Intervention Board for Agricultural Produce,  
Fountain House,  
2 Queens Walk,  
UK-Reading RG1 7QW Berks.  
(Telex: 848 302).

#### Article 8

Not later than two hours after the expiry of the time limit for the submission of tenders, the intervention agency of the United Kingdom shall notify the Commission of tenders received. Such notifications shall be sent to the telex or telefax numbers set out in Annex III, using the model set out in Annex II.

#### Article 9

The intervention agency shall immediately inform all tenderers of the outcome of their tenders. Within three working days of such notification, it shall forward statements of award to the successful tenderers by registered letter or written telecommunication.

#### Article 10

Successful tenderers shall pay for the cereals before they are removed and at the latest within one month of the date of forwarding of the statements referred to in Article 9. They shall bear all risks and storage costs in respect of cereals not removed within the term of payment.

Cereals covered by contracts awarded and not removed within the term of payment shall be deemed to all effects to have been removed on expiry of that term. In such cases, the tender price shall be adjusted by reference to the quality specifications laid down in the notice of invitation to tender.

Where the successful tenderer has not paid for the cereals within the term laid down in the first paragraph, the contract shall be cancelled by the intervention agency in respect of the quantities not paid for.

#### Article 11

Securities as referred to in Article 6 (2) shall be released where they cover quantities in respect of which:

- the tender has not been accepted,
- the selling price is paid within the term laid down and a security covering the difference between the price accepted and the intervention price applying on the closing date for the submission of tenders, plus ECU 30/tonne, has been lodged.

<sup>(1)</sup> OJ No L 281, 1. 11. 1975, p. 22.

*Article 12*

1. Securities as referred to in the second indent of Article 11 shall be released where they cover quantities in respect of which the tenderers provide proof that the product:

- has been processed in Spain by 30 September 1995 at the latest, except in cases of *force majeure*, or
- is no longer fit for human or animal consumption.

2. Proof that the cereals covered by this Regulation have been processed in Spain shall be furnished in accordance with Regulation (EEC) No 3002/92.

However, processing shall be deemed to have taken place once the barley has been delivered to a store in Spain.

*Article 13*

In addition to the endorsements provided for in Regulation (EEC) No 3002/92, box 104 of the T5 control copy must bear one or more of the following:

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

Done at Brussels, 23 June 1995.

- Destinos a la transformación [Reglamento (CE) n° 1433/95],
- Til forarbejdning (forordning (EF) nr. 1433/95),
- Zur Verarbeitung bestimmt (Verordnung (EG) Nr. 1433/95),
- Προορίζονται για μεταποίηση [Κανονισμός (ΕΚ) αριθ. 1433/95],
- For processing (Regulation (EC) No 1433/95),
- Destinées à la transformation [règlement (CE) n° 1433/95],
- Destinate alla trasformazione [regolamento (CE) n. 1433/95],
- Bestemd om te worden verwerkt (Verordening (EG) nr. 1433/95),
- Para transformação [Regulamento (CE) n° 1433/95],
- Tarkoitettu jalostukseen [Asetus (EY) N:o 1433/95],
- För bearbetning (förordning (EG) nr 1433/95).

*Article 14*

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

*For the Commission*

Franz FISCHLER

*Member of the Commission*

## ANNEX I

<i>(tonnes)</i>	
Place of storage	Quantity
England	25 208
Scotland	224 792

## ANNEX II

**Standing invitation for the resale of 250 000 tonnes of barley held by the intervention agency of the United Kingdom for dispatch to Spain**

(Regulation (EC) No 1433/95)

1	2	3	4	5	6
Number of tenderer	Number of lot	Quantity (tonnes)	Tender price (ECU/tonne)	Price increase (+) or reduction (-) (ECU/tonne) (p. m.)	Commercial costs (ECU/tonne)
1					
2					
3					
etc.					

## ANNEX III

Only the following numbers in Brussels should be used (DG VI. (C.1) Attention : Messrs Thibault and Brus) :

- telex :
  - 22037 AGREC B,
  - 22070 AGREC B (Greek alphabet),
- telefax :
  - 295 01 32,
  - 296 10 97,
  - 295 25 15.

## COMMISSION REGULATION (EC) No 1434/95

of 23 June 1995

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 Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals<sup>(1)</sup>, as last amended by the Act of Accession of Austria, Finland and Sweden, and in particular Articles 10 (5) and 11 (3) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy<sup>(2)</sup>, as last amended by Regulation (EC) No 150/95<sup>(3)</sup>,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EC) No 502/95<sup>(4)</sup> and subsequent amending Regulations ;

Whereas, in order to make it possible for the levy arrangements to function normally, the representative market

rate established during the reference period from 22 June 1995, as regards floating currencies, should be used to calculate the levies ;

Whereas it follows from applying the detailed rules contained in Regulation (EC) No 502/95 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 (1) (a), (b) and (c) of Regulation (EEC) No 1766/92 shall be as set out in the Annex hereto.

*Article 2*

This Regulation shall enter into force on 24 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ No L 181, 1. 7. 1992, p. 21.

<sup>(2)</sup> OJ No L 387, 31. 12. 1992, p. 1.

<sup>(3)</sup> OJ No L 22, 31. 1. 1995, p. 1.

<sup>(4)</sup> OJ No L 50, 7. 3. 1995, p. 15.

## ANNEX

## to the Commission Regulation of 23 June 1995 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)

CN code	Third countries (*)
0709 90 60	105,47 <sup>(2)</sup> <sup>(3)</sup>
0712 90 19	105,47 <sup>(2)</sup> <sup>(3)</sup>
1001 10 00	47,20 <sup>(1)</sup> <sup>(9)</sup> <sup>(11)</sup>
1001 90 91	85,46
1001 90 99	85,46 <sup>(9)</sup> <sup>(11)</sup>
1002 00 00	122,71 <sup>(6)</sup>
1003 00 10	107,31
1003 00 90	107,31 <sup>(9)</sup>
1004 00 00	102,98
1005 10 90	105,47 <sup>(2)</sup> <sup>(3)</sup>
1005 90 00	105,47 <sup>(2)</sup> <sup>(3)</sup>
1007 00 90	111,24 <sup>(4)</sup>
1008 10 00	60,58 <sup>(9)</sup>
1008 20 00	65,17 <sup>(4)</sup> <sup>(9)</sup>
1008 30 00	0 <sup>(9)</sup>
1008 90 10	<sup>(7)</sup>
1008 90 90	0
1101 00 11	165,23 <sup>(9)</sup>
1101 00 15	165,23 <sup>(9)</sup>
1101 00 90	165,23 <sup>(9)</sup>
1102 10 00	217,38
1103 11 10	116,49
1103 11 90	192,82
1107 10 11	165,26
1107 10 19	126,80
1107 10 91	204,15 <sup>(10)</sup>
1107 10 99	155,86 <sup>(9)</sup>
1107 20 00	179,47 <sup>(10)</sup>

(1) Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by ECU 0,7245/tonne.

(2) In accordance with Regulation (EEC) No 715/90 the levies are not applied to products imported directly into the French overseas departments, originating in the African, Caribbean and Pacific States.

(3) Where maize originating in the ACP is imported into the Community the levy is reduced by ECU 2,186/tonne.

(4) Where millet and sorghum originating in the ACP is imported into the Community the levy is applied in accordance with Regulation (EEC) No 715/90.

(5) Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by ECU 0,7245/tonne.

(6) 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), as last amended by Regulation (EEC) No 1902/92 (OJ No L 192, 11. 7. 1992, p. 3), and Commission Regulation (EEC) No 2622/71 (OJ No L 271, 10. 12. 1971, p. 22), as amended by Regulation (EEC) No 560/91 (OJ No L 62, 8. 3. 1991, p. 26).

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

(8) No levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC.

(9) Products falling within this code, imported from Poland or Hungary under the Agreements concluded between those countries and the Community and under the Interim Agreement between the Czech Republic, the Slovak Republic, Bulgaria and Romania and the Community and in respect of which EUR.1 certificates issued in accordance with amended Regulation (EC) No 121/94 or amended Regulation (EC) No 335/94 have been presented, are subject to the levies set out in the Annex to that Regulation.

(10) In accordance with Council Regulation (EEC) No 1180/77 this levy is reduced by ECU 6,569 per tonne for products originating in Turkey.

(11) The levy for the products falling within this code in accordance with Regulation (EC) No 774/94 is restricted under the conditions of this Regulation.

**COMMISSION REGULATION (EC) No 1435/95**  
**of 23 June 1995**  
**fixing the import levies on rice and broken rice**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,  
Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1418/76 of 21 June 1976 on the common organization of the market in rice <sup>(1)</sup>, as last amended by the Act of Accession of Austria, Finland and Sweden and by Regulation (EC) No 3290/94 <sup>(2)</sup> and in particular Article 11 (2) thereof,

Having regard to Commission Regulation (EEC) No 833/87 of 23 March 1987 laying down detailed rules for the application of Council Regulation (EEC) No 3877/86 on imports of rice of the long-grain aromatic Basmati variety falling within CN codes 1006 10, 1006 20 and 1006 30 <sup>(3)</sup>, as last amended by Regulation (EEC) No 674/91 <sup>(4)</sup>, and in particular Article 8 thereof,

Whereas the import levies on rice and broken rice were fixed by Commission Regulation (EC) No 178/95 <sup>(5)</sup>, as last amended by Regulation (EC) No 1376/95 <sup>(6)</sup>,

HAS ADOPTED THIS REGULATION :

*Article 1*

The import levies to be charged on the products listed in Article 1 (1) (a) and (b) of Regulation (EEC) No 1418/76 shall be as set out in the Annex hereto.

*Article 2*

This Regulation shall enter into force on 24 June 1995.

It shall apply until 30 June 1995.

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

Done at Brussels, 23 June 1995.

*For the Commission*  
Franz FISCHLER  
*Member of the Commission*

<sup>(1)</sup> OJ No L 166, 25. 6. 1976, p. 1.

<sup>(2)</sup> OJ No L 349, 31. 12. 1994, p. 105.

<sup>(3)</sup> OJ No L 80, 24. 3. 1987, p. 20.

<sup>(4)</sup> OJ No L 75, 21. 3. 1991, p. 29.

<sup>(5)</sup> OJ No L 24, 1. 2. 1995, p. 52.

<sup>(6)</sup> OJ No L 133, 17. 6. 1995, p. 41.

## ANNEX

## to the Commission Regulation of 23 June 1995 fixing the import levies on rice and broken rice

(ECU/tonne)

CN code	Levies <sup>(6)</sup>		
	Arrangement in Regulation (EEC) No 3877/86 <sup>(7)</sup>	ACP Bangladesh ( <sup>(1)</sup> ) ( <sup>(2)</sup> ) ( <sup>(3)</sup> ) ( <sup>(4)</sup> )	Third countries (except ACP and Bangladesh) <sup>(5)</sup>
1006 10 21	—	190,34	389,38
1006 10 23	—	174,32	357,35
1006 10 25	—	174,32	357,35
1006 10 27	268,01	174,32	357,35
1006 10 92	—	190,34	389,38
1006 10 94	—	174,32	357,35
1006 10 96	—	174,32	357,35
1006 10 98	268,01	174,32	357,35
1006 20 11	—	239,01	486,73
1006 20 13	—	218,99	446,69
1006 20 15	—	218,99	446,69
1006 20 17	335,01	218,99	446,69
1006 20 92	—	239,01	486,73
1006 20 94	—	218,99	446,69
1006 20 96	—	218,99	446,69
1006 20 98	335,01	218,99	446,69
1006 30 21	—	293,69	616,18
1006 30 23	—	329,07	686,85
1006 30 25	—	329,07	686,85
1006 30 27	515,14	329,07	686,85
1006 30 42	—	293,69	616,18
1006 30 44	—	329,07	686,85
1006 30 46	—	329,07	686,85
1006 30 48	514,14	329,07	686,85
1006 30 61	—	313,20	656,24
1006 30 63	—	353,24	736,31
1006 30 65	—	353,24	736,31
1006 30 67	552,23	353,24	736,31
1006 30 92	—	313,20	656,24
1006 30 94	—	353,24	736,31
1006 30 96	—	353,24	736,31
1006 30 98	552,23	353,24	736,31
1006 40 00	—	64,55	136,35

<sup>(1)</sup> Subject to the application of the provisions of Articles 12 and 13 of Regulation (EEC) No 715/90.

<sup>(2)</sup> In accordance with Regulation (EEC) No 715/90, the levies are not applied to products originating in the African, Caribbean and Pacific States and imported directly into the overseas department of Réunion.

<sup>(3)</sup> The import levy on rice entering the overseas department of Réunion is specified in Article 11a of Regulation (EEC) No 1418/76.

<sup>(4)</sup> The levy on imports of rice, not including broken rice (CN code 1006 40 00), originating in Bangladesh is applicable under the arrangements laid down in Regulations (EEC) No 3491/90 and (EEC) No 862/91.

<sup>(5)</sup> The levy on imports of rice of the long-grain aromatic Basmati variety is applicable under the arrangements laid down in amended Regulation (EEC) No 3877/86.

<sup>(6)</sup> No import levy applies to products originating in the OCT pursuant to Article 101 (1) of amended Decision 91/482/EEC.

## II

*(Acts whose publication is not obligatory)*

**EUROPEAN PARLIAMENT****EUROPEAN PARLIAMENT DECISION**

of 5 April 1995

**giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1992 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors**

(95/220/EC, Euratom, ECSC)

THE EUROPEAN PARLIAMENT,

- having regard to the ECSC Treaty and in particular Article 78g thereof,
- having regard to the Treaty establishing the European Community and in particular Article 206 thereof,
- having regard to the EAEC Treaty and in particular Article 180b thereof,
- having regard to the budget for the 1992 financial year,
- having regard to the revenue and expenditure accounts and the financial statement of the European Communities for the 1992 financial year (SEC(93) 0385-0388),
- having regard to the report of the Court of Auditors for the 1992 financial year and the replies of the institutions <sup>(1)</sup>,
- having regard to the Council recommendation of 21 March 1994 (C3-0147/94), noting however the incomplete nature thereof,
- having regard to its resolution of 21 April 1994 to inform the Commission of the reasons why the discharge cannot at present be given in respect of the implementation of the general budget of the European Communities for the 1992 financial year <sup>(2)</sup>,
- having regard to the report of the Committee on Budgetary Control, and the opinions of the Committees on Research, Technological Development and Energy, on External Economic Relations, on Social Affairs and Employment, on Regional Policy, on Culture, Youth, Education and the Media, on Development and Cooperation, on Women's Rights and on the Environment, Public Health and Consumer Protection (A4-0056/95),

<sup>(1)</sup> OJ No C 309, 16. 11. 1993.

<sup>(2)</sup> OJ No C 128, 9. 5. 1994, p. 322.

## 1. Notes that the authorized revenue and expenditure for the 1992 financial year amounted to :

	ECU	ECU
<b>— Revenue</b>		
— Estimates entered in general budget	61 096 757 014	
— Revenue from services rendered to third parties	<u>66 903 373</u>	
		<u>61 163 660 387</u>
<b>— Appropriations for commitments :</b>		
— Appropriations authorized in the general budget	63 907 043 993	
— Appropriations carried over from 1991	692 999 944	
— Appropriations made available as a result of cancellations in 1991 of commitments from before 1991	290 913 996	
— Appropriations made available as a result of repayment of deposits	115 366 999	
— Appropriations corresponding to revenue from services rendered to third parties	<u>69 425 829</u>	
		<u>65 075 750 762</u>
<b>— Appropriations for payments</b>		<u>61 280 777 237</u>

## 2. Gives the Commission discharge in respect of the implementation of the following amounts :

	ECU	ECU
<b>(a) Revenue</b>		
— Own resources	59 640 272 308	
— Income from third parties	<u>71 528 274</u>	
		<u>59 711 800 582</u>
<b>(b) Expenditure</b>		
— Payments made for the financial year	57 513 067 773	
— Appropriations carried over to 1993	<u>1 343 935 338</u>	
		<u>58 857 003 111</u>
<b>(c) Balance for the financial year 1992</b>		<u>1 004 008 811</u>
Calculated as follows :		
— Revenue for the financial year		59 711 800 582
— Payments from the appropriations for the financial year	57 513 067 773	
— Appropriations carried over to 1993	<u>1 343 935 338</u>	
		<u>— 58 857 003 111</u>
Difference		854 797 471
— Appropriations carried over from 1991 which have lapsed		+ 126 509 573
— Exchange difference in the financial year 1992		+ 22 701 766
Balance for the financial year 1992		1 004 008 811
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
<b>(d) Utilization of appropriations for commitment</b>		<u>62 392 982 124</u>
<b>(e) Balance sheet as at 31 December 1992 :</b>		
	<b>ASSETS (ECU)</b>	<b>LIABILITIES (ECU)</b>
Fixed assets	9 429 259 159	
Inventories	100 341 980	
Current assets	910 555 280	
Cash accounts	6 506 553 824	
Prepaid expenses	306 400 110	
<b>TOTAL</b>	<u>17 253 110 353</u>	
Fixed capital		11 529 567 262
Current liabilities		4 193 827 445
Accrued expenses		108 273 099
Cash Accounts		1 421 442 547
<b>TOTAL</b>		<u>17 253 110 353</u>

3. Accepts that final checks still have to be made of EAGGF expenditure reported by the Member States and that corrections to the figures may yet have to be made ;
4. Reserves therefore the right to re-examine the amounts above in so far as they relate to expenditure in the EAGGF Guarantee section in the light of the clearance of accounts Decision for the 1992 financial year, which shall be forwarded to the European Parliament for a Decision complementary to this discharge Decision ;
5. Notes that the Commission has now complied with the requests contained in its abovementioned resolution of 21 April 1994, concerning the recovery of funds under the milk quota regime, the appointment of staff to UCLAF and the provision of information on internal tobacco fraud, to the extent that discharge may be given ;
6. Records its comments in the resolution which forms an integral part of this Decision ;
7. Instructs its President to forward this Decision and the resolution containing its comments to the Commission, the Council, the Court of Justice, the Court of Auditors and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L Series).

*The Secretary-General*  
Enrico VINCI

*The President*  
Klaus HÄNSCH

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## RESOLUTION

**containing the comments which form part of the Decision giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1992 financial year**

## THE EUROPEAN PARLIAMENT

- having regard to Article 206 of the Treaty establishing the European Community,
- having regard to Article 89 of the Financial Regulation of 13 March 1990 <sup>(1)</sup> under which each Community institution is required to take all appropriate steps to take action on the comments appearing in the Decisions giving discharge,
- whereas, under the same Article, the institutions are also required to report, at Parliament's request, on the measures taken in the light of these comments and, in particular, on the instructions given to those of their departments which are responsible for the implementation of the budget,
- having regard to the Council recommendation of 21 March 1994 (C3-0147/94), noting however its incomplete nature, in so far as it reserves the position of Council on the very point presenting the greatest obstacle to discharge,
- having regard to the report of the Committee on Budgetary Control (A4-0056/95),

Whereas the Commission bears the sole legal responsibility for the implementation of the budget pursuant to Article 205 of the Treaty establishing the European Community;

*Matters pertaining to the earlier postponement of discharge*

1. Welcomes the fact that, in line with Parliament's demand, the Commission has decided to reverse its earlier Decision to apply new milk quotas retroactively for Italy in 1989, and Italy, Spain and Greece in 1990 and 1991, resulting in the recovery of about ECU 1 600 million as requested by Parliament;
2. Notes the Council's failure to make a clear recommendation in respect of the Commission's management of the milk quota system in the context of discharge;
3. Learns however that the original 1989 clearance of accounts Decision included a Decision retroactively to apply new milk quotas in Spain and that this Decision remains in force; believes that the principle of this case is identical to those corrected by the Commission and that the loss to the taxpayer caused by this omission amounts to about ECU 170 million;
4. Observes and deplores the fact that the Commission has operated a milk production buy-back scheme in Italy and Spain without a legal basis; notes that this scheme had the effect of reducing the production figures for the Member States concerned and therefore the level of the financial corrections imposed on them; notes that the cumulative loss to the taxpayer of this illegal act amounts to about ECU 170 million;
5. Notes that, although the Commission has respected the formal terms of Parliament's resolution of 21 April 1994 to inform the Commission of the reasons why the discharge cannot at present be given in respect of the implementation of the general budget of the European Communities for the 1992 financial year <sup>(2)</sup> and will receive discharge, it has failed to apply its underlying principles in a consistent manner, with the effect that the Community taxpayer continues to suffer a loss of about ECU 340 million; demands therefore that the Commission recover this amount from the Member States concerned;
6. Instructs the Commission not to operate any milk production buy-back scheme until such time as a legal basis allowing for such a scheme has been approved according to the normal legislative procedures of the European Community;
7. Awaits a decision on the proposed legal basis for the retroactive application of milk quotas for the 1992 and 1993 financial years; undertakes to examine this proposal closely with a view to the legality of such legislation;
8. Instructs the Commission to publish its recent decisions regarding the 1989 and 1990 clearance of accounts in the *Official Journal of the European Communities* without further delay;
9. Believes that the Commission's decision to overrule its own financial controller's objection to the retroactive application of milk quotas in the first amendment of the 1989 clearance of accounts Decision, and the Financial Controller's Decision not to oppose an

<sup>(1)</sup> OJ No L 70, 16. 3. 1990, p. 1.

<sup>(2)</sup> OJ No C 128, 9. 5. 1994, p. 322.

- analogous procedure in the 1990 clearance of accounts, illustrates the importance of the Community instituting a system where individuals can be held to account for their actions involving the spending of public funds; asks the institutions to incorporate this concept in the 1996 revision of the Treaties;
10. Reaffirms the principle that disregard for Community legislation by Member States cannot be tolerated and that, when this occurs, the Commission is under an obligation to impose the appropriate sanctions and make the necessary corrections; notes that the Commission did not initially fulfil this obligation in the case of the milk quotas system and has yet fully to do so;
  11. Reminds the Commission that Parliament must be kept fully informed as to the developments in the investigations into tobacco fraud in the Member States;
  12. Notes that the information provided by the Commission to the Committee on Budgetary Control concerning the conclusions of the internal enquiries into suspected fraud in its tobacco division amounts to an acknowledgement that the matter was not dealt with as swiftly and decisively as it should have been;
  13. Calls on the Commission to ensure that all cases of suspected internal fraud in the Commission are referred immediately to UCLAF, which shall have full and independent powers and means to conduct enquiries into such cases, and which shall have discretion to call in outside authorities as appropriate, with due regard to protection for the rights of individuals; calls on the Commission to transmit to Parliament the text of the appropriate new internal rules by 30 June 1995;
  14. Notes with satisfaction the Commission's confirmation that 50 new posts have been allocated to UCLAF during 1994;

#### *Political issues*

15. Considers that the main reasons lying behind many of the problems highlighted in this resolution lie in a perceived conflict of interests between the Council and the Commission, reflecting the fact that Member States' national interests are frequently seen by them as not coinciding with the effective implementation of the Community budget, the realization of Community policy and the protection of the Community's financial interests;
16. Notes that on many occasions the Council has impeded the passage of legislation proposed by the

Commission which would have enhanced the protection of the interests of the Community taxpayer as expressed through the Community budget;

17. Considers that the real responsibility for the implementation of the Community budget, and for the numerous defects in the implementation, is shared between the Commission and the Member States; notes that the Council and the Member States tend to evade the consequences of this responsibility;
18. Regrets that the objectives of many Community policies, in particular the most expensive, are ill-defined and/or vague; believes that lack of clarity is a prime factor behind public doubts concerning Community expenditure; calls on the Commission therefore to establish verifiable, concrete short and medium term policy objectives in all policy areas and to specify subsequently on the basis of clear criteria whether objectives have been met;

#### *EAGGF Expenditure*

19. Deplores, particularly in cases where the irregularities concerned have cost the Community budget substantial amounts, the fact that some Member States neither assisted the Court of Auditors in its inquiries in the tobacco sector, nor implemented Community regulations when the Court reminded them of their obligations; urges the Commission to use all powers entrusted to it by the Treaties to ensure prompt recovery of unduly paid sums and full respect of Community legislation;
20. Asks the Commission to take all necessary steps to ensure that Member States benefiting from EAGGF-Guarantee subsidies possess the necessary infrastructure for all products (comprehensive land register, credible statistical data, efficient control systems, etc.), thus permitting sound financial management of Community appropriations;

#### *Structural Funds*

21. Calls on the Commission to include in future annual reports on implementation of the reform of the funds statistics on the irregularities encountered, amounts unduly paid and recoveries effected and/or sought;
22. Notes the Commission's assessment of the importance of the impact of the funds on supply and demand but calls on the Commission to continue its assessment of the real structural effects of fund projects, i.e. of the supply trend in the medium to long term, and to publish its findings;

23. Notes the persistence of problems relating to deductions made by certain managing authorities when aid payments are made and reminds the Commission of the undertaking it gave at the 1991 discharge to consider the matter and calls, therefore, for determined action to stamp out these irregular practices ;

#### *Internal policies*

24. Notes that the Court of Auditors' assessment of the three research framework programmes so far approved leads to the conclusion that many shortcomings may jeopardize the achievement of the objectives assigned to research by Article 130f of the Treaty (strengthening the scientific and technological bases of Community industry and encouraging it to become more competitive at international level); considers that these shortcomings should be resolved by :

- reducing delays which have hitherto affected the approval and implementation of research programmes, with regard to decision making procedures and administrative management,
- promoting coordination with the governments and Member States, public and private research bodies and businesses so as to establish synergy and thereby increase the proportionately minor impact of Community financial intervention,
- focusing evaluation on checking the objectives set by the Treaty and establishing criteria which take account, not only of technical and scientific factors relating to the suitability of financial planning instruments ;

25. Calls on the Court of Auditors to include in its multi-annual programme consideration of the constraints which committology entails for the implementation of research projects and monitoring of the new selection system and new administrative structures which the Commission has set up to remedy the administrative shortcomings reported by a group of independent experts ;

26. Calls on the Commission, given the frequently inordinate time-lags between adoption of a specific programme under the third framework programme and commitment of the first appropriations, to ensure that the interval of time between the above two stages does not, under any circumstances, exceed nine months when programmes are implemented under the fourth framework programme ;

#### *External relations*

27. Calls on the Commission and the European Investment Bank (EIB) carefully to monitor the reimbursement of loans made to the countries of central and eastern Europe and the republics of the former Soviet Union, and to keep Parliament fully informed of all defaults whether or not they result in a formal call on budgetary resources under the Community budgetary guarantee for such loans ;
28. Calls on the Commission to set up, jointly with other donors, an information network on available food supplies and delivery conditions in the developing countries, with a view to increasing the efficiency of triangular operations ;

#### *Financial management*

29. Is disturbed at the Court's observations concerning the role of the Council's financial controller; endorses the Court's recommendation that the financial controller take a more active and conspicuous part in the process of internal control, and that Council remove any ambiguity as far as the financial controller's duties are concerned ;
30. Notes that the handling by the Commission's financial controller of *ex post* referrals for approval, while still giving cause for concern in 1993, appears to be improving; nevertheless insists again that the Commission henceforward respect the division of responsibilities laid down in the Financial Regulation whereby the financial controller withholds approval from any operation which does not comply with the Financial Regulation, while the institution's superior authority overrules such refusals where it deems fit ;
31. Reiterates its request to the Court of Auditors that it provide Parliament each year with a table relating to withholdings of approval and overrules in each institution, preferably as part of its annual report ;
32. Notes that since June 1994 the post of financial controller at the Commission has been filled on a provisional basis; calls on the Commission to proceed without delay to a definitive appointment compatible with independent performance of the duties of financial controller ;

#### *Fraud*

33. Is not yet convinced that national controls are targeted on the areas presenting the highest risk of fraud; calls on the Commission to step up its pressure on Member States to apply proper risk analysis techniques ;

34. Calls again upon the Commission, with a view to stepping up the fight against fraud, to submit by 30 June 1995;
- (a) proposals aimed at making payment of EU monies to Member States conditional upon satisfactory implementation of their control obligations;
  - (b) proposals aimed at imposing penalties on Member States for failure to notify cases of fraud and irregularity;
  - (c) a report on the problems involved in recovery of sums unduly paid out or evaded;

*Other*

35. Asks the Commission to confirm that it will submit an implementation report on subsidies to outside organizations from the budget to Parliament by mid-May each year, these reports to outline how and to what extent the Commission has respected the criteria for the award of such subsidies laid down by the budget authority in the relevant remarks;
36. Asks the Commission again to present proposals by 30 June 1995 to enable it to suspend payments to Member States in any area of the budget where they fail to fulfil their control obligations to the Commission's satisfaction.
-

## EUROPEAN PARLIAMENT DECISION

of 5 April 1995

**giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1993 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors**

(95/221/EC, Euratom, ECSC)

THE EUROPEAN PARLIAMENT,

- having regard to the ECSC Treaty and in particular Article 78g thereof,
- having regard to the EC Treaty and in particular Article 206 thereof,
- having regard to the EAEC Treaty and in particular Article 180b thereof,
- having regard to the budget for the 1993 financial year<sup>(1)</sup>,
- having regard to the revenue and expenditure accounts and the financial statement of the European Communities for the 1993 financial year (SEC(94) 0162-0165),
- having regard to the report of the Court of Auditors for the 1993 financial year and the replies of the institutions<sup>(2)</sup>,
- having regard to the Council recommendation of 20 March 1995 (C4-0099/95),
- having regard to the report of the Committee on Budgetary Control and the opinions of the Committees on Research, Technological Development and Energy, on External Economic Relations, on Social Affairs and Employment, on Regional Policy, on Culture, youth, Education, and the Media, on Development and Cooperation, on Women's Rights, on the Environment, Public Health and Consumer Protection and on Transport and Tourism (A4-0059/95),

1. Notes that the authorized revenue and expenditure for the 1993 financial year amounted to :

	ECU	ECU
<b>— Revenue</b>		
— Estimates entered in general budget	66 857 939 052,00	
— Revenue from services rendered to third parties	<u>46 688 654,08</u>	
		<u>66 904 627 706,08</u>
<b>— Appropriations for commitments :</b>		
— Appropriations authorized in the general budget	70 407 784 052,00	
— Appropriations carried over from 1992	495 536 777,42	
— Appropriations made available as a result of cancellations in 1993 of commitments from before 1993	64 552 269,00	
— Appropriations made available as a result of repayment of deposits	65 959 977,00	
— Appropriations corresponding to revenue from services rendered to third parties	<u>48 048 890,37</u>	
		<u>71 081 881 965,79</u>
<b>— Appropriations for payments</b>		<u>66 966 040 975,49</u>

<sup>(1)</sup> OJ No L 31, 8. 2. 1993.

<sup>(2)</sup> OJ No C 327, 24. 11. 1994.

## 2. Gives the Commission discharge in respect of the implementation of the following amounts :

	ECU	ECU
<b>(a) Revenue</b>		
— Own resources	65 629 861 589,22	
— Income from third parties	42 838 048,63	
		<u>65 672 699 637,85</u>
<b>(b) Expenditure</b>		
— Payments made for the financial year	63 102 078 955,67	
— Appropriations carried over to 1994	2 166 430 690,99	
		<u>65 268 509 646,66</u>
<b>(c) Balance for the 1993 financial year</b>		<u>971 143 201,60</u>
Calculated as follows :		
— Revenue for the financial year		65 672 699 637,85
— Payments from the approps. for the financial year	63 102 078 955,67	
— Appropriations carried over to 1994	2 166 430 690,99	
		<u>- 65 268 509 646,66</u>
Difference		404 189 991,19
— Appropriations carried over from 1992 which have lapsed		+ 301 055 058,54
— Exchange difference in the 1993 financial year		+ 265 898 151,87
Balance for the 1993 financial year		971 143 201,60
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
<b>(d) Utilization of appropriations for commitment</b>		<u>69 033 154 336,65</u>
<b>(e) Balance sheet as at 31 December 1993 :</b>		
	ASSETS (ECU)	ASSETS (ECU)
Fixed assets	13 007 003 098,99	
Inventories	103 253 376,40	
Current assets	5 269 546 593,94	
Cash accounts	3 807 745 087,19	
Prepaid expenses	371 013 678,63	
<b>TOTAL</b>	<u>22 558 561 835,15</u>	
Fixed capital		14 627 521 910,58
Current liabilities		4 157 690 475,82
Cash accounts		3 674 373 120,65
Accrued expenses		98 976 328,10
<b>TOTAL</b>		<u>22 558 561 835,15</u>

## 3. Accepts that final checks still have to be made of EAGGF expenditure reported by the Member States and that corrections to the figures may yet have to be made ;

4. Reserves therefore the right to re-examine the amounts above in so far as they relate to expenditure in the EAGGF Guarantee section in the light of the clearance of accounts decision for the 1993 financial year, which shall be forwarded to the European Parliament for a decision complementary to this discharge Decision ;
5. Records its comments in the resolution which forms an integral part of this Decision ;
6. Instructs its President to forward this Decision and the resolution containing its comments to the Commission, the Council, the Court of Justice, the Court of Auditors and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L Series).

*The Secretary-General*

ENRICO VINCI

*The President*

KLAUS HÄNSCH

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## RESOLUTION

containing the comments which form part of the Decision giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1993 financial year

THE EUROPEAN PARLIAMENT,

- having regard to Article 206 of the Treaty establishing the European Community,
- having regard to Article 89 of the Financial Regulation of 13 March 1990 <sup>(1)</sup> under which each Community institution is required to take all appropriate steps to take action on the comments appearing in the Decisions giving discharge,
- whereas, under the same article, the institutions are also required to report, at Parliament's request, on the measures taken in the light of these comments and, in particular, on the instructions given to those of their departments which are responsible for the implementation of the budget,
- having regard to the Council recommendation of 20 March 1995 (C4-0099/95),
- having regard to the report of the Committee on Budgetary Control (A4-0059/95),

*General Issues*

1. Insists that the presentation of the Court of Auditors' annual report in plenary should provide the media and public opinion in the Member States with a balanced picture of the implementation of the budget in any given year, an aim to which Parliament attaches the greatest importance;
2. Calls upon the Commission and the Court of Auditors to provide by 15 November each year information concerning the implementation of:
  - (a) budget headings the remarks against which were amended by Parliament during the previous year's budgetary procedure;
  - (b) new headings created by Parliament, with particular reference to the 'Joint declaration by the European Parliament, the Council and the Commission of 30 June 1982 on various measures to improve the budgetary procedure' <sup>(2)</sup> (Title IV, paragraph 3 (c)), which stipulates that, in the absence of a basic regulation for the implementation of significant new Community actions, the

Council and Parliament undertake to use their best endeavours to adopt a draft regulation (to be presented by the Commission by the end of January) not later than the end of May;

3. Instructs its specialized committees to monitor closely the implementation of each year's budget, attaching particular importance to:
  - headings whose remarks were amended by Parliament,
  - new headings created by Parliament;
4. Reiterates its demand in its resolution of 29 October 1992 on the 1993 draft budget — Section III — Commission <sup>(3)</sup> that the Commission implement budget items, in particular in those areas where Parliament has amended the Council's draft budget, without delay and reiterates that, if this is not the case, Parliament reserves the right to take every step within its power to enforce the implementation of specific budget items;
5. Draws attention in this connection to the Commission's answers on the 29 budget items on which the rapporteur put questions to the Commission on the use of appropriations; notes that the Commission has not acted on all the observations adopted by the budgetary authority, as for instance in the following headings:
  - B2-517: not implemented, allegedly because there is no legal basis, although specific measures are admissible on the basis of the 1982 joint declaration,
  - B3-4011: ETUC not accounted for, only ECU 0,5 million instead of ECU 2,5 million for Social Euro-Info-Centres,
  - B3-4310: only ECU 1,2 million instead of ECU 2 million for SMEs,
  - B5-3051: no details of expenditure for 1993,
  - B5-411: not implemented because of insufficient money and because it was too early for action,
  - B6-8106: no details on the use of appropriations;

<sup>(1)</sup> OJ No L 70, 16. 3. 1990, p. 1.  
<sup>(2)</sup> OJ No C 194, 28. 7. 1982.

<sup>(3)</sup> OJ No C 305, 23. 11. 1992, p. 135.

6. Asks the Commission, for the sake of transparency, to provide the budgetary authority with full and adequate explanations as regards proposed transfers of appropriations, in the absence of which those transfers will be rejected;
7. Asks the Court in future to confine itself to publishing its observations and each institution's replies thereto without repeating the innovation in its 1993 report of publishing a reply to Parliament's reply; regrets moreover that the Court truncated the replies of Parliament's financial controller and insists that in future the Court publish the replies of financial controllers in their entirety;
8. Deplores the role played by Council in a number of sectors (e.g. milk quotas, wine), whereby Decisions were taken on the basis of political criteria and in disregard of the needs of the markets and of the interests of European taxpayers;
9. Asks the Court of Auditors in future to include in its annual reports an analysis of overrule decisions in each institution;
10. Reiterates in the interest of good interinstitutional cooperation its demand that the Council adopt its recommendation on the discharge in time for Parliament to take it into consideration;
11. Reiterates its demand that the presentation of the Council's recommendation to the Committee on Budgetary Control be made by a political representative of the Council presidency, who will be able to assume political responsibility for its content;
12. Deplores the fact that the establishment of the large internal market has not been accompanied by greater harmonization of checks designed to safeguard the financial interests of the Community against fraud; invites, in this respect, the Commission to propose relevant measures with a view to:
- harmonizing and coordinating the customs departments' post-clearance verifications,
  - facilitating these checks by allowing these departments access, where necessary, to the computerized databases of other Member States,
  - assigning supervision of these checks and responsibility for them to the Commission;
13. Calls on the Commission to report to the European Parliament on the extent and nature of frauds committed under the Community transit procedure;
14. Calls upon it to take all necessary measures to computerize the management of this system;
15. Asks the Commission, in accordance with Article 8 of Council Decision 94/728/EC, Euratom, of 31 October 1994 on the system of the Community's own resources<sup>(1)</sup>, to submit proposals aimed at improving and harmonizing the GNP bases and providing for the relevant checks;
- Agriculture spending*
16. Deplores the continuing underutilization of appropriations intended for cofinancing of national controls and anti-fraud measures in the area of EAGGF expenditure; calls upon the Member States to inform the Commission by 1 July 1995 on the use made of these funds since 1990;
17. Asks the Commission to inform it about the measures it has taken so far to implement the conclusions of the Court of Auditors' special report No 8/93 on tobacco<sup>(2)</sup>;
18. Deplores the fact that, in spite of Community payments of ECU 59,6 million at the end of 1992 for the establishment of the vineyard register, this would not be operative in all wine-producing Member States until 1997; calls upon the Commission, in the context of the proposed reform of the wine sector currently under consideration, to make the establishment of a satisfactory vineyard register a precondition for payments to Member States as from 1 January 1998;
19. Asks the Commission to take the necessary measures to strengthen the body of specific officials responsible for ensuring uniform implementation of the wine rules throughout the Community, preferably by way of redeployment; in the event of additional recruitments for this body appointments should be made on the basis of medium-term (three to five years) rather than short-term arrangements;
20. Regrets the lack of cooperation and the obstructionism shown by the national authorities in France, Italy and Greece towards the body of specific Community officials; asks the Council to ensure that the three Member States concerned include in their reports on the implementation of Article 209a of the EC Treaty adequate and appropriate explanations on the matter;
21. Asks the Court of Auditors to follow closely the establishment and functioning of the new common organization of the market in wine and to publish its findings in its annual report;

<sup>(1)</sup> OJ No L 293, 12. 11. 1994, p. 9.

<sup>(2)</sup> OJ No C 65, 2. 3. 1994.

22. Asks the Commission to complete the process of harmonizing the conditions applicable to Community intervention, referred to in paragraph 5.6 of the Court's observations in special report No 3/94 on beef and the Commission's replies, and to inform Parliament by 1 November 1995 of the progress achieved;
23. Calls on the Commission to act on the Court's recommendations concerning stock management and control organization in the beef sector in all Member States, with particular reference to improving the reliability of stock controls;
24. Asks the Court of Auditors to audit the reform of the beef and veal sector, which came into effect in January 1993 after a period sufficient to allow it to draw valid conclusions, in particular as regards the impact of the reform on structural surpluses, and to publish its findings;
25. Urges the Commission to use its full powers under the Treaties to ensure that the Danish authorities heed their control obligations with respect to agricultural spending and to inform Parliament by 30 September 1995 on the action taken and the result achieved;
- Structural funds*
26. Takes the view that, despite the 1993 reform, the problems experienced in implementing the structural policies could be solved if the rules in force were amended or supplemented; calls therefore on the Commission to propose measures aimed at:
- ensuring that the Community support frameworks (CSF) and operational programmes include an annex specifying the types of measure and the expenditure eligible for Community support,
  - providing for the establishment and regular updating of a typology of costs for the European Social Fund;
  - assigning to the Monitoring Committees precisely defined powers to select specific measures within an operational programme or a single programming document (DOCUP),
  - establishing the binding nature of the deadlines laid down in Article 21 of Regulation (EEC) No 4253/88<sup>(1)</sup>, as amended by Regulation (EEC) No 2082/93<sup>(2)</sup>, for the payment of advances and the balance, and making this requirement subject to a penalty,
  - establishing a requirement for advances to be deposited with the Treasury of the Central Bank at rates linked to predetermined parameters,
  - ensuring that the interest generated by advances is used for the objectives of the programme receiving funding,
  - make payment of the balance of the annual tranche subject to prior delivery of the report provided for in Article 25 (4) of Regulation (EEC) No 4253/88, as amended by Regulation (EEC) No 2082/93, which should contain a minimum of essential information (material progress of the operation, broken down by sectors and tranches, list of specific projects financed, supporting documents, impact assessment);
27. Is opposed to the practice of conferring the task of implementing Community programmes on external consultancies; calls on the Commission to submit to Parliament a communication detailing, with regard to the 1993 financial year, which external consultancy has been given the task of implementing each programme and what implementing budget was paid to each consultancy;
28. Calls on the Commission to set up a coordinating body, which will centralize information and have decision-making powers or the power to deliver binding opinions *vis-à-vis* the other services involved, thus substantially improving the functioning of the Commission's services;
29. Notes that the new rules governing the Funds have made for better evaluation methods, but asks that, on the basis of the prior assessment carried out at the time of the drafting of the CSFs, the Commission on a future occasion carry out an assessment of the (long-term) structural impact of the Funds;
30. Recalls the importance of devising a strategy to optimize the effective use of appropriations earmarked for technical assistance, which should be properly incorporated into the programming stage in line with EU legislation and EU policy;
31. Notes the announcement by the Commission that it will launch an investigation into assets which have been privatized after having benefited from Structural Fund finances; calls on the Commission to ensure that a report is submitted to Parliament on the outcome of the inquiry;

<sup>(1)</sup> OJ No L 374, 31. 12. 1988, p. 1.

<sup>(2)</sup> OJ No L 193, 31. 7. 1993, p. 20.

32. Notes that the information available to the Commission regarding irregularities should be improved by the provisions of Article 23 of the coordination regulation and of Regulation (EEC) No 1681/94<sup>(1)</sup> on irregularities, but notes, on the other hand, the shortcomings of the on-the-spot checks carried out by the Commission and the national monitoring services; calls on the Commission consequently:
- to improve its on-the-spot checks by an increase in their number, better coordination of the various monitoring services, delegation to the national monitoring bodies and prior risk analysis to enable checks to be more effectively targeted,
  - to take action in the context of the partnership arrangements to reinforce national monitoring systems and to propose an amendment to the rules providing for the application of Article 24 of Regulation (EEC) No 4253/88, as amended by Regulation (EEC) No 2082/93, in the event of the national system being inadequate,
  - to ensure that more initiatives are taken by UCLAF, with more attention being paid, for example, to the extension of European exchange programmes for national inspectors, the development of European training projects for such inspectors and the fixing, in cooperation with national services, of Community inspection priorities;
33. Calls on the Court of Auditors to submit to it a special report on fraud and irregularities in the sphere of the Structural Funds;
34. Calls on the Commission to present, by 30 September 1995, a report on the irregularities in the new German *Länder* containing the following information:
- the percentage of irregularities in relation to the number of cases investigated (number and sums involved),
  - the sums subject to the Article 24 procedure,
  - the sums to be recovered and those already recovered,
  - irregularities detected by the Commission and the Court of Auditors, on the one hand, and those notified by the national authorities in application of the Regulation on irregularities (EC) No 1681/94;
- Research and internal policies*
35. Calls on the Court of Auditors to widen the scope of the remarks in its annual report to cover not only the research sector but also all internal policies;
36. Regrets in particular that it is not possible for the Court of Auditors to monitor expenditure under social budget items on a regular basis; therefore calls on the Court of Auditors to make the necessary staff available so that these budget items can also be subject to the Court's financial scrutiny;
37. Has learnt with disappointment of the failure to achieve the objective of creating 100 000 apprenticeships for young people which the Commission had set itself under the Petra programme (1992 to 1994);
38. Calls on the Commission to step up measures aimed at coordinating national and Community research policies, in order to create the synergy needed to improve the competitiveness of the Community economy, particularly in the following sectors:
- special appropriations for coordination using a uniform strategy to identify the specific initiatives to be adopted on the basis of a cost/desirability analysis,
  - concerted actions, which have a far higher multiplier effect than direct and shared-cost actions,
  - cost, so far limited to a minimal percentage of annual Community investment;
39. Calls on the Commission to present the results of coordination of research policies of the Member States in the report pursuant to Article 130p of the EC Treaty;
40. Calls on the Commission to take action on the observations of the Court of Auditors' annual report, in paragraphs 11.13, 11.14, 11.15 and 11.16, on the harmonization of contract application procedures, the follow-up of dormant commitments and the auditing of costs;
41. Formally calls on the administration of the Joint Research Centre to stop forthwith the practice of automatically generating supplementary commitment proposals where payments are higher than original commitments, as this is in flagrant breach of Article 36 of the Financial Regulation;

<sup>(1)</sup> OJ No L 178, 12. 7. 1994, p. 43.

*Tacis and Phare programmes*

42. Asks the Commission to prioritize projects aimed at the provision and encouragement of investment in Phare and Tacis countries (the latter as from 1996), in particular projects involving the participation of the EIB and those helping local banks to take on a fuller role in the provision of loan capital to local small and medium-sized enterprises ;
43. Observes that current procedures for the monitoring, control and evaluation of Phare and Tacis expenditure have proved ineffective ; calls on the Commission to set up in-house teams, preferably by redeployment, dedicated exclusively to these activities with the stress on qualitative analysis, on-the-spot controls and troubleshooting ;
44. Calls on the Commission, in so far as this is compatible with the retention of objective management criteria, to establish a more decentralized management system for Tacis, under which much responsibility for the management and approval of Tacis contracts is delegated to the Commission's local delegations and offices in beneficiary countries ; considers that the local representation of the Commission in Tacis countries must therefore be considerably increased ; believes that these measures would make the programme more responsive to local conditions and alleviate the practical problems currently caused by low staffing levels in the Commission's central services ;
45. Believes that the success of the phare programme must be evaluated in terms of its success in preparing beneficiary countries for future membership of the European Union ; stresses the importance in this regard of the partnership principle in the Phare programming and decision-making process and the need for Community legislation in other areas to be fully compatible with this objective ;
46. Reaffirms its support for the principle of Phare regional programmes, notwithstanding the difficulties encountered in implementing such programmes in the past ; asks the Commission to institute, in consultation with beneficiary countries, a progressive increase in the appropriations allocated to such programmes ;
47. Asks the Commission to extend its representation on the ground in Phare countries, with the stress on offices providing technical support and advice and active in publicizing the activities of the Phare programme ;
48. Calls on the Commission to ensure more effective coordination with other providers of assistance active in the Phare and Tacis countries, in particular by ensuring that its project managers are kept fully informed of the strategies and activities of multinational donors such as the International Monetary Fund (IMF), the World Bank and the European Bank for Reconstruction and Development (EBRD) in their fields of responsibility ;
49. Believes that the current contracting practices of the Commission under the Phare and Tacis programmes do not ensure the effective dissemination of the results achieved by individual projects to the wider community once they are concluded ; asks the Commission to examine ways in which the multiplier effect of projects could be increased ; also asks the Commission to explore new forms of follow-up activity aimed at building on the results of technical assistance, especially through the promotion of inward investment ;
50. Asks the Commission henceforth to provide the European Parliament, through its Committee on Budgetary Control, on an annual basis with a list of all contractors and subcontractors currently employed by the Phare and Tacis programmes, specifying for each the country of origin, the country of operation, the type of project undertaken and the approximate value of the contract ;
51. Is deeply concerned at evidence that food aid operations often do not correspond to genuine humanitarian needs and that aid has been provided at the wrong time in the wrong circumstances and has been subject to misuse in the country of destination ; calls for greater efforts of post-delivery monitoring and control of food aid and the counterpart funds it generates ;

*Miscellaneous*

52. Requests the Commission to take account of the main criticisms of the Court of Auditors concerning the functioning of the EC Investment Partners (ECIP) facilities, namely to respect the criteria relating to the size of European enterprises and the minimum participation quota of local partners ; notes that the Commission proposes, in the light of the considerations of the Court of Auditors, to strengthen management and monitoring of the instrument ; urges the Commission to increase the flexibility of the instrument while respecting budgetary and accounting principles ;

53. Calls on the Commission to make available to the budgetary authority and the Court of Auditors any information available to it concerning the operations of the European Investment Bank involving budgetary funds, including that obtained through its representative on the Bank's board, which may be required for the purposes of the discharge procedure of the preparation of the Court's annual report ;
54. Calls upon the Commission to ensure that henceforth Parliament is consulted under the codecision procedure on the founding regulations of any new Community bodies and on the revision of existing Regulations, and also that it is consulted on the Financial Regulations of such bodies ;
55. Notes that the Heads of Administration of Community institutions have taken steps to harmonize their application of the rules governing officials' annual travel between place of employment and place of origin in a spirit of strict compliance with the rules ; asks each institution to report to Parliament in the context of the next discharge on the savings in money and working time achieved as a result of these measures ;
56. Asks the Commission to present proposals for revision of the rules :
- (a) providing for flat-rate payments for rail journeys ;
  - (b) determining the threshold entitling staff members of the annual return to their place of origin ; and
  - (c) determining the place of origin ;
- these proposals to be based on thorough analysis of the possible savings in work time and money and of the legal implications.
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**EUROPEAN PARLIAMENT DECISION**

of 5 April 1995

**giving discharge to the Commission in respect of the management of the ECSC  
for the 1993 financial year**

(95/222/ECSC)

THE EUROPEAN PARLIAMENT,

— having regard to the following amounts contained in the accounts of the ECSC as at 31 December 1993 <sup>(1)</sup>, the report of the Court of Auditors of 30 June 1994 confirming that the accounts present a true picture of the financial situation of the European Coal and Steel Community at 31 December 1993, and the results of ECSC operations for the financial year ending on the same date,

1. Gives the Commission discharge in respect of the management of the ECSC for the 1993 financial year (attaching, by way of information, the figures relating to the implementation of the administrative budget for the 1993 financial year);
2. Instructs its President to forward this Decision and the resolution containing its comments to the Commission, the Council, the Court of Auditors and the ECSC Consultative Committee and to have them published in the *Official Journal of the European Communities* (L Series).

*The Secretary-General*

Enrico VINCI

*The President*

Klaus HÄNSCH

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<sup>(1)</sup> The relevant tables are annexed to this Decision (Source: OJ No C 211, 2. 8. 1994).

## Balance sheets at 31 December 1993 and 31 December 1992

(amounts in ECU)

— Before allocation of surplus —

## ASSETS

	31 December 1993	31 December 1992
Balance with central banks	1 179 187	530 675
Loans and advances to credit institutions :		
— repayable on demand	22 027 113	56 203 772
— with agreed maturity dates or periods of notice	418 119 954	651 975 632
— loans	3 550 197 206	3 433 388 311
Total	3 990 344 273	4 141 567 715
Loans and advances to customers :		
— loans	4 126 203 226	4 267 090 339
— levy	13 567 192	14 719 767
— fines	1 615 162	1 615 162
— credits	540 499	—
Total	4 141 926 079	4 283 425 268
Bonds and other fixed-income securities :		
— issued by public bodies	1 379 534 947	1 220 874 572
— issued by other borrowers	322 038 071	267 724 137
Total	1 701 573 018	1 488 598 709
Tangible and intangible assets :	12 886 095	6 523 098
Other assets :	68 555 368	7 696 871
Prepayments and accrued income :	334 866 210	342 872 269
<b>TOTAL ASSETS</b>	<b>10 251 330 230</b>	<b>10 271 214 605</b>

— Before allocation of profit —

		LIABILITIES	
		31 December 1993	31 December 1992
LIABILITIES <i>VIS-À-VIS</i> THIRD PARTIES			
Amounts owed to credit institutions :			
— repayable on demand		0	5 840 231
— with agreed maturity dates or periods of notice		438 779	0
— borrowings		2 745 123 621	2 985 338 811
	Total	<u>2 745 562 400</u>	<u>2 991 179 042</u>
Debts evidenced by certificates :		4 585 526 867	4 341 279 392
Other liabilities		405 814 982	365 986 897
Accruals and deferred income		270 264 348	284 938 605
Provisions for liabilities and charges		5 296 750	5 805 666
Commitments for the ECSC operating budget		<u>1 361 211 011</u>	<u>1 283 153 200</u>
<i>Total liabilities vis-à-vis third parties</i>		9 373 676 358	9 272 342 802
NET POSITION			
Provisions for financing the ECSC operating budget :		209 566 925	307 348 557
RESERVES :			
— Guarantee fund		429 885 000	429 885 000
— Special reserve		166 980 000	188 980 000
— Former pension fund		58 923 329	57 469 977
	Total	<u>655 788 329</u>	<u>676 334 977</u>
Value adjustment reserve		10 684 405	13 294 511
Surplus brought forward		440 406	20 418
Surplus for the financial year		<u>1 173 807</u>	<u>1 873 340</u>
	<i>Net total</i>	<u>877 653 872</u>	<u>998 871 803</u>
TOTAL LIABILITIES		10 251 330 230	10 271 214 605

**Profit-and-loss accounts for the years ending 31 December 1993  
and 31 December 1992**

(amounts in ECU)

**CHARGES**

	31 December 1993	31 December 1992
Interest payable and similar charges	938 822 283	953 779 896
Commissions payable	2 160 026	2 243 917
Net losses on financial operations :		
— foreign-exchange losses	1 528	217 196
— losses on bonds and other fixed-income securities	1 113 477	3 514 185
— value adjustments in respect of bonds and other fixed-income securities	0	0
<b>Total</b>	<b>1 115 005</b>	<b>3 731 381</b>
Administrative expenditure	5 000 000	5 000 000
Value adjustments in respect of tangible assets	955 729	782 977
Other operating charges	362 862	572 287
Value adjustments — loans, advances, provisions :		
— value adjustment in respect of loans and advances	53 754 973	92 673 296
— allocation to the provision for liabilities and charges	345 101	355 166
<b>Total</b>	<b>54 100 074</b>	<b>93 028 462</b>
<i>Total operating charges</i>	<b>1 002 515 979</b>	<b>1 059 138 920</b>
Losses on loans	39 277 925	—
Extraordinary charges	123 665	277 845
Conversion difference	2 610 106	0
Allocation to the value adjustment reserve	0	5 520 666
Legal commitments for the financial year	531 215 791	477 217 432
Allocation to the provision for financing the ECSC operating budget	89 309 169	235 733 395
<b>Total charges</b>	<b>1 665 052 635</b>	<b>1 777 888 258</b>
Surplus for the financial year	1 173 807	1 873 340
<b>TOTAL</b>	<b>1 666 226 442</b>	<b>1 779 761 598</b>

## INCOME

	31 December 1993	31 December 1992
Interest receivable and similar income (including interest on fixed income securities: 143 666 210 in 1993 and 124 484 602 in 1992)	1 141 835 677	1 171 719 636
Net profit on financial operations:		
— foreign-exchange profits	74 934	10
— profits on bonds and other fixed-income securities	44 799 905	8 986 656
— value adjustments in respect of bonds and other fixed-income securities	8 324 241	318 420
<b>Total</b>	<b>53 199 080</b>	<b>9 305 086</b>
Value adjustments in respect of loans and advances and provisions:		
— withdrawal of value adjustments in respect of loans and advances	39 253 979	1 534 081
— transfer from the provision for liabilities and charges	367 256	1 789 949
<b>Total</b>	<b>39 621 235</b>	<b>3 324 030</b>
Other operating income	1 747 126	1 197 236
<i>Total operating income</i>	1 236 403 118	1 185 545 988
Conversion difference	0	5 520 666
Transfer from the revaluation reserve	2 610 106	0
Income relating to the operating budget	217 116 791	222 251 936
Transfer from the provision for financing the ECSC operating budget	188 096 427	313 304 101
Transfer from the provision for fines to be collected	0	138 907
Transfer from the Guarantee Fund/ Special Reserve	22 000 000	53 000 000
<b>TOTAL INCOME</b>	<b>1 666 226 442</b>	<b>1 779 761 598</b>

## Implementation of the ECSC operating budget

*(in ECU)*

	31 December 1993	31 December 1992
<b>OUTTURN OF THE BUDGET</b>		
<b>Expenditure</b>		
— Administrative expenditure	5 000 000	5 000 000
— Legal commitments	531 215 791	477 217 432
— Miscellaneous	0	243 505
<b>Total</b>	<b>536 215 791</b>	<b>482 460 937</b>
<b>Revenue</b>		
— Levy	121 253 971	146 473 186
— Miscellaneous	20 572	11 945
— Cancellations of legal commitments	94 040 390	75 768 132
— Surplus from the previous budget	53 096 427	59 804 101
— Extraordinary revenue for financing the operating budget	51 000 000	
— Withdrawal from the contingency reserve to finance the 1993 operating budget	70 000 000	
— Net balance for the year	207 000 000	253 500 000
<b>Total</b>	<b>596 411 360</b>	<b>535 557 364</b>
<b>BUDGET OUTTURN</b>	<b>60 195 569</b>	<b>53 096 427</b>

*(in ECU)*

	31 December 1993	31 December 1992
Result from non-budgetary operations after deducting the net balance allocated to the operating budget	— 5 712 593	131 510 308
Outturn of the budget	60 195 569	53 096 427
Withdrawal from the Guarantee Fund/Special Reserve	22 000 000	53 000 000
<b>Total</b>	<b>76 482 976</b>	<b>237 606 735</b>
Allocation to the provision for financing the operating budget	— 67 309 169	— 184 733 395
Withdrawal from the provision for financing the operating budget	14 000 000	0
Allocation extraordinary revenue 1993/94 budget	— 22 000 000	— 51 000 000
<b>RESULT BEFORE ALLOCATION</b>	<b>1 173 807</b>	<b>1 873 340</b>

## RESOLUTION

on the report of the Court of Auditors on the accounts of the European Coal and Steel Community at 31 December 1993 and on the report of the Court of Auditors on the management of the accounts and the financial management of the ECSC

## THE EUROPEAN PARLIAMENT,

- having regard to the ECSC financial report for the 1993 financial year, and in particular the balance sheet and profit and loss accounts of the ECSC at 31 December 1993,
  - having regard to the report of the Court of Auditors on the accounts of the ECSC at 31 December 1993 <sup>(1)</sup> and the report on the management of the accounts and the financial management of the European Coal and Steel Community <sup>(2)</sup>,
  - having regard to the report of the Committee on Budgetary Control (A4-0057/95),
- A. Whereas the Court of Auditors has found that the financial statements of the ECSC at 31 December 1993 give a true and fair view of the results of its operations for the year then ended;
- B. Whereas the ECSC Treaty is due to expire in the year 2002, and arrangements have already begun for the transfer of some of its activities to the EC;

*General matters*

1. Concludes that the ECSC continues to have a role to play in furthering the interests of its industrial sectors and that its activities should continue for as long as the ECSC levy is still received; considers however that in some less focused policy areas, the ECSC budget is reaching the point at which it will not achieve 'critical mass' in policy terms;
2. Calls on the Commission to accelerate the transfer of the ECSC's activities in the less sector-specific areas (social policy, re-training, research) to the EC;

*The 1993 financial statements*

3. Considers that the Commission's approach to risk management continues to be prudent; welcomes the re-constitution of a non-specific provision against losses in the 1993 balance sheet;

4. Notes that the balance sheet ratios on which the creditworthiness of the ECSC is assessed remain within the recommended ranges and that the ECSC can still be considered financially secure;
5. Calls on the Commission to continue to develop its forward risk-analysis techniques for the assessment of risk to the ECSC balance sheet over a period of several years to come;

*The lending activities of the ECSC*

6. Supports the use of job creation criteria for the granting of ECSC investment loans and the related interest rate subsidies; asks the Commission however for future reference to look into ways in which such criteria can be made more responsive to real circumstances on the ground and less potentially misleading in terms of the real impact of a given loan;
7. Calls on the Commission to ensure a more equitable distribution of ECSC lending between its Member States, if necessary by differentiating the terms on which interest rate rebates are granted in various regions;
8. Notes that there is a potential conflict between the political motives of the ECSC in providing a global loan and the commercial objectives of the financial intermediary managing it; calls on the Commission to ensure that the reporting requirements on intermediaries are as simple as possible, but firmly enforced by way of spot checks;

*Bagnoli*

9. Notes yet again that the Commission has not been able to recover the interest rate rebates unduly paid for investments in the subsequently closed Bagnoli steel works; considers that this situation has persisted too long and that recovery must be achieved by the end of the year, if necessary by recourse to legal means;

*UK pit closures*

10. Is concerned to see that the ECSC provided investment finance for increases in productive capacity in two British coal mines, with associated interest rate rebates, only to see the mines closed two years later; considers this case analogous to the Bagnoli case, in

<sup>(1)</sup> OJ No C 211, 2. 8. 1994, p. 7.

<sup>(2)</sup> OJ No C 346, 7. 12. 1994, p. 1.

- that national policy of an ECSC Member State directly undermined the success of ECSC policy and caused wastage of funds; believes that the right to interest rate subsidies for the investment concerned should thus be forfeited;
11. Calls on the Commission to recover the interest rate subsidies associated with investment loans to coal mines in the United Kingdom which were subsequently closed; calls upon the Commission to apply the recovered funds to conversion measures in the areas concerned;
  12. Asks the Commission closely to monitor developments in privatized coal mines in the United Kingdom with a view to the security of any outstanding loans to those mines and the continued respect of conditions attached to those loans and any associated interest rate rebates;
  13. Asks the Commission to consult its legal service as to the possibility of recovering the interest rate rebates paid out to the two UK coal mines in question and as to the legal consequences of an expression of disapproval by the European Parliament in its discharge Decision for the financing of a particular measure, and to inform Parliament of its conclusions.
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## EUROPEAN PARLIAMENT DECISION

of 5 April 1995

**giving discharge to the Management Board of the European Centre for the Development of Vocational Training in respect of the implementation of its budget for the 1993 financial year**

(95/223/EC)

THE EUROPEAN PARLIAMENT,

- having regard to the EC Treaty and in particular Article 206 thereof,
- having regard to the statement of accounts of the European Centre for the Development of Vocational Training and the report of the Court of Auditors on this subject<sup>(1)</sup>,
- having regard to the Council recommendation of 20 March 1995 (C4-0095/95),
- having regard to the report of the Committee on Budgetary Control (A4-0049/95),

1. Notes the following figures for the accounts of the European Centre for the Development for Vocational Training:

1993 financial year

	<i>(ECU)</i>
<i>Revenue</i>	11 247 800,27
1. Subsidy from the Commission	10 994 443,10
2. Bank interest	202 628,28
3. Other	50 728,89
<i>Expenditure</i>	
1. Final budget appropriations	11 922 000,00
2. Commitments	11 247 800,27
3. Unused appropriations	674 199,73
4. Payments	8 227 299,51
5. Carry-overs from 1992	1 670 240,51
6. Payments against appropriations carried over	1 244 794,89
7. Appropriations carried over and cancelled (5-6)	425 445,62
8. Carry-overs to 1994	3 020 500,76
9. Cancellations (1-4-8)	674 199,73 ;

2. Welcomes the wide-ranging character of the Court of Auditors' report on the Centre for 1993 ;
3. Recommends the appointment of a part-time financial controller for the Centre, working under the Commission's financial controller, as a means of reducing the excessive recourse to imprest accounts ;
4. Notes that the Commission used the Centre for translation of documents produced under the Force programme ; considers this to be an abuse of the Centre and one which may conceal the full extent of Commission administrative expenditure ; asks the Commission to refrain from such practice in future ;
5. Calls upon the Management Board to act on the Court's recommendations for improving the Centre's operational management, notably the drawing up of detailed pluriannual work programmes and assessment reports ;

<sup>(1)</sup> OJ No C 378, 31. 12. 1994, p. 1.

6. Also calls upon the Management Board to present the Centre's budget and accounts in accordance with the work programmes, to reintroduce computerized analytical accounting, and to establish a system of budgetary management supported by adequate cost and management information on which the Court of Auditors can base the audit necessary to enable Parliament to assess the responsibility of the Board's budgetary management ;
7. Urges the Centre to ensure that relevant external experts have an opportunity to bid for work for which they are well qualified, that the selection and performance of these experts are rigorously monitored and recorded, and that the results of the evaluation of each contract are documented and taken into consideration as further contracts are to be awarded ;
8. Asks the Management Board to examine the Centre's systems and costs related to translation, printing and conference facilities before the move to Thessaloniki with a view to improving cost-effectiveness ;
9. Notes that the study of the extent to which the Centre fulfils its statutory goals, requested by Parliament in the discharge for 1992, is nearing completion, and looks forward to receiving it in due course ;
10. Considers that the time has come to re-examine the respective roles of the Centre, Commission services and new EU bodies dealing with vocational training, bearing in mind the goals of enhancing the Community's economic competitiveness at the same time as reducing unemployment, and the principle of subsidiarity ; calls therefore on the Commission to present by 31 August 1995 a report on competitiveness, employment and vocational training in the European Union, together with proposals on the future integration and administration of Community activities in these areas ;
11. Also calls on the Commission to report to it by 31 May 1995 on the present situation regarding the Centre's removal to Thessaloniki and in particular on its proposals with respect to those staff-members unable or unwilling to move ; asks the Centre to report to Parliament by the same date on the age and sex breakdown of staff who have agreed to move ;
12. Gives discharge to the Management Board in respect of the implementation of the Centre's budget for the 1993 financial year, on the basis of the report by the Court of Auditors ;
13. Instructs its President to forward this Decision to the Management Board of the European Centre for the Development of Vocational Training, the Council, the Commission and the Court of Auditors and to have it published in the *Official Journal of the European Communities* (L series).

*The Secretary-General*  
ENRICO VINCI

*The President*  
KLAUS HÄNSCH

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**EUROPEAN PARLIAMENT DECISION**

of 5 April 1995

**giving discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 1993 financial year**

(95/224/EC)

THE EUROPEAN PARLIAMENT,

- having regard to the EC Treaty and in particular Article 206 thereof,
- having regard to the statement of accounts of the European Foundation for the Improvement of Living and Working Conditions and the report of the Court of Auditors on this subject <sup>(1)</sup>,
- having regard to the Council recommendation of 20 March 1995 (C4-0096/95),
- having regard to the report of the Committee on Budgetary Control (A4-0050/95),

1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions :

1993 financial year

	<i>(ECU)</i>
<i>Revenue</i>	11 564 999,71
1. Subsidy from the Commission	11 240 000,00
2. Bank Interest	238 986,94
3. Other	86 012,77
 <i>Expenditure</i>	
1. Final budget appropriations	11 500 000,00
2. Commitments	11 200 943,17
3. Unused appropriations	299 056,83
4. Payments	8 345 502,16
5. Carry-overs from 1992	1 900 858,40
6. Payments against appropriations carried over	1 697 642,18
7. Appropriations carried over and cancelled (5-6)	203 216,22
8. Carry-overs to 1994	2 855 441,01
9. Cancellations (1-4-8)	299 056,83 ;

- 2. Recommends the appointment of a part-time financial controller for the Centre, working under the Commission's financial controller, as a means of reducing the excessive recourse to imprest accounts ;
- 3. Calls upon the Administrative Board to continue to improve the Foundation's costing and control system, including the allocation of staff, mission and publication costs to individual projects to the extent possible ;
- 4. Also asks the Administrative Board to enhance project evaluation procedures along the lines recommended by the Court of Auditors, in particular with respect to considerations of value for money for each project ;
- 5. Considers it essential to avoid overlap between the activities of the Foundation and those of the Commission and other Community bodies with closely related mandates ; calls therefore on the Commission to present to Parliament by 31 August 1995 a report on the integration and organization of Union activities in the fields concerned, together with proposals, as appropriate, aimed at ensuring greater complementarity and cost-effectiveness ;

<sup>(1)</sup> OJ No C 387, 31. 12. 1994, p. 1.

6. Asks the Commission to report to it by 12 May 1995 on the results of its examination of the Irish Government's proposal relating to ownership of the land on which the Foundation's new building stands ;
7. Gives discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 1993 financial year, on the basis of the report of the Court of Auditors ;
8. Instructs its President to forward this Decision to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, the Council, the Commission and the Court of Auditors and to have it published in the *Official Journal of the European Communities* (L series).

*The Secretary-General*  
Enrico VINCI

*The President*  
Klaus HÄNSCH

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**EUROPEAN PARLIAMENT DECISION**

of 5 April 1995

**giving discharge to the Commission in respect of the financial management of the fifth European Development Fund for the 1993 financial year**

(95/225/EC)

THE EUROPEAN PARLIAMENT,

- having regard to the EC Treaty,
- having regard to the second ACP-EEC Convention <sup>(1)</sup>,
- having regard to the balance sheets and revenue and expenditure accounts of the fifth, sixth and seventh European Development Funds for the 1993 financial year (COM(94) 0365),
- having regard to the report of the Court of Auditors concerning the 1993 financial year and the replies of the institutions <sup>(2)</sup>,
- having regard to the Council recommendation of 20 March 1995 (C4-0101/95),
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A4-0060/95),

1. Gives discharge to the Commission in respect of the financial management of the fifth European Development Fund for the 1993 financial year on the basis of the following amounts :

	<i>(ECU)</i>
— Annual Revenue :	
Contributions paid	0
Sundry receipts	0
— Annual expenditure	521 525 000 ;

2. Records its observations in the resolution which forms part of this Decision ;
3. Instructs its President to forward this Decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

*The Secretary-General*  
Enrico VINCI

*The President*  
Klaus HÄNSCH

<sup>(1)</sup> OJ No L 347, 22. 12. 1980.

<sup>(2)</sup> OJ No C 327, 24. 11. 1994.

## EUROPEAN PARLIAMENT DECISION

of 5 April 1995

giving discharge to the Commission in respect of the financial management of the sixth European Development Fund for the 1993 financial year

(95/226/EC)

THE EUROPEAN PARLIAMENT,

- having regard to the EC Treaty,
- having regard to the third ACP-EEC Convention <sup>(1)</sup>,
- having regard to the balance sheets and revenue and expenditure accounts of the fifth, sixth and seventh European Development Funds for the 1993 financial year (COM(94) 0365),
- having regard to the report of the Court of Auditors concerning the 1993 financial year and the replies of the institutions <sup>(2)</sup>,
- having regard to special report 2/94 of the Court of Auditors on the import programmes carried out under the sixth European Development Fund (EDF), together with the Commission's replies <sup>(3)</sup>,
- having regard to the Council recommendation of 20 March 1995 (C4-0102/95),
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A4-0060/95),

1. Gives discharge to the Commission in respect of the financial management of the sixth European Development Fund for the 1993 financial year on the basis of the following amounts <sup>(4)</sup>:

	<i>(ECU)</i>
— Annual Revenue :	
Contributions paid	1 609 339 000
Sundry receipts	20 897 000
— Annual expenditure	571 591 000 ;

2. Records its observations in the resolution which forms part of this Decision ;
3. Instructs its President to forward this Decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

*The Secretary-General*

Enrico VINCI

*The President*

Klaus HÄNSCH

<sup>(1)</sup> OJ No L 86, 31. 3. 1986.

<sup>(2)</sup> OJ No C 327, 24. 11. 1994.

<sup>(3)</sup> OJ No C 97, 6. 4. 1994.

<sup>(4)</sup> The figures proposed for discharge in the EDF accounts contain an error for the sixth EDF. The figures used here are corrected accordingly on the basis of the detailed accounts.

**EUROPEAN PARLIAMENT DECISION**

of 5 April 1995

**giving discharge to the Commission in respect of the financial management of the seventh European Development Fund for the 1993 financial year**

(95/227/EC)

THE EUROPEAN PARLIAMENT,

- having regard to the EC Treaty,
- having regard to the fourth ACP-EEC Convention <sup>(1)</sup>,
- having regard to the balance sheets and revenue and expenditure accounts of the fifth, sixth and seventh European Development Funds for the 1993 financial year (COM(94) 0365),
- having regard to the report of the Court of Auditors concerning the 1993 financial year and the replies of the institutions <sup>(2)</sup>,
- having regard to the Council recommendation of 20 March 1995 (C4-0103/95),
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A4-0060/95),

1. Gives discharge to the Commission in respect of the financial management of the seventh European Development Fund for the 1993 financial year on the basis of the following amounts :

	<i>(ECU)</i>
— Annual revenue :	
Contributions paid	0
Sundry receipts	0
— Annual expenditure	705 646 000 ;

2. Records its observations in the resolution which forms part of this Decision ;
3. Instructs its President to forward the Decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

*The Secretary-General*  
Enrico VINCI

*The President*  
Klaus HÄNSCH

<sup>(1)</sup> OJ No L 229, 17. 8. 1991.  
<sup>(2)</sup> OJ No C 327, 24. 11. 1994.

## RESOLUTION

containing the observations which form part of the Decisions giving discharge to the Commission in respect of the financial management of the fifth, sixth and seventh European Development Funds for the 1993 financial year

THE EUROPEAN PARLIAMENT,

- having regard to Articles 137 and 206 of the EC Treaty,
- having regard to Articles 70, 73 and 77 of the Financial Regulations applicable respectively to the fifth, sixth and seventh European Development Funds (EDFs), under which the Commission is required to take all appropriate steps to act on the observations appearing in discharge Decisions,
- having regard to the forthcoming review of the Lomé Convention and the establishment of the eighth European Development Fund,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A4-0060/95),

*General*

1. Endorses the basic concept of the EDFs as multi-lateral development funds, this being the most effective and equitable method for the provisions of long-term structural development aid; notes in this context that the current provisions for the financing of the EDFs do not correspond to this concept, and will not do so until the funds are incorporated within the Community budget;

*Budgetary implementation*

2. Continues to be concerned at the slow implementation rate of the EDFs particularly in the field of traditional, project-based aid programmes jointly managed with ACP countries;
3. Calls on the Commission to introduce provisions allowing appropriations under national or regional indicative programmes, which remain unused for defined lengths of time following their transfer to subsequent EDFs, to be re-allocated to non-programmable aid programmes;

*Administration and management*

4. Asks the Commission to review all Financial Regulations applying to the EDFs and, following the budgetization of the EDFs, of the general Community Financial Regulation, to adapt their provisions more

closely to the circumstances of the implementation of the EDFs;

5. Calls on the Commission to report to the Parliament in its report on the follow-up to the present discharge Decisions on all the changes made to its EDF financial management and accounting systems as a result of the observations of the Court of Auditors in its 1993 annual report<sup>(1)</sup>;
6. Calls on the Commission, within the context of a process of management decentralization, to delegate decision-making powers and responsibility for defined aspects of financial management to its delegations in ACP countries; asks the Commission in this connection to review its staffing policy in the delegations, and, in any event, to ensure that they are fully staffed;
7. Calls on the Commission, the European Investment Bank and the Court of Auditors to cooperate in carrying out regular and frequent on-the-spot audit checks of operations managed under mandate by the European Investment Bank (EIB);
8. Asks the Court of Auditors to give summary details of all on-the-spot audit visits carried out in preparation of its annual report on EDF expenditure as an annex to the relevant chapter in the annual report;
9. Acknowledges and welcomes the efforts made by the Commission since 1993 to improve its financial management and accounting systems for the EDF and the progress thus made;
10. Recognizes that the Court of Auditors has discovered a certain number of discrepancies in the EDF accounts and notes that the Commission has acknowledged these; expects these errors to be corrected in the 1994 accounts, the legality and regularity of which the Court of Auditors will for the first time be required to certify in its Statement of Assurance;
11. Stresses the importance of the respect for democratic practice as a precondition for the provision of assistance under the Structural Adjustment Facility, and the crucial importance of the Community taking all possible action to alleviate the serious adverse social consequences caused by structural reforms;

*Structural adjustment*

<sup>(1)</sup> OJ No C 327, 24. 11. 1994.

12. Finds that counterpart funds created under the sixth EDF are not being used in accordance with the Community's stated priorities for the health and education sectors; asks the Commission, in spite of the notable improvements visible in this context in the seventh EDF, to bring to bear its influence with ACP Governments to ensure that the health and education sectors are suitably funded by the counterpart funds;
13. Asks the Commission to provide the European Parliament, by 30 September 1995, with a report giving an evaluation of the results achieved so far by the Structural Adjustment Facility, and by the counterpart funds generated by it, including details of the criteria used to carry out that evaluation;
14. Asks the Court of Auditors to include in the relevant chapter of its next annual report an evaluation of the

results achieved so far by the Structural Adjustment Facility, including details of the criteria used to carry out that evaluation;

*Stabex*

15. Expresses its concern over the continuing impasse between the Commission and the ACP States over the question of Stabex finance; asks the Commission to ensure that the ACP States respect their obligations relating to the mutual obligation frameworks; also asks the Commission thoroughly to review the entire operation of the Stabex system within the context of the new EDFs;

*EDF finance for UN operations*

16. Reaffirms its insistence that EDF funds must only be applied for purposes for which there is a clear legal basis in the Lomé Conventions.
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## CORRIGENDA

**Corrigendum to Commission Regulation (EC) No 1305/95 of 8 June 1995 adopting certain transitional measures relating to the entry price arrangements applicable to cucumbers for processing**

*(Official Journal of the European Communities No L 126 of 9 June 1995)*

On page 13 the Annex should read as follows :

## ANNEX

CN code	Description	Rate of duty	
		autonomous (%)	conventional (%)
(1)	(2)	(3)	(4)
0707 00 20	-- From 1 to 15 May :		
	-- -- For processing <sup>(1)</sup> :		
	-- -- -- With an entry price per 100 kg net weight of :		
	-- -- -- -- Not less than ECU 35 <sup>(2)</sup>	15,5	15,5
	-- -- -- -- Not less than ECU 34,3 but less than ECU 35 <sup>(3)</sup>	15,5 + ECU 0,7/ 100 kg/net	15,5 + ECU 1,1/ 100 kg/net
	-- -- -- -- Not less than ECU 33,6 but less than ECU 34,3 <sup>(4)</sup>	15,5 + ECU 1,4/ 100 kg/net	15,5 + ECU 2,2/ 100 kg/net
	-- -- -- -- Not less than ECU 32,9 but less than ECU 33,6 <sup>(5)</sup>	15,5 + ECU 2,1/ 100 kg/net	15,5 + ECU 3,4/ 100 kg/net
	-- -- -- -- Not less than ECU 32,2 but less than ECU 32,9 <sup>(6)</sup>	15,5 + ECU 2,8/ 100 kg/net	15,5 + ECU 4,5/ 100 kg/net
	-- -- -- -- Less than ECU 32,2 <sup>(7)</sup>	15,5 + ECU 45,7/ 100 kg/net	15,5 + ECU 45,7/ 100 kg/net
	-- -- -- Other :		
	-- -- -- -- With an entry price per 100 kg net weight of :		
	-- -- -- -- -- Not less than ECU 56 <sup>(8)</sup>	16 + ECU 47,3/ 100 kg/net	15,5
	-- -- -- -- -- Not less than ECU 54,9 but less than ECU 56 <sup>(9)</sup>	16 + ECU 47,3/ 100 kg/net	15,5 + ECU 1,1/ 100 kg/net
	-- -- -- -- -- Not less than ECU 53,8 but less than ECU 54,9 <sup>(10)</sup>	16 + ECU 47,3/ 100 kg/net	15,5 + ECU 2,2/ 100 kg/net
	-- -- -- -- -- Not less than ECU 52,6 but less than ECU 53,8 <sup>(11)</sup>	16 + ECU 47,3/ 100 kg/net	15,5 + ECU 3,4/ 100 kg/net
	-- -- -- -- -- Not less than ECU 51,5 but less than ECU 52,6 <sup>(12)</sup>	16 + ECU 47,3/ 100 kg/net	15,5 + ECU 4,5/ 100 kg/net
	-- -- -- -- -- Less than ECU 51,5 <sup>(13)</sup>	16 + ECU 47,3/ 100 kg/net	15,5 + ECU 45,7/ 100 kg/net

CN code	Description	Rate of duty	
		autonomous (%)	conventional (%)
(1)	(2)	(3)	(4)
0707 00 25	-- From 16 May to 30 September :		
	-- -- For processing <sup>(14)</sup> :		
	-- -- -- With an entry price per 100 kg net weight of :		
	-- -- -- -- Not less than ECU 35 <sup>(15)</sup>	19,3	19,3
	-- -- -- -- Not less than ECU 34,3 but less than ECU 35 <sup>(16)</sup>	19,3 + ECU 0,7/ 100 kg/net	19,3 + ECU 1,1/ 100 kg/net
	-- -- -- -- Not less than ECU 33,6 but less than ECU 34,3 <sup>(17)</sup>	19,3 + ECU 1,4/ 100 kg/net	19,3 + ECU 2,2/ 100 kg/net
	-- -- -- -- Not less than ECU 32,9 but less than ECU 33,6 <sup>(18)</sup>	19,3 + ECU 2,1/ 100 kg/net	19,3 + ECU 3,4/ 100 kg/net
	-- -- -- -- Not less than ECU 32,2 but less than ECU 32,9 <sup>(19)</sup>	19,3 + ECU 2,8/ 100 kg/net	19,3 + ECU 4,5/ 100 kg/net
	-- -- -- -- Less than ECU 32,2 <sup>(20)</sup>	19,3 + ECU 45,7/ 100 kg/net	19,3 + ECU 45,7/ 100 kg/net
	-- -- -- Other :		
	-- -- -- -- With an entry price per 100 kg net weight of :		
	-- -- -- -- -- Not less than ECU 56 <sup>(21)</sup>	20 + ECU 47,3/ 100 kg/net	19,3
	-- -- -- -- -- Not less than ECU 54,9 but less than ECU 56 <sup>(22)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 1,1/ 100 kg/net
	-- -- -- -- -- Not less than ECU 53,8 but less than ECU 54,9 <sup>(23)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 2,2/ 100 kg/net
	-- -- -- -- -- Not less than ECU 52,6 but less than ECU 53,8 <sup>(24)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 3,4/ 100 kg/net
	-- -- -- -- -- Not less than ECU 51,5 but less than ECU 52,6 <sup>(25)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 4,5/ 100 kg/net
	-- -- -- -- -- Less than ECU 51,5 <sup>(26)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 45,7/ 100 kg/net
0707 00 30	-- From 1 to 31 October :		
	-- -- For processing <sup>(27)</sup>		
	-- -- -- With an entry price per 100 kg net weight of :		
	-- -- -- -- Not less than ECU 35 <sup>(28)</sup>	19,3	19,3
	-- -- -- -- Not less than ECU 34,3 but less than ECU 35 <sup>(29)</sup>	19,3 + ECU 0,7/ 100 kg/net	19,3 + ECU 1,5/ 100 kg/net
	-- -- -- -- Not less than ECU 33,6 but less than ECU 34,3 <sup>(30)</sup>	19,3 + ECU 1,4/ 100 kg/net	19,3 + ECU 3/ 100 kg/net
	-- -- -- -- Not less than ECU 32,9 but less than ECU 33,6 <sup>(31)</sup>	19,3 + ECU 2,1/ 100 kg/net	19,3 + ECU 4,6/ 100 kg/net
	-- -- -- -- Not less than ECU 32,2 but less than ECU 32,9 <sup>(32)</sup>	19,3 + ECU 2,8/ 100 kg/net	19,3 + ECU 6,1/ 100 kg/net
	-- -- -- -- Less than ECU 32,2 <sup>(33)</sup>	19,3 + ECU 45,7/ 100 kg/net	19,3 + ECU 45,7/ 100 kg/net
	-- -- -- Other :		
	-- -- -- -- With an entry price per 100 kg net weight of :		
	-- -- -- -- -- Not less than ECU 76,2 <sup>(34)</sup>	20 + ECU 47,3/ 100 kg/net	19,3
	-- -- -- -- -- Not less than ECU 74,7 but less than ECU 76,2 <sup>(35)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 1,5/ 100 kg/net
	-- -- -- -- -- Not less than ECU 73,2 but less than ECU 74,7 <sup>(36)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 3/ 100 kg/net
	-- -- -- -- -- Not less than ECU 71,6 but less than ECU 73,2 <sup>(37)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 4,6/ 100 kg/net
	-- -- -- -- -- Not less than ECU 70,1 but less than ECU 71,6 <sup>(38)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 6,1/ 100 kg/net
	-- -- -- -- -- Less than ECU 70,1 <sup>(39)</sup>	20 + ECU 47,3/ 100 kg/net	19,3 + ECU 45,7/ 100 kg/net

- (1) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions.
- (2) Taric codes 0707 00 20\* 12 and 0707 00 20\* 14.
- (3) Taric codes 0707 00 20\* 16 and 0707 00 20\* 18.
- (4) Taric codes 0707 00 20\* 22 and 0707 00 20\* 24.
- (5) Taric codes 0707 00 20\* 26 and 0707 00 20\* 28.
- (6) Taric codes 0707 00 20\* 32 and 0707 00 20\* 34.
- (7) Taric codes 0707 00 20\* 36 and 0707 00 20\* 38.
- (8) Taric codes 0707 00 20\* 72 and 0707 00 20\* 74.
- (9) Taric codes 0707 00 20\* 76 and 0707 00 20\* 78.
- (10) Taric codes 0707 00 20\* 82 and 0707 00 20\* 84.
- (11) Taric codes 0707 00 20\* 86 and 0707 00 20\* 88.
- (12) Taric codes 0707 00 20\* 92 and 0707 00 20\* 94.
- (13) Taric codes 0707 00 20\* 96 and 0707 00 20\* 98.
- (14) Entry under this subheading is subject to the conditions laid down in the relevant Community provision.
- (15) Taric codes 0707 00 25\* 12 and 0707 00 25\* 14.
- (16) Taric codes 0707 00 25\* 16 and 0707 00 25\* 18.
- (17) Taric codes 0707 00 25\* 22 and 0707 00 25\* 24.
- (18) Taric codes 0707 00 25\* 26 and 0707 00 25\* 28.
- (19) Taric codes 0707 00 25\* 32 and 0707 00 25\* 34.
- (20) Taric codes 0707 00 25\* 36 and 0707 00 25\* 38.
- (21) Taric codes 0707 00 25\* 72 and 0707 00 25\* 74.
- (22) Taric codes 0707 00 25\* 76 and 0707 00 25\* 78.
- (23) Taric codes 0707 00 25\* 82 and 0707 00 25\* 84.
- (24) Taric codes 0707 00 25\* 86 and 0707 00 25\* 88.
- (25) Taric codes 0707 00 25\* 92 and 0707 00 25\* 94.
- (26) Taric codes 0707 00 25\* 96 and 0707 00 25\* 98.
- (27) Entry under this subheading is subject to the conditions laid down in the relevant Community provision.
- (28) Taric codes 0707 00 30\* 12 and 0707 00 30\* 14.
- (29) Taric codes 0707 00 30\* 16 and 0707 00 30\* 18.
- (30) Taric codes 0707 00 30\* 22 and 0707 00 30\* 24.
- (31) Taric codes 0707 00 30\* 26 and 0707 00 30\* 28.
- (32) Taric codes 0707 00 30\* 32 and 0707 00 30\* 34.
- (33) Taric codes 0707 00 30\* 36 and 0707 00 30\* 38.
- (34) Taric codes 0707 00 30\* 72 and 0707 00 30\* 74.
- (35) Taric codes 0707 00 30\* 76 and 0707 00 30\* 78.
- (36) Taric codes 0707 00 30\* 82 and 0707 00 30\* 84.
- (37) Taric codes 0707 00 30\* 86 and 0707 00 30\* 88.
- (38) Taric codes 0707 00 30\* 92 and 0707 00 30\* 94.
- (39) Taric codes 0707 00 30\* 96 and 0707 00 30\* 98.