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⁽¹⁾ Text with EEA relevance

I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 1095/96**of 18 June 1996****on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations**

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS REGULATION:

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

Having regard to the proposal from the Commission,

Whereas, in the wake of the accession of Austria, Finland and Sweden, the Community concluded Agreements with certain third countries concerning the conclusion of the negotiations under GATT Article XXIV.6⁽¹⁾; whereas those Agreements provide *inter alia* for certain Community commitments in the field of agriculture; whereas, pursuant to those Agreements, the Commission has drawn up a new Schedule CXL (European Communities), applicable to the customs territory of the Community as constituted at 1 January 1995, to replace Schedule LXXX (European Communities) in the Annex to the Marrakesh Protocol to the GATT, 1994; whereas Schedule CXL has been forwarded to the World Trade Organization; whereas the commitments set out in Schedule CXL and, in particular, the commitments applicable from 1 January 1996, must be implemented at the earliest opportunity; whereas, as a consequence, the Council should authorize the Commission to take the requisite measures in accordance with the management committee procedure; whereas, for the sake of simplification, provision should also be made for the same procedure to be used to introduce such amendments to Schedule CXL as the Council may authorize,

Article 1

1. At the earliest opportunity, the Commission shall adopt the measures required as from 1 January 1996 for the implementation in agriculture of the concessions set out in Schedule CXL (European Communities) forwarded to the World Trade Organization and applying to the customs territory of the Community as constituted at 1 January 1995. Such measures shall be adopted in accordance with the procedure provided for in Article 23 of Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals⁽²⁾, the corresponding provisions of the other Regulations on the common organization of the markets and, as regards products covered by CN code 0701 90 51, in Article 33 of Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables⁽³⁾.

2. Should the Council authorize any amendment to Schedule CXL, the resulting measures shall subsequently be adopted in accordance with the procedure referred to in paragraph 1.

Article 2

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

⁽²⁾ OJ No L 181, 1. 7. 1992, p. 21. Regulation as last amended by Regulation (EC) No 1863/95 (OJ No L 179, 29. 7. 1995, p. 1).

⁽³⁾ OJ No L 118, 20. 5. 1972, p. 1. Regulation as last amended by Regulation (EC) No 1363/95 (OJ No L 132, 16. 6. 1995, p. 8).

⁽¹⁾ OJ No L 334, 30. 12. 1995, pp. 25 and 38.

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

Done at Luxembourg, 18 June 1996.

For the Council

The President

C. BURLANDO

COMMISSION REGULATION (EC) No 1096/96

of 19 June 1996

fixing the export refunds on white sugar and raw sugar exported in its unaltered state

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 ⁽¹⁾, as last amended by Regulation (EC) No 1101/95 ⁽²⁾, and in particular point (a) of the first subparagraph of Article 19 (4) thereof,

Whereas Article 19 of Regulation (EEC) No 1785/81 provides that the difference between quotations or prices on the world market for the products listed in Article 1 (1) (a) of that Regulation and prices for those products within the Community may be covered by an export refund;

Whereas Regulation (EEC) No 1785/81 provides that when refunds on white and raw sugar, undenatured and exported in its unaltered state, are being fixed account must be taken of the situation on the Community and world markets in sugar and in particular of the price and cost factors set out in Article 17a of that Regulation; whereas the same Article provides that the economic aspect of the proposed exports should also be taken into account;

Whereas the refund on raw sugar must be fixed in respect of the standard quality; whereas the latter is defined in Article 1 of Council Regulation (EEC) No 431/68 of 9 April 1968 determining the standard quality for raw sugar and fixing the Community frontier crossing point for calculating cif prices for sugar ⁽³⁾, as amended by Regulation (EC) No 3290/94 ⁽⁴⁾; whereas, furthermore, this refund should be fixed in accordance with Article 17a (4) of Regulation (EEC) No 1785/81; whereas candy sugar is defined in Commission Regulation (EC) No 2135/95 of 7 September 1995 laying down detailed rules of application for the grant of export refunds in the sugar sector ⁽⁵⁾; whereas the refund thus calculated for sugar containing added flavouring or colouring matter must apply to their sucrose content and, accordingly, be fixed per 1 % of the said content;

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the refund for sugar according to destination;

Whereas, in special cases, the amount of the refund may be fixed by other legal instruments;

Whereas Council Regulation (EEC) No 990/93 ⁽⁶⁾, as amended by Regulation (EC) No 1380/95 ⁽⁷⁾, prohibits trade between the European Community and the Federal Republic of Yugoslavia (Serbia and Montenegro); whereas this prohibition does not apply in certain situations as comprehensively listed in Articles 2, 4, 5 and 7 thereof and in Council Regulation (EC) No 462/96 ⁽⁸⁾; whereas account should be taken of this fact when fixing the refunds;

Whereas the representative market rates defined in Article 1 of Council Regulation (EEC) No 3813/92 ⁽⁹⁾, as last amended by Regulation (EC) No 150/95 ⁽¹⁰⁾, are used to convert amounts expressed in third country currencies and are used as the basis for determining the agricultural conversion rates of the Member States' currencies; whereas detailed rules on the application and determination of these conversions were set by Commission Regulation (EEC) No 1068/93 ⁽¹¹⁾, as last amended by Regulation (EC) No 2853/95 ⁽¹²⁾;

Whereas the refund must be fixed every two weeks; whereas it may be altered in the intervening period;

Whereas it follows from applying the rules set out above to the present situation on the market in sugar and in particular to quotations or prices for sugar within the Community and on the world market that the refund should be as set out in the Annex hereto;

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

The export refunds on the products listed in Article 1 (1) (a) of Regulation (EEC) No 1785/81, undenatured and exported in the natural state, are hereby fixed to the amounts shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 June 1996.

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 110, 17. 5. 1995, p. 1.

⁽³⁾ OJ No L 89, 10. 4. 1968, p. 3.

⁽⁴⁾ OJ No L 349, 31. 12. 1994, p. 105.

⁽⁵⁾ OJ No L 214, 8. 9. 1995, p. 16.

⁽⁶⁾ OJ No L 102, 28. 4. 1993, p. 14.

⁽⁷⁾ OJ No L 138, 21. 6. 1995, p. 1.

⁽⁸⁾ OJ No L 65, 15. 3. 1996, p. 1.

⁽⁹⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽¹⁰⁾ OJ No L 22, 31. 1. 1995, p. 1.

⁽¹¹⁾ OJ No L 108, 1. 5. 1993, p. 106.

⁽¹²⁾ OJ No L 299, 12. 12. 1995, p. 1.

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

Done at Brussels, 19 June 1996.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX

to the Commission Regulation of 19 June 1996 fixing the export refunds on white sugar and raw sugar exported in its unaltered state

Product code	Amount of refund ⁽¹⁾
	— ECU/100 kg —
1701 11 90 100	35,40 ⁽¹⁾
1701 11 90 910	35,13 ⁽¹⁾
1701 11 90 950	— ⁽²⁾
1701 12 90 100	35,40 ⁽¹⁾
1701 12 90 910	35,13 ⁽¹⁾
1701 12 90 950	— ⁽²⁾
	— ECU/1 % of sucrose × 100 kg —
1701 91 00 000	0,3848
	— ECU/100 kg —
1701 99 10 100	38,48
1701 99 10 910	38,19
1701 99 10 950	38,19
	— ECU/1 % of sucrose × 100 kg —
1701 99 90 100	0,3848

⁽¹⁾ Applicable to raw sugar with a yield of 92 %; if the yield is other than 92 %, the refund applicable is calculated in accordance with the provisions of Article 17a (4) of Regulation (EEC) No 1785/81.

⁽²⁾ Fixing suspended by Commission Regulation (EEC) No 2689/85 (OJ No L 255, 26. 9. 1985, p. 12), as amended by Regulation (EEC) No 3251/85 (OJ No L 309, 21. 11. 1985, p. 14).

⁽³⁾ Refunds on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) may be granted only where the conditions laid down in amended Regulation (EEC) No 990/93 and Regulation (EC) No 462/96 are observed.

COMMISSION REGULATION (EC) No 1097/96
of 19 June 1996

fixing the maximum export refund for white sugar for the 44th partial invitation to tender issued within the framework of the standing invitation to tender provided for in Regulation (EC) No 1813/95

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 ⁽¹⁾, as last amended by Regulation (EC) No 1101/95 ⁽²⁾, and in particular the second subparagraph of Article 17 (5) (b) thereof,

Whereas Commission Regulation (EC) No 1813/95 of 26 July 1995 on a standing invitation to tender to determine levies and/or refunds on exports of white sugar ⁽³⁾, as amended by Regulation (EC) No 706/96 ⁽⁴⁾, requires partial invitations to tender to be issued for the export of this sugar;

Whereas, pursuant to Article 9 (1) of Regulation (EC) No 1813/95 a maximum export refund shall be fixed, as the case may be, account being taken in particular of the state and foreseeable development of the Community and world markets in sugar, for the partial invitation to tender in question;

Whereas, following an examination of the tenders submitted in response to the 44th partial invitation to tender, the provisions set out in Article 1 should be adopted;

Whereas Council Regulation (EEC) No 990/93 ⁽⁵⁾, as amended by Regulation (EC) No 1380/95 ⁽⁶⁾, prohibits trade between the European Community and the Federal

Republic of Yugoslavia (Serbia and Montenegro); whereas this prohibition does not apply in certain situations as comprehensively listed in Articles 2, 4, 5 and 7 thereof and in Council Regulation (EC) No 462/96 ⁽⁷⁾; whereas account should be taken of this fact when fixing the refunds;

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. For the 44th partial invitation to tender for white sugar issued pursuant to Regulation (EC) No 1813/95 the maximum amount of the export refund is fixed at ECU 41,372 per 100 kilograms.

2. Refunds on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) may be granted only where the conditions laid down in amended Regulation (EEC) No 990/93 and Regulation (EC) No 462/96 are observed.

Article 2

This Regulation shall enter into force on 20 June 1996.

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

Done at Brussels, 19 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.
⁽²⁾ OJ No L 110, 17. 5. 1995, p. 1.
⁽³⁾ OJ No L 175, 27. 7. 1995, p. 12.
⁽⁴⁾ OJ No L 98, 19. 4. 1996, p. 11.
⁽⁵⁾ OJ No L 102, 28. 4. 1993, p. 14.
⁽⁶⁾ OJ No L 138, 21. 6. 1995, p. 1.

⁽⁷⁾ OJ No L 65, 15. 3. 1996, p. 1.

COMMISSION REGULATION (EC) No 1098/96

of 19 June 1996

fixing the representative prices and the additional import duties for molasses in the sugar sector

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 market in sugar⁽¹⁾, as last amended by Regulation (EC) No 1101/95⁽²⁾,

Having regard to Commission Regulation (EC) No 1422/95 of 23 June 1995 laying down detailed rules of application for imports of molasses in the sugar sector and amending Regulation (EEC) No 785/68⁽³⁾, and in particular Articles 1 (2) and 3 (1) thereof,

Whereas Regulation (EC) No 1422/95 stipulates that the cif import price for molasses, hereinafter referred to as the 'representative price', should be set in accordance with Commission Regulation (EEC) No 785/68⁽⁴⁾; whereas that price should be fixed for the standard quality defined in Article 1 of the above Regulation;

Whereas the representative price for molasses is calculated at the frontier crossing point into the Community, in this case Amsterdam; whereas that price must be based on the most favourable purchasing opportunities on the world market established on the basis of the quotations or prices on that market adjusted for any deviations from the standard quality; whereas the standard quality for molasses is defined in Regulation (EEC) No 785/68;

Whereas, when the most favourable purchasing opportunities on the world market are being established, account must be taken of all available information on offers on the world market, on the prices recorded on important third-country markets and on sales concluded in international trade of which the Commission is aware, either directly or through the Member States; whereas, under Article 7 of Regulation (EEC) No 785/68, the Commission may for this purpose take an average of several prices as a basis, provided that this average is representative of actual market trends;

Whereas the information must be disregarded if the goods concerned are not of sound and fair marketable quality or if the price quoted in the offer relates only to a small

quantity that is not representative of the market; whereas offer prices which can be regarded as not representative of actual market trends must also be disregarded;

Whereas, if information on molasses of the standard quality is to be comparable, prices must, depending on the quality of the molasses offered, be increased or reduced in the light of the results achieved by applying Article 6 of Regulation (EEC) No 785/68;

Whereas a representative price may be left unchanged by way of exception for a limited period if the offer price which served as a basis for the previous calculation of the representative price is not available to the Commission and if the offer prices which are available and which appear not to be sufficiently representative of actual market trends would entail sudden and considerable changes in the representative price;

Whereas where there is a difference between the trigger price for the product in question and the representative price, additional import duties should be fixed under the conditions set out in Article 3 of Regulation (EC) No 1422/95; whereas should the import duties be suspended pursuant to Article 5 of Regulation (EC) No 1422/95, specific amounts for these duties should be fixed;

Whereas application of these provisions will have the effect of fixing the representative prices and the additional import duties for the products in question as set out in the Annex to this Regulation;

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

The representative prices and the additional duties applying to imports of the products referred to in Article 1 of Regulation (EC) No 1422/95 are fixed in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 June 1996.

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 110, 17. 5. 1995, p. 1.

⁽³⁾ OJ No L 141, 24. 6. 1995, p. 12.

⁽⁴⁾ OJ No L 145, 27. 6. 1968, p. 12.

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

Done at Brussels, 19 June 1996.

For the Commission
 Franz FISCHLER
 Member of the Commission

ANNEX

fixing the representative prices and additional import duties applying to imports of molasses in the sugar sector

CN code	Amount of the representative price in ECU per 100 kg net of the product in question	Amount of the additional duty in ECU per 100 kg net of the product in question	Amount of the duty to be applied to imports in ECU per 100 kg net of the product in question because of suspension as referred to in Article 5 of Regulation (EC) No 1422/95 ⁽²⁾
1703 10 00 ⁽¹⁾	8,50	—	0,00
1703 90 00 ⁽¹⁾	11,92	—	0,00

⁽¹⁾ For the standard quality as defined in Article 1 of Regulation (EEC) No 785/68.

⁽²⁾ This amount replaces, in accordance with Article 5 of Regulation (EC) No 1422/95, the rate of the Common Customs Tariff duty fixed for these products.

COMMISSION REGULATION (EC) No 1099/96
of 19 June 1996

amending Council Regulation (EC) No 1981/94 opening and providing for the administration of Community tariff quotas for certain products originating in Algeria, Cyprus, Egypt, Israel, Jordan, Malta, Morocco, the Occupied Territories, Tunisia and Turkey, and providing detailed rules for extending and adapting these tariff quotas

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1981/94 of 25 July 1994 opening and providing for the administration of Community tariff quotas for certain products originating in Algeria, Cyprus, Egypt, Israel, Jordan, Malta, Morocco, the Occupied Territories, Tunisia and Turkey, and providing detailed rules for extending and adapting these tariff quotas⁽¹⁾, as last amended by Regulation (EC) No 585/96⁽²⁾, and in particular Articles 6 and 7 thereof,

Whereas Regulation (EC) No 1981/94 established in its Annexes I and III to X Community tariff quotas for certain products originating in respectively Turkey, Jordan, Morocco, Cyprus, Egypt, Tunisia, Algeria, Malta and West Bank and the Gaza Strip;

Whereas some of these Community tariff quotas expire on 30 June 1996 and taking into account the amendments to the combined nomenclature and to the Taric subdivisions, it is necessary to amend Regulation (EC) No 1981/94 to allow Mediterranean countries to export the products concerned under the preferential system, as provided for in the different agreements;

Whereas Council Regulation (EC) No 3192/94 of 19 December 1994 amending the arrangements applying to imports into the Community of certain agricultural products originating in Cyprus⁽³⁾ has modified two Community tariff quotas and has opened a new annual Community tariff quota for prepared grapes originating in Cyprus;

Whereas Commission Regulation (EC) No 1571/95 of 30 June 1995 repealing Regulations (EC) No 2027/94 fixing reference prices, (EEC) No 3418/88 fixing the free-at-frontier reference prices applicable to imports of certain wine products with effect from 1 September 1998, (EEC) No 1393/76 laying down detailed rules for the importation of products in the wine-growing sector originating in certain third countries, (EEC) No 701/84 fixing counter-

vailing charges in the wine sector, and (EEC) No 333/88 waiving the countervailing charges on imports of certain wines originating in and coming from certain third countries⁽⁴⁾ abolished the free-at-frontier reference prices applicable to imports of certain wine products with effect from 1 July 1995;

Whereas Council Regulation (EC) No 539/96⁽⁵⁾ extended the application of Council Regulation (EEC) No 4088/87⁽⁶⁾ to products originating in the West Bank and the Gaza Strip and in order to avoid modifications of Regulation (EC) No 1981/94 at every extension to other countries benefiting from tariff quotas in respect of fresh cut flowers and flower buds, the references to specific countries in Article 3 should be deleted;

Whereas the measures provided in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1981/94 is hereby amended as follows:

1. in the title and in Article 1, 'the Occupied Territories' shall be replaced by 'West Bank and the Gaza Strip';
2. the first paragraph of Article 2 shall be deleted. Paragraphs 2, 3 and 4 shall be renumbered respectively 1, 2 and 3;
3. the first subparagraph of Article 3 shall be replaced by the following:

'In the case of large-flowered or small-flowered roses and unifloral or multifloral carnations, application of the tariff quotas relating to fresh cut flowers and flower buds may be interrupted if it is found at Community level that the price conditions laid down by Regulation (EEC) No 4088/87 are not being observed';

4. Annexes I and III to X shall be replaced by Annexes I to IX to this Regulation.

⁽¹⁾ OJ No L 199, 2. 8. 1994, p. 1.

⁽²⁾ OJ No L 84, 3. 4. 1996, p. 8.

⁽³⁾ OJ No L 337, 24. 12. 1994, p. 9.

⁽⁴⁾ OJ No L 150, 1. 7. 1995, p. 50.

⁽⁵⁾ OJ No L 79, 29. 3. 1996, p. 6.

⁽⁶⁾ OJ No L 382, 31. 12. 1987, p. 22.

Article 2

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 1996 for Order numbers 09.0203, 09.1121, 09.1122, 09.1129, 09.1130, 09.1207 and 09.1707,

- 1 October 1996 for Order number 09.1133,
- 15 October 1996 for Order numbers 09.1135 and 09.1136,
- 1 November 1996 for Order numbers 09.1152, 09.1114, 09.1137, 09.1138, 09.1190, 09.1381, 09.1420 and 09.1709,
- 15 November 1996 for Order number 09.1117,
- 1 January 1997 for the other Order numbers.

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

Done at Brussels, 19 June 1996.

For the Commission

Mario MONTI

Member of the Commission

ANNEX I

ANNEX I

TURKEY

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.0201	0802 21 00 0802 22 00		Hazelnuts or filberts, fresh or dried, whether or not shelled or peeled	25 000	0
09.0203	ex 2008 50 92 ex 2008 50 94	20 20	Apricot pulp, not containing added spirit or sugar, in immediate packings of a net content of 4,5 kg or more: — From 1 July to 30 June of the following year	90	0'

ANNEX II

ANNEX III

JORDAN

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1152	0603 10		Fresh cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes: — From 1 November to 31 October of the following year	56	0'

ANNEX III

ANNEX IV

MOROCCO

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1114	0603 10		Fresh cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes: — From 1 November to 31 October of the following year	336,5	0
09.1135	ex 0603 10 11 ex 0603 10 51 ex 0603 10 21 ex 0603 10 61 ex 0603 10 25 ex 0603 10 65 ex 0603 10 13 0603 10 53	50 60 11 12 50 60 20 10 30 20 10 30 50 60	Fresh flowers and flower buds, cut: Roses, gladioli and chrysanthemums: — From 15 October to 14 May of the following year Carnations: — From 15 October to 31 May of the following year	2 063,5 ⁽¹⁾ ⁽²⁾	0
09.1136	ex 0603 10 29 ex 0603 10 69	81 89 10 30 40	Other flowers: — From 15 October to 14 May of the following year	1 700 ⁽¹⁾ ⁽³⁾	0
09.1115	ex 0701 90 51	15	New potatoes: — From 1 January to 31 March	43 680	0
09.1117	0702 00 15 0702 00 20 0702 00 45		Tomatoes, fresh or chilled: — From 15 November to 30 April of the following year	96 208	Exemption ⁽⁴⁾
09.1190	0702 00 50		— From 1 November to 31 March of the following year	145 676 ⁽³⁾ ⁽⁶⁾	
09.1118	0702 00 20		Of which: Tomatoes, fresh or chilled: — From 1 to 30 April	16 800	Exemption ⁽⁴⁾
09.1127	ex 0703 10 11 ex 0703 10 19 ex 0709 90 90	20 30 92 93 52 53 54	Onions, including wild onions of the species <i>Muscari comosum</i> , fresh or chilled: — From 15 February to 15 May	5 040	0

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1109	ex 0704 90 90	92	Chinese cabbage: — From 1 November to 31 December	120	0
09.1111	ex 0705 11 10 ex 0705 11 80	35 10	"Iceberg" lettuce (<i>Lactuca sativa</i> L., <i>capitata</i> L.): — From 1 November to 31 December	120	0
09.1137	0707 00 10 0707 00 15 0707 00 20 0707 00 25 0707 00 35 0707 00 40		Cucumbers: — From 1 November to 31 May of the following year	5 000 (*) (*)	—
09.1138	0709 10 40		Globe artichokes: — From 1 November to 31 December	500 (*) (*)	—
09.1133	0709 90 71 0709 90 73 ex 0709 90 75 ex 0709 90 79	10 to 60 31 to 36 51 to 56	Courgettes: — From 1 October to 20 April of the following year	5 000 (*) (*)	—
09.1121	0805 10 01 0805 10 05 0805 10 09 0805 10 11 0805 10 15 0805 10 19 0805 10 21 0805 10 25		Fresh oranges: — From 1 July to 30 June of the following year	296 800	Exemption (*)
09.1122	0805 10 29 0805 10 31 0805 10 33 0805 10 35 0805 10 37 0805 10 38 0805 10 39 0805 10 42 0805 10 44 0805 10 46 0805 10 51 0805 10 55 0805 10 59 0805 10 61 0805 10 65 0805 10 69 ex 0805 10 82 ex 0805 10 84 ex 0805 10 86		— From 1 December to 31 May of the following year	300 000 (*) (*)	—
		10 11 13 17 10			

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1129	ex 0805 20 11	11 21 31 41 51 61	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh:	123 200	Exemption (*)
	ex 0805 20 13	11 21 31 41	— From 1 July to 30 June of the following year		
09.1130		51 61	Fresh clementines:	110 000 (*) (*)	—
	ex 0805 20 15	11 21 31 41 51 61	— From 1 November to the end of February of the following year		
	ex 0805 20 17	11 21 31 41 51 61			
	ex 0805 20 19	01 03 05 07 09 11 13 15 23 25 33 35 43 45 53 55 63 65			
	ex 0805 20 21	13 21 31 51 71			
	ex 0805 20 23	13 21 31 51 71			

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1129 09.1130 (cont'd)	ex 0805 20 25	13			
		21			
		31			
		51			
		71			
	ex 0805 20 27	13			
		21			
		31			
		51			
		71			
	ex 0805 20 29	12			
		14			
		21			
		23			
		31			
		51			
		71			
		91			
		ex 0805 20 31			
	21				
	31				
41					
51					
61					
ex 0805 20 33	11				
	21				
	31				
	41				
	51				
	61				
ex 0805 20 35	11				
	21				
	31				
	41				
	51				
	61				
ex 0805 20 37	11				
	21				
	31				
	41				
	51				
	61				
ex 0805 20 39	11				
	21				
	31				
	41				
	51				
	61				

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1101	ex 1604 13 11	11	Prepared or preserved sardines of the species <i>Sardina pilchardus</i> : — from 1 January to 31 December 1997 — from 1 January to 31 December 1998	21 000 (*) 22 500 (*)	0
		19			
	ex 1604 13 19	11			
		19			
	ex 1604 20 50	13			
		15			
09.1119	2004 90 50		Peas (<i>Pisum sativum</i>) and immature beans in pod prepared or preserved otherwise than by vinegar or acetic acid, whether or not frozen	10 440	0
	2005 40 00				
	2005 59 00				
09.1105	ex 2008 50 92	20	Apricot pulp, not containing added spirit or sugar, in immediate packings or a net content of 4,5 kg or more	9 900	0
	ex 2008 50 94	20			
09.1123	2009 11 11		Orange juice	16 800	Exemption (*)
	2009 11 19				
	2009 11 91				
	2009 11 99				
	2009 19 11				
	2009 19 19				
	2009 19 91				
	2009 19 99				
09.1124	ex 2009 11 11	10	Of which: Orange juice imported in packings of a capacity of two litres or less	5 040	Exemption (*)
	ex 2009 11 19	10			
	ex 2009 11 91	10			
	ex 2009 11 99	10			
		91			
	ex 2009 19 11	10			
	ex 2009 19 19	10			
	ex 2009 19 91	10			
	ex 2009 19 99	10			
	09.1107	ex 2204 21 79			
ex 2204 21 80		72			
ex 2204 21 83		72			
ex 2204 21 84		72			
09.1131	2204 10		Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009: — Sparkling wine: — — Of an actual alcoholic strength by volume of not less than 8,5 % vol:	95 200 hl	0

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1131 (cont'd)	2204 10 19		- - - Other		
	2204 10 99		- - Other:		
	2204 21 10		- - - Other:		
	2204 21 79		- - - - - Other wine		
	ex 2204 21 80	72	- - - - - Other wine		
		79			
		80			
	2204 21 83		- - - - - Of an actual alcoholic strength by volume exceeding 13 % vol:		
	ex 2204 21 84	10	- - - - - Other:		
		72	- - - - - White wine		
		79			
		80			
	ex 2204 21 94	10	- - - - - Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:		
		30	- - - - - Other wine		
		(°)			
	ex 2204 21 98	10	- - - - - Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:		
		30	- - - - - Other wine		
		(°)			
	ex 2204 21 99	10	- - - - - Of an actual alcoholic strength by volume exceeding 22 % vol:		
		(°)	- - - - - Other wine		
	2204 29 10		- - - Other:		
			- - - Wine other than that referred to in subheading 2204 10 in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C		

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1131 (cont'd)			<p>--- Other:</p> <p>--- Of an actual alcoholic strength by volume not exceeding 13 % vol:</p> <p>--- Other:</p> <p>2204 29 65 ex 2204 29 75 10 (?)</p> <p>--- Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol:</p> <p>--- Other:</p> <p>2204 29 83 ex 2204 29 84 10 30 (?)</p> <p>--- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:</p> <p>ex 2204 29 94 10 30 (?)</p> <p>--- Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:</p> <p>ex 2204 29 98 10 30 (?)</p> <p>--- Of an actual alcoholic strength by volume exceeding 22 % vol:</p> <p>ex 2204 29 99 10 (?)</p>		

(¹) From 1 November drawings from this quota shall be granted only once quota 09.1114 has been exhausted.

(²) This volume shall be increased to 2 263,5 tonnes for the period 1997/98 and 2 663,5 tonnes for the period 1998/99 *et seq.*

(³) This volume shall be increased to 1 900 tonnes for the period 1997/98 and 2 000 tonnes for the period 1998/99 *et seq.*

(⁴) The exemption applies only to the *ad valorem* duty.

(⁵) For these quotas, the agreed entry price beyond which the specific additional duty provided in the Community's list of concessions to the WTO is reduced to zero, is:

- ECU 492/tonne for tomatoes, from 1 November to 31 December 1996 and ECU 484/tonne in 1997,
- ECU 490/tonne for cucumbers, from 1 November to 31 December 1996 and ECU 480/tonne in 1997,
- ECU 594/tonne for globe artichokes,
- ECU 445/tonne for courgettes, from 1 October to 31 December 1996 and ECU 440/tonne in 1997, except for the period 1 February to 31 March during which applies the "WTO" entry price,
- ECU 273/tonne for oranges,
- ECU 496/tonne for clementines.

(⁶) If the entry price for a consignment is 2, 4, 6 or 8 % lower than the agreed entry price, the specific customs duty shall be equal respectively to 2, 4, 6 or 8 % of this agreed entry price. If the entry price of a consignment is less than 92 % of the agreed entry price, the specific customs duty bound within the WTO shall apply.

(⁷) A customs duty of 5 % shall be applied in respect of quantities imported in excess of the quota.

(⁸) A customs duty of 4 % shall be applied in respect of quantities imported in excess of the quota.

(⁹) Taric subdivision applicable from 1 January 1997.⁷

ANNEX IV

ANNEX V

CYPRUS

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1420	0603 10		Fresh cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes: — From 1 November to 31 October of the following year	75	0
09.1401	0701 90 59		New potatoes	110 000	0
09.1425	ex 0704 90 90	92	Chinese cabbage: — From 1 November to 31 December	150	0
09.1427	ex 0705 11 10 ex 0705 11 80	35 10	"Iceberg" lettuce (<i>Lactuca sativa</i> L., <i>capitata</i> L.): — From 1 November to 31 December	150	0
09.1403	ex 0706 10 00	14 15	Carrots: — From 1 April to 15 May	3 750	0
09.1411	ex 0706 90 90	20	Salad beetroots	2 250	0
09.1405	ex 0709 30 00	50	Aubergines (egg-plants): — From 1 October to 30 November	450	0
09.1409	0709 60 10		Sweet peppers	450	0
09.1407	ex 0806 10 29 0806 10 30 ex 0806 10 40	50 60 70 11 to 16 41 to 46	Fresh table grapes: — From 8 June to 14 July — From 15 July to 20 July — From 21 July to 9 August	11 000	Exemption (!)
09.1413	0806 20 11 0806 20 12 0806 20 18 ex 0806 20 91 ex 0806 20 92 ex 0806 20 98	 10 10 10	Dried grapes, in immediate containers of a net capacity not exceeding 15 kg	2 250	0
09.1429	2008 99 43 2008 99 53		Grapes, otherwise prepared or preserved, not containing added spirit, containing added sugar, not elsewhere specified or included	2 500	0
09.1421			Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: — Grape juice (including grape must): — — Of a density not exceeding 1,33 g/cm ³ at 20 °C: — — — Of a value exceeding ECU 18 per 100 kg net weight:	4 950	Exemption (!)

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1421 (cont'd)	2009 60 51 2009 60 71 ex 2009 60 90 2204 30 92	11 91	<p> - - - - Concentrated - - - - Of a value not exceeding ECU 18 per 100 kg net weight: - - - - With an added sugar content exceeding 30 % by weight: - - - - - Concentrated - - - - Other, concentrated within the meaning of Additional Note 6 to Chapter 20 of the combined nomenclature Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009: - Other grape must: - - Other: - - - Of a density of 1,33 g/cm³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol: - - - - Concentrated </p>		
09.1415	2204 21 79 ex 2204 21 80 ex 2204 21 83 ex 2204 21 84	79 80 79 80 79 80	<p> Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - - In containers holding two litres or less: - - - Other: - - - - Of an actual alcoholic strength by volume not exceeding 13 % vol: - - - - - Other: - - - - - - White wine - - - - - - Other wine - - - - Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: - - - - - Other: - - - - - - White wine, other than liqueur wines of an actual alcoholic strength by volume of 15 % vol - - - - - Other wine, other than liqueur wines of an actual alcoholic strength by volume of 15 % vol </p>	52 500 hl	0
09.1423	2204 29 65 ex 2204 29 75 ex 2204 29 83 ex 2204 29 84	10 (²) 80 30 (²)	<p> - - Other: - - - Other: - - - - Of an actual alcoholic strength by volume not exceeding 13 % vol: - - - - - Other: - - - - - - White wine - - - - - - Other wine - - - - Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: - - - - - Other: - - - - - - White wine, other than liqueur wines of an actual alcoholic strength by volume of 15 % vol - - - - - Other wine, other than liqueur wines of an actual alcoholic strength by volume of 15 % vol </p>	29 120 hl	0

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1417			<ul style="list-style-type: none"> - Other wine, grape must with fermentation prevented or arrested by the addition of alcohol: - - In containers holding two litres or less: - - - Other: - - - - Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: - - - - - Other: - - - - - - White liqueur wines of an actual alcoholic strength by volume of 15 % vol - - - - - - Other liqueur wines of an actual alcoholic strength by volume of 15 % vol - - - - - - Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: - - - - - - Other liqueur wines - - - - - - Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: - - - - - - Other liqueur wines - - Other: - - - Other: - - - - Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: - - - - - Other: - - - - - - White liqueur wines of an actual alcoholic strength by volume of 15 % vol - - - - - - Other liqueur wines of an actual alcoholic strength by volume of 15 % vol - - - - - - Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: - - - - - - Other liqueur wines - - - - - - Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: - - - - - - Other liqueur wines 	225 000 hl	0
	ex 2204 21 83	10			
	ex 2204 21 84	10			
	ex 2204 21 94	10			
	ex 2204 21 98	10			
	ex 2204 29 83	10			
	ex 2204 29 84	10			
	ex 2204 29 94	10			
	ex 2204 29 98	10			

(¹) The exemption applies only to the *ad valorem* duty.

(²) Taric subdivision applicable from 1 January 1997.

ANNEX VI

ANNEX VII

TUNISIA

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1207	0805 10 01 0805 10 05 0805 10 09 0805 10 11 0805 10 15 0805 10 19 0805 10 21 0805 10 25 0805 10 29 0805 10 31 0805 10 33 0805 10 35 0805 10 37 0805 10 38 0805 10 39 0805 10 42 0805 10 44 0805 10 46 0805 10 51 0805 10 55 0805 10 59 0805 10 61 0805 10 65 0805 10 69 ex 0805 10 82 ex 0805 10 84 ex 0805 10 86		Fresh oranges: — From 1 July to 30 June of the following year	31 360	Exemption (¹)
09.1201	ex 1604 13 11 ex 1604 13 19 ex 1604 20 50	11 19 11 19 13 15	Prepared or preserved sardines of the species <i>Sardina pilchardus</i>	100	0
09.1203	ex 2008 50 92 ex 2008 50 94	20 20	Apricot pulp, not containing added spirit or sugar, in immediate packings of a net content of 4,5 kg or more	5 160	0
09.1205	ex 2204 21 79 ex 2204 21 80 ex 2204 21 83 ex 2204 21 84	73 73 73 73	Wines entitled to one of the following designations of origin: Coteaux de Teboura, Coteaux d'Utique, Sidi-Salem, Kelibia, Thibar, Mornag, grand cru Mornag, of an actual alcoholic strength by volume of 15 % vol or less and in containers holding two litres or less	56 000 hl	0

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1209			Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009:	179 200 hl	0
	2204 10		- Sparkling wine:		
			- - Of an actual alcoholic strength by volume of not less than 8,5 % vol:		
	2204 10 19		- - - Other		
			- - Other:		
	2204 10 99		- - - Other		
			- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
			- - In containers holding two litres or less:		
	2204 21 10		- - - Wine other than that referred to in subheading 2204 10, in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C		
			- - - Other:		
			- - - - Of an actual alcoholic strength by volume not exceeding 13 % vol:		
			- - - - - Other:		
	2204 21 79		- - - - - White wine		
ex	2204 21 80	72	- - - - - Other wine		
		79			
		80			
			- - - - - Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol:		
			- - - - - Other:		
	2204 21 83		- - - - - White wine		
ex	2204 21 84	10	- - - - - Other wine		
		73			
		79			
		80			
			- - - - - Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:		
			- - - - - Other wine		
ex	2204 21 94	10			
		30			
		(²)			
			- - - - - Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:		
ex	2204 21 98	10	- - - - - Other wine		
		30			
		(²)			
			- - - - - Of an actual alcoholic strength by volume exceeding 22 % vol:		
ex	2204 21 99	10	- - - - - Other wine		
		(²)			
			- - Other:		

ANNEX VII

ANNEX VIII

ALGERIA

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period	Rate of duty (%)
09.1001	ex 2204 21 79 ex 2204 21 80 ex 2204 21 83 ex 2204 21 84	71 71 71 71	Wines entitled to one of the following designations of origin: Ain, Bessem-Bouira, Médéa, Coteaux du Zaccar, Dahra, Coteaux de Mascara, monts du Tessalah, Coteaux de Tlemcen, of an actual alcoholic strength by volume not exceeding 15 % vol, in containers holding two litres or less	224 000 hl	0
09.1003	2204 10 2204 10 19 2204 10 99 2204 21 10 2204 21 79 ex 2204 21 80 2204 21 83 ex 2204 21 84 2204 21 83 ex 2204 21 84 2204 21 94 ex 2204 21 98	71 79 80 10 71 79 80 10 30 (¹) 10 30 (¹)	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009: – Sparkling wine: – – Of an actual alcoholic strength by volume of not less than 8,5 % vol: – – – Others – – Others: – – – Others – Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: – – In containers holding two litres or less: – – – Wine other than that referred to in subheading 2204 10 in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C – – – Other: – – – – Of an actual alcoholic strength by volume not exceeding 13 % vol: – – – – – Other: – – – – – White wine – – – – – Other wine – – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: – – – – – Other: – – – – – White wine – – – – – Other wine – – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: – – – – – Other – – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: – – – – – Other	224 000 hl	0

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period	Rate of duty (%)
09.1003 (cont'd)	ex 2204 21 99	10 (¹)	--- -- Of an actual alcoholic strength by volume exceeding 22 % vol:		
			--- -- Other		
	2204 29 10		--- -- Other:		
			--- -- Wine other than that referred to in subheading 2204 10 in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C		
	2204 29 65		--- -- Other:		
			--- -- Of an actual alcoholic strength by volume not exceeding 13 % vol:		
	ex 2204 29 75	10 (¹)	--- -- Other:		
			--- -- White wine		
	2204 29 83		--- -- Other wine		
			--- -- Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol:		
	ex 2204 29 84	10 30 (¹)	--- -- Other:		
			--- -- White wine		
ex 2204 29 94	10 30 (¹)	--- -- Other wine			
		--- -- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:			
ex 2204 29 98	10 30 (¹)	--- -- Other			
		--- -- Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:			
ex 2204 29 99	10 (¹)	--- -- Other			
		--- -- Of an actual alcoholic strength by volume exceeding 22 % vol:			
			--- -- Other		

(¹) Taric subdivision applicable from 1 January 1997.

ANNEX VIII

ANNEX IX

MALTA

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period	Rate of duty (%)
09.1451	2203 00		Beer made from malt	5 000 hl	0'

ANNEX IX

ANNEX X

WEST BANK AND THE GAZA STRIP

Order No	CN code	Taric sub-division	Description	Quota volume per year or indicated period (in tonnes)	Rate of duty (%)
09.1381	ex 0810 10 05	11 19 31 39	Fresh strawberries: — From 1 November to 31 March of the following year	1 200	0
	ex 0810 10 80	51 59			
09.1382	0603 10		Cut flowers and flower buds, fresh	1 500	0'

COMMISSION REGULATION (EC) No 1100/96

of 19 June 1996

amending Regulation (EEC) No 2224/92 on the detailed rules for the implementation of the specific arrangements for the supply of hops to the Canary Islands

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1601/92 of 15 June 1992 concerning specific measures for the Canary Islands with regard to certain agricultural products ⁽¹⁾, as last amended by Commission Regulation (EC) No 2537/95 ⁽²⁾, and in particular Article 3 (4) thereof,

Whereas Commission Regulation (EEC) No 2224/92 ⁽³⁾, as last amended by Regulation (EC) No 1480/95 ⁽⁴⁾, sets the quantity of hops in the forecast supply balance which qualifies for exemption from the customs duty on imports from third countries or for Community aid and the amounts thereof; whereas that quantity and the aid for the period 1 July 1996 to 30 June 1997 should be determined;

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

HAS ADOPTED THIS REGULATION:

Article 1

Article 1 of Regulation (EEC) No 2224/92 is hereby replaced by the following:

Article 1

For the purposes of Articles 2 and 3 of Regulation (EEC) No 1601/92, the quantity of hops covered by CN code 1210 in the forecast supply balance qualifying for exemption from customs duty on direct imports into the Canary Islands from third countries or for Community aid shall be 300 tonnes for the period 1 July 1996 to 30 June 1997.

Article 2

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 1996.

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

Done at Brussels, 19 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 173, 27. 6. 1992, p. 13.

⁽²⁾ OJ No L 260, 31. 10. 1995, p. 10.

⁽³⁾ OJ No L 218, 1. 8. 1992, p. 89.

⁽⁴⁾ OJ No L 145, 29. 6. 1995, p. 41.

COMMISSION REGULATION (EC) No 1101/96
of 19 June 1996

amending Regulation (EEC) No 2225/92 on the detailed rules for the implementation of the specific arrangements for the supply of hops to the Azores and Madeira

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1600/92 of 15 June 1992 concerning specific measures for the Azores and Madeira with regard to certain agricultural products⁽¹⁾, as last amended by Commission Regulation (EC) No 2537/95⁽²⁾, and in particular Article 10 thereof,

Whereas Commission Regulation (EEC) No 2225/92⁽³⁾, as last amended by Regulation (EC) No 1479/95⁽⁴⁾, sets the quantity of hops in the forecast supply balance which qualifies for exemption from customs duty on import from third countries or for Community aid and the amount thereof; whereas that quantity and the aid should be established for the period 1 July 1996 to 30 June 1997;

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

HAS ADOPTED THIS REGULATION:

Article 1

Article 1 of Regulation (EEC) No 2225/92 is hereby replaced by the following:

Article 1

For the purposes of Articles 2 and 3 of Regulation (EEC) No 1600/92, the quantity of hops covered by CN code 1210 in the forecast supply balance qualifying for exemption from customs duty when imported directly into Madeira from third countries or for Community aid shall be 10 tonnes for the period 1 July 1996 to 30 June 1997.

Article 2

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

It shall apply from 1 July 1996.

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

Done at Brussels, 19 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 173, 27. 6. 1992, p. 1.

⁽²⁾ OJ No L 260, 31. 10. 1995, p. 10.

⁽³⁾ OJ No L 218, 1. 8. 1992, p. 91.

⁽⁴⁾ OJ No L 145, 29. 6. 1995, p. 40.

COMMISSION REGULATION (EC) No 1102/96
of 19 June 1996

amending Regulation (EC) No 1474/95 and fixing the quantities available for the applications submitted from 15 May 1996

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations⁽¹⁾, and in particular Article 1 (1),

Having regard to Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organization of the market in eggs⁽²⁾, as last amended by Commission Regulation (EC) No 2916/95⁽³⁾, and in particular Articles 3 (2), 6 (1) and 15 thereof,

Having regard to Council Regulation (EEC) No 2783/75 of 29 October 1975 on the common system of trade for ovalbumin and lactalbumin⁽⁴⁾, as last amended by Commission Regulation (EC) No 2916/95, and in particular Articles 2 (1), 4 (1) and 10 thereof,

Whereas Commission Regulation (EC) No 1474/95 of 28 June 1995⁽⁵⁾ as amended by Regulation (EC) No 573/96⁽⁶⁾, opens tariff quotas in the egg sector and for egg albumin resulting from the agreements concluded during the Uruguay Round of multilateral trade negotiations;

Whereas Regulation (EC) No 1095/96 fixes new quotas for the period 1 July 1995 to 30 June 1996; whereas the quotas laid down in Regulation (EC) No 1474/95 should therefore be amended;

Whereas Regulation (EC) No 573/96 sets 15 May 1996 as the date starting on which applications should be

submitted for the last quarter of the period 1 July 1995 to 30 June 1996; whereas the quantities available for such applications should be fixed, as well as the period of validity for the resulting licences;

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

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 1474/95 is replaced by Annex I to this Regulation.

Article 2

The quantities available for the applications lodged from 15 to 24 May 1996 shall be those laid down in Annex II to this Regulation.

Article 3

The licences issued for the applications referred to in Article 2 shall be valid until 31 August 1996.

Article 4

This Regulation shall enter into force on 15 May 1996.

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

Done at Brussels, 19 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ See page 1 of this Official Journal.

⁽²⁾ OJ No L 282, 1. 11. 1975, p. 49.

⁽³⁾ OJ No L 305, 19. 12. 1995, p. 49.

⁽⁴⁾ OJ No L 282, 1. 11. 1975, p. 104.

⁽⁵⁾ OJ No L 145, 29. 6. 1995, p. 19.

⁽⁶⁾ OJ No L 80, 30. 3. 1996, p. 54.

ANNEX I

ANNEX I

(tonnes)

Group number	CN code	CCT duty applicable, ECU/tonne product weight	Tariff quotas (1. 7. 1995 to 30. 6. 1996)
E1	0407 00 30	152	82 651
E2	0408 11 80 0408 19 81 0408 19 89 0408 91 80 0408 99 80	711 310 331 687 176	6 553 (1)
E3	3502 10 91 3502 10 99	617 83	8 863 (1)

(1) Shell egg equivalent.

Conversion according to the rates of yield fixed in Annex 77 to Regulation (EEC) No 2454/93 (OJ No L 253, 11. 10. 1993, p. 1).²

ANNEX II

(tonnes)

Group number	Available quantities
E1	82 614
E2	1 526
E3	8 119

COMMISSION REGULATION (EC) No 1103/96

of 19 June 1996

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⁽¹⁾, as last amended by Regulation (EC) No 2933/95⁽²⁾, and in particular Article 4 (1) 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⁽³⁾, as last amended by Regulation (EC) No 150/95⁽⁴⁾, 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 20 June 1996.

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

Done at Brussels, 19 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission⁽¹⁾ OJ No L 337, 24. 12. 1994, p. 66.⁽²⁾ OJ No L 307, 20. 12. 1995, p. 21.⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.⁽⁴⁾ OJ No L 22, 31. 1. 1995, p. 1.

ANNEX

to the Commission Regulation of 19 June 1996 establishing the standard import values for determining the entry price of certain fruit and vegetables

(ECU/100 kg)			(ECU/100 kg)			
CN code	Third country code ⁽¹⁾	Standard import value	CN code	Third country code ⁽¹⁾	Standard import value	
0702 00 35	052	75,8		284	72,1	
	060	80,2		388	80,9	
	064	100,2		400	76,8	
	066	41,7		404	63,6	
	068	62,3		416	72,7	
	204	86,8		508	81,4	
	208	44,0		512	71,6	
	212	97,5		524	63,9	
	624	95,8		528	73,7	
	999	76,0		624	86,5	
	ex 0707 00 25	052		55,3	728	107,3
		053		156,2	800	78,0
		060		61,0	804	84,8
066		53,8	999	79,3		
068		69,1	0809 10 20	052	144,4	
204		144,3		061	51,3	
624		87,1		064	105,3	
999		89,5	400	338,0		
0709 10 20	220	317,0	999	159,7		
	999	317,0	0809 20 49	052	192,2	
0709 90 77	052	44,8		061	182,0	
	204	77,5		064	144,0	
	412	54,2		068	262,6	
	624	151,9		400	272,2	
	999	82,1	600	94,9		
0805 30 30	052	134,4	624	288,1		
	204	88,8	676	166,2		
	220	74,0	999	200,3		
	388	69,4	0809 30 21, 0809 30 29	052	63,1	
	400	68,2		220	121,8	
	512	54,8		624	106,8	
	520	66,5		999	97,2	
	524	100,8		0809 40 20	052	73,2
	528	65,0	064		64,4	
	600	84,0	066		84,9	
	624	48,9	068		61,2	
	999	77,7	400	175,7		
	0808 10 61, 0808 10 63, 0808 10 69	039	112,3	624	250,4	
052		64,0	676	68,6		
064		78,6	999	111,2		

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 68/96 (OJ No L 14, 19. 1. 1996, p. 16). Code '999' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 1104/96

of 19 June 1996

amending representative prices and additional duties for the import of certain products in the sugar sector

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 ⁽¹⁾, as last amended by Regulation (EC) No 1101/95 ⁽²⁾,

Having regard to 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 ⁽³⁾, as amended by Regulation (EC) No 2528/95 ⁽⁴⁾, and in particular the second subparagraph of Article 1 (2), and Article 3 (1) thereof,

Whereas the amounts of the representative prices and additional duties applicable to the import of white sugar, raw sugar and certain syrups are fixed by Commission Regulation (EC) No 1568/95 ⁽⁵⁾, as last amended by Regulation (EC) No 1084/96 ⁽⁶⁾;

Whereas it follows from applying the general and detailed fixing rules contained in Regulation (EC) No 1423/95 to the information known to the Commission that the representative prices and additional duties at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The representative prices and additional duties on imports of the products referred to in Article 1 of Regulation (EC) No 1423/95 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 June 1996.

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

Done at Brussels, 19 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 110, 17. 5. 1995, p. 1.

⁽³⁾ OJ No L 141, 24. 6. 1995, p. 16.

⁽⁴⁾ OJ No L 258, 28. 10. 1995, p. 50.

⁽⁵⁾ OJ No L 150, 1. 7. 1995, p. 36.

⁽⁶⁾ OJ No L 142, 15. 6. 1996, p. 32.

ANNEX

to the Commission Regulation of 19 June 1996 amending representative prices and the amounts of additional duties applicable to imports of white sugar, raw sugar and products covered by CN code 1702 90 99

(ECU)

CN code	Amount of representative prices per 100 kg net of product concerned	Amount of additional duty per 100 kg net of product concerned
1701 11 10 ⁽¹⁾	22,93	4,84
1701 11 90 ⁽¹⁾	22,93	10,07
1701 12 10 ⁽¹⁾	22,93	4,64
1701 12 90 ⁽¹⁾	22,93	9,64
1701 91 00 ⁽²⁾	31,77	9,35
1701 99 10 ⁽²⁾	31,77	4,83
1701 99 90 ⁽²⁾	31,77	4,83
1702 90 99 ⁽³⁾	0,32	0,34

⁽¹⁾ For the standard quality as defined in Article 1 of amended Council Regulation (EEC) No 431/68 (OJ No L 89, 10. 4. 1968, p. 3).

⁽²⁾ For the standard quality as defined in Article 1 of Council Regulation (EEC) No 793/72 (OJ No L 94, 21. 4. 1972, p. 1).

⁽³⁾ By 1 % sucrose content.

COMMISSION REGULATION (EC) No 1105/96
of 19 June 1996
fixing the import duties in the cereals sector

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⁽¹⁾, as last amended by Regulation (EC) No 923/96⁽²⁾,

Having regard to Commission Regulation (EC) No 1502/95 of 29 June 1995 laying down detailed rules for the application of Council Regulation (EEC) No 1766/92 for the 1995/96 marketing year as regards import duties in the cereals sector⁽³⁾, as last amended by Regulation (EC) No 346/96⁽⁴⁾, and in particular Article 2 (1) thereof,

Whereas Article 10 of Regulation (EEC) No 1766/92 provides that the rates of duty in the Common Customs Tariff are to be charged on import of the products referred to in Article 1 of that Regulation; whereas, however, in the case of the products referred to in paragraph 2 of that Article, the import duty is to be equal to the intervention price valid for such products on importation and increased by 55 %, minus the cif import price applicable to the consignment in question;

Whereas, pursuant to Article 10 (3) of Regulation (EEC) No 1766/92, the cif import prices are calculated on the basis of the representative prices for the product in question on the world market;

Whereas Regulation (EC) No 1502/95 lays down detailed rules for the application of Council Regulation (EEC) No

1766/92 for the 1995/96 marketing year as regards import duties in the cereals sector;

Whereas the import duties are applicable until new duties are fixed and enter into force; whereas they also remain in force in cases where no quotation is available for the reference exchange referred to in Annex II to Regulation (EC) No 1502/95 during the two weeks preceding the next periodical fixing;

Whereas, in order to allow the import duty system to function normally, the representative market rates recorded during a reference period should be used for calculating the duties;

Whereas application of Regulation (EC) No 1502/95 results in import duties being fixed as set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The import duties in the cereals sector referred to in Article 10 (2) of Regulation (EEC) No 1766/92 shall be those fixed in Annex I to this Regulation on the basis of the information given in Annex II.

Article 2

This Regulation shall enter into force on 20 June 1996.

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

Done at Brussels, 19 June 1996.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 126, 24. 5. 1996, p. 37.

⁽³⁾ OJ No L 147, 30. 6. 1995, p. 13.

⁽⁴⁾ OJ No L 49, 28. 2. 1996, p. 5.

ANNEX I

Import duties for the products listed in Article 10 (2) of Regulation (EEC) No 1766/92

CN code	Description	Import duty by land inland waterway or sea from Mediterranean, the Black Sea or Baltic Sea ports (ECU/tonne)	Import duty by sea from other ports ⁽²⁾ (ECU/tonne)
1001 10 00	Durum wheat ⁽¹⁾	0,00	0,00
1001 90 91	Common wheat seed	0,00	0,00
1001 90 99	Common high quality wheat other than for sowing ⁽³⁾	0,00	0,00
	medium quality	10,14	0,14
	low quality	30,54	20,54
1002 00 00	Rye	50,17	40,17
1003 00 10	Barley, seed	50,17	40,17
1003 00 90	Barley, other ⁽³⁾	50,17	40,17
1005 10 90	Maize seed other than hybrid	39,38	29,38
1005 90 00	Maize other than seed ⁽³⁾	39,38	29,38
1007 00 90	Grain sorghum other than hybrids for sowing	50,17	40,17

⁽¹⁾ In the case of durum wheat not meeting the minimum quality requirements referred to in Annex I to Regulation (EC) No 1502/95, the duty applicable is that fixed for low-quality common wheat.

⁽²⁾ For goods arriving in the Community via the Atlantic Ocean (Article 2 (4) of Regulation (EC) No 1502/95), the importer may benefit from a reduction in the duty of:

— ECU 3 per tonne, where the port of unloading is on the Mediterranean Sea, or

— ECU 2 per tonne, where the port of unloading is in Ireland, the United Kingdom, Denmark, Sweden, Finland or the Atlantic Coasts of the Iberian Peninsula.

⁽³⁾ The importer may benefit from a flat-rate reduction of ECU 14 or 8 per tonne, where the conditions laid down in Article 2 (5) of Regulation (EC) No 1502/95 are met.

ANNEX II

Factors for calculating duties (period from 5. 6. 1996 to 18. 6. 1996):

1. Averages over the two-week period preceding the day of fixing:

Exchange quotations	Minneapolis	Kansas City	Chicago	Chicago	Mid-America	Mid-America
Product (% proteins at 12 % humidity)	HRS2. 14 %	HRW2. 11 %	SRW2	YC3	HAD2	US barley 2
Quotation (ECU/tonne)	167,85	170,40	146,86	145,71	191,56 ⁽¹⁾	138,43 ⁽¹⁾
Gulf premium (ECU/tonne)	—	17,40	20,55	12,86	—	—
Great lake premium (ECU/tonne)	24,07	—	—	—	—	—

⁽¹⁾ Fob Duluth.

2. Freight/cost: Gulf of Mexico — Rotterdam: ECU 10,90 per tonne; Great Lakes — Rotterdam: ECU 20,25 per tonne.

3. Subsidy (third paragraph of Article 4 (2) of Regulation (EC) No 1502/95: ECU 0,00 per tonne).

COMMISSION REGULATION (EC) No 1106/96
of 19 June 1996
fixing the import duties in the rice sector

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 ⁽¹⁾, as last amended by Regulation (EC) No 3072/95 ⁽²⁾,

Having regard to Commission Regulation (EC) No 1573/95 of 30 June 1995 laying down detailed rules for the application of Council Regulation (EEC) No 1418/76 as regards import duties in the rice sector ⁽³⁾, as last amended by Regulation (EC) No 321/96 ⁽⁴⁾, and in particular Article 4 (1) thereof,

Whereas Article 12 of Regulation (EEC) No 1418/76 provides that the rates of duty in the Common Customs Tariff are to be charged on import of the products referred to in Article 1 of that Regulation; whereas, however, in the case of the products referred to in paragraph 2 of that Article, the import duty is to be equal to the intervention buying price valid for such products on importation and increased by a certain percentage according to whether it is Indica or Japonica rice and also husked or milled rice, minus the cif import price applicable to the consignment in question provided that duty does not exceed the rate of the Common Customs Tariff duties;

Whereas, pursuant to Article 12 (4) of Regulation (EEC) No 1418/76, the cif import prices are calculated on the basis of the prices for the product in question on the world market;

Whereas Regulation (EC) No 1573/95 lays down detailed rules for the application of Regulation (EEC) No 1418/76 as regards import duties in the rice sector;

Whereas the import duties are applicable until new duties are fixed and enter into force; whereas they also remain in force in cases where no quotation is available for the reference referred to in Annex I to Regulation (EC) No 1573/95 during the two weeks preceding the next periodical fixing;

Whereas, in order to allow the import duty system to function normally, the market rates recorded during a reference period should be used for calculating the duties;

Whereas application of Regulation (EC) No 1573/95 results in import duties being fixed as set out in the Annexes to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The import duties in the rice sector referred to in Article 12 (1) and (2) of Regulation (EEC) No 1418/76 shall be those fixed in Annex I to this Regulation on the basis of the information given in Annex II.

Article 2

This Regulation shall enter into force on 20 June 1996.

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

Done at Brussels, 19 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 166, 25. 6. 1976, p. 1.

⁽²⁾ OJ No L 329, 30. 12. 1995, p. 18.

⁽³⁾ OJ No L 150, 1. 7. 1995, p. 53.

⁽⁴⁾ OJ No L 45, 23. 2. 1996, p. 3.

ANNEX I

to the Commission Regulation of 19 June 1996 fixing the import duties on rice and broken rice

(ECU/tonne)

CN code	Duties (*)				Arrangement in Regulation (EEC) No 3877/86 (†)
	Third countries (except ACP and Bangladesh) (‡) (¶)	ACP Bangladesh (‡) (¶) (¶)	Basmati India (‡) Article 4, Regulation (EC) No 1573/95	Basmati Pakistan (‡) Article 4, Regulation (EC) No 1573/95	
1006 10 21	(¶)	150,76			
1006 10 23	(¶)	150,76			
1006 10 25	(¶)	150,76			
1006 10 27	(¶)	150,76			—
1006 10 92	(¶)	150,76			
1006 10 94	(¶)	150,76			
1006 10 96	(¶)	150,76			
1006 10 98	(¶)	150,76			—
1006 20 11	297,74	144,53			
1006 20 13	297,74	144,53			
1006 20 15	297,74	144,53			
1006 20 17	334,88	163,10	84,88	284,88	—
1006 20 92	297,74	144,53			
1006 20 94	297,74	144,53			
1006 20 96	297,74	144,53			
1006 20 98	334,88	163,10	84,88	284,88	—
1006 30 21	554,55	262,37			
1006 30 23	554,55	262,37			
1006 30 25	554,55	262,37			
1006 30 27	(¶)	290,59			—
1006 30 42	554,55	262,37			
1006 30 44	554,55	262,37			
1006 30 46	554,55	262,37			
1006 30 48	(¶)	290,59			—
1006 30 61	554,55	262,37			
1006 30 63	554,55	262,37			
1006 30 65	554,55	262,37			
1006 30 67	(¶)	290,59			—
1006 30 92	554,55	262,37			
1006 30 94	554,55	262,37			
1006 30 96	554,55	262,37			
1006 30 98	(¶)	290,59			—
1006 40 00	(¶)	90,38			

(*) Subject to the application of the provisions of Articles 12 and 13 of amended Council Regulation (EEC) No 715/90 (OJ No L 84, 30. 3. 1990, p. 85).

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

(¶) The import levy on rice entering the overseas department of Réunion is specified in Article 12 (3) of Regulation (EEC) No 1418/76.

(¶) The duty on imports of rice not including broken rice (CN code 1006 40 00), originating in Bangladesh is applicable under the arrangements laid down in Council Regulation (EEC) No 3491/90 (OJ No L 337, 4. 12. 1990, p. 1) and amended Commission Regulation (EEC) No 862/91 (OJ No L 88, 9. 4. 1991, p. 7).

- (¹) Only for imports of rice of the long-grain aromatic Basmati variety under the arrangements laid down in amended Council Regulation (EEC) No 3877/86 (OJ No L 361, 20. 12. 1986, p. 1).
- (²) No import duty applies to products originating in the OCT pursuant to Article 101 (1) of amended Council Decision 91/482/EEC (OJ No L 263, 19. 9. 1991, p. 1).
- (³) For husked rice of the Basmati variety originating in India and not imported under the arrangements in Regulation (EEC) No 3877/86, a reduction of ECU 250 per tonne applies (Article 4, Regulation (EC) No 1573/95).
- (⁴) For husked rice of the Basmati variety originating in Pakistan and not imported under the arrangements in Regulation (EEC) No 3877/86, a reduction of ECU 50 per tonne applies (Article 4, Regulation (EC) No 1573/95).
- (⁵) Duties fixed in the Common Customs Tariff.

ANNEX II

Calculation of import duties for rice

	Paddy	Indica rice		Japonica rice		Broken rice
		Husked	Milled	Husked	Milled	
1. Import duty (ECU/tonne) ⁽¹⁾	(²)	334,88	611,00	297,74	554,55	(²)
2. Elements of calculation:						
(a) Arag cif price (\$/tonne)	—	406,75	399,47	455,00	480,00	—
(b) fob price (\$/tonne)	—	—	—	425,00	450,00	—
(c) Sea freight (\$/tonne)	—	—	—	30,00	30,00	—
(d) Source	—	USDA	USDA	Operators	Operators	—

(¹) Where rice is imported during the month following fixing, these import duties must be adjusted in accordance with the fourth subparagraph of Article 4 (1) of Regulation (EC) No 1573/95.

(²) Duties fixed in the Common Customs Tariff.

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 13 March 1996

concerning fiscal aid given to German airlines in the form of a depreciation facility

(Only the German text is authentic)

(Text with EEA relevance)

(96/369/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular the first subparagraph of Article 93 (2) thereof,

Having regard to the Agreement of the European Economic Area, and in particular Article 62 (1) (a) thereof,

Having given notice to the parties concerned to submit their comments in accordance with the said Articles, and having regard to those comments,

Whereas:

THE FACTS

I

Pursuant to Article 93 (1) of the Treaty the Commission asked the German Government, by letters dated 7 March 1988, 16 August 1988, 18 December 1988 and 9 April 1991, for information about aid granted in Germany to airlines. The German Government replied to these requests by letters of 13 April 1988, 1 March 1989 and 22 August 1991 respectively, describing, in particular, the special depreciation facility set up under Article 82f of the income tax regulation (*Einkommensteuereinführungsgesetz*).

verordnung). By letters of 5 May and 28 July 1992 the Commission asked the German authorities to provide further particulars of the inception, application, economic impact and beneficiaries of the Article 82f depreciation scheme. The German Government replied by letters of 16 June and 3 September 1992 respectively.

The information received has enabled the Commission to form a good picture of this depreciation scheme. It became part of German tax law in 1965 to boost the competitiveness of airlines exposed to international competition, as can be seen from the thirteenth report to the German Parliament (Bundestag) on subsidies dated 11 November 1991. It proved to be an effective financial support measure and was thus extended for a period of five years until 31 December 1994 by the *Steuerbereinigungsgesetz* of 1986. A further extension of five years to 31 December 1999 was notified to the Commission by letter of 8 September 1993 (see below).

The content and the conditions governing the application of Article 82f need to be explained. As in most other Member States, German tax law has two general systems of fixed asset depreciation, and the choice is left to the taxable company under certain conditions: straight-line depreciation and accelerated depreciation. Article 82f introduces a third system, albeit of more specific usage, which is additional to straight-line depreciation but excludes accelerated depreciation for the asset in question.

This special depreciation scheme applies to aircraft used for commercial purposes for the international transport of goods or passengers or for other service activities performed aboard. It relates solely to aircraft registered in Germany, which cannot, moreover, be disposed of for six years following acquisition. If all these conditions are met, the owners of the aircraft have the possibility of proceeding with special depreciation of not more than 30 % of the purchase price during the year following acquisition and the four subsequent years. This special depreciation amount may be used entirely during the first year or spread, at the airline's discretion, over the first five years.

This special depreciation facility, which is additional to the usual straight-line depreciation, has the effect of reducing the taxable amount for the year in question. It cannot, however, lead to a depreciation of the asset in question of more than 100 % of the purchase price and it does not affect the period of depreciation. When the special depreciation mechanism is used, the net book value of the asset will then be depreciated as a function of its probable remaining period of use. It should be remembered that depreciation of an asset is in principle based on a probable timetable for depreciation of that asset, the duration of which is left to the discretion of the taxpayer. The normal period of depreciation of an aeroplane varies between 10 and 15 years depending on the airline.

It should be noted that the provisions of Article 82f apply not only to aircraft but also, with less restrictive conditions than for aircraft, to merchant ships and fishing boats. The report to the Bundestag of 11 November 1991 concludes that the system is a good investment incentive in that it enables airlines to avoid excessive fluctuations in their financial results and tax liability. The report puts the annual tax saving to beneficiary airlines and shipping companies as a whole at DM 10 million. However, the German authorities have not been able to give a breakdown of this figure between the various companies concerned.

In the maritime sector the provisions of Article 82f have so far been covered by the Community guidelines on aid to shipbuilding. The last decision taken in this respect by the Commission (for 1995) dates back to 1 March 1995 and was sent to the German authorities on 6 March 1995 (Case N 641/93).

II

By letter of 21 April 1993 the Commission, acting on the basis of Article 93 (1) of the Treaty, informed the German Government that in its opinion the Article 82f special depreciation scheme amounted to fiscal aid affecting trade between the Member States and distorting competition within the common market. The letter was published in the *Official Journal of the European Communities* (1). It also found that this aid could not be regarded as compatible with the common market by virtue of Article 92 (2) and (3) of the Treaty. The Commission therefore proposed in that same letter that the German authorities should discontinue the aid, in the civil aviation sector only, by 1 January 1994 at the latest. In the absence of information showing that the aid in question is compatible with the common market, the Commission also pointed out to the German authorities that it reserved the right to initiate the procedure laid down in Article 93 (2) of the Treaty. The case has been registered under number E 4/93.

On 28 July 1993, the German Government replied to the Commission that it had no intention of discontinuing the Article 82f scheme because it regarded it as compatible with the common market by virtue of Article 92 (3). It pointed out that this scheme, which enables German airlines to spread their tax burden more evenly, forms part of the total German tax arrangements and that its abolition would unilaterally penalize German airlines in that similar measures were in force in the other Member States. The German Government also stated that this scheme was an incentive to airlines to buy new aircraft causing less pollution, thereby contributing to environmental protection and helping the Community aircraft manufacturing industry.

Then, by letter of 8 September 1993, the German Government notified the Commission, pursuant to Article 93 (3) of the Treaty, of a further extension of the Article 82f special depreciation scheme for the period from 1 January 1995 to 31 December 1999. This further extension, which derives from the provisions of Articles 1 and 8 of the *Standortsicherungsgesetz*, was regarded as notified aid and registered accordingly by the Secretariat-General of the Commission on 12 October 1993 under number N 640/93. In support of their notification the German authorities stressed their determination to keep Germany competitive in this field and to provide support for regional carriers. They again highlighted the role of

(1) OJ No C 289, 26. 10. 1993, p. 2.

this scheme as an incentive for the purchase of new aircraft which are more environment-friendly. They put the annual tax reduction brought about by the Article 82f scheme, for airlines alone, at DM 10 million, for the period of 1995 to 1999.

Under the circumstances, the Commission decided on 8 December 1993 to initiate the procedure provided for in Article 93 (2) of the Treaty in respect of both matters. The procedure initiated concerned both the extension of the tax arrangements in question to 31 December 1994 (Case E 4/93) and the further extension for the period from 1 January 1995 to 31 December 1999, as notified on 8 September 1993 (Case N 640/93). The Commission gave as reasons for its decision to initiate the procedure the fact that the tax measure established by Article 82f amounted to aid within the meaning of Article 92 (1) of the Treaty since it was a sectoral tax measure derogating from general German tax arrangements and that, *prima facie*, none of the exemptions provided for in Article 92 (3), and in particular point (c), seemed to apply in this instance.

By letter of 31 December 1993 the Commission informed the German Government of its decision to initiate the procedure and asked it to submit its comments. This letter was published in the *Official Journal of the European Communities*⁽¹⁾ and the other Member States and interested parties were asked to submit their comments pursuant to Article 93 (2) of the Treaty.

However, the Commission took no final decision on this dual case before 31 December 1994. Thus, the extension up to that date of the measure in question (Case E 4/93), which thus amounted to an existing measure, was accepted *de facto* by the Commission. The Commission sent a letter to this effect to the German authorities on 10 March 1995.

III

Following initiation of the procedure, Germany, by letters of 24 January 1994 (communication of 19 January 1994) and 28 February 1994 (communication of 18 February 1994), and four other interested parties, namely, Airbus Industrie, the British airline British Midland, the German association Arbeitsgemeinschaft Deutscher Luftfahrt-Unternehmen (ADL) and the German company Hapag-Lloyd Fluggesellschaft mbH, submitted comments. Airbus Industrie refers to aid given to the American aeronautical industry through the system of 'foreign sales corporation' and recommends that the Commission exercise the utmost prudence in this matter. British Midland takes the view that Article 82f tax measure constitutes aid which is

incompatible with the common market because of the edge it gives German carriers in the liberalized Community market for civil aviation. In contrast, the German Government and the two other interested parties claim that the measure in question does not amount to aid within the meaning of Article 92 (1) of the Treaty and that it should, in any case, benefit from the derogation provided for by points (b) and (c) of Article 92 (3). They put forward several arguments in this connection, including some previously set out by the German Government, which can be summarized as follows:

- similar aid arrangements exist in other Member States. Consequently, the Commission cannot act against one Member State without violating the principle of equality,
- similar arrangements also exist in non-Community countries, in particular the United States, and the Committee of Wise Men set up by the Commission in 1993 specifically proposed measures to promote the accelerated depreciation of aircraft in the Member States to enable Community airlines to combat competition from airlines from non-Community countries,
- it is not an established fact that the measure distorts competition and affects trade between the Member States since it does not improve the position of German airlines on the Community market. Furthermore, compared with the systems in other Member States, the German tax system is, on the whole, not favourable to the companies,
- the special depreciation scheme in question does not give companies any advantage over straight-line or accelerated depreciation systems. In particular, the total amount depreciated is identical and the budget of the German State does not, in the final analysis, suffer any reduction in tax revenue since payment of the tax is simply deferred,
- Article 82f, which has similar effects to accelerated depreciation, is a general measure of German tax law,
- Article 82f is an inseparable part of the general German tax system and the Commission cannot call it into question by virtue of provisions governing State aid in the absence of tax harmonization at Community level, which in this instance would mean invoking Article 101 of the Treaty,
- the measure aims to protect the environment and promote civil aviation and the aeronautical industry in the Community by encouraging the purchase of new, less polluting aircraft.

The observations of the other interested parties have been brought to the knowledge of the German Government, which commented on them by letter to the Commission of 3 May 1994.

⁽¹⁾ OJ No C 16, 19. 1. 1994, p. 3.

The German Government also submitted further comments in this matter by letters of 11 August 1994, 12 January 1995 (communication of 18 October 1994), 2 February 1995 and 4 October 1995 (communication of 28 September 1995).

LEGAL ASSESSMENT

IV

On the extension of the measure in question up to 31 December 1994

Extension of the validity of the provisions of Article 82f up to 31 December 1994 for civil aviation, which led first of all to a proposal for appropriate measures and then to initiation of this procedure, amounts to existing aid within the meaning of Article 93 (1) of the Treaty. A final decision by the Commission with regard to existing aid takes effect only from the date of its adoption. Therefore, given that no final decision from the Commission was forthcoming in this matter before 31 December 1994, the procedure, which has become devoid of purpose, should be closed.

The result is that the German companies concerned can apply Article 82f as regards their taxable income for 1994, as declared in 1995.

V

On the extension of the measure in question from 1 January 1995 to 31 December 1999

Under Article 92 (1) of the Treaty and Article 61 (1) of the Agreement on the European Economic Area, aid granted by the States or by means of State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain companies or certain products is incompatible with the common market and with the Agreement to the extent that it affects trade between Member States and between the contracting parties.

In this case the special depreciation facility provided for by Article 82f of the *Einkommensteuerverordnung* enables beneficiary companies, where certain conditions are met, to reduce the amount of their taxable income and thereby the amount of tax that would normally be due any given year without recourse to these provisions. It therefore provides the beneficiary companies with a financial advantage the cost of which is directly borne by the budget of the German State.

The German authorities and two of the other interested parties claim that use of this special depreciation scheme does not have the effect of cancelling payment of the tax to the amount of the respective depreciation provision but simply of deferring it. However, as with the system of accelerated depreciation, the advantage gained in applying Article 82f is precisely the fact of deferring payment of tax. Whilst at the end of the period of depreciation of an asset the sum of the nominal amounts of tax paid to the German inland revenue over that period is identical regardless of the method of depreciation employed the same cannot be said of the sum of the present value of this tax which takes account of interest rates. All things being equal, in the final analysis the net financial advantage arising out of using accelerated depreciation or the Article 82f mechanism is indeed real, compared with straight-line depreciation, for companies making profits, even if this advantage is less than it seems at first sight.

The German authorities and the other interested parties also claim, even taking account of the present value of deferred taxation, that the overall gain from deferring payment of tax is not greater, using the Article 82f mechanism, than the gain produced by accelerated depreciation. Even if this is accepted to be true this argument takes no account of the enormous flexibility provided by the provisions of Article 82f. It is not always in companies' interests to opt for accelerated depreciation, especially companies running at a loss. Whereas the choice of accelerated or straight-line depreciation is made solely on acquisition of the asset, the special depreciation facility provided for in Article 82f can be employed at any time during the first five years following acquisition, and that is the real advantage of Article 82f compared with the systems of accelerated depreciation or, even more so, straight-line depreciation. This flexibility of use enables beneficiary airlines, for example, to make changes more readily in the management of their fleets. It permits them above all to increase the amount of depreciation at their discretion during highly profitable years. By juggling the depreciation provisions in this way between profit and loss-making years, companies cannot only spread but also reduce their taxable income and even cut out any taxation in some cases. Whilst German tax law allows companies to carry over indefinitely their losses to subsequent profit-making years it does not always authorize profits to be carried over to any future loss-making years. These can only be set against the non-distributed profits of the two previous years to an amount of DM 10 million. At the end of the day the advantages derived by companies through Article 82f, which introduces an extra possibility of depreciation in addition to accelerated and straight-line depreciation, cannot be denied.

The German authorities and other interested parties further claim that the method of depreciation provided for by Article 82f is a general measure of German tax law and that it is inseparable from the German tax system as a whole. It can therefore be examined only on the basis of Article 101 of the Treaty as part of harmonization at Community level and not on the basis of Articles 92 and 93 of the Treaty.

To differentiate between State aid and general measures the Treaty provides the Commission only with the criterion of specificity, aid being defined in Article 92 of the Treaty as measures 'favouring certain undertakings or the production of certain goods'. A comparison should therefore be made, within one and the same Member State, between the treatment of companies benefiting from the measure in question and the general system applied to companies which are in the same objective position. Whilst each measure has to be assessed on a case-by-case basis, the Commission, in the light of the rulings of the Court of Justice, takes the general view that measures which derogate from the general rule constitute State aid where such derogation is not justified by the nature or general scheme of the system (Judgment of 2 July 1974 in Case 173/73, *Italy v. Commission*)⁽¹⁾. In terms of taxation the Commission takes the view that measures derogating from the general rule do not qualify as State aid where they are economically justified in respect of the efficiency of the system. This is usually reflected in the fact that such measures are not applied solely to specific sectors, are based on objective and horizontal criteria or conditions, and are not limited in time.

In the case at issue it has to be said that the provisions of Article 82f have a strictly limited scope on several counts. First, they apply only to certain clearly defined depreciable assets (merchant ships, fishing boats and aircraft) to the exclusion of all other assets. Furthermore, where aircraft are concerned, the provisions subject application of the measure to compliance with three conditions: use for commercial purposes for the international carriage of goods or passengers or for other service activities provided abroad; registration in Germany; and non-disposal during a period of six years following acquisition. In view of these various restrictions Article 82f must be regarded as derogating from the general measures of accelerated or straight-line depreciation. The abovementioned report to the Bundestag also recognizes that the measure sets out to favour three sectors in the German economy (merchant shipping, fisheries and civil aviation) which are particularly exposed to international competition. Nor do these

sectoral provisions have indefinite temporal scope since they are periodically carried over for a number of years. They are not based on objective criteria and seem to be in no way indispensable to the smooth functioning of the German tax system. Neither the physical characteristics of the aircraft nor their conditions of use on the market nor any other factor warrants recourse to a method of depreciation other than accelerated or straight-line. The Commission therefore takes the view that the measure is not justified by the nature or general scheme of the system. Consequently, it can be examined on the basis of Article 92 of the Treaty.

Moreover, in its decision on the application of the provisions of Article 82f to the maritime sector, as addressed to the German Government on 11 November 1994, the Commission has already stated that the provisions in question amounted not to a general measure but to aid within the meaning of Article 92 of the Treaty and Article 61 of the EEA Agreement. This decision was not challenged by the German authorities.

The advantage deriving from Article 82f, which relates, moreover, exclusively to aircraft used on international flights, affects trade between Member States because of the very nature of air transport and its international dimension. This trade is affected more keenly since the entry into force on 1 January 1993 of Council Regulations (EEC) No 2407/92⁽²⁾, (EEC) No 2408/92⁽³⁾ and (EEC) No 2409/92⁽⁴⁾ liberalizing the Community market in civil aviation (the 'third air transport package'). Furthermore, the special depreciation facility provided for by Article 82f distorts competition within the common market in that it favours only German airlines' international services, and in particular their intra-Community operations, thereby putting them in a stronger competitive position over those of other Community carriers who do not receive any similar aid measures. Airlines not taxable in Germany are outside the scope of the scheme, as are companies licensed in Member States other than Germany, since Article 82f requires that the aircraft are registered in Germany. It should be recalled that the German authorities, like the authorities of the other Member States, require that air carriers to which they issue an operating licence should register their aircraft in their national register pursuant to Article 8 of Regulation (EEC) No 2407/92. However, since an operating licence may be issued by the German authorities only to undertakings with their principal place of business in Germany,

(1) ECR [1974], p. 709, paragraph 33.

(2) OJ No L 240, 24. 8. 1992, p. 1.

(3) OJ No L 240, 24. 8. 1992, p. 8.

(4) OJ No L 240, 24. 8. 1992, p. 15.

pursuant to Article 4 of that Regulation, this means, in the final analysis, that only airlines which are not only subject to taxation in Germany but also have their principal place of business there can benefit from the provisions of Article 82f.

The Commission concludes from all the above points that the provisions of Article 82f amount to State aid within the meaning of Article 92 (1) of the Treaty and Article 61 (1) of the EEA Agreement. The fact that comparable tax measures might exist in the other Member States is of no consequence since any such measures could themselves be subject to the procedures laid down in Article 93 of the Treaty (Judgment of the Court of Justice of 22 March 1977 in Case 78/76, *Steinike & Weinlig v. Germany*)⁽¹⁾. According to the information in the Commission's possession, no Member State other than Germany has introduced a special depreciation system of this kind. Likewise without consequence is the fact that similar fiscal measures are said to exist in non-Community countries, which, moreover, has not been established, or that the Committee of Wise Men set up by the Commission, whose conclusions, however, are in no way binding on the Commission, recommended measures to promote accelerated depreciation of aircraft in the Member States of the Community since the measure in question favours only certain undertakings (Judgment of the Court of Justice of 7 June 1988 in Case 57/86, *Hellenic Republic v. Commission*)⁽²⁾.

It is important to recall in this connection that the Court has already ruled that the fact that by establishing a preferential rediscount rate in favour of certain products a Member State intended to align that rate on those practised in the other Member States does not change the fact that the measure in question amounts to aid (Judgment of the Court of Justice of 10 December 1969 in Joined Cases 6 and 11/69, *Commission v. France*)⁽³⁾.

The measure in question must therefore be examined in the light of Article 92 (2) and (3) of the Treaty and Article 61 (2) and (3) of the EEA Agreement.

VI

The provisions of Article 92 (2) of the Treaty and Article 61 (2) of the EEA Agreement do not apply to the Article 82f mechanism in that this is neither aid of a social nature granted to individual consumers nor aid to make good the damage caused by natural disasters or other exceptional occurrences. Nor is it aid granted to the economy of certain regions of Germany affected by the former division of Germany since it covers all of

Germany. Nor have the German authorities in any way invoked this provision.

The provisions of points (a) and (c) of Article 92 (3) of the Treaty and points (a) and (c) of Article 61 (3) of the EEA Agreement, as regards regional aid, cannot be applied in this instance because the aid is not intended to support the development of certain economic regions. As stated above, it has the nature of sectoral aid which applies uniformly throughout Germany, which in addition is one of the most prosperous Member States in the Community. Nor do the provisions of point (b) of Article 92 (3) apply as the aid in question is not intended to remedy a serious disturbance in the German economy.

In their comments the German authorities and two of the other interested parties state that the special Article 82f depreciation scheme should benefit from the exemptions provided for by the provisions of point (b) of Articles 92 (3) of the Treaty and point (b) of Article 61 (3) of the EEA Agreement since they promote the implementation of a major European project as well as by the provisions of point (c) of Article 92 (3) and point (c) of Article 61 (3), as regards sectoral aid. They point out that the aid in question constitutes investment aid to encourage the purchase of new, less polluting aircraft and to boost the Community aeronautical industry. They also put forward the need to support Community civil aviation and even the development of international air transport.

Nonetheless, the Commission does not believe that this type of fiscal aid can be regarded as compatible with the provisions of points (b) and (c) of Article 92 (3) of the Treaty and of points (b) and (c) of Article 61 (3) of the EEA Agreement. First, the aid in question is not allocated to a specific project or programme, any more than it is expressly reserved for the purchase of aircraft of a particular type or with specific environmental characteristics. Furthermore, the various objectives or beneficial effects of the measure, as set out by the German authorities and the other interested parties, appear to be above all the result of a measure taken unilaterally by the German State outside any framework for Community action. As regards point (b) of Article 92 (3) of the Treaty and point (b) of Article 61 (3) of the EEA Agreement, relating to an important project of common European interest, the Commission has made any benefit deriving from these provisions dependent on meeting all four of the following criteria:

- the aid must promote a project, 'promote' being taken to mean action which contributes to implementation of the project,
- it must be a specific, precise and clearly defined project,
- the project must be important both quantitatively and qualitatively, especially qualitatively,

⁽¹⁾ ECR [1977], p. 595, paragraph 24.

⁽²⁾ ECR [1988], p. 2855, paragraph 10.

⁽³⁾ ECR [1969], p. 523, paragraph 21.

— the project must be 'of common European interest' and as such be of benefit to the whole of the Community.

In this case the points put forward by the German authorities, even assuming that they can be described as a 'project', are neither precise nor clearly defined. The measure in question cannot therefore take advantage of the provisions in question.

As regards more particularly point (c) of Article 92 (3) of the Treaty and point (c) of Article 61 (3) of the EEA Agreement, as regards sectoral aid, restriction of the scope of the aid, on the one hand, solely to air carriers registered in Germany and with their principal place of business there and, on the other, solely to aircraft used for international transport, leads to the definite conclusion that in the instant case conditions of trade are altered in a fashion contrary to the common interest, given the growing importance of trade by air transport in the liberalized common market for civil aviation. It should be recalled that the third air transport package completes the liberalization effort undertaken for several years in the intra-Community civil aviation sector. It creates an internal market, the smooth operation of which is undetermined by a preferential tax scheme set up for the benefit of the airlines of a single Member State. Furthermore, in a communication concerning the application of Articles 92 and 93 of the EC Treaty and Article 61 of the EEA Agreement to State aid in the aviation sector⁽¹⁾ the Commission defined precisely the conditions under which aid granted to an airline could be regarded as compatible with the common interest in accordance with the provisions of point (c) of Article 92 (3). This possibility is thus open only to aid granted to companies in difficulty in so far as this aid is an integral part of a programme of measures designed to restore the financial viability and competitiveness of the companies concerned within a reasonable period of time. In the instant case the aid is in no way intended to help rescue a particular company, nor does it accompany any restructuring or recovery plan for one or more clearly identified companies.

It follows from all the above that the aid measure in question does not satisfy the conditions attached to the exceptions provided for in Article 92 (2) and (3) of the Treaty or Article 61 (2) and (3) of the EEA Agreement. Germany should therefore be ordered to discontinue this aid which is incompatible with the common market.

Finally, the decision taken by the Commission on the same subject on 29 November 1995 and notified to the

German authorities on 15 December 1995 should be withdrawn as the German version contained numerous errors, although the substance was the same as this Decision,

HAS ADOPTED THIS DECISION:

Article 1

The extension from 1 January 1995 to 31 December 1999 of the provisions of Article 82f of the German tax law (*Einkommensteuerdurchführungsverordnung*) establishing a special depreciation facility for aircraft constitutes State aid which is incompatible with the common market within the meaning of Article 92 of the EC Treaty and Article 61 of the EEA Agreement.

Article 2

Germany is hereby called upon to discontinue the aid measure referred to in Article 1 as from 1 January 1995.

Article 3

Germany shall inform the Commission within two months of notification of this Decision of the measures it has taken in order to comply with it.

Article 4

The procedure relating to the provisions of the German tax law referred to in Article 1, in the version in force up to 31 December 1994, is terminated.

Article 5

The Commission Decision of 29 November 1995, notified to the German authorities on 15 December 1995, is hereby withdrawn.

Article 6

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 13 March 1996.

For the Commission

Neil KINNOCK

Member of the Commission

⁽¹⁾ OJ No C 350, 10. 12. 1994, p. 5.

COMMISSION DECISION

of 7 June 1996

adjusting the weightings applicable from 1 February 1995 to the remuneration of officials of the European Communities serving in third countries

(96/370/Euratom, ECSC, EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities,

Having regard to the Staff Regulations of Officials of the European Communities and the conditions of employment of other servants of the Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68⁽¹⁾, as last amended by Regulation (EC, Euratom, ECSC) No 2963/95⁽²⁾, and in particular the second paragraph of Article 13 of Annex X,

Whereas, pursuant to the first paragraph of Article 13 of Annex X to the Staff Regulations, Council Regulation (Euratom, ECSC, EC) No 578/96⁽³⁾ laid down the weightings to be applied from 1 January 1995 to the remuneration of officials serving in third countries, payable in the currency of their country of employment;

Whereas some of these weightings should be adjusted with effect from 1 February 1995 given that the statistics available to the Commission show that in certain third countries the variation in the cost of living measured on the basis of the weighting and the corresponding exchange rate has exceeded 5 % since weightings were last laid down,

HAS DECIDED AS FOLLOWS:

Sole Article

With effect from 1 February 1995 the weightings applicable to the remuneration of officials serving in third countries payable in the currency of their country of employment are adjusted as shown in the Annex.

The exchange rates for the calculation of such remuneration shall be those used for implementation of the general budget of the European Communities for the month preceding the date referred to in the first paragraph.

Done at Brussels, 7 June 1996.

For the Commission

Hans VAN DEN BROEK

Member of the Commission

ANNEX

Country of employment	Weightings applicable with effect from 1 February 1995
Angola	151,9800000
Malawi	27,2500000
Mexico	66,5200000
Suriname	36,9000000
Turkey	56,3600000

⁽¹⁾ OJ No L 56, 4. 3. 1968, p. 1.⁽²⁾ OJ No L 310, 22. 12. 1995, p. 1.⁽³⁾ OJ No L 83, 2. 4. 1996, p. 4.

COMMISSION DECISION

of 7 June 1996

adjusting the weightings applicable from 1 March 1995 to the remuneration of officials of the European Communities serving in third countries

(96/371/Euratom, ECSC, EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities,

Having regard to the Staff Regulations of Officials of the European Communities and the conditions of employment of other servants of the Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68⁽¹⁾, as last amended by Regulation (EC, Euratom, ECSC) No 2963/95⁽²⁾, and in particular the second paragraph of Article 13 of Annex X thereto,

Whereas, pursuant to the first paragraph of Article 13 of Annex X to the Staff Regulations, Council Regulation (Euratom, ECSC, EC) No 578/96⁽³⁾ laid down the weightings to be applied from 1 January 1995 to the remuneration of officials serving in third countries, payable in the currency of their country of employment;

Whereas the Commission has made a number of adjustments to these weightings⁽⁴⁾ in recent months, pursuant to the second paragraph of Article 13 of Annex X to the Staff Regulations;

Whereas, some of these weightings should be adjusted with effect from 1 March 1995 given that the statistics available to the Commission show that in certain third countries the variation in the cost of living measured on

the basis of the weighting and the corresponding exchange rate has exceeded 5 % since weightings were last laid down or adjusted,

HAS DECIDED AS FOLLOWS:

Sole Article

With effect from 1 March 1995 the weightings applicable to the remuneration of officials serving in third countries payable in the currency of their country of employment are adjusted as shown in the Annex.

The exchange rates for the calculation of such remuneration shall be those used for implementation of the general budget of the European Communities for the month preceding the date referred to in the first paragraph.

Done at Brussels, 7 June 1996.

For the Commission

Hans VAN DEN BROEK

Member of the Commission

⁽¹⁾ OJ No L 56, 4. 3. 1968, p. 1.

⁽²⁾ OJ No L 310, 22. 12. 1995, p. 1.

⁽³⁾ OJ No L 83, 2. 4. 1996, p. 4.

⁽⁴⁾ OJ No L 126, 24. 5. 1996, p. 54 to 63.

ANNEX

Country of employment	Weightings applicable with effect from 1 March 1995
Angola	187,1900000
Bulgaria	39,7100000
Hungary	79,2100000
Madagascar	43,5300000
Malawi	29,0800000
Nigeria	111,5600000
Papua New Guinea	93,0900000
Poland	75,7700000
Suriname	30,6200000
Tanzania	42,1100000
Turkey	56,1800000
Ukraine	77,9500000
Uruguay	87,0700000
Venezuela	50,2700000

COMMISSION DECISION

of 7 June 1996

adjusting the weightings applicable from 1 April 1995 to the remuneration of officials of the European Communities serving in third countries

(96/372/Euratom, ECSC, EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities,

Having regard to the Staff Regulations of Officials of the European Communities and the conditions of employment of other servants of the Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68⁽¹⁾, as last amended by Regulation (EC, Euratom, ECSC) No 2963/95⁽²⁾, and in particular the second paragraph of Article 13 of Annex X thereto,

Whereas, pursuant to the first paragraph of Article 13 of Annex X to the Staff Regulations, Council Regulation (Euratom, ECSC, EC) No 578/96⁽³⁾ laid down the weightings to be applied from 1 January 1995 to the remuneration of officials serving in third countries, payable in the currency of their country of employment;

Whereas the Commission has made a number of adjustments to these weightings⁽⁴⁾ in recent months, pursuant to the second paragraph of Article 13 of Annex X to the Staff Regulations;

Whereas some of these weightings should be adjusted with effect from 1 April 1995 given that the statistics available to the Commission show that in certain third countries the variation in the cost of living measured on

the basis of the weighting and the corresponding exchange rate has exceeded 5 % since weightings were last laid down or adjusted,

HAS DECIDED AS FOLLOWS:

Sole Article

With effect from 1 April 1995 the weightings applicable to the remuneration of officials serving in third countries payable in the currency of their country of employment are adjusted as shown in the Annex.

The exchange rates for the calculation of such remuneration shall be those used for implementation of the general budget of the European Communities for the month preceding the date referred to in the first paragraph.

Done at Brussels, 7 June 1996.

For the Commission

Hans VAN DEN BROEK

Member of the Commission

⁽¹⁾ OJ No L 56, 4. 3. 1968, p. 1.

⁽²⁾ OJ No L 310, 22. 12. 1995, p. 1.

⁽³⁾ OJ No L 83, 2. 4. 1996, p. 4.

⁽⁴⁾ OJ No L 126, 24. 5. 1996, p. 54 to 63.

ANNEX

Country of employment	Weightings applicable with effect from 1 April 1995
Angola	149,930000
Burundi	85,220000
Colombia	63,120000
Ghana	42,690000
Guinea-Bissau	57,550000
Kazakhstan	88,960000
Mexico	39,910000
Mozambique	58,270000
Republic of Cape Verde	70,680000
Romania	39,600000
Sudan	42,070000
Suriname	32,800000
Turkey	56,060000
Zambia	65,490000

COMMISSION DECISION

of 7 June 1996

adjusting the weightings applicable from 1 May 1995 to the remuneration of officials of the European Communities serving in third countries

(96/373/Euratom, ECSC, EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities,

Having regard to the Staff Regulations of Officials of the European Communities and the conditions of employment of other servants of the Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68⁽¹⁾, as last amended by Regulation (EC, Euratom, ECSC) No 2963/95⁽²⁾, and in particular the second paragraph of Article 13 of Annex X thereto,

Whereas, pursuant to the first paragraph of Article 13 of Annex X to the Staff Regulations, Council Regulation (Euratom, ECSC, EC) No 578/96⁽³⁾ laid down the weightings to be applied from 1 January 1995 to the remuneration of officials serving in third countries, payable in the currency of their country of employment;

Whereas the Commission has made a number of adjustments to these weightings⁽⁴⁾ in recent months, pursuant to the second paragraph of Article 13 of Annex X to the Staff Regulations;

Whereas some of these weightings should be adjusted with effect from 1 May 1995 given that the statistics available to the Commission show that in certain third countries the variation in the cost of living measured on

the basis of the weighting and the corresponding exchange rate has exceeded 5 % since weightings were last laid down or adjusted,

HAS DECIDED AS FOLLOWS:

Sole Article

With effect from 1 May 1995 the weightings applicable to the remuneration of officials serving in third countries payable in the currency of their country of employment are adjusted as shown in the Annex.

The exchange rates for the calculation of such remuneration shall be those used for implementation of the general budget of the European Communities for the month preceding the date referred to in the first paragraph.

Done at Brussels, 7 June 1996.

For the Commission

Hans VAN DEN BROEK

Member of the Commission

⁽¹⁾ OJ No L 56, 4. 3. 1968, p. 1.

⁽²⁾ OJ No L 310, 22. 12. 1995, p. 1.

⁽³⁾ OJ No L 83, 2. 4. 1996, p. 4.

⁽⁴⁾ OJ No L 126, 24. 5. 1996, p. 54 to 63.

ANNEX

Country of employment	Weightings applicable with effect from 1 May 1995
Angola	151,5300000
China	68,6100000
Congo	92,2000000
Costa Rica	57,4400000
Hungary	73,8500000
Malawi	28,8700000
Mexico	36,4800000
Nigeria	29,3000000
Suriname	32,9900000

COMMISSION DECISION

of 7 June 1996

adjusting the weightings applicable from 1 June 1995 to the remuneration of officials of the European Communities serving in third countries

(96/374/Euratom, ECSC, EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities,

Having regard to the Staff Regulations of Officials of the European Communities and the conditions of employment of other servants of the Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68⁽¹⁾, as last amended by Regulation (EC, Euratom, ECSC) No 2963/95⁽²⁾, and in particular the second paragraph of Article 13 of Annex X thereto,

Whereas, pursuant to the first paragraph of Article 13 of Annex X to the Staff Regulations, Council Regulation (Euratom, ECSC, EC) No 578/96⁽³⁾ laid down the weightings to be applied from 1 January 1995 to the remuneration of officials serving in third countries, payable in the currency of their country of employment;

Whereas the Commission has made a number of adjustments to these weightings⁽⁴⁾ in recent months, pursuant to the second paragraph of Article 13 of Annex X to the Staff Regulations;

Whereas some of these weightings should be adjusted with effect from 1 June 1995 given that the statistics available to the Commission show that in certain third countries the variation in the cost of living measured on

the basis of the weighting and the corresponding exchange rate has exceeded 5 % since weightings were last laid down or adjusted,

HAS DECIDED AS FOLLOWS:

Sole Article

With effect from 1 June 1995 the weightings applicable to the remuneration of officials serving in third countries payable in the currency of their country of employment are adjusted as shown in the Annex.

The exchange rates for the calculation of such remuneration shall be those used for implementation of the general budget of the European Communities for the month preceding the date referred to in the first paragraph.

Done at Brussels, 7 June 1996.

For the Commission

Hans VAN DEN BROEK

Member of the Commission

⁽¹⁾ OJ No L 56, 4. 3. 1968, p. 1.

⁽²⁾ OJ No L 310, 22. 12. 1995, p. 1.

⁽³⁾ OJ No L 83, 2. 4. 1996, p. 4.

⁽⁴⁾ OJ No L 126, 24. 5. 1996, p. 54 to 63.

ANNEX

Country of employment	Weightings applicable with effect from 1 June 1995
Angola	157,9900000
Brazil	68,5500000
Cameroon	74,0000000
Dominican Republic	64,4400000
Ghana	40,1700000
Mexico	45,6400000
Mozambique	50,0800000
Poland	74,7900000
Romania	37,8700000
Sudan	35,4300000
Suriname	32,5200000
Turkey	56,6400000
Uruguay	81,9300000
Venezuela	49,0200000
Zimbabwe	43,0700000

COMMISSION DECISION

of 10 June 1996

on the carrying out of Community trials and tests on propagating and planting material of certain species under Article 20 (2) of Council Directive 92/33/EEC

(96/375/EC)

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

Having regard to Council Directive 92/33/EEC of 28 April 1992 on the marketing of vegetable propagating and planting material other than seed⁽¹⁾, as last amended by Decision 95/25/EC⁽²⁾, and in particular Article 20 (2) thereof,

Whereas under this Directive trials, or, where appropriate, tests shall be carried out in the Member States on samples to check that vegetable propagating or planting material other than seed listed therein comply with the requirements and conditions of the said Directive;

Whereas to this end, it is essential, in particular in the early stages of the Directive's implementation, to ensure adequate representation of the samples participating in the trials or tests for the different origins of production in the entire Community, at least for certain selected crops;

Whereas it is therefore necessary to carry out Community trials and tests in 1996/97 on propagating and planting material of *Allium porrum* L.;

Whereas these trials and tests will be used to harmonize, in the first instance, the technical methods of examination of propagating and planting material of these species;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Agricultural, Horticultural and Forestry Seeds and Plants,

HAS ADOPTED THIS DECISION:

Article 1

Community trials and tests shall be carried out during 1996/1997 on propagating and planting material of *Allium porrum* L.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 10 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 157, 10. 6. 1992, p. 1.

⁽²⁾ OJ No L 36, 16. 2. 1995, p. 34.

COMMISSION DECISION

of 10 June 1996

on the carrying out of Community trials and tests on propagating and planting material of certain species under Article 20 (2) of Council Directive 91/682/EEC

(96/376/EC)

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

Having regard to Council Directive 91/682/EEC of 19 December 1991 on the marketing of ornamental plant propagating material and ornamental plants⁽¹⁾, as last amended by Decision 95/19/EC⁽²⁾, and in particular Article 20 (2) thereof,

Whereas under this Directive trials, or, where appropriate, tests shall be carried out in the Member States on samples to check that propagating material or ornamental plants of species listed therein comply with the requirements and conditions of the said Directive;

Whereas to this end, it is essential, in particular in the early stages of the Directive's implementation, to ensure adequate representation of the samples participating in the trials or tests for the different origins of production in the entire Community, at least for certain selected crops;

Whereas it is therefore necessary to carry out Community trials and tests in 1996/97 on propagating and planting material of *Rosa*;

Whereas these trials and tests will be used to harmonize, in the first instance, the technical methods of examination of propagating and planting material of these species;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Standing Committee for Propagating Material and Ornamental Plants,

HAS ADOPTED THIS DECISION:

Article 1

Community trials and tests shall be carried out during 1996/97 on propagating and planting material of *Rosa*.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 10 June 1996.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 376, 31. 12. 1991, p. 21.

⁽²⁾ OJ No L 28, 7. 2. 1995, p. 10.