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## Legislation

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## I

*(Acts whose publication is obligatory)*

**COMMISSION REGULATION (EC) No 2231/98**  
**of 16 October 1998**  
**establishing the standard import values for determining the entry price of certain**  
**fruit and vegetables**

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

Having regard to Commission Regulation (EC) No 3223/94 of 21 December 1994 on detailed rules for the application of the import arrangements for fruit and vegetables <sup>(1)</sup>, as last amended by Regulation (EC) No 1498/98 <sup>(2)</sup>, and in particular Article 4 (1) thereof,

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

Whereas Regulation (EC) No 3223/94 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission 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 17 October 1998.

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

Done at Brussels, 16 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ L 337, 24. 12. 1994, p. 66.

<sup>(2)</sup> OJ L 198, 15. 7. 1998, p. 4.

<sup>(3)</sup> OJ L 387, 31. 12. 1992, p. 1.

<sup>(4)</sup> OJ L 22, 31. 1. 1995, p. 1.

## ANNEX

to the Commission Regulation of 16 October 1998 establishing the standard import values for determining the entry price of certain fruit and vegetables

(ECU/100 kg)

CN code	Third country code <sup>(1)</sup>	Standard import value
0702 00 00	204	95,3
	999	95,3
0709 90 70	052	103,1
	999	103,1
0805 30 10	052	60,2
	388	88,4
	524	51,0
	528	50,9
	999	62,6
0806 10 10	052	97,2
	064	94,9
	400	222,2
	999	138,1
	0808 10 20, 0808 10 50, 0808 10 90	052
060		37,5
064		42,8
388		20,7
400		61,1
404		76,1
512		45,5
800		154,9
804		96,2
999		66,3
0808 20 50	052	102,6
	064	60,4
	999	81,5

<sup>(1)</sup> Country nomenclature as fixed by Commission Regulation (EC) No 2317/97 (OJ L 321, 22. 11. 1997, p. 19). Code '999' stands for 'of other origin'.

**COMMISSION REGULATION (EC) No 2232/98  
of 16 October 1998**

**fixing the maximum buying-in price and the quantities of beef to be bought in  
under the 210th partial invitation to tender as a general intervention measure  
pursuant to Regulation (EEC) No 1627/89**

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

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organisation of the market in beef and veal<sup>(1)</sup>, as last amended by Regulation (EC) No 1633/98<sup>(2)</sup>, and in particular Article 6(7) thereof,

Whereas, pursuant to Commission Regulation (EEC) No 2456/93 of 1 September 1993 laying down detailed rules for the application of Council Regulation (EEC) No 805/68 as regards the general and special intervention measures for beef<sup>(3)</sup>, as last amended by Regulation (EC) No 2602/97<sup>(4)</sup>, an invitation to tender was opened pursuant to Article 1(1) of Commission Regulation (EEC) No 1627/89 of 9 June 1989 on the buying in of beef by invitation to tender<sup>(5)</sup>, as last amended by Regulation (EC) No 1987/98<sup>(6)</sup>;

Whereas, in accordance with Article 13(1) of Regulation (EEC) No 2456/93, a maximum buying-in price is to be fixed for quality R3, where appropriate, under each partial invitation to tender in the light of tenders received; whereas, in accordance with Article 13(2) of that Regulation, a decision may be taken not to proceed with the tendering procedure; whereas, in accordance with Article 14 of that Regulation, only tenders quoting prices not exceeding the maximum buying-in price and not exceeding the average national or regional market price, plus the amount referred to in paragraph 1 of that Article, are to be accepted;

Whereas, once tenders submitted in respect of the 210th partial invitation to tender have been considered and taking account, pursuant to Article 6(1) of Regulation

(EEC) No 805/68, of the requirements for reasonable support of the market and the seasonal trend in slaughtering, it has been decided not to proceed with the tendering procedure for category A and to fix the maximum buying-price and the quantities which may be accepted into intervention for category C;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

Under the 210th partial invitation to tender opened pursuant to Regulation (EC) No 1627/89:

- (a) for category A, it has been decided not to proceed with the tendering procedure;
- (b) for category C:
  - the maximum buying-in price shall be ECU 222 per 100 kg of carcasses or half-carcasses of quality R3,
  - the maximum quantity of carcasses and half-carcasses accepted shall be 817 tonnes.

*Article 2*

This Regulation shall enter into force on 19 October 1998.

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

Done at Brussels, 16 October 1998.

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

<sup>(1)</sup> OJ L 148, 28. 6. 1968, p. 24.

<sup>(2)</sup> OJ L 210, 28. 7. 1998, p. 17.

<sup>(3)</sup> OJ L 225, 4. 9. 1993, p. 4.

<sup>(4)</sup> OJ L 351, 23. 12. 1997, p. 20.

<sup>(5)</sup> OJ L 159, 10. 6. 1989, p. 36.

<sup>(6)</sup> OJ L 256, 18. 9. 1998, p. 19.

**COMMISSION REGULATION (EC) No 2233/98**  
**of 16 October 1998**

**determining, for the 1998 marketing year, the estimated loss of income and the estimated level of the premium payable per ewe and per female goat and fixing the second advance payment for this premium**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3013/89 of 25 September 1989 on the common organisation of the market in sheepmeat and goatmeat <sup>(1)</sup>, as last amended by Regulation (EC) No 1589/96 <sup>(2)</sup>, and in particular Article 5(6) thereof,

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 <sup>(3)</sup>, as last amended by Regulation (EC) No 2348/96 <sup>(4)</sup>, and in particular Article 13 thereof,

Whereas Article 5(1) and (5) of Regulation (EEC) No 3013/89 provides for the grant of a premium to compensate for any loss of income sustained by producers of sheepmeat and, in certain areas, of goatmeat; whereas those areas are defined in Annex I to Regulation (EEC) No 3013/89 and in Article 1 of Commission Regulation (EEC) No 1065/86 of 11 April 1986 determining the mountain areas in which the premium for goatmeat is granted <sup>(5)</sup>, as amended by Regulation (EEC) No 3519/86 <sup>(6)</sup>;

Whereas, pursuant to Article 5(6) of Regulation (EEC) No 3013/89 and to enable an advance payment to be made to sheepmeat and goatmeat producers, the foreseeable loss of income should be estimated in the light of the foreseeable trend in market prices;

Whereas, pursuant to Article 5(2) of Regulation (EEC) No 3013/89, the amount of the premium per ewe for producers of heavy lambs is obtained by multiplying the loss of income referred to in the second subparagraph of paragraph 1 of that Article by a coefficient expressing the annual average production of heavy lamb meat per ewe producing these lambs expressed per 100 kilograms of carcase weight; whereas the coefficient for 1998 has not yet been fixed in view of the lack of full Community statistics; whereas, pending the fixing of that coefficient, a provisional coefficient should be used; whereas Article 5(3) of that Regulation also fixes the amount per ewe for

producers of light lambs and per female of the caprine species at 80 % of the premium per ewe for producers of heavy lambs;

Whereas, pursuant to Article 8 of Regulation (EEC) No 3013/89, the premium must be reduced by the impact on the basic price of the coefficient provided for in paragraph 2 of that Article; whereas that coefficient is fixed by Article 8(4) at 7 %;

Whereas, in accordance with Article 5(6) of Regulation (EEC) No 3013/89, the half-yearly advance payment is fixed at 30 % of the expected premium; whereas, in accordance with Article 4(3) of Commission Regulation (EEC) No 2700/93 <sup>(7)</sup>, as last amended by Regulation (EC) No 1526/96 <sup>(8)</sup>, the advance payment is to be paid only if it is equal to or greater than ECU 1;

Whereas the agricultural conversion rate has been frozen until 1 January 1999 for certain currencies by Council Regulation (EC) No 1527/95 <sup>(9)</sup>;

Whereas Regulation (EEC) No 1601/92 provides for the application of specific measures relating to agricultural production in the Canary Islands; whereas those measures entail the grant of a supplement to the ewe premium to producers of light lambs and she-goats on the same conditions as those governing the grant of the premium referred to in Article 5 of Regulation (EEC) No 3013/89; whereas those conditions provide that Spain is authorized to pay an advance on the said supplementary premium;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

A difference is hereby estimated between the basic price, reduced by the impact of the coefficient laid down in Article 8(2) of Regulation (EEC) No 3013/89, and the foreseeable market price during 1998 of ECU 133,785 per 100 kilograms.

<sup>(1)</sup> OJ L 289, 7. 10. 1989, p. 1.

<sup>(2)</sup> OJ L 206, 16. 8. 1996, p. 25.

<sup>(3)</sup> OJ L 173, 27. 6. 1992, p. 13.

<sup>(4)</sup> OJ L 320, 11. 12. 1996, p. 1.

<sup>(5)</sup> OJ L 97, 12. 4. 1986, p. 25.

<sup>(6)</sup> OJ L 325, 20. 11. 1986, p. 17.

<sup>(7)</sup> OJ L 245, 1. 10. 1993, p. 99.

<sup>(8)</sup> OJ L 190, 31. 7. 1996, p. 21.

<sup>(9)</sup> OJ L 148, 30. 6. 1995, p. 1.

*Article 2*

1. The estimated amount of the premium payable per ewe is as follows:

- producers of heavy lambs: ECU 21,406,
- producers of light lambs: ECU 17,125.

2. Pursuant to Article 5(6) of Regulation (EEC) No 3013/89, the second advance that the Member States are authorised to pay to producers shall be as follows:

- producers of heavy lambs: ECU 6,422 per ewe,
- producers of light lambs: ECU 5,138 per ewe.

*Article 3*

1. The estimated amount of the premium payable per female of the caprine species in the areas designated in Annex I to Regulation (EEC) No 3013/89 and in Article 1 of Regulation (EEC) No 1065/86 is ECU 17,125.

2. Pursuant to Article 5(6) of Regulation (EEC) No 3013/89, the second advance which the Member States are authorised to pay to goatmeat producers located in the

areas designated in paragraph 1 shall be ECU 5,138 per female of the caprine species.

*Article 4*

Pursuant to Article 13(3) of Regulation (EEC) No 1601/92, the second advance on the supplementary premium for the 1998 marketing year for producers of light lambs and she-goats in the Canary Islands within the limits provided for in Article 1(1) of Council Regulation (EEC) No 3493/90 <sup>(1)</sup> shall be as follows:

- ECU 1,284 per ewe in the case of producers referred to in Article 5(3) of Regulation (EEC) No 3013/89,
- ECU 1,284 per she-goat in the case of the producers referred to in Article 5(5) of Regulation (EEC) No 3013/89.

*Article 5*

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

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

Done at Brussels, 16 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

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<sup>(1)</sup> OJ L 337, 4. 12. 1990, p. 7.

**COMMISSION REGULATION (EC) No 2234/98**  
**of 16 October 1998**  
**amending Regulation (EEC) No 2814/90 laying down detailed rules for the def-**  
**inition of lambs fattened as heavy carcasses**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3013/89 of 25 September 1989 on the common organisation of the market in sheepmeat and goatmeat <sup>(1)</sup>, as last amended by Regulation (EC) No 1589/96 <sup>(2)</sup>, and in particular Article 5(9) thereof,

Having regard to Council Regulation (EEC) No 3901/89 of 12 December 1989 defining lambs as heavy carcasses <sup>(3)</sup>, as last amended by Regulation (EC) No 1266/95 <sup>(4)</sup>, and in particular Article 1(2) thereof,

Whereas detailed rules for definition of lambs fattened as heavy carcasses were adopted by Commission Regulation (EEC) No 2814/90 <sup>(5)</sup>, as last amended by Regulation (EC) No 1529/96 <sup>(6)</sup>;

Whereas the second subparagraph of Article 1(1) of Regulation (EEC) No 3901/89 provides for the introduction of a simplified procedure for verification of fattening as heavy carcasses with regard to lambs belonging to a limited number of meat breeds reared in geographically well-defined areas; whereas to that end Regulation (EEC) No 2814/90 should be amended to simplify the administrative verification procedure laid down while maintaining the obligation on producers to fulfil the undertaking to actually fatten as heavy carcasses all lambs born on their holdings; whereas that undertaking may be deemed to have been fulfilled where a check shows that the lambs present as a percentage of those which have been born is above a minimum threshold determined by reference to normal breeding practice for the breeds and areas concerned, and that the lambs have been kept for a period which allows them to fulfil the conditions on fattening laid down in Article 1(1)(c) of Regulation (EEC) No 3901/89; whereas control measures and penalties ensuing from the failure to fulfil the said undertaking should be foreseen;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

Article 2 of Regulation (EEC) No 2814/90 is replaced by the following text:

*Article 2*

1. Producers marketing sheep's milk or sheep's milk products who wish to benefit under the derogation provided for in the second subparagraph of Article 1(1) of Regulation (EEC) No 3901/89 with regard to lambs in the geographical areas and belonging to the breeds listed in the Annex hereto shall provide an undertaking, when making their premium application, to rear on the holding all lambs born to ewes declared in the application and to fatten them as heavy carcasses. The undertaking shall be considered to have been fulfilled if, except in duly justified exceptional circumstances, the lambs on the holding are at least 70 % of the lambs that have been born and that they have been kept for a period of at least 75 days after birth.

Producers fulfilling this undertaking shall receive the premium for the heavy category referred to in Article 5(4) of Regulation (EEC) No 3013/89 in respect of all their eligible ewes.

2. Producers making this undertaking shall keep an up-to-date register, which shall include the movements of lambs (numbers of animals concerned by each entering or leaving operation) on at least the basis of aggregate movements stating as appropriate their origin or destination as well as the date of such movements and, in the case of the sale or slaughter of lambs, provide supporting documentation, such as sales notes or slaughter certificates.

<sup>(1)</sup> OJ L 289, 7. 10. 1989, p. 1.

<sup>(2)</sup> OJ L 206, 16. 8. 1996, p. 25.

<sup>(3)</sup> OJ L 375, 23. 12. 1989, p. 4.

<sup>(4)</sup> OJ L 123, 3. 6. 1995, p. 3.

<sup>(5)</sup> OJ L 268, 29. 9. 1990, p. 35.

<sup>(6)</sup> OJ L 190, 31. 7. 1996, p. 32.



3. Without prejudice to the requirements under the integrated system set down in Article 6(6) of Regulation (EEC) No 3887/92 the competent authority shall carry out an on-the-spot inspection at least once a year at the place of lambing of each of the producers submitting applications in respect of any marketing year. Such inspections shall include a check of the lambs present on the holding and of those entered in the register kept by the producer together with supporting documentation, in order to determine whether the undertaking has been fulfilled.

In cases where the undertaking has not been fulfilled, only the premium for the light category may be paid for the eligible ewes.

However, where the competent authority finds that the failure to comply with the undertaking is a result of a false notification made deliberately or through serious negligence, the producer concerned shall also lose the right to the premium in accordance with Article 5(3) of Regulation (EEC) No 3013/89 for the marketing year in respect of which the undertaking applies.'

*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 to applications for premiums presented for the 1999 marketing year and subsequent years.

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

Done at Brussels, 16 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

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**COMMISSION REGULATION (EC) No 2235/98**  
**of 16 October 1998**

**providing for the grant of private storage aid fixed in advance for carcasses and half-carcasses of lamb in Finland, Ireland and the United Kingdom**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community,

*Article 1*

Having regard to Council Regulation (EEC) No 3013/89 of 25 September 1989 on the common organisation of the market in sheepmeat and goatmeat <sup>(1)</sup>, as last amended by Regulation (EC) No 1589/96 <sup>(2)</sup>, and in particular Article 7(1) thereof,

1. Subject to the provisions of Regulation (EEC) No 3447/90, applications may be submitted in Finland, Ireland and the United Kingdom between 19 October and 20 November 1998 for aid for the private storage of carcasses and half carcasses of lamb up to a limit of 150 tonnes for Finland, 450 tonnes for Ireland and 2 400 tonnes for the United Kingdom.

Whereas Commission Regulation (EEC) No 3446/90 of 27 November 1990 laying down detailed rules for granting private storage aid for sheepmeat and goatmeat <sup>(3)</sup>, as last amended by Regulation (EC) No 3533/93 <sup>(4)</sup>, lays down in particular the conditions under which the amount of aid is fixed at a flat rate in advance;

Applications submitted on or after the day following that on which the total quantity applied for exceeds the quantities referred to in the preceding subparagraph shall not be accepted. Quantities in respect of which applications are lodged on the day the overall limit is exceeded shall be reduced proportionally.

Whereas Commission Regulation (EEC) No 3447/90 of 28 November 1990 on special conditions for the granting of private storage aid for sheepmeat and goatmeat <sup>(5)</sup>, as last amended by Regulation (EC) No 40/96 <sup>(6)</sup>, lays down in particular the minimum quantities per contract;

2. The level of aid for the minimum storage period of three months shall be ECU 1 400 per tonne. However, the actual storage period shall be chosen by the storer. This period may extend from a minimum of three months to a maximum of seven months. If the storage period is greater than three months the aid shall be increased on a daily basis by ECU 1,45 per tonne per day.

Whereas the application of Article 7(1) of Regulation (EEC) No 3013/89 may result in a decision to grant private storage aid; whereas that Article provides for the application of these measures on the basis of the situation of each quotation zone; whereas, in view of the particularly difficult market situation in Finland, Ireland and the United Kingdom, it has been judged opportune to initiate such a procedure;

*Article 2*

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sheep and Goat Meat,

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

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

Done at Brussels, 16 October 1998.

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

<sup>(1)</sup> OJ L 289, 7. 10. 1989, p. 1.

<sup>(2)</sup> OJ L 206, 16. 8. 1996, p. 25.

<sup>(3)</sup> OJ L 333, 30. 11. 1990, p. 39.

<sup>(4)</sup> OJ L 321, 23. 12. 1993, p. 9.

<sup>(5)</sup> OJ L 333, 30. 11. 1990, p. 46.

<sup>(6)</sup> OJ L 10, 13. 1. 1996, p. 6.

**COMMISSION REGULATION (EC) No 2236/98**  
of 16 October 1998

**amending Regulation (EC) No 296/96 on data to be forwarded by the Member States and the monthly booking of expenditure financed under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) and repealing Regulation (EEC) No 2776/88**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy<sup>(1)</sup>, as last amended by Regulation (EC) No 1287/95<sup>(2)</sup>, and in particular Articles 4 and 5 thereof,

Whereas Council Regulation (EC) No 974/98 of 3 May 1998 on the introduction of the euro<sup>(3)</sup>, provides in Article 2 that from 1 January 1999 the currency of the participating Member States shall be the euro;

Whereas it is accordingly necessary to amend Commission Regulation (EC) No 296/96<sup>(4)</sup>, as amended by Regulation (EC) No 1391/97<sup>(5)</sup>, specifying that the advances against the booking of expenditure shall be drawn up and paid to the participating Member States in euro;

Whereas the advances to be paid at the beginning of January 1999 relate to expenditure effected between 16 October and 30 November 1998; whereas these advances should still be paid to the participating Member States, for the last time, in units of national currency;

Whereas, for the non-participating Member States, the payment of the advances in euro, would lead to them taking over exchange rate differences between the 10th of month  $n+1$  and the third working day of month  $n+2$ ; whereas the taking over of exchange rate differences would constitute a new element in comparison to the system used up until now; whereas, in consequence, it is appropriate to provide specific measures for these Member States which avoid all differences compared to the amounts effectively spent;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the European Agricultural Guidance and Guarantee Fund Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

Regulation (EC) No 296/96 is hereby amended as follows:

1. the following paragraphs 8, 9, 10 and 11 are added to Article 3:

<sup>(1)</sup> OJ L 94, 28. 4. 1970, p. 13.

<sup>(2)</sup> OJ L 125, 8. 6. 1995, p. 1.

<sup>(3)</sup> OJ L 139, 11. 5. 1998, p. 1.

<sup>(4)</sup> OJ L 39, 17. 2. 1996, p. 5.

<sup>(5)</sup> OJ L 190, 19. 7. 1997, p. 20.

‘8. (a) Member States participating in the euro may choose, during the transitional period referred to in the sixth indent of Article 1 of Regulation (EC) No 974/98, to keep the accounts at the level of the paying agency:

- either solely in euro,
- in euro for the payments effected in euro and in units of national currency for the payments effected in units of national currency,
- or solely in units of national currency.

(b) The choice of currency for the accounts as well as the declarations to be furnished to the EAGGF by the participating Member States must be maintained for the whole of the financial year. However for the first year of application this choice applies from 1 January 1999.

(c) The same choice must be maintained for the declarations made under the clearance of accounts procedure.

9. (a) The paying agencies of non-participating Member States in the euro must maintain separate accounts according to the currency in which the payments have been made to the beneficiaries. The same separation must be maintained for the declarations made under the clearance of accounts procedure.

(b) However, if the paying agency of a non-participating Member State is capable of converting into national currency the amounts paid to beneficiaries in euro at the exchange rate applied on the day of payment, the complete accounts of that paying agency may be maintained in national currency.

Recoveries, where arising, of amounts paid in euro must correspond to the national currency booked on the day of payment.

10. If, in accordance with paragraphs 8 and 9, the paying agencies of a Member State may choose between the euro, units of national currency and the national currency for their accounts, it is not obligatory that they all adopt the same choice.

11. The communications referred to in Article 3 shall be established in the currency or currencies in which the accounts are maintained.’

2. the following paragraph 1a is added to Article 4:

'1a. The advances against the booking of expenditure of the EAGGF-Guarantee are:

- (a) drawn up and paid in euro to participating Member States;
- (b) for the non-participating Member States, drawn up and paid:
  - in euro for the payments effected by the Member State in euro,
  - in national currency for the payments effected by the Member State in national currency.

However, if the conversion to national currency of payments in euro is made at the exchange rate applied on the day of payment to the beneficiary (as provided for in Article 3(9)(b)), the advances

relating to these payments in euro may also be effected in national currency;

- (c) paid in units of national currency or in national currency for the expenditure effected by the participating and non-participating Member States between 16 October and 30 November 1998.'

*Article 2*

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

It shall apply from 1 January 1999.

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

Done at Brussels, 16 October 1998.

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

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**COMMISSION REGULATION (EC) No 2237/98**  
**of 16 October 1998**  
**on the supply of milk products as food aid**

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

Having regard to Council Regulation (EC) No 1292/96 of 27 June 1996 on food-aid policy and food-aid management and special operations in support of food security <sup>(1)</sup>, and in particular Article 24(1)(b) thereof,

Whereas the abovementioned Regulation lays down the list of countries and organisations eligible for Community aid and specifies the general criteria on the transport of food aid beyond the fob stage;

Whereas, following the taking of a number of decisions on the allocation of food aid, the Commission has allocated milk powder to certain beneficiaries;

Whereas it is necessary to make these supplies in accordance with the rules laid down by Commission Regulation (EC) No 2519/97 of 16 December 1997 laying down general rules for the mobilisation of products to be supplied pursuant to Council Regulation (EC) No 1292/96 as Community food aid <sup>(2)</sup>; whereas it is necessary to

specify the time limits and conditions of supply to determine the resultant costs,

HAS ADOPTED THIS REGULATION:

*Article 1*

Milk products shall be mobilised in the Community, as Community food aid for supply to the recipient listed in the Annex, in accordance with Regulation (EC) No 2519/97 and under the conditions set out in the Annex.

The tenderer is deemed to have noted and accepted all the general and specific conditions applicable. Any other condition or reservation included in his tender is deemed unwritten.

*Article 2*

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

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

Done at Brussels, 16 October 1998.

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

<sup>(1)</sup> OJ L 166, 5. 7. 1996, p. 1.

<sup>(2)</sup> OJ L 346, 17. 12. 1997, p. 23.

## ANNEX

## LOT A

1. **Action No:** 283/97
2. **Beneficiary** <sup>(2)</sup>: Euronaid, PO Box 12, 2501 CA Den Haag, Nederland  
tel.: (31 70) 330 57 57; fax: 364 17 01; telex: 30960 EURON NL
3. **Beneficiary's representative:** to be designated by the recipient
4. **Country of destination:** Democratic Republic of Congo
5. **Product to be mobilised:** vitaminised skimmed-milk powder
6. **Total quantity (tonnes net):** 150
7. **Number of lots:** 1
8. **Characteristics and quality of the product** <sup>(3)</sup> <sup>(4)</sup>: see OJ C 114, 29.4.1991, p. 1 (I.B(1))
9. **Packaging** <sup>(5)</sup>: see OJ C 267, 13.9.1996, p. 1 (6.3.A and B(2))
10. **Labelling or marking** <sup>(6)</sup>: see OJ C 114, 29.4.1991, p. 1 (I.B(3))
  - Language to be used for the marking: French
  - Supplementary marking: —
11. **Method of mobilisation of the product:** the Community market  
The manufacture of the skimmed-milk powder, and the incorporation of vitamins, must be carried out after the award of the tender
12. **Specified delivery stage:** free at port of shipment
13. **Alternative delivery stage:** —
14. (a) **Port of shipment:** —  
(b) **Loading address:** —
15. **Port of landing:** —
16. **Place of destination:** —
  - port or warehouse of transit: —
  - overland transport route: —
17. **Period or deadline of supply at the specified stage:**
  - first deadline: 23.11 — 13.12.1998
  - second deadline: 7 — 27.12.1998
18. **Period or deadline of supply at the alternative stage:**
  - first deadline: —
  - second deadline: —
19. **Deadline for the submission of tenders (12 noon, Brussels time):**
  - first deadline: 2.11.1998
  - second deadline: 16.11.1998
20. **Amount of tendering guarantee:** ECU 20 per tonne
21. **Address for submission of tenders and tendering guarantees** <sup>(1)</sup>:  
Bureau de l'aide alimentaire, Attn Mr T. Vestergaard, Bâtiment Loi 130, bureau 7/46, Rue de la Loi/  
Wetstraat 200, B-1049 Bruxelles/Brussel  
telex: 25670 AGREC B; fax: (32 2) 296 70 03 / 296 70 04 (exclusively)
22. **Export refund** <sup>(4)</sup>: refund applicable on 13.10.1998, fixed by Commission Regulation (EC) No 2024/98 (OJ L 262, 25.9.1998, p. 4)

*Notes:*

- (<sup>1</sup>) Supplementary information: André Debongnie (tel.: (32 2) 295 14 65)  
Torben Vestergaard (tel.: (32 2) 299 30 50).
- (<sup>2</sup>) The supplier shall contact the beneficiary or its representative as soon as possible to establish which consignment documents are required.
- (<sup>3</sup>) The supplier shall deliver to the beneficiary a certificate from an official entity certifying that for the product to be delivered the standards applicable, relative to nuclear radiation, in the Member State concerned, have not been exceeded. The radioactivity certificate must indicate the caesium-134 and -137 and iodine-131 levels.
- (<sup>4</sup>) Commission Regulation (EC) No 259/98 (OJ L 25, 31.1.1998, p. 39), is applicable as regards the export refund. The date referred to in Article 2 of the said Regulation is that referred to in point 22 of this Annex.  
The supplier's attention is drawn to the last subparagraph of Article 4(1) of the above Regulation. The photocopy of the export licence shall be sent as soon as the export declaration has been accepted (fax: (32 2) 296 20 05).
- (<sup>5</sup>) The supplier shall supply to the beneficiary or its representative, on delivery, the following documents:
- health certificate issued by an official entity stating that the product was processed under excellent sanitary conditions which are supervised by qualified technical personnel. The certificate must state the temperature and duration of the pasteurisation, the temperature and duration in the spray-drying-tower and the expiry date for consumption,
  - veterinary certificate issued by an official entity stating that the area of production of raw milk had not registered foot-and-mouth disease nor any other notifiable infectious/contagious disease during the 12 months prior to the processing.
- (<sup>6</sup>) Notwithstanding OJ C 114 of 29.4.1991, point IA(3)(c) is replaced by the following: 'the words "European Community".'
- (<sup>7</sup>) Shipment to take place in 20-foot containers, condition FCL/FCL (each containing maximum 15 tonnes net).

The supplier shall be responsible for the cost of making the container available in the stack position at the container terminal at the port of shipment. The beneficiary shall be responsible for all subsequent loading costs, including the cost of moving the containers from the container terminal.

The supplier has to submit to the beneficiary's agent a complete packing list of each container, specifying the number of bags belonging to each action number as specified in the invitation to tender.

The supplier has to seal each container with a numbered locktainer (Oneseal, Sysko, Locktainer 180 or a similar high-security seal) the number of which is to be provided to the beneficiary's representative.

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**COMMISSION REGULATION (EC) No 2238/98**  
**of 16 October 1998**  
**on the supply of white sugar as food aid**

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

Having regard to Council Regulation (EC) No 1292/96 of 27 June 1996 on food-aid policy and food-aid management and special operations in support of food security <sup>(1)</sup>, and in particular Article 24(1)(b) thereof,

Whereas the abovementioned Regulation lays down the list of countries and organisations eligible for Community aid and specifies the general criteria on the transport of food aid beyond the fob stage;

Whereas, following the taking of a number of decisions on the allocation of food aid, the Commission has allocated white sugar to certain beneficiaries;

Whereas it is necessary to make these supplies in accordance with the rules laid down by Commission Regulation (EC) No 2519/97 of 16 December 1997 laying down general rules for the mobilisation of products to be supplied pursuant to Council Regulation (EC) No 1292/96 as Community food aid <sup>(2)</sup>; whereas it is necessary to

specify the time limits and conditions of supply to determine the resultant costs,

HAS ADOPTED THIS REGULATION:

*Article 1*

White sugar shall be mobilised in the Community, as Community food aid for supply to the recipient listed in the Annex, in accordance with Regulation (EC) No 2519/97 and under the conditions set out in the Annex.

The tenderer is deemed to have noted and accepted all the general and specific conditions applicable. Any other condition or reservation included in his tender is deemed unwritten.

*Article 2*

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

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

Done at Brussels, 16 October 1998.

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

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<sup>(1)</sup> OJ L 166, 5. 7. 1996, p. 1.

<sup>(2)</sup> OJ L 346, 17. 12. 1997, p. 23.



## ANNEX

## LOT A

1. **Action No:** 240/97 (A1); 241/97 (A2); 282/97 (A3)
2. **Beneficiary** <sup>(2)</sup>: Euronaid, PO Box 12, 2501 CA Den Haag, Nederland  
tel. (31-70) 33 05 757; fax 36 41 701; telex 30960 EURON NL
3. **Beneficiary's representative:** to be designated by the recipient
4. **Country of destination:** A1 and A2: Madagascar; A3: Democratic Republic of Congo
5. **Product to be mobilized:** white sugar
6. **Total quantity (tonnes net):** 72
7. **Number of lots:** one in three parts (A1: 36 tonnes; A2: 18 tonnes; A3: 18 tonnes)
8. **Characteristics and quality of the product** <sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup>: see OJ C 114, 29.4.1991, p. 1 (V.A.(1))
9. **Packaging** <sup>(7)</sup> <sup>(8)</sup>: see OJ C 267, 13.9.1996, p. 1 (11.2 A 1.b, 2.b and B.4)
10. **Labelling or marking** <sup>(6)</sup>: see OJ C 114, 29.4.1991, p. 1 (V.A.(3))
  - Language to be used for the markings: French
  - Supplementary markings: —
11. **Method of mobilization of the product:** sugar produced in the Community in accordance with the sixth subparagraph of Article 24(1a) of Council Regulation (EEC) No 1785/81 as follows: A or B sugar (points (a) and (b))
12. **Specified delivery stage:** free at port of shipment
13. **Alternative delivery stage:** —
14. (a) **Port of shipment:** —  
(b) **Loading address:** —
15. **Port of landing:** —
16. **Place of destination:** —
  - port or warehouse of transit: —
  - overland transport route: —
17. **Period or deadline of supply at the specified stage:**
  - first deadline: 23.11 to 13.12.1998
  - second deadline: 7 to 27.12.1998
18. **Period or deadline of supply at the alternative stage:**
  - first deadline: —
  - second deadline: —
19. **Deadline for the submission of tenders (12 noon, Brussels time):**
  - first deadline: 2.11.1998
  - second deadline: 16.11.1998
20. **Amount of tendering guarantee:** ECU 15 per tonne
21. **Address for submission of tenders and tendering guarantees** <sup>(1)</sup>:  
Bureau de l'aide alimentaire, Attn Mr T. Vestergaard, Bâtiment Loi 130, bureau 7/46, Rue de la Loi/Wetstraat 200, B-1049 Bruxelles/Brussel; telex 25670 AGREC B; fax (32-2) 296 70 03 / 296 70 04 (exclusively)
22. **Export refund** <sup>(4)</sup>: periodic refund applicable to white sugar on 9.10.1998, fixed by Commission Regulation (EC) No 2149/98 (OJ L 271 8.10.1998, p. 5)

*Notes:*

- (<sup>1</sup>) Supplementary information: André Debongnie (tel.: (32-2) 295 14 65)  
Torben Vestergaard (tel.: (32-2) 299 30 50).
- (<sup>2</sup>) The supplier shall contact the beneficiary or its representative as soon as possible to establish which consignment documents are required.
- (<sup>3</sup>) The supplier shall deliver to the beneficiary a certificate from an official entity certifying that for the product to be delivered the standards applicable, relative to nuclear radiation, in the Member State concerned, have not been exceeded. The radioactivity certificate must indicate the caesium-134 and -137 and iodine-131 levels.
- (<sup>4</sup>) Commission Regulation (EC) No 259/98 (OJ L 25, 31.1.1998, p. 39), is applicable as regards the export refund. The date referred to in Article 2 of the said Regulation is that indicated in point 22 of this Annex.  
The supplier's attention is drawn to the last subparagraph of Article 4(1) of the above Regulation. The photocopy of the export licence shall be sent as soon as the export declaration has been accepted (fax (32-2) 296 20 05).
- (<sup>5</sup>) The supplier shall supply to the beneficiary or its representative, on delivery, the following document:  
— health certificate.
- (<sup>6</sup>) Notwithstanding OJ C 114 of 29.4.1991, point V.A(3)(c) is replaced by the following: 'the words "European Community"'.  
(<sup>7</sup>) Since the goods may be rebagged, the supplier must provide 2 % of empty bags of the same quality as those containing the goods, with the marking followed by a capital 'R'.
- (<sup>8</sup>) Shipment to take place in 20-foot containers, condition FCL/FCL.  
The supplier shall be responsible for the cost of making the container available in the stack position at the container terminal at the port of shipment. The beneficiary shall be responsible for all subsequent loading costs, including the cost of moving the containers from the container terminal.  
The supplier has to submit to the beneficiary's agent a complete packing list of each container, specifying the number of bags belonging to each action number as specified in the invitation to tender.  
The supplier has to seal each container with a numbered locktainer (Oneseal, Sysko, Locktainer 180 or a similar high-security seal) the number of which is to be provided to the beneficiary's representative.
- (<sup>9</sup>) The rule provided at the second indent of Article 18(2)(a) of Commission Regulation (EEC) No 2103/77 (OJ L 246, 27.9.1977, p. 12), as last amended by Regulation (EC) No 260/96 (OJ L 34, 13.2.1996, p. 16), is binding for determination of the sugar category.
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**COMMISSION REGULATION (EC) No 2239/98**  
**of 16 October 1998**  
**fixing the export refunds on beef and veal**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal<sup>(1)</sup>, as last amended by Regulation (EC) No 1633/98<sup>(2)</sup>, and in particular Article 13 thereof,

Whereas Article 13 of Regulation (EEC) No 805/68 provides that the difference between prices on the world market for the products listed in Article 1 of that Regulation and prices for those products within the Community may be covered by an export refund;

Whereas Regulation (EEC) No 32/82<sup>(3)</sup>, as last amended by Regulation (EC) No 2326/97<sup>(4)</sup>, Regulation (EEC) No 1964/82<sup>(5)</sup>, as last amended by Regulation (EC) No 2469/97<sup>(6)</sup>, and Regulation (EEC) No 2388/84<sup>(7)</sup>, as last amended by Regulation (EEC) No 3661/92<sup>(8)</sup>, lay down the conditions for granting special export refunds on certain cuts of beef and veal and certain preserved beef and veal products;

Whereas it follows from applying those rules and criteria to the foreseeable situation on the market in beef and veal that the refund should be as set out below;

Whereas, given the current market situation in the Community and the possibilities of disposal in certain third countries in particular, export refunds should be granted, on the one hand, on bovine animals intended for slaughter of a live weight greater than 220 kilograms and less than 300 kilograms, and, on the other on adult bovine animals of a live weight of at least 300 kilograms;

Whereas export refunds should be granted for certain destinations on some fresh or chilled meat listed in the Annex under CN code 0201, on some frozen meat listed in the Annex under CN code 0202, on some meat or offal

listed in the Annex under CN code 0206 and on some other prepared or preserved meat or offal listed in the Annex under CN code 1602 50 10;

Whereas, in view of the wide differences in products covered by CN codes 0201 20 90 700 and 0202 20 90 100 used for refund purposes, refunds should only be granted on cuts in which the weight of bone does not exceed one third;

Whereas, in the case of meat of bovine animals, boned or boneless, salted and dried, there are traditional trade flows to Switzerland; whereas, to allow this trade to continue, the refund should be set to cover the difference between prices on the Swiss market and export prices in the Member States; whereas there are possibilities for exporting such meat and also salted, smoked and dried meat to certain African, Near and Middle Eastern countries; whereas a refund should accordingly be set;

Whereas, in the case of certain other cuts and preserves of meat or offal shown in the Annex under CN codes 1602 50 31 to 1602 50 80, the Community share of international trade may be maintained by granting a refund corresponding to that at present available;

Whereas, in the case of other beef and veal products, a refund need not be fixed since the Community's share of world trade is not significant;

Whereas Commission Regulation (EEC) No 3846/87<sup>(9)</sup>, as last amended by Regulation (EC) No 2138/98<sup>(10)</sup>, establishes the agricultural product nomenclature for the purposes of export refunds; whereas, with a view to clarification, the destinations must be identified in a separate Annex;

Whereas, in order to simplify customs export formalities for operators, the refunds on all frozen cuts should be brought into line with those on fresh or chilled cuts other than those from adult male bovine animals;

<sup>(1)</sup> OJ L 148, 28. 6. 1968, p. 24.

<sup>(2)</sup> OJ L 210, 28. 7. 1998, p. 17.

<sup>(3)</sup> OJ L 4, 8. 1. 1982, p. 11.

<sup>(4)</sup> OJ L 323, 26. 11. 1997, p. 1.

<sup>(5)</sup> OJ L 212, 21. 7. 1982, p. 48.

<sup>(6)</sup> OJ L 341, 12. 12. 1997, p. 8.

<sup>(7)</sup> OJ L 221, 18. 8. 1984, p. 28.

<sup>(8)</sup> OJ L 370, 19. 12. 1992, p. 16.

<sup>(9)</sup> OJ L 366, 24. 12. 1987, p. 1.

<sup>(10)</sup> OJ L 270, 7. 10. 1998, p. 4.

Whereas experience has shown that in certain cases it is often difficult to determine the relevant quantities of beef, veal and other meat contained in prepared or preserved meat falling within CN code 1602 50; whereas exclusively beef and veal products should accordingly be set apart and a new heading should be created for mixtures of meats or offals; whereas checks on products other than mixtures of meat or offal should be stepped up by making the granting of refunds on these products conditional on manufacture under the arrangements provided for in Article 4 of Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products<sup>(1)</sup>, as amended by Regulation (EEC) No 2026/83<sup>(2)</sup>;

Whereas refunds on female animals should vary depending on their age in order to prevent abuses in the export of certain pure-bred breeding animals;

Whereas opportunities exist for the export to certain third countries of heifers other than those intended for slaughter, but to prevent any abuse control criteria should be laid down to ensure that these animals are not more than 36 months old;

Whereas, notwithstanding the subdivision of the combined nomenclature for prepared and preserved meat, other than uncooked, falling within CN code 1602 50, experience has shown that it is possible to delete from the refund nomenclature several products falling within CN code 1602 50 31 and to amend the list of products falling within CN code 1602 50 80;

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

Done at Brussels, 16 October 1998.

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

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The list of products on which export refunds as referred to in Article 13 of Regulation (EEC) No 805/68 are granted and the amount thereof shall be as set out in Annex I of this Regulation.
2. The destinations are identified in Annex II to this Regulation.

*Article 2*

The grant of the refund for product code 0102 90 59 9000 of the nomenclature for export refunds and for exports to the third countries in zone 10 listed in Annex II to this Regulation shall be subject to presentation, when the customs formalities for export are completed, of the original and one copy of the veterinary certificate signed by an official veterinarian certifying that these are heifers of an age of not more than 36 months. The original of the certificate shall be returned to the exporter and the copy, certified as being in accordance with the regulations by the customs authorities, shall be attached to the application for payment of the refund.

*Article 3*

This Regulation shall enter into force on 17 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ L 62, 7. 3. 1980, p. 5.

<sup>(2)</sup> OJ L 199, 22. 7. 1983, p. 12.

## ANNEX I

## to the Commission Regulation of 16 October 1998 fixing export refunds on beef

<i>(ECU/100 kg)</i>			<i>(ECU/100 kg)</i>		
Product code	Destination	Refund (°)	Product code	Destination	Refund (°)
		– Live weight –			– Net weight –
0102 10 10 9120	01	63,00	0201 20 20 9120	02	51,00
0102 10 10 9130	02	24,50		03	35,00
	03	16,50		04	18,00
	04	8,50	0201 20 30 9110 (1)	02	94,00
0102 10 30 9120	01	63,00		03	65,00
0102 10 30 9130	02	24,50		04	31,50
	03	16,50	0201 20 30 9120	02	36,50
	04	8,50		03	26,00
0102 10 90 9120	01	63,00		04	13,00
0102 90 41 9100	02	60,50	0201 20 50 9110 (1)	02	163,00
0102 90 51 9000	02	24,50		03	109,00
	03	16,50		04	54,00
	04	8,50	0201 20 50 9120	02	65,00
0102 90 59 9000	02	24,50		03	44,50
	03	16,50		04	22,00
	04	8,50	0201 20 50 9130 (1)	02	94,00
	10	60,50 (°)		03	65,00
0102 90 61 9000	02	24,50		04	31,50
	03	16,50	0201 20 50 9140	02	36,50
	04	8,50		03	26,00
0102 90 69 9000	02	24,50		04	13,00
	03	16,50	0201 20 90 9700	02	36,50
	04	8,50		03	26,00
0102 90 71 9000	02	60,50		04	13,00
	03	39,50	0201 30 00 9050	05 (4)	53,00
	04	20,00		07 (4a)	53,00
0102 90 79 9000	02	60,50	0201 30 00 9100 (2)	02	227,50
	03	39,50		03	156,00
	04	20,00		04	78,50
		– Net weight –		06	201,00
0201 10 00 9110 (1)	02	94,00	0201 30 00 9120 (2)	08	125,50
	03	65,00		09	116,50
	04	31,50		03	86,00
0201 10 00 9120	02	36,50		04	43,00
	03	26,00		06	110,00
	04	13,00	0201 30 00 9150 (6)	08	33,00
0201 10 00 9130 (1)	02	129,00		09	30,00
	03	86,50		03	26,00
	04	43,50		04	13,50
0201 10 00 9140	02	51,00		06	29,50
	03	35,00	0201 30 00 9190 (6)	02	51,00
	04	18,00		03	33,50
0201 20 20 9110 (1)	02	129,00		04	16,00
	03	86,50		06	41,00
	04	43,50			

<i>(ECU/100 kg)</i>			<i>(ECU/100 kg)</i>		
Product code	Destination	Refund (°)	Product code	Destination	Refund (°)
		— Net weight —			— Net weight —
0202 10 00 9100	02	36,50	1602 50 10 9120	02	59,00 <sup>(8)</sup>
	03	26,00		03	47,00 <sup>(8)</sup>
	04	13,00		04	47,00 <sup>(8)</sup>
0202 10 00 9900	02	51,00	1602 50 10 9140	02	52,50 <sup>(8)</sup>
	03	35,00		03	41,50 <sup>(8)</sup>
	04	18,00		04	41,50 <sup>(8)</sup>
0202 20 10 9000	02	51,00	1602 50 10 9160	02	41,50 <sup>(8)</sup>
	03	35,00		03	33,50 <sup>(8)</sup>
	04	18,00		04	33,50 <sup>(8)</sup>
0202 20 30 9000	02	36,50	1602 50 10 9170	02	28,00 <sup>(8)</sup>
	03	26,00		03	22,00 <sup>(8)</sup>
	04	13,00		04	22,00 <sup>(8)</sup>
0202 20 50 9100	02	65,00	1602 50 10 9190	02	28,00
	03	44,50		03	22,00
	04	22,00		04	22,00
0202 20 50 9900	02	36,50	1602 50 10 9240	02	—
	03	26,00		03	—
	04	13,00		04	—
0202 20 90 9100	02	36,50	1602 50 10 9260	02	—
	03	26,00		03	—
	04	13,00		04	—
0202 30 90 9100	02	36,50	1602 50 10 9280	02	—
	03	26,00		03	—
	04	13,00		04	—
0202 30 90 9100	05 <sup>(4)</sup>	53,00	1602 50 31 9125	01	100,00 <sup>(5)</sup>
	07 <sup>(4a)</sup>	53,00			
0202 30 90 9400 <sup>(6)</sup>	08	33,00	1602 50 31 9135	01	38,00 <sup>(8)</sup>
	09	30,00	1602 50 31 9195	01	18,50
	03	26,00	1602 50 31 9325	01	89,00 <sup>(5)</sup>
	04	13,50	1602 50 31 9335	01	33,50 <sup>(8)</sup>
	06	29,50	1602 50 31 9395	01	18,50
0202 30 90 9500 <sup>(6)</sup>	02	51,00	1602 50 39 9125	01	100,00 <sup>(5)</sup>
	03	33,50	1602 50 39 9135	01	38,00 <sup>(8)</sup>
	04	16,00	1602 50 39 9195	01	18,50
	06	41,00	1602 50 39 9325	01	89,00 <sup>(5)</sup>
0206 10 95 9000	02	51,00	1602 50 39 9335	01	33,50 <sup>(8)</sup>
	03	33,50	1602 50 39 9395	01	18,50
	04	16,00	1602 50 39 9425	01	38,00 <sup>(5)</sup>
	06	41,00	1602 50 39 9435	01	22,00 <sup>(8)</sup>
0206 29 91 9000	02	51,00	1602 50 39 9495	01	16,00
	03	33,50	1602 50 39 9505	01	16,00
	04	16,00	1602 50 39 9525	01	38,00 <sup>(5)</sup>
	06	41,00	1602 50 39 9535	01	22,00 <sup>(8)</sup>
0210 20 90 9100	02	42,50	1602 50 39 9595	01	16,00
	04	25,50			
0210 20 90 9300	02	53,00			
0210 20 90 9500 <sup>(3)</sup>	02	53,00			

<i>(ECU/100 kg)</i>			<i>(ECU/100 kg)</i>		
Product code	Destination	Refund (°)	Product code	Destination	Refund (°)
		– Net weight –			– Net weight –
1602 50 39 9615	01	16,00	1602 50 80 9495	01	16,00
1602 50 39 9625	01	7,50	1602 50 80 9505	01	16,00
1602 50 39 9705	01	—	1602 50 80 9515	01	7,50
1602 50 39 9805	01	—	1602 50 80 9535	01	22,00 (°)
1602 50 39 9905	01	—	1602 50 80 9595	01	16,00
1602 50 80 9135	01	33,50 (°)	1602 50 80 9615	01	16,00
1602 50 80 9195	01	16,00	1602 50 80 9625	01	7,50
1602 50 80 9335	01	30,00 (°)	1602 50 80 9705	01	—
1602 50 80 9395	01	16,00	1602 50 80 9805	01	—
1602 50 80 9435	01	22,00 (°)	1602 50 80 9905	01	—

(<sup>1</sup>) Entry under this subheading is subject to the submission of the certificate appearing in the Annex to amended Commission Regulation (EEC) No 32/82.

(<sup>2</sup>) Entry under this subheading is subject to compliance with the condition laid down in amended Commission Regulation (EEC) No 1964/82.

(<sup>3</sup>) The refund on beef in brine is granted on the net weight of the meat, after deduction of the weight of the brine.

(<sup>4</sup>) Carried out in accordance with amended Commission Regulation (EEC) No 2973/79 (OJ L 336, 29. 12. 1979, p. 44).

(<sup>4a</sup>) Carried out in accordance with amended Commission Regulation (EEC) No 2051/96 (OJ L 274, 26. 10. 1996, p. 18).

(<sup>5</sup>) OJ L 221, 19. 8. 1984, p. 28.

(<sup>6</sup>) The lean bovine meat content excluding fat is determined in accordance with the procedure described in the Annex to Commission Regulation (EEC) No 2429/86 (OJ L 210 of 1. 8. 1986, p. 39).

(<sup>7</sup>) Article 13 (10) of amended Regulation (EEC) No 805/68 provides that no export refunds shall be granted on products imported from third countries and re-exported to third countries.

(<sup>8</sup>) The refund is granted only on products manufactured under the arrangement provided for in Article 4 of amended Commission Regulation (EEC) No 565/80.

(<sup>9</sup>) The grant of the refund is subject to compliance with the conditions referred to in Article 2 of this Regulation.

*NB:* The descriptions corresponding to the product codes and the footnotes are set out in Commission Regulation (EEC) No 3846/87 as amended.

## ANNEX II

Zone 01: all third countries

Zone 02: zones 08 and 09

Zone 03	Zone 05	Zone 09
022 Ceuta and Melilla	400 United States of America	224 Sudan
024 Iceland		228 Mauritania
028 Norway	Zone 06	232 Mali
041 Faeroes		236 Burkina Faso
043 Andorra	809 New Caledonia	240 Niger
044 Gibraltar	822 French Polynesia	244 Chad
045 Vatican City		247 Cape Verde
053 Estonia	Zone 07	248 Senegal
054 Latvia		252 Gambia
055 Lithuania	404 Canada	257 Guinea-Bissau
060 Poland		260 Guinea
061 Czech Republic	Zone 08	264 Sierra Leone
063 Slovakia		268 Liberia
064 Hungary	046 Malta	272 Côte d'Ivoire
066 Romania	052 Turkey	276 Ghana
068 Bulgaria	072 Ukraine	280 Togo
070 Albania	073 Belarus	284 Benin
091 Slovenia	074 Moldova	288 Nigeria
092 Croatia	075 Russia	302 Cameroon
093 Bosnia-Herzegovina	076 Georgia	306 Central African Republic
094 Federal Republic of Yugoslavia	077 Armenia	310 Equatorial Guinea
096 Former Yugoslav Republic of Macedonia	078 Azerbaijan	311 Sao Tomé and Principe
109 The communes of Livigno and Campione d'Italia; the island of Helgoland	079 Kazakhstan	314 Gabon
406 Greenland	080 Turkmenistan	318 Congo (Republic)
600 Cyprus	081 Uzbekistan	322 Congo (Democratic Republic)
662 Pakistan	082 Tajikistan	324 Rwanda
669 Sri Lanka	083 Kirghistan	328 Burundi
676 Myanmar (Burma)	204 Morocco	329 St Helena and dependencies
680 Thailand	208 Algeria	330 Angola
690 Vietnam	212 Tunisia	334 Ethiopia
700 Indonesia	216 Libya	336 Eritrea
708 Philippines	220 Egypt	338 Djibouti
724 North Korea	604 Lebanon	342 Somalia
950 Stores and provisions (Destinations referred to in Article 34 of Commission Regulation (EEC) No 3665/87, as amended)	608 Syria	350 Uganda
	612 Iraq	352 Tanzania
	616 Iran	355 Seychelles and dependencies
	624 Israel	357 British Indian Ocean Territory
	625 West Bank and the Gaza Strip	366 Mozambique
	628 Jordan	373 Mauritius
	632 Saudi Arabia	375 Comoros
	636 Kuwait	377 Mayotte
	640 Bahrain	378 Zambia
	644 Qatar	386 Malawi
	647 United Arab Emirates	388 South Africa
	649 Oman	395 Lesotho
Zone 04	653 Yemen	Zone 10
	720 China	
039 Switzerland	740 Hong Kong	075 Russia

NB: The countries are those defined by Commission Regulation (EC) No 2317/97 (OJ L 321, 22.11.1997, p. 19).



**COMMISSION REGULATION (EC) No 2240/98**  
**of 16 October 1998**

**fixing the minimum selling prices for butter and the maximum aid for cream,  
butter and concentrated butter for the 18th individual invitation to tender under  
the standing invitation to tender provided for in Regulation (EC) No 2571/97**

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

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organisation of the market in milk and milk products <sup>(1)</sup>, as last amended by Regulation (EC) No 1587/96 <sup>(2)</sup>, and in particular Articles 6(3) and 12(3) thereof,

Whereas the intervention agencies are, pursuant to Commission Regulation (EC) No 2571/97 of 15 December 1997 on the sale of butter at reduced prices and the granting of aid for cream, butter and concentrated butter for use in the manufacture of pastry products, ice-cream and other foodstuffs <sup>(3)</sup>, as last amended by Regulation (EC) No 1982/98 <sup>(4)</sup>, to sell by invitation to tender certain quantities of butter that they hold and to grant aid for cream, butter and concentrated butter; whereas Article 18 of that Regulation stipulates that in the light of the tenders received in response to each individual invitation to tender a minimum selling price shall be fixed for butter and maximum aid shall be fixed for cream, butter and concentrated butter; whereas it is further stipulated that the price or aid may vary according

to the intended use of the butter, its fat content and the incorporation procedure, and that a decision may also be taken to make no award in response to the tenders submitted; whereas the amount(s) of the processing securities must be fixed accordingly;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

The maximum aid and processing securities and the minimum selling prices, applying for the 18th individual invitation to tender under the standing invitation to tender provided for in Regulation (EC) No 2571/97, shall be fixed as indicated in the Annex hereto.

*Article 2*

This Regulation shall enter into force on 17 October 1998.

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

Done at Brussels, 16 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ L 148, 28. 6. 1968, p. 13.

<sup>(2)</sup> OJ L 206, 16. 8. 1996, p. 21.

<sup>(3)</sup> OJ L 350, 20. 12. 1997, p. 3.

<sup>(4)</sup> OJ L 256, 18. 9. 1998, p. 9.

## ANNEX

to the Commission Regulation of 16 October 1998 fixing the minimum selling prices for butter and the maximum aid for cream, butter and concentrated butter for the 18th individual invitation to tender under the standing invitation to tender provided for in Regulation (EC) No 2571/97

(ECU/100 kg)

Formula			A		B	
Incorporation procedure			With tracers	Without tracers	With tracers	Without tracers
Minimum selling price	Butter $\geq 82\%$	Unaltered	—	—	—	—
		Concentrated	—	—	—	—
Processing security		Unaltered	—	—	—	—
		Concentrated	—	—	—	—
Maximum aid	Butter $\geq 82\%$		109	105	—	105
	Butter $< 82\%$		104	100	104	—
	Concentrated butter		134	130	134	130
	Cream		—	—	46	44
Processing security	Butter		120	—	120	—
	Concentrated butter		148	—	148	—
	Cream		—	—	51	—

**COMMISSION REGULATION (EC) No 2241/98**  
**of 16 October 1998**

**fixing the maximum aid for concentrated butter for the 190th special invitation to tender opened under the standing invitation to tender provided for in Regulation (EEC) No 429/90**

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

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organisation of the market in milk and milk products <sup>(1)</sup>, as last amended by Regulation (EC) No 1587/96 <sup>(2)</sup>, and in particular Article 7a(3) thereof,

Whereas, in accordance with Commission Regulation (EEC) No 429/90 of 20 February 1990 on the granting by invitation to tender of an aid for concentrated butter intended for direct consumption in the Community <sup>(3)</sup>, as last amended by Regulation (EC) No 417/98 <sup>(4)</sup>, the intervention agencies are opening a standing invitation to tender for the granting of aid for concentrated butter; whereas Article 6 of that Regulation provides that in the light of the tenders received in response to each special invitation to tender, a maximum amount of aid is to be fixed for concentrated butter with a minimum fat content of 96 % or a decision is to be taken to make no award; whereas the end-use security must be fixed accordingly;

Whereas, in the light of the tenders received, the maximum aid should be fixed at the level specified below and the end-use security determined accordingly;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

For the 190th special invitation to tender under the standing invitation to tender opened by Regulation (EEC) No 429/90, the maximum aid and the amount of the end-use security shall be as follows:

— maximum aid:	ECU 134/100 kg
— end-use security:	ECU 148/100 kg.

*Article 2*

This Regulation shall enter into force on 17 October 1998.

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

Done at Brussels, 16 October 1998.

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

<sup>(1)</sup> OJ L 148, 28. 6. 1968, p. 13.

<sup>(2)</sup> OJ L 206, 16. 8. 1996, p. 21.

<sup>(3)</sup> OJ L 45, 21. 2. 1990, p. 8.

<sup>(4)</sup> OJ L 52, 21. 2. 1998, p. 18.

**COMMISSION REGULATION (EC) No 2242/98**  
**of 16 October 1998**  
**amending 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<sup>(1)</sup>, as last amended by Commission Regulation (EC) No 923/96<sup>(2)</sup>,

Having regard to Commission Regulation (EC) No 1249/96 of 28 June 1996 laying down detailed rules for the application of Council Regulation (EEC) No 1766/92 as regards import duties in the cereals sector<sup>(3)</sup>, as last amended by Regulation (EC) No 2092/97<sup>(4)</sup>, and in particular Article 2 (1) thereof,

Whereas the import duties in the cereals sector are fixed by Commission Regulation (EC) No 2220/98<sup>(5)</sup>;

Whereas Article 2, (1), of Regulation (EC) No 1249/96 provides that if during the period of application, the average import duty calculated differs by ECU 5 per tonne from the duty fixed, a corresponding adjustment is to be made; whereas such a difference has arisen; whereas it is therefore necessary to adjust the import duties fixed in Regulation (EC) No 2220/98,

HAS ADOPTED THIS REGULATION:

*Article 1*

Annexes I and II to Regulation (EC) No 2220/98 are hereby replaced by Annexes I and II to this Regulation.

*Article 2*

This Regulation shall enter into force on 17 October 1998.

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

Done at Brussels, 16 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

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<sup>(1)</sup> OJ L 181, 1. 7. 1992, p. 21.

<sup>(2)</sup> OJ L 126, 24. 5. 1996, p. 37.

<sup>(3)</sup> OJ L 161, 29. 6. 1996, p. 125.

<sup>(4)</sup> OJ L 292, 25. 10. 1997, p. 10.

<sup>(5)</sup> OJ L 279, 16. 10. 1998, p. 32.

## ANNEX I

## Import duties for the products covered by 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 air or by sea from other ports <sup>(2)</sup> (ECU/tonne)
1001 10 00	Durum wheat <sup>(1)</sup>	48,32	38,32
1001 90 91	Common wheat seed	54,53	44,53
1001 90 99	Common high quality wheat other than for sowing <sup>(3)</sup>	54,53	44,53
	medium quality	79,26	69,26
	low quality	95,40	85,40
1002 00 00	Rye	99,90	89,90
1003 00 10	Barley, seed	99,90	89,90
1003 00 90	Barley, other <sup>(3)</sup>	99,90	89,90
1005 10 90	Maize seed other than hybrid	100,32	90,32
1005 90 00	Maize other than seed <sup>(3)</sup>	100,32	90,32
1007 00 90	Grain sorghum other than hybrids for sowing	99,90	89,90

<sup>(1)</sup> In the case of durum wheat not meeting the minimum quality requirements referred to in Annex I to Regulation (EC) No 1249/96, the duty applicable is that fixed for low-quality common wheat.

<sup>(2)</sup> For goods arriving in the Community via the Atlantic Ocean or via the Suez Canal (Article 2(4) of Regulation (EC) No 1249/96), 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.

<sup>(3)</sup> 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 1249/96 are met.

## ANNEX II

## Factors for calculating duties

(for 15 October 1998)

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

Exchange quotations	Minneapolis	Kansas-City	Chicago	Chicago	Minneapolis	Minneapolis
Product (% proteins at 12 % humidity)	HRS2. 14 %	HRW2. 11,5 %	SRW2	YC3	HAD2	US barley 2
Quotation (ECU/tonne)	109,94	98,03	88,66	74,67	127,32 (1)	75,74 (1)
Gulf premium (ECU/tonne)	—	7,21	0,45	9,53	—	—
Great Lakes premium (ECU/tonne)	11,17	—	—	—	—	—

(1) Fob Duluth.

2. Freight/cost: Gulf of Mexico — Rotterdam: ECU 10,22 per tonne; Great Lakes — Rotterdam: ECU 19,10 per tonne.

3. Subsidy within the meaning of the third paragraph of Article 4 (2) of Regulation (EC) No 1249/96 : ECU 0,00 per tonne (HRW2)  
: ECU 0,00 per tonne (SRW2).

**COMMISSION REGULATION (EC) No 2243/98**  
**of 16 October 1998**  
**determining the world market price for unginned cotton and the rate for the aid**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to the Act of Accession of Greece, and in particular paragraphs 3 and 10 of Protocol 4 on cotton, as last amended by Council Regulation (EC) No 1553/95 <sup>(1)</sup>,

Having regard to Council Regulation (EC) No 1554/95 of 29 June 1995 <sup>(2)</sup> laying down general rules for the system of aid for cotton and repealing Regulation (EEC) No 2169/81, as last amended by Regulation (EC) No 1419/98 <sup>(3)</sup>, and in particular Articles 3, 4 and 5 thereof,

Whereas Article 3 of Regulation (EC) No 1554/95 requires a world market price for unginned cotton to be periodically determined from the world market price determined for ginned cotton, using the historical relationship between the two prices as specified in Article 1 (2) of Commission Regulation (EEC) No 1201/89 of 3 May 1989 laying down rules for implementing the system of aid for cotton <sup>(4)</sup>, as last amended by Regulation (EC) No 1664/98 <sup>(5)</sup>; whereas if it cannot be determined in this way it is to be based on the last price determined;

Whereas Article 4 of Regulation (EC) No 1554/95 requires the world market price for ginned cotton to be determined for a product of specific characteristics using the most favourable offers and quotations on the world market of those considered representative of the real market trend; whereas to this end an average is to be calculated of offers and quotations on one or more European exchanges for a cif product to a North European port from the supplier countries considered most representative as regards international trade; whereas these rules for determination of the world market price for ginned cotton provide for adjustments to reflect differences in product quality and the nature of offers and quotations;

whereas these adjustments are specified in Article 2 of Regulation (EEC) No 1201/89;

Whereas application of the above rules gives the world market price for unginned cotton indicated hereunder;

Whereas Article 5 (3a), first sentence, of Regulation (EC) No 1554/95 stipulates that the advance payment rate for the aid is to be the guide price less the world market price and less a further amount calculated by the formula applicable when the guaranteed maximum quantity is overrun but with a 15 % increase in the estimate for unginned cotton production; whereas Commission Regulation (EC) No 1844/98 <sup>(6)</sup> determined estimated production for the 1998/99 marketing year; whereas application of these rules gives the advance payment rates for each Member State indicated hereunder,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The world market price for unginned cotton as indicated in Article 3 of Regulation (EC) No 1554/95 is set at ECU 25,440 per 100 kilograms.

2. Advance payment of the aid as indicated in Article 5 (3a), first sentence, of Regulation (EC) No 1554/95 shall be at the rate of:

- ECU 45,143 per 100 kilograms in Spain,
- ECU 44,080 per 100 kilograms in Greece,
- ECU 80,860 per 100 kilograms in other Member States.

*Article 2*

This Regulation shall enter into force on 17 October 1998.

<sup>(1)</sup> OJ L 148, 30. 6. 1995, p. 45.

<sup>(2)</sup> OJ L 148, 30. 6. 1995, p. 48.

<sup>(3)</sup> OJ L 190, 4. 7. 1998, p. 4.

<sup>(4)</sup> OJ L 123, 4. 5. 1989, p. 23.

<sup>(5)</sup> OJ L 211, 29. 7. 1998, p. 9.

<sup>(6)</sup> OJ L 240, 28. 8. 1998, p. 3.

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

Done at Brussels, 16 October 1998.

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

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**COUNCIL DIRECTIVE 98/80/EC**

of 12 October 1998

**supplementing the common system of value added tax and amending Directive  
77/388/EEC — Special scheme for investment gold**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community and in particular Article 99 thereof,

Having regard to the proposal from the Commission <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas, under the sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — common system of value added tax: uniform basis of assessment <sup>(4)</sup> transactions concerning gold are in principle taxable although, on the basis of the transitional derogation provided for in Article 28(3) in conjunction with point 26 of Annex F to the said Directive, Member States may continue to exempt transactions concerning gold other than gold for industrial use; whereas the application by some Member States of that transitional derogation is the cause of a certain distortion of competition;

Whereas gold does not only serve as an input for production but is also acquired for investment purposes; whereas the application of the normal tax rules constitutes a major obstacle to its use for financial investment purposes and therefore justifies the application of a specific tax scheme for investment gold; whereas such a scheme should also enhance the international competitiveness of the Community gold market;

Whereas supplies of gold for investments purposes are similar in nature to other financial investments often exempted from tax under the current rules of the sixth Directive, and therefore exemption from tax appears to be the most appropriate tax treatment for supplies of investment gold;

Whereas the definition of investment gold should only comprise forms and weights of gold of very high purity as traded in the bullion markets and gold coins the value of which primarily reflects its gold price; whereas, in the case of gold coins, for reasons of transparency, a yearly list of qualifying coins should be drawn up providing security

for the operators trading in such coins; whereas the legal security of traders demands that coins included in this list be deemed to fulfil the criteria for exemption of this Directive for the whole year for which the list is valid; whereas such list will be without prejudice to the exemption, on a case-by-case basis, of coins, including newly minted coins which are not included in the list but which meet the criteria laid down in this Directive;

Whereas since a tax exemption does, in principle, not allow for the deduction of input tax while tax on the value of the gold may be charged on previous operations, the deduction of such input tax should be allowed in order to guarantee the advantages of the special scheme and to avoid distortions of competition with regard to imported investment gold;

Whereas the possibility of using gold for both industrial and investment purposes requires the possibility for operators to opt for normal taxation where their activity consists either in the producing of investment gold or transformation of any gold into investment gold, or in the wholesale of such gold when they supply in their normal trade gold for industrial purposes;

Whereas the dual use of gold may offer new opportunities for tax fraud and tax evasion that will require effective control measures to be taken by Member States; whereas a common standard of minimum obligations in accounting and documentation to be held by the operators is therefore desirable although, where this information does already exist pursuant to other Community legislation, a Member State may consider these requirements to be met;

Whereas experience has shown that, with regard to most supplies of gold of more than a certain purity the application of a reverse charge mechanism can help to prevent tax fraud while at the same time alleviating the financing charge for the operation; whereas it is justified to allow Member States to use such mechanism; whereas for importation of gold Article 23 of the Sixth Directive allows, in a similar way, that tax is not paid at the moment of importation provided it is mentioned in the declaration pursuant to Article 22(4) of that Directive;

Whereas transactions carried out on a bullion market regulated by a Member State require further simplifications in their tax treatment because of the huge number

<sup>(1)</sup> OJ C 302, 19. 11. 1992, p. 9.

<sup>(2)</sup> OJ C 91, 28. 3. 1994, p. 91.

<sup>(3)</sup> OJ C 161, 14. 6. 1993, p. 25.

<sup>(4)</sup> OJ L 145, 13. 5. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ L 338, 28. 12. 1996, p. 89).

and the speed of such operations; whereas Member States are allowed to disapply the special scheme, to suspend tax collection and to dispense with recording requirements;

Whereas since the new tax scheme will replace existing provisions under Article 12(3)(e) and point 26 of Annex F of the Sixth Directive, these provisions should be deleted,

HAS ADOPTED THIS DIRECTIVE:

### *Article 1*

The following Article 26b shall be added to Directive 77/388/EEC:

#### *Article 26b*

#### **Special scheme for investment gold**

##### *A. Definition*

For the purposes of this Directive, and without prejudice to other Community provisions: "investment gold" shall mean:

- (i) gold, in the form of a bar or a wafer of weights accepted by the bullion markets, of a purity equal to or greater than 995 thousandths, whether or not represented by securities. Member States may exclude from the scheme small bars or wafers of a weight of 1 g or less;
- (ii) gold coins which:
  - are of a purity equal to or greater than 900 thousandths,
  - are minted after 1800,
  - are or have been legal tender in the country of origin, and
  - are normally sold at a price which does not exceed the open market value of the gold contained in the coins by more than 80 %.

Such coins are not, for the purpose of this Directive, considered to be sold for numismatic interest.

Each Member State shall inform the Commission before 1 July each year, starting in 1999, of the coins meeting these criteria which are traded in that Member State. The Commission shall publish a comprehensive list of these coins in the "C" series of the *Official Journal of the European Communities* before 1 December each year. Coins included in the published list shall be deemed to fulfil these criteria for the whole year for which the list is published.

##### *B. Special arrangements applicable to investment gold transactions*

Member States shall exempt from value added tax the supply, intra-Community acquisition and importation of investment gold, including investment gold represented by certificates for allocated or unallocated gold or traded on gold accounts and including, in particular, gold loans and swaps, involving a right of ownership or claim in respect of investment gold, as well as transactions concerning investment gold involving futures and forward contracts leading to a transfer of right of ownership or claim in respect of investment gold.

Member States shall also exempt services of agents who act in the name and for the account of another when they intervene in the supply of investment gold for their principal.

##### *C. Option to tax*

Member States shall allow taxable persons who produce investment gold or transform any gold into investment gold as defined in A a right of option for taxation of supplies of investment gold to another taxable person which would otherwise be exempt under B.

Member States may allow taxable persons, who in their trade normally supply gold for industrial purposes, a right of option for taxation of supplies of investment gold as defined in A(i) to another taxable person, which would otherwise be exempt under B. Member States may restrict the scope of this option.

Where the supplier has exercised a right of option for taxation pursuant to the first or second paragraph, Member States shall allow a right of option for taxation for the agent in respect of the services mentioned in the second paragraph of B.

Member States shall specify the details of the use of these options, and shall inform the Commission of the rules of application for the exercise of these options in that Member State.

##### *D. Right of deduction*

1. Taxable persons shall be entitled to deduct

- (a) tax due or paid in respect of investment gold supplied to them by a person who has exercised the right of option under C or supplied to them pursuant to the procedure laid down in G;

(b) tax due or paid in respect of supply to them, or intra-Community acquisition or importation by them, of gold other than investment gold which is subsequently transformed by them or on their behalf into investment gold;

(c) tax due or paid in respect of services supplied to them consisting of change of form, weight or purity of gold including investment gold,

if their subsequent supply of this gold is exempt under this Article.

2. Taxable persons who produce investment gold or transform any gold into investment gold, shall be entitled to deduct tax due or paid by them in respect of supplies, or intra-Community acquisition or importation of goods or services linked to the production or transformation of that gold as if their subsequent supply of the gold exempted under this Article were taxable.

#### E. *Special obligations for traders in investment gold*

Member States shall, as a minimum, ensure that traders in investment gold keep account of all substantial transactions in investment gold and keep the documentation to allow identification of the customer in such transactions.

Traders shall keep this information for a period of at least five years.

Member States may accept equivalent obligations under measures adopted pursuant to other Community legislation, such as Council Directive 91/308/EEC of 10 June 1991 on prevention of the use of the financial system for the purpose of money laundering (\*), to meet the requirements of the first paragraph.

Member States may lay down stricter obligations, in particular on special record keeping or special accounting requirements.

#### F. *Reverse charge procedure*

By way of derogation from Article 21(1)(a), as amended by Article 28g, in the case of supplies of gold material or semi-manufactured products of a purity of 325 thousandths or greater, or supplies of investment gold where an option referred to in C of this Article has been exercised, Member States may designate the purchaser as the person liable to pay the tax, according to the procedures and conditions which they shall lay down. When they exercise this option, Member States shall take the measures necessary to ensure that the person designated as liable for the tax due fulfils the obligations to submit a statement and to pay the tax in accordance with Article 22.

#### G. *Procedure for transactions on a regulated gold bullion market*

1. A Member State may, subject to consultation provided for under Article 29, disapply the exemption for investment gold provided for by this special scheme in respect of specific transactions, other than intra-Community supplies or exports, concerning investment gold taking place in that Member State:

(a) between taxable persons who are members of a bullion market regulated by the Member State concerned, and

(b) where the transaction is between a member of a bullion market regulated by the Member State concerned and another taxable person who is not a member of that market.

Under these circumstances, these transactions shall be taxable and the following shall apply.

2. (a) For transactions under 1(a), for the purpose of simplification, the Member State shall authorise suspension of the tax to be collected as well as dispense with the recording requirements of value added tax.

(b) For transactions under 1(b), the reverse charge procedure under F shall be applicable. Where a non-member of the bullion market would not, other than for these transactions, be liable for registration for VAT in the relevant Member State, the member shall fulfil the fiscal obligations on behalf of the non-member, according to the provisions of that Member State.

(\*) OJ L 166, 28.6.1991, p. 77.

#### *Article 2*

Article 12(3)(e) and point 26 of Annex F to Directive 77/388/EEC shall be deleted.

#### *Article 3*

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive on 1 January 2000. They shall forthwith inform the Commission thereof.

When Member States adopt these measures, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by the Member States.

2. Member States shall communicate to the Commission the text of the provisions of domestic law which they adopt in the field governed by this Directive.

*Article 4*

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

*Article 5*

This Directive is addressed to the Member States.

Done at Luxembourg, 12 October 1998.

*For the Council*

*The President*

R. EDLINGER

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## II

*(Acts whose publication is not obligatory)*

## COUNCIL

## COUNCIL DECISION

of 12 October 1998

appointing a member of the Economic and Social Committee

(98/581/EC, Euratom)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 194 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 166 thereof,

Having regard to the Council Decision of 15 September 1998 appointing the members of the Economic and Social Committee for the period from 21 September 1998 to 20 September 2002 <sup>(1)</sup>,

Whereas a member's seat on that Committee has fallen vacant following the resignation of Mr Giuseppe Cerroni, of which the Council was informed on 16 September 1998;

Having regard to the nominations submitted by the Italian Government,

Having obtained the opinion of the Commission of the European Communities,

HAS DECIDED AS FOLLOWS:

*Sole Article*

Mr Giacomo Regaldo is hereby appointed a member of the Economic and Social Committee in place of Mr Giuseppe Cerroni for the remainder of his term of office, which runs until 20 September 2002.

Done at Luxembourg, 12 October 1998.

*For the Council*

*The President*

R. EDLINGER

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<sup>(1)</sup> OJ L 257, 19. 9. 1998, p. 37.

## COUNCIL DECISION

of 6 October 1998

**amending Commission Decision 97/80/EC laying down provisions for the implementation of Council Directive 96/16/EC on statistical surveys of milk and milk products**

(98/582/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 96/16/EC of 19 March 1996 on statistical surveys of milk and milk products<sup>(1)</sup> and, in particular, Article 3(2) and Article 6(1) thereof,

Having regard to the Commission proposal,

Whereas Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organisation of the market in milk and milk products<sup>(2)</sup> lays down the conditions applicable to butter subject to the public intervention system and butter eligible for private storage subsidies; whereas butter subject to public intervention must be produced directly and exclusively from pasteurised cream; whereas this condition does not apply to butter in private storage; whereas for certain measures providing for aid for the sale of butter on the Community market and in particular the system referred to in Commission Regulation (EC) No 2571/97<sup>(3)</sup>, butter must be produced directly and exclusively from pasteurised cream in order to qualify;

Whereas the high quantities of butter in receipt of Community subsidies in relation to total production require the establishment of a statistical basis that is appropriate for monitoring the various types of butter and can take account of the abovementioned distinction;

Whereas, in order to ensure the sound management of the common agricultural policy, in particular the butter market, the Commission requires accurate data providing reliable information on the precise development of the various types of butter and other yellow fat dairy products;

Whereas Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff<sup>(4)</sup> already provides for

the breakdown of the various types of butter according to the combined nomenclature code applicable to trade; whereas, in order to remain consistent with this approach, it is desirable to follow the same breakdown of butter for the collection of statistical information on this sector; whereas Commission Decision 97/80/EC of 18 December 1996 laying down provisions for the implementation of Directive 96/16/EC on statistical surveys of milk and milk products<sup>(5)</sup> should therefore be amended;

Whereas, however, for certain types of butter and other yellow fat dairy products it is sufficient to provide for an optional collection and transfer of data at this stage;

Whereas the Standing Committee for Agricultural Statistics (SCAS) did not deliver an opinion within the deadline set by its chairman; whereas the measures provided for in this Decision must, therefore, in accordance with Article 7 of Directive 96/16/EC, be adopted by the Council,

HAS ADOPTED THIS DECISION:

*Article 1*

Annexes I and II to Commission Decision 97/80/EC shall be amended as shown in the Annex to this Decision.

*Article 2*

This Decision is addressed to the Member States.

Done at Luxembourg, 6 October 1998.

*For the Council*

*The President*

M. BARTENSTEIN

<sup>(1)</sup> OJ L 78, 28. 3. 1996, p. 27.

<sup>(2)</sup> OJ L 148, 28. 6. 1968, p. 13. Regulation as last amended by Regulation (EC) No 1587/96 (OJ L 206, 16. 8. 1996, p. 21).

<sup>(3)</sup> OJ L 350, 20. 12. 1997, p. 3. Regulation as amended by Regulation (EC) No 1061/98 (OJ L 152, 26. 5. 1998, p. 3).

<sup>(4)</sup> OJ L 256, 7. 9. 1987, p. 1. Regulation as last amended by Regulation (EC) No 1084/98 (OJ L 151, 21. 5. 1998, p. 1).

<sup>(5)</sup> OJ L 24, 25. 1. 1997, p. 26.

## ANNEX

Annex I to Commission Decision 97/80/EC shall be amended as follows:

1. Code 23 in the list of milk products shall be replaced by the following:

Product code	Name of products
23	Total butter and other yellow fat dairy products
231	Butter
2311	Traditional butter (*)
2312	Recombined butter (*)
2313	Whey butter (*)
232	Rendered butter and butteroil
233	Other yellow fat products
2331	Reduced-fat butter (*)
2332	Other (*)

2. the following footnote shall be added at the end of the list of milk products:

(\*) data collection and transfer optional;

3. the text entitled 'BUTTER (23)' in the explanatory notes shall be replaced by the following:

**'BUTTER (23)**

**Butter, total and other yellow fat dairy products (23):** includes butter, traditional butter, recombined butter, whey butter, rendered butter and butteroil, and other yellow fat products, expressed in butter equivalent with a milk fat content equal to 82 % by weight of the product.

— Table A: Denmark: includes only butter (231),

— Table B: the headings 231 (butter), 2311 (traditional butter), 2312 (recombined butter), 2313 (whey butter), 232 (rendered butter and butteroil), 233 (other yellow fat dairy products), 2331 (reduced-fat butter) and 2332 (other) must be recorded in product weight. Only item 23 must be given in its butter equivalent.

**Butter (231):** a product with a milk fat content of not less than 80 % and less than 90 %, a maximum water content of 16 % and a maximum dry non-fat milk-material content of 2 %.

— Includes also butter which contains small amounts of herbs, spices, aromatic substances, etc. on the condition that the product retains the characteristics of butter.

**Traditional butter (2311):** a product obtained directly and exclusively from pasteurised cream, with a milk fat content of not less than 80 % and less than 90 %, a maximum water content of 16 % and a maximum dry non-fat milk-material content of 2 %.

**Recombined butter (2312):** a product obtained from butteroil, non-fat dry milk extract and water, with a milk fat content of not less than 80 % and less than 90 % and maximum water content of 16 % and a maximum dry non-fat milk-material content of 2 %.

**Whey butter (2313):** a product obtained from whey cream or a mixture of whey cream and cream with a milk fat content of not less than 80 % and less than 90 % and maximum water content of 16 % and a maximum dry non-fat milk-material content of 2 %.

Headings 2311, 2312 and 2313 also include butter which contains small amounts of herbs, spices, aromatic substances, etc. on the condition that the product retains the characteristics of butter.

**Rendered butter and butteroil (232):**

**Rendered butter:** rendered butters have a milk fat content exceeding 85 % by weight. The term frequently covers, in addition to rendered butter as such, a number of other similar dehydrated butters which are known generically under various names, such as "dehydrated butter", "anhydrous butter", "butteroil", "butyric fat" (milk fat) and "concentrated butter".

**Butteroil:** a product obtained from milk, cream or butter by processes which eliminate the water and the dry non-fat extract with a minimum content of milk fat of 99,3 % of the total weight and a maximum water content of 0,5 % of the total weight.

— Also includes “ghee”.

— To avoid double counting, “butteroil” relates only to direct production from cream.

**Other yellow fat products (233):**

**Reduced-fat butter (2331):** product similar to butter with a milk-fat content of less than 80 % by weight (excluding all other fat) (sales description according to section A of the Annex to Regulation (EC) No 2991/94 <sup>(1)</sup>: “three-quarter-fat butter”, “half-fat butter” and “dairy spread”).

**Other (2332):** in particular fats composed of plant and/or animal products: products in the form of a solid, malleable emulsion principally of the water-in-oil type, derived from solid and/or liquid vegetable and/or animal fats suitable for human consumption, with a milk-fat content of between 10 and 80 % of the fat content (sales description according to section C of the Annex to Regulation (EC) No 2291/94: “blend”, “three-quarter-fat blend”, “half-fat blend” and “blended spread”).

Table B: if the reduced-fat butter (2331) and/or “other” (2332) are produced from butter manufactured in the same dairy and the type of butter is not identifiable (2311, 2312 or 2313) the data are taken from heading 23, indicating the quantity of butter concerned.

<sup>(1)</sup> OJ L 316, 9.12.1994, p. 2.’

Annex II to Commission Decision 97/80/EC shall be amended as follows:

1. in Table B ‘UTILISATION’ the headings of code 23 ‘Butter and other yellow fat dairy products’ shall be replaced by the following:

‘Code	B. UTILISATION
23	Total butter and other yellow fat dairy products
231	Butter
2311	Traditional butter (*)
2312	Recombined butter (*)
2313	Whey butter (*)
232	Rendered butter and butteroil
233	Other yellow fat products
2331	Reduced-fat butter (*)
2332	Other (*)

2. the following footnote shall be added at the end of Table B:

‘(\*) data collection and transfer optional.’



# COMMISSION

## COMMISSION DECISION

of 14 October 1998

on the list of programmes of checks aimed at the prevention of zoonoses qualifying for a financial contribution from the Community in 1999

(notified under document number C(1998) 3152/1)

(98/583/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 90/424/EEC of 26 June 1990 on expenditure in the veterinary field <sup>(1)</sup>, as last amended by Decision 94/370/EC <sup>(2)</sup>, and in particular Article 32 thereof,

Whereas in drawing up the list of programmes of checks aimed at the prevention of zoonoses qualifying for a financial contribution from the Community for 1999, and each programme, both the interest of each programme for the Community and the volume of available appropriations must be taken into account;

Whereas Denmark has supplied the Commission with all the information enabling it to assess the interest for the Community of providing a financial contribution to the programme for 1999;

Whereas the programme on the list set out in this Decision will have to be approved individually at a later date;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Standing Veterinary Committee,

HAS ADOPTED THIS DECISION:

### *Article 1*

1. The programme listed in the Annex hereto shall qualify for a financial contribution from the Community in 1999.
2. For the programme referred to in paragraph 1, the proposed rate and amount of the Community financial contribution shall be as set out in the Annex.

### *Article 2*

This Decision is addressed to the Member States.

Done at Brussels, 14 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ L 224, 18. 8. 1990, p. 19.

<sup>(2)</sup> OJ L 168, 2. 7. 1994, p. 31.

*ANNEX*

Zoonosis	Member State	Rate (%)	Proposed amount (ECU)
Salmonella in poultry	Denmark	50	500 000
ECHEC	Finland	50	125 000
Total			625 000

**COMMISSION DECISION****of 14 October 1998****on the list of programmes for the eradication and monitoring of animal diseases  
qualifying for a financial contribution from the Community in 1999***(notified under document number C(1998) 3152/2)*

(98/584/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 90/424/EEC of 26 June 1990 on expenditure in the veterinary field <sup>(1)</sup>, as last amended by Decision 94/370/EEC <sup>(2)</sup>, and in particular Article 24(5) thereof,

Whereas in drawing up the list of programmes for the eradication and monitoring of animal diseases qualifying for a financial contribution from the Community for 1999, and the proposed rate and amount of the contribution for each programme, both the interest of each programme for the Community and the volume of available appropriations must be taken into account;

Whereas the Commission has examined each of the programmes submitted by the Member States from both the veterinary and the financial point of view;

Whereas the programmes on the list set out in this Decision will have to be approved individually at a later date;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Standing Veterinary Committee,

HAS ADOPTED THIS DECISION:

*Article 1*

1. The programmes listed in the Annex hereto shall qualify for a financial contribution from the Community in 1999.
2. For each programme as referred to in paragraph 1, the proposed rate and amount of the Community financial contribution shall be as set out in the Annex.

*Article 2*

This Decision is addressed to the Member States.

Done at Brussels, 14 October 1998.

*For the Commission*

Franz FISCHLER

*Member of the Commission*<sup>(1)</sup> OJ L 224, 18. 8. 1990, p. 19.<sup>(2)</sup> OJ L 168, 2. 7. 1994, p. 31.

## ANNEX

## List of programmes — proposed rate and amount of the Community financial contribution

Disease	Member State	Rate (%)	Proposed amount (in ECU)
African swine fever Classical swine fever	Italy	50	600 000
Classical swine fever	Germany	50	1 600 000
Contagious bovine pleuro-pneumonia	Portugal	50	2 000 000
Rabies	Luxembourg	50	70 000
	Finland	50	250 000
	Belgium	50	180 000
	France	50	300 000
	Germany	50	2 000 000
	Austria	50	250 000
Swine vesicular disease	Italy	50	200 000
Bovine brucellosis	Greece	50	600 000
	France	50	1 000 000
	Ireland	50	3 000 000
	Portugal	50	2 400 000
	Spain	50	2 500 000
	Italy	50	1 700 000
Ovine and caprine brucellosis	France	50	900 000
	Italy	50	4 500 000
	Greece	50	1 200 000
	Portugal	50	2 500 000
	Spain	50	5 000 000
Anaplasmosis, babesiosis, cowdriosis	France	50	750 000
Enzootic bovine leucosis	Italy	50	2 500 000
	Portugal	50	3 000 000
Aujeszky's disease	United Kingdom	50	75 000
	Germany	50	2 700 000
	Belgium	50	550 000
Bovine tuberculosis	Spain	50	6 200 000
	Italy	50	800 000
	Greece	50	100 000
Scrapie	Belgium	50	50 000
	France	50	500 000
	Netherlands	50	150 000
Total			50 125 000