

Official Journal

ISSN 0378-6978

L 283

Volume 44

of the European Communities

27 October 2001

English edition

Legislation

Contents

I Acts whose publication is obligatory

Commission Regulation (EC) No 2101/2001 of 26 October 2001 establishing the standard import values for determining the entry price of certain fruit and vegetables	1
Commission Regulation (EC) No 2102/2001 of 26 October 2001 fixing export refunds on fruit and vegetables	3
* Commission Regulation (EC) No 2103/2001 of 26 October 2001 amending Regulation (EEC) No 2826/92 laying down implementing rules for the specific measures for supplying the French overseas departments with products from the egg, poultrymeat and rabbit sectors	6
* Commission Regulation (EC) No 2104/2001 of 26 October 2001 amending Regulation (EC) No 1249/96 on rules of application (cereals sector import duties) for Council Regulation (EEC) No 1766/92	8
* Commission Regulation (EC) No 2105/2001 of 26 October 2001 amending Regulation (EC) No 1093/2001 as regards hemp imports	11
* Commission Regulation (EC) No 2106/2001 of 26 October 2001 on the suspension and opening of tariff quotas applicable to the importation into the European Community of certain processed agricultural products originating in Latvia, and amending Regulation (EC) No 1477/2000	12
Commission Regulation (EC) No 2107/2001 of 26 October 2001 fixing the minimum selling prices for butter and the maximum aid for cream, butter and concentrated butter for the 85th individual invitation to tender under the standing invitation to tender provided for in Regulation (EC) No 2571/97	14
Commission Regulation (EC) No 2108/2001 of 26 October 2001 fixing the maximum purchasing price for butter for the 38th invitation to tender carried out under the standing invitation to tender governed by Regulation (EC) No 2771/1999	16

Price: EUR 19,50

(Continued overleaf)

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

Commission Regulation (EC) No 2109/2001 of 26 October 2001 fixing the maximum aid for concentrated butter for the 257th special invitation to tender opened under the standing invitation to tender provided for in Regulation (EEC) No 429/90	17
Commission Regulation (EC) No 2110/2001 of 26 October 2001 suspending the buying-in of butter in certain Member States	18
Commission Regulation (EC) No 2111/2001 of 26 October 2001 fixing the maximum export refund on wholly milled round grain rice in connection with the invitation to tender issued in Regulation (EC) No 2007/2001	19
Commission Regulation (EC) No 2112/2001 of 26 October 2001 concerning tenders submitted in response to the invitation to tender for the export to certain third European countries of wholly milled round, medium and long grain A rice issued in Regulation (EC) No 2008/2001	20
Commission Regulation (EC) No 2113/2001 of 26 October 2001 concerning tenders submitted in response to the invitation to tender for the export to certain third countries of wholly milled medium and long grain A rice issued in Regulation (EC) No 2009/2001	21
Commission Regulation (EC) No 2114/2001 of 26 October 2001 concerning tenders submitted in response to the invitation to tender for the export to certain third countries of wholly milled long grain rice issued in Regulation (EC) No 2010/2001	22
Commission Regulation (EC) No 2115/2001 of 26 October 2001 concerning tenders submitted in response to the invitation to tender for the export of husked long grain rice to the island of Réunion referred to in Regulation (EC) No 2011/2001	23
Commission Regulation (EC) No 2116/2001 of 26 October 2001 fixing the maximum buying-in price and the quantities of beef to be bought in under the 277th partial invitation to tender as a general intervention measure pursuant to Regulation (EEC) No 1627/89	24
Commission Regulation (EC) No 2117/2001 of 26 October 2001 fixing the maximum purchase price for beef under the 13th partial invitation to tender pursuant to Regulation (EC) No 690/2001	26
Commission Regulation (EC) No 2118/2001 of 26 October 2001 correcting Regulation (EC) No 1888/2001 fixing the specific exchange rate for the amount of the reimbursement of storage costs in the sugar sector	27
★ Directive 2001/65/EC of the European Parliament and of the Council of 27 September 2001 amending Directives 78/660/EEC, 83/349/EEC and 86/635/EEC as regards the valuation rules for the annual and consolidated accounts of certain types of companies as well as of banks and other financial institutions	28
★ Directive 2001/77/EC of the European Parliament and of the Council of 27 September 2001 on the promotion of electricity produced from renewable energy sources in the internal electricity market	33
★ Commission Directive 2001/90/EC of 26 October 2001 adapting to technical progress for the seventh time Annex I to Council Directive 76/769/EEC on the approximation of the laws, regulations and administrative provisions of the Member States relating to restrictions on the marketing and use of certain dangerous substances and preparations (creosote) ⁽¹⁾	41

Council

2001/755/EC:

- ★ **Decision No 1/2001 of the Joint Council of 26 June 2001 — Rules of procedure of the Joint Council** 44

2001/756/EC:

- ★ **Decision No 6/2001 of the Association Council between the European Communities and their Member States, of the one part, and the Republic of Estonia, of the other part, of 18 July 2001 on improvements to the trade arrangements provided for processed agricultural products in Protocol 2 to the Europe Agreement** 49

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 2101/2001
of 26 October 2001
establishing the standard import values for determining the entry price of certain fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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

Whereas:

- (1) 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.

- (2) 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 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ L 337, 24.12.1994, p. 66.

⁽²⁾ OJ L 198, 15.7.1998, p. 4.

ANNEX

to the Commission Regulation of 26 October 2001 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	052	92,0
	204	42,3
	999	67,2
0707 00 05	052	108,1
	999	108,1
0709 90 70	052	82,3
	999	82,3
0805 30 10	052	49,9
	388	69,4
	524	48,5
	528	57,3
	600	53,9
0806 10 10	999	55,8
	052	107,5
	064	96,5
	400	247,9
	512	41,6
0808 10 20, 0808 10 50, 0808 10 90	999	123,4
	060	36,7
	388	62,5
	400	59,2
	404	79,4
	800	202,7
	804	64,0
0808 20 50	999	84,1
	052	104,0
	400	87,3
	999	95,7

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 2032/2000 (OJ L 243, 28.9.2000, p. 14). Code '999' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 2102/2001
of 26 October 2001
fixing export refunds on fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2200/96 of 28 October 1996 on the common organisation of the market in fruit and vegetables ⁽¹⁾, as last amended by Commission Regulation (EC) No 911/2001 ⁽²⁾, and in particular Article 35(3) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1961/2001 ⁽³⁾ lays down detailed rules on export refunds on fruit and vegetables.
- (2) Article 35(1) of Regulation (EC) No 2200/96, provides that, to the extent necessary for economically significant quantities of the products listed in that Article to be exported, the difference between the international market prices for those products and their prices in the Community may be covered by export refunds.
- (3) Article 35(4) of Regulation (EC) No 2200/96 provides that refunds must be fixed in the light of the existing situation or the outlook for fruit and vegetable prices on the Community market and supplies available on the one hand, and prices on the international market on the other hand. Account must also be taken of the costs referred to in Article 35(4)(b) of that Regulation and of the economic aspect of the exports planned.
- (4) Pursuant to Article 35(1) of Regulation (EC) No 2200/96, refunds are to be set with due regard to the limits resulting from agreements concluded in accordance with Article 300 of the Treaty.
- (5) In accordance with Article 35(5) of Regulation (EC) No 2200/96, prices on the Community market are to be established in the light of the most favourable prices from the export standpoint. International trade prices are to be established in the light of the prices referred to in the second subparagraph of that paragraph.

- (6) The international trade situation or the special requirements of certain markets may call for the refund on a given product to vary according to its destination.
- (7) Tomatoes, lemons, oranges and apples of classes Extra, I and II of the common quality standards and table grapes of classes Extra, I and II of the common quality standard can currently be exported in economically significant quantities.
- (8) The application of the abovementioned rules to the present and forecast market situation, and in particular to fruit and vegetable prices in the Community and international trade, gives the refund rates set out in the Annex hereto.
- (9) Pursuant to Article 35(2) of Regulation (EC) No 2200/96, the resources available should be used as efficiently as possible while avoiding discrimination between traders. Therefore, care should be taken not to disturb the trade flows previously induced by the refund arrangements. For those reasons and because of the seasonal nature of exports of fruit and vegetables, quotas should be fixed for each product.
- (10) Commission Regulation (EEC) No 3846/87 ⁽⁴⁾, as last amended by Regulation (EC) No 1502/2001 ⁽⁵⁾, establishes an agricultural product nomenclature for export refunds.
- (11) Commission Regulation (EEC) No 1291/2000 ⁽⁶⁾, lays down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products.
- (12) Owing to the market situation, in order to make the most efficient use of the resources available and given the structure of Community exports, the most appropriate method should be selected for export refunds on certain products and certain destinations and consequently refunds under the A 1, A 2 and A 3 licence arrangements referred to in Article 1 of Regulation (EC) No 1961/2001 should not be fixed simultaneously for the export period in question.

⁽¹⁾ OJ L 297, 21.11.1996, p. 1.

⁽²⁾ OJ L 129, 11.5.2001, p. 3.

⁽³⁾ OJ L 268, 9.10.2001, p. 8.

⁽⁴⁾ OJ L 366, 24.12.1987, p. 1.

⁽⁵⁾ OJ L 199, 24.7.2001, p. 13.

⁽⁶⁾ OJ L 152, 24.6.2000, p. 1.

- (13) The quantities laid down for the various products should be distributed in accordance with the different systems for the grant of the refund, taking account in particular of their perishability.
- (14) The measures provided for in this Regulation are in accordance with the Management Committee for Fresh Fruit and Vegetables,
2. Quantities covered by licences issued for food aid as referred to in Article 16 of Regulation (EC) No 1291/2000 shall not count against the eligible quantities covered by the Annex.
3. Without prejudice to the application of Article 5(6) of Regulation (EC) No 1961/2001, the term of validity of A 2 and A 3 licences shall be two months.

HAS ADOPTED THIS REGULATION:

Article 1

1. The export refunds on fruit and vegetables shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 9 November 2001.

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX

to Commission Regulation of 26 October 2001 fixing the export refunds on fruit and vegetables

Product code	Destination	System							
		A1 Application periods 9.11.2001 to 7.1.2002		A2 Application periods 9 to 12.11.2001		A3 Application periods 9 to 12.11.2001		B Application periods 16.11.2001 to 14.1.2002	
		Refund amount (EUR/t net weight)	Scheduled quantity (t)	Indicative refund amount (EUR/t net weight)	Scheduled quantity (t)	Indicative refund amount (EUR/t net weight)	Scheduled quantity (t)	Indicative refund amount (EUR/t net weight)	Scheduled quantity (t)
0702 00 00 9100	F08	20		20	1 711			20	3 423
0805 10 10 9100 0805 10 30 9100 0805 10 50 9100	A00	45		45	50 222			45	100 233
0805 30 10 9100	A00	35				35	9 988	35	19 808
0806 10 10 9100	A00	23		23	3 591			23	5 527
0808 10 20 9100 0808 10 50 9100 0808 10 90 9100	F04, F09	20				20	7 640	20	13 909

NB: The product codes and the 'A' series destination codes are set out in Commission Regulation (EEC) No 3846/87 (OJ L 366, 24.12.1987, p. 1) as amended.

The numeric destination codes are set out in Commission Regulation (EC) No 2032/2000 (OJ L 243, 28.9.2000, p. 14).

The other destinations are defined as follows:

F04 Sri Lanka, Hong Kong SAR, Singapore, Malaysia, Indonesia, Thailand, Taiwan, Papua New Guinea, Laos, Cambodia, Vietnam, Uruguay, Paraguay, Argentina, Mexico, Costa Rica and Japan.

F08 All destinations except Slovakia, Latvia, Lithuania and Bulgaria.

F09 Norway, Iceland, Greenland, Faeroe Islands, Poland, Hungary, Romania, Albania, Bosnia and Herzegovina, Croatia, Slovenia, Former Yugoslav Republic of Macedonia, Federal Republic of Yugoslavia (Serbia and Montenegro), Malta, Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Uzbekistan, Ukraine, destinations referred to in Article 36 of Commission Regulation (EC) No 800/1999, African countries and territories except South Africa, countries of the Arabian Peninsula (Saudi Arabia, Bahrain, Qatar, Oman, United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ajman, Umm al Qalwain, Ras al Khaimah, Fujairah), Kuwait, Yemen), Syria, Iran, Jordan, Bolivia, Brazil, Venezuela, Peru, Panama, Ecuador and Colombia.

**COMMISSION REGULATION (EC) No 2103/2001
of 26 October 2001**

**amending Regulation (EEC) No 2826/92 laying down implementing rules for the specific measures
for supplying the French overseas departments with products from the egg, poultrymeat and rabbit
sectors**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1452/2001 of 28 June 2001 introducing specific measures for certain agricultural products for the French overseas departments, amending Directive 72/462/EEC and repealing Regulations (EEC) No 525/77 and (EEC) No 3763/91 (Poseidon) ⁽¹⁾, and in particular Article 6(5) thereof,

Whereas:

- (1) The aid and the quantities for supplying the French overseas departments with eggs for hatching, breeding chicks and breeding rabbits originating in the rest of the Community were fixed in Commission Regulation (EEC) No 2826/92 ⁽²⁾, as last amended by Regulation (EC) No 128/2001 ⁽³⁾.
- (2) The French authorities have shown that demand for breeding chicks and pure-bred breeding rabbits for ensuring good functioning of these sectors in the French

overseas departments will be higher in year 2001 than the annual supply fixed by Regulation (EEC) No 2826/92. Therefore, it is necessary to amend the aforementioned Regulation.

- (3) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Poultrymeat and Eggs,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EEC) No 2826/92 is replaced by the Annex to this Regulation.

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, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 198, 21.7.2001, p. 11.

⁽²⁾ OJ L 285, 30.9.1992, p. 10.

⁽³⁾ OJ L 22, 24.1.2001, p. 9.

ANNEX

'ANNEX

Breeding material originating in the Community and supplied to the French overseas departments each calendar year

CN code	Description	Number	Aid
			EUR per 100 units
ex 0105 11	Parent and grandparent stock chicks ⁽¹⁾	110 000	30
ex 0407 00 19	Eggs for hatching intended for the production of parent and grandparent stock chicks ⁽¹⁾	5 000	24
			EUR per unit
ex 0106 00 10	Pure-bred breeding rabbits	600	60

⁽¹⁾ In accordance with the definition in Article 1 of Council Regulation (EEC) No 2782/75 (OJ L 282, 1.11.1975, p. 100).'

**COMMISSION REGULATION (EC) No 2104/2001
of 26 October 2001**

**amending Regulation (EC) No 1249/96 on rules of application (cereals sector import duties) for
Council Regulation (EEC) No 1766/92**

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 organisation of the market in cereals ⁽¹⁾, as last amended by Regulation (EC) No 1666/2000 ⁽²⁾, and in particular Article 10(4) thereof,

Whereas:

- (1) Article 4 of Commission Regulation (EC) No 1249/96 ⁽³⁾, as last amended by Regulation (EC) No 2015/2001 ⁽⁴⁾, provides for a difference of EUR 10 per tonne with regard to the calculation of the import duties on cereals imported overland or by river, or by sea on vessels from ports located in the Mediterranean, Black Sea or Baltic Sea. That difference is based on transport costs that are considerably less than those used for calculating import duties. On the basis of market information, it would appear that the advantage of proximity is offset by logistical disadvantages created by transport, storage and loading infrastructures and that, in practice, freight costs over the long term are equivalent. On the basis of experience, it appears that the existence of this supplementary import duty has the effect of creating flow difficulties to the market. The reduction of EUR 10 per tonne provided for in Article 4 should therefore be abolished. The situation will be reassessed before the next marketing year.
- (2) Article 3 of and Annex I to Regulation (EC) No 1249/96 lay down the quality criteria to be respected on imports to the Community. Commission Regulation (EEC) No 1908/84 ⁽⁵⁾, as last amended by Regulation (EEC) No 2507/87 ⁽⁶⁾, laid down the reference methods for the determination of the quality of cereals. This Regulation was repealed as a consequence of the abolition of the standard qualities for cereals. It is therefore necessary to refer to the analytical methods laid down by Commission Regulation (EC) No 824/2000 of 19 April 2000 establishing procedures for the taking-over of cereals by intervention agencies and laying down methods of analysis for determining the quality of cereals ⁽⁷⁾.
- (3) The footnote in Annex II lays down that where no quotation is available that can be used to calculate a representative cif import price, fob quotations publicly available in the United States of America may be used. However, that provision is difficult to apply, since internal transport costs in the USA cannot be taken into account. The footnote must therefore be amended to take account of those transport costs.
- (4) The Management Committee for Cereals has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1249/96 is amended as follows:

1. Article 4(2) is replaced by the following:

‘2. The representative cif import prices for durum wheat, barley, maize and, in the case of common wheat, for each standard quality shall be the sum of the components referred to in paragraph 1 (a), (b) and (c).

⁽¹⁾ OJ L 181, 1.7.1992, p. 21.

⁽²⁾ OJ L 193, 29.7.2000, p. 1.

⁽³⁾ OJ L 161, 29.6.1996, p. 125.

⁽⁴⁾ OJ L 272, 13.10.2001, p. 31.

⁽⁵⁾ OJ L 178, 5.7.1984, p. 22.

⁽⁶⁾ OJ L 235, 20.8.1987, p. 10.

⁽⁷⁾ OJ L 100, 20.4.2000, p. 31.

In cases where third countries grant subsidies on exports of medium or low quality common wheat to European or Mediterranean basin countries so that world market prices can be undercut, the Commission may take account of those subsidies in establishing the representative cif price for importation into the Community.'

2. The first table in Annex I is replaced by the following table:

'Classification standards for imported products

(on the basis of a moisture content of 12 % by weight or equivalent)

Product	Common wheat and spelt ⁽¹⁾ excluding meslin			Durum wheat			Flint maize	Maize other than flint	Other grains
	High	Medium	Low	High	Medium	Low			
CN code	1001 90			1001 10			1005 90 00	1005 10 90 and 1005 90 00	1002, 1003 and 1007 00 90
Quality ⁽²⁾	High	Medium	Low	High	Medium	Low			
1. Minimum protein percentage	14,0	11,5	—	—	—	—	—	—	—
2. Minimum specific weight kg/hl	77,0	74,0	—	76,0	76,0	—	76,0	—	—
3. Maximum impurity percentage (Schwarzbe-satz)	1,5	1,5	—	1,5	1,5	—	—	—	—
4. Minimum vitreous grain percentage	—	—	—	75,0	62,0	—	95,0	—	—
5. Maximum flotation index	—	—	—	—	—	—	25,0	—	—

⁽¹⁾ Including husked spelt.

⁽²⁾ The methods of analysis laid down in Article 3 of Commission Regulation (EC) No 824/2000 (OJ L 100, 20.4.2000, p. 31) are applicable.'

3. The table in Annex II is replaced by the following:

'Quotation exchanges and reference varieties

Product	Common wheat			Durum wheat	Maize	Other feed grains
	High	Medium	Low			
Reference variety (type/grade) for exchange quotation)	Hard Red Spring No 2	Hard Red Winter No 2	Soft Red Winter No 2	Hard Amber Durum No 2	Yellow Corn No 3	US Barley No 2
Quotation exchange	Minneapolis Grain Exchange	Kansas City Board of Trade	Chicago Board of Trade	Minneapolis Grain Exchange ⁽¹⁾	Chicago Board of Trade	Minneapolis Grain Exchange ⁽²⁾

⁽¹⁾ Where no quotation is available that can be used to calculate a representative cif import price, fob quotations publicly available in the USA will be used.

⁽²⁾ Where no quotation is available that can be used to calculate a representative cif import price, fob quotations publicly available in the USA will be used. In such cases, these quotations are increased by the amount corresponding to freight costs between the place of quotation and the Gulf of Mexico.'

Article 2

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

It shall apply from 9 November 2001.

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

COMMISSION REGULATION (EC) No 2105/2001
of 26 October 2001
amending Regulation (EC) No 1093/2001 as regards hemp imports

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1673/2000 of 27 July 2000 on the common organisation of the markets in flax and hemp grown for fibre ⁽¹⁾, and in particular Articles 9 and 14 thereof,

Whereas:

- (1) New rules relating to hemp imports are laid down in Commission Regulation (EC) No 1093/2001 ⁽²⁾, amending Regulation (EC) No 245/2001 ⁽³⁾ laying down detailed rules for the application of Regulation (EC) No 1673/2000. Article 2 of Regulation (EC) No 1093/2001 stipulates that those rules must apply from 1 November 2001.
- (2) The creation of national measures corresponding to the new rules on hemp imports requires major national legislative, administrative and practical changes. As a result, some Member States may not be able to guarantee application of the new rules on the envisaged date, 1 November 2001. The Member States should be

granted sufficient extra time to ensure that the rules enter into force at the same time and in the same way, so a new date of 1 May 2002 should be set for application of the new rules. As a consequence, the control measures in force prior to the former date must continue in application until 30 April 2002.

- (3) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Natural Fibres,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 2 of Regulation (EC) No 1093/2001, the date '1 November 2001' is replaced by '1 May 2002' and the date '31 October 2001' is replaced by '30 April 2002'.

Article 2

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

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ L 193, 29.7.2000, p. 16.

⁽²⁾ OJ L 150, 6.6.2001, p. 17.

⁽³⁾ OJ L 35, 6.2.2001, p. 18.

**COMMISSION REGULATION (EC) No 2106/2001
of 26 October 2001**

on the suspension and opening of tariff quotas applicable to the importation into the European Community of certain processed agricultural products originating in Latvia, and amending Regulation (EC) No 1477/2000

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products ⁽¹⁾, as last amended by Regulation (EC) No 2580/2000 ⁽²⁾, and in particular Article 7(2) thereof,

Having regard to Protocol 2 to the Agreement establishing an Association between the European Communities and their Member States, acting within the framework of the European Union, of the one part, and the Republic of Latvia of the other part ⁽³⁾, and in particular Articles 1 and 2 thereof,

Whereas:

- (1) Commission Regulation (EC) No 2906/2000 ⁽⁴⁾ opened, for the year 2001, the tariff quotas applicable to Community imports of products originating in Latvia.
- (2) Commission Regulation (EC) No 1477/2000 ⁽⁵⁾, as amended by Regulation (EC) No 1700/2001 ⁽⁶⁾, lays down the reduced agricultural components and additional duties applicable as from 1 July 2000 to the importation into the Community of goods covered by Regulation (EC) No 3448/93 under Europe Agreements.
- (3) EU-Latvia Association Council Decision No 7/2001 of 2 October 2001 amended Protocol 2 to the Europe Agreement. The said Decision amends the volume of tariff quotas and the system for calculating the reduced agricultural components and additional duties. The Decision shall enter into force on 1 December 2001.
- (4) It is appropriate to suspend the application of quotas opened by Regulation (EC) No 2906/2000 and to open the new annual quotas provided for in Annex I to Protocol 2. As these annual quotas cannot be opened before 1 December 2001, it is appropriate to reduce them, for the year 2001, in proportion to the period which has already elapsed. At the same time, it is appropriate to abolish the reduced agricultural components

and additional duties laid down by Regulation (EC) No 1477/2000.

- (5) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽⁷⁾, as last amended by Regulation (EC) No 993/2001 ⁽⁸⁾, codifies the management of tariff quotas intended to be used in the chronological order of the dates of acceptance of declarations for release for free circulation.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for horizontal questions concerning trade in processed agricultural products not listed in Annex I,

HAS ADOPTED THIS REGULATION:

Article 1

The application of tariff quotas opened by Annex III to Regulation (EC) No 2906/2000 shall be suspended as from 1 December 2001.

The Community tariff quotas for goods originating in Latvia, set out in the Annex to this Regulation, shall be opened annually from 1 January to 31 December. For the year 2001, they shall be opened from 1 to 31 December 2001.

Article 2

Article 2, eighth paragraph, of Regulation (EC) No 1477/2000 and Annexes XVII and XVIII thereto are deleted.

Article 3

The Community tariff quotas referred to in Article 1 shall be managed by the Commission in accordance with the provisions of Articles 308a to 308c of Regulation (EEC) No 2454/93.

Article 4

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

It shall apply from 1 December 2001.

⁽¹⁾ OJ L 318, 20.12.1993, p. 18.

⁽²⁾ OJ L 298, 25.11.2000, p. 5.

⁽³⁾ OJ L 26, 2.2.1998, p. 3. Amended by the Protocol adjusting trade aspects of the Europe Agreement (OJ L 317, 10.12.1999, p. 3).

⁽⁴⁾ OJ L 336, 30.12.2000, p. 54.

⁽⁵⁾ OJ L 171, 11.7.2000, p. 44.

⁽⁶⁾ OJ L 231, 29.8.2001, p. 6.

⁽⁷⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁸⁾ OJ L 141, 28.5.2001, p. 1.

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

Done at Brussels, 26 October 2001.

For the Commission
Erkki LIIKANEN
Member of the Commission

ANNEX

Preferential tariff quotas for Community imports of goods originating in Latvia

Order No	CN code	Description	Quota volume, per annum (in tonnes)		Rate of duty applicable within the limits of the quota
			2001	2002 and thereafter	
(1)	(2)	(3)	(4)	(5)	(6)
09.6535	ex 1704 90	Other sugar confectionery, excluding liquorice extract falling within CN code 1704 90 10	83	1 000	Exempt
09.6536	1806 31 1806 32 1806 90	Chocolate products	167	2 000	
09.6537	1901 90 11 1901 90 19 1901 90 99	Malt extract Other food preparations	47	560	
09.6538	1905 30	Sweet biscuits; waffles and wafers	47	560	
09.6513	2105 00	Ice cream and other edible ice, whether or not containing cocoa	83	1 000	
09.6545	2106 90 98	Other food preparations not elsewhere specified or included	133	1 600	
09.6546	2402 20 90	Cigarettes containing tobacco but not containing cloves	83 million units	1 000 million units	

**COMMISSION REGULATION (EC) No 2107/2001
of 26 October 2001**

fixing the minimum selling prices for butter and the maximum aid for cream, butter and concentrated butter for the 85th 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 (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products ⁽¹⁾, as last amended by Regulation (EC) No 1670/2000 ⁽²⁾, and in particular Article 10 thereof,

Whereas:

- (1) 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 ⁽³⁾, as last amended by Regulation (EC) No 635/2000 ⁽⁴⁾, to sell by invitation to tender certain quantities of butter that they hold and to grant aid for cream, butter and concentrated butter. 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. 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. The amount(s) of the processing securities must be fixed accordingly.

- (2) 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 minimum selling prices and the maximum aid and processing securities applying for the 85th 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 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 160, 26.6.1999, p. 48.

⁽²⁾ OJ L 193, 29.7.2000, p. 10.

⁽³⁾ OJ L 350, 20.12.1997, p. 3.

⁽⁴⁾ OJ L 76, 25.3.2000, p. 9.

ANNEX

to the Commission Regulation of 26 October 2001 fixing the minimum selling prices for butter and the maximum aid for cream, butter and concentrated butter for the 85th individual invitation to tender under the standing invitation to tender provided for in Regulation (EC) No 2571/97

(EUR/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 %		85	81	—	81
	Butter < 82 %		83	79	—	—
	Concentrated butter		105	101	105	101
	Cream		—	—	36	34
Processing security	Butter		94	—	—	—
	Concentrated butter		116	—	116	—
	Cream		—	—	40	—

**COMMISSION REGULATION (EC) No 2108/2001
of 26 October 2001**

**fixing the maximum purchasing price for butter for the 38th invitation to tender carried out under
the standing invitation to tender governed by Regulation (EC) No 2771/1999**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products ⁽¹⁾, as last amended by Commission Regulation (EC) No 1670/2000 ⁽²⁾, and in particular Article 10 thereof,

Whereas:

- (1) Article 13 of Commission Regulation (EC) No 2771/1999 of 16 December 1999 laying down detailed rules for the application of Council Regulation (EC) No 1255/1999 as regards intervention on the market in butter and cream ⁽³⁾, as last amended by Regulation (EC) No 1614/2001 ⁽⁴⁾, provides that, in the light of the tenders received for each invitation to tender, a maximum buying-in price is to be fixed in relation to the interven-

tion price applicable and that it may also be decided not to proceed with the invitation to tender.

- (2) As a result of the tenders received, the maximum buying-in price should be fixed as set out below.
- (3) 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 38th invitation to tender issued under Regulation (EC) No 2771/1999, for which tenders had to be submitted not later than 23 October 2001, the maximum buying-in price is fixed at 295,38 EUR/100 kg.

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 160, 26.6.1999, p. 48.

⁽²⁾ OJ L 193, 29.7.2000, p. 10.

⁽³⁾ OJ L 333, 24.12.1999, p. 11.

⁽⁴⁾ OJ L 214, 8.8.2001, p. 20.

**COMMISSION REGULATION (EC) No 2109/2001
of 26 October 2001**

**fixing the maximum aid for concentrated butter for the 257th 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 (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products ⁽¹⁾, as last amended by Regulation (EC) No 1670/2000 ⁽²⁾, and in particular Article 10 thereof,

Whereas:

- (1) 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 ⁽³⁾, as last amended by Regulation (EC) No 124/1999 ⁽⁴⁾, the intervention agencies are opening a standing invitation to tender for the granting of aid for concentrated butter; 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; the end-use security must be fixed accordingly.

- (2) 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.
- (3) 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 257th 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: | EUR 105/100 kg, |
| — end-use security: | EUR 116/100 kg. |

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ L 160, 26.6.1999, p. 48.

⁽²⁾ OJ L 193, 29.7.2000, p. 10.

⁽³⁾ OJ L 45, 21.2.1990, p. 8.

⁽⁴⁾ OJ L 16, 21.1.1999, p. 19.

COMMISSION REGULATION (EC) No 2110/2001
of 26 October 2001
suspending the buying-in of butter in certain Member States

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products ⁽¹⁾, as last amended by Regulation (EC) No 1670/2000 ⁽²⁾,

Having regard to Commission Regulation (EC) No 2771/1999 of 16 December 1999 laying down detailed rules for the application of Council Regulation (EC) No 1255/1999 as regards intervention on the market in butter and cream ⁽³⁾, as last amended by Regulation (EC) No 1614/2001 ⁽⁴⁾, and in particular Article 2 thereof,

Whereas:

- (1) Article 2 of Regulation (EC) No 2771/1999 lays down that buying-in by invitation to tender is to be opened or suspended by the Commission in a Member State, as appropriate, once it is observed that, for two weeks in succession, the market price in that Member State is below or equal to or above 92 % of the intervention price.
- (2) Commission Regulation (EC) No 2004/2001 suspending the buying-in of butter in certain Member States ⁽⁵⁾ establishes the most recent list of Member States in

which intervention is suspended. This list must be adjusted as a result of the market prices communicated by Sweden under Article 8 of Regulation (EC) No 2771/1999. In the interests of clarity, the list in question should be replaced and Regulation (EC) No 2004/2001 should be repealed,

HAS ADOPTED THIS REGULATION:

Article 1

Buying-in of butter by invitation to tender as provided for in Article 6(1) of Regulation (EC) No 1255/1999 is hereby suspended in Belgium, Luxembourg, Denmark, Germany, France, Greece, the Netherlands, Austria, Portugal, Finland, Sweden and the United Kingdom.

Article 2

Regulation (EC) No 2004/2001 is hereby repealed.

Article 3

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 160, 26.6.1999, p. 48.

⁽²⁾ OJ L 193, 29.7.2000, p. 10.

⁽³⁾ OJ L 333, 24.12.1999, p. 11.

⁽⁴⁾ OJ L 214, 8.8.2001, p. 20.

⁽⁵⁾ OJ L 272, 13.10.2001, p. 7.

**COMMISSION REGULATION (EC) No 2111/2001
of 26 October 2001**

**fixing the maximum export refund on wholly milled round grain rice in connection with the
invitation to tender issued in Regulation (EC) No 2007/2001**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3072/95 of 22 December 1995 on the common organisation of the market in rice ⁽¹⁾, as last amended by Regulation (EC) No 1987/2001 ⁽²⁾, and in particular Article 13(3) thereof,

Whereas:

- (1) An invitation to tender for the export refund on rice was issued pursuant to Commission Regulation (EC) No 2007/2001 ⁽³⁾.
- (2) Article 5 of Commission Regulation (EEC) No 584/75 ⁽⁴⁾, as last amended by Regulation (EC) No 299/95 ⁽⁵⁾, allows the Commission to fix, in accordance with the procedure laid down in Article 22 of Regulation (EC) No 3072/95 and on the basis of the tenders submitted, a maximum export refund. In fixing this maximum, the criteria provided for in Article 13 of Regulation (EC) No 3072/95 must be taken into account. A contract is awarded to any tenderer whose tender is equal to or less than the maximum export refund.

(3) The application of the abovementioned criteria to the current market situation for the rice in question results in the maximum export refund being fixed at the amount specified in Article 1.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The maximum export refund on wholly milled round grain rice to be exported to certain third countries pursuant to the invitation to tender issued in Regulation (EC) No 2007/2001 is hereby fixed on the basis of the tenders submitted from 19 to 25 October 2001 at 179,00 EUR/t.

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 329, 30.12.1995, p. 18.

⁽²⁾ OJ L 271, 12.10.2001, p. 5.

⁽³⁾ OJ L 272, 13.10.2001, p. 13.

⁽⁴⁾ OJ L 61, 7.3.1975, p. 25.

⁽⁵⁾ OJ L 35, 15.2.1995, p. 8.

**COMMISSION REGULATION (EC) No 2112/2001
of 26 October 2001**

**concerning tenders submitted in response to the invitation to tender for the export to certain third
European countries of wholly milled round, medium and long grain A rice issued in Regulation
(EC) No 2008/2001**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3072/95 of 22 December 1995 on the common organisation of the market in rice ⁽¹⁾, as last amended by Regulation (EC) No 1987/2001 ⁽²⁾, and in particular Article 13(3) thereof,

Whereas:

- (1) An invitation to tender for the export refund on rice was issued under Commission Regulation (EC) No 2008/2001 ⁽³⁾.
- (2) Article 5 of Commission Regulation (EEC) No 584/75 ⁽⁴⁾, as last amended by Regulation (EC) No 299/95 ⁽⁵⁾, allows the Commission to decide, in accordance with the procedure laid down in Article 22 of Regulation (EC) No 3072/95 and on the basis of the tenders submitted, to make no award.

(3) On the basis of the criteria laid down in Article 13 of Regulation (EC) No 3072/95 a maximum refund should not be fixed.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

No action shall be taken on the tenders submitted from 19 to 25 October 2001 in response to the invitation to tender for the export refund on wholly milled round, medium and long grain A rice to certain third European countries issued in Regulation (EC) No 2008/2001.

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 329, 30.12.1995, p. 18.

⁽²⁾ OJ L 271, 12.10.2001, p. 5.

⁽³⁾ OJ L 272, 13.10.2001, p. 15.

⁽⁴⁾ OJ L 61, 7.3.1975, p. 25.

⁽⁵⁾ OJ L 35, 15.2.1995, p. 8.

**COMMISSION REGULATION (EC) No 2113/2001
of 26 October 2001**

concerning tenders submitted in response to the invitation to tender for the export to certain third countries of wholly milled medium and long grain A rice issued in Regulation (EC) No 2009/2001

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3072/95 of 22 December 1995 on the common organisation of the market in rice ⁽¹⁾, as last amended by Regulation (EC) No 1987/2001 ⁽²⁾, and in particular Article 13(3) thereof,

Whereas:

- (1) An invitation to tender for the export refund on rice was issued under Commission Regulation (EC) No 2009/2001 ⁽³⁾.
- (2) Article 5 of Commission Regulation (EEC) No 584/75 ⁽⁴⁾, as last amended by Regulation (EC) No 299/95 ⁽⁵⁾, allows the Commission to decide, in accordance with the procedure laid down in Article 22 of Regulation (EC) No 3072/95 and on the basis of the tenders submitted, to make no award.

(3) On the basis of the criteria laid down in Article 13 of Regulation (EC) No 3072/95 a maximum refund should not be fixed.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

No action shall be taken on the tenders submitted from 19 to 25 October 2001 in response to the invitation to tender for the export refund on wholly milled medium and long grain A rice to certain third European countries issued in Regulation (EC) No 2009/2001.

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 329, 30.12.1995, p. 18.

⁽²⁾ OJ L 271, 12.10.2001, p. 5.

⁽³⁾ OJ L 272, 13.10.2001, p. 17.

⁽⁴⁾ OJ L 61, 7.3.1975, p. 25.

⁽⁵⁾ OJ L 35, 15.2.1995, p. 8.

**COMMISSION REGULATION (EC) No 2114/2001
of 26 October 2001**

**concerning tenders submitted in response to the invitation to tender for the export to certain third
countries of wholly milled long grain rice issued in Regulation (EC) No 2010/2001**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3072/95 of 22 December 1995 on the common organisation of the market in rice ⁽¹⁾, as last amended by Regulation (EC) No 1987/2001 ⁽²⁾, and in particular Article 13 ⁽³⁾ thereof,

Whereas:

- (1) An invitation to tender for the export refund on rice was issued under Commission Regulation (EC) No 2010/2001 ⁽³⁾.
- (2) Article 5 of Commission Regulation (EEC) No 584/75 ⁽⁴⁾, as last amended by Regulation (EC) No 299/95 ⁽⁵⁾, allows the Commission to decide, in accordance with the procedure laid down in Article 22 of Regulation (EC) No 3072/95 and on the basis of the tenders submitted, to make no award.

(3) On the basis of the criteria laid down in Article 13 of Regulation (EC) No 3072/95 a maximum refund should not be fixed.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

No action shall be taken on the tenders submitted from 19 to 25 October 2001 in response to the invitation to tender for the export refund on wholly milled long grain rice to certain third countries issued in Regulation (EC) No 2010/2001.

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 329, 30.12.1995, p. 18.

⁽²⁾ OJ L 271, 12.10.2001, p. 5.

⁽³⁾ OJ L 272, 13.10.2001, p. 19.

⁽⁴⁾ OJ L 61, 7.3.1975, p. 25.

⁽⁵⁾ OJ L 35, 15.2.1995, p. 8.

**COMMISSION REGULATION (EC) No 2115/2001
of 26 October 2001**

concerning tenders submitted in response to the invitation to tender for the export of husked long grain rice to the island of Réunion referred to in Regulation (EC) No 2011/2001

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3072/95 of 22 December 1995 on the common organisation of the market in rice ⁽¹⁾, as last amended by Regulation (EC) No 1987/2001 ⁽²⁾, and in particular Article 10(1) thereof,

Having regard to Commission Regulation (EEC) No 2692/89 of 6 September 1989 laying down detailed rules for exports of rice to Réunion ⁽³⁾, as amended by Regulation (EC) No 1453/1999 ⁽⁴⁾, and in particular Article 9 (1) thereof,

Whereas:

- (1) Commission Regulation (EC) No 2011/2001 ⁽⁵⁾ opens an invitation to tender for the subsidy on rice exported to Réunion.
- (2) Article 9 of Regulation (EEC) No 2692/89 allows the Commission to decide, in accordance with the procedure laid down in Article 22 of Regulation (EC) No 3072/95

and on the basis of the tenders submitted, to make no award.

- (3) On the basis of the criteria laid down in Articles 2 and 3 of Regulation (EEC) No 2692/89, a maximum subsidy should not be fixed.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

No action shall be taken on the tenders submitted from 22 to 25 October 2001 in response to the invitation to tender referred to in Regulation (EC) No 2011/2001 for the subsidy on exports to Réunion of husked long grain rice falling within CN code 1006 20 98.

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ L 329, 30.12.1995, p. 18.

⁽²⁾ OJ L 271, 12.10.2001, p. 5.

⁽³⁾ OJ L 261, 7.9.1989, p. 8.

⁽⁴⁾ OJ L 167, 2.7.1999, p. 19.

⁽⁵⁾ OJ L 272, 13.10.2001, p. 21.

**COMMISSION REGULATION (EC) No 2116/2001
of 26 October 2001**

fixing the maximum buying-in price and the quantities of beef to be bought in under the 277th 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 (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal ⁽¹⁾, as last amended by Regulation (EC) No 1512/2001 ⁽²⁾, and in particular Article 47(8) thereof,

Whereas:

(1) Commission Regulation (EC) No 562/2000 of 15 March 2000 laying down detailed rules for the application of Council Regulation (EC) No 1254/1999 as regards the buying-in of beef ⁽³⁾, as last amended by Regulation (EC) No 1564/2001 ⁽⁴⁾, lays down buying standards. Pursuant to the above Regulation, an invitation to tender was opened under Article 1(1) of Commission Regulation (EEC) No 1627/89 of 9 June 1989 on the buying-in of beef by invitation to tender ⁽⁵⁾, as last amended by Regulation (EC) No 2053/2001 ⁽⁶⁾.

(2) Article 13(1) of Regulation (EC) No 562/2000 lays down that 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 while Article 13(2) of that Regulation states that a decision may be taken to make no award. In accordance with Article 36 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 Article 1(6) of Commission Regulation (EC) No 1209/2001 of 20 June 2001 derogating from Regulation (EC) No 562/2000 laying down detailed rules for the application of Council Regulation (EC) No 1254/1999 as regards the buying-in of beef ⁽⁷⁾, as last amended by Regulation (EC) No 1922/2001 ⁽⁸⁾, are to be accepted.

(3) Once tenders submitted in respect of the 277th partial invitation to tender have been considered pursuant to Article 47(8) of Regulation (EC) No 1254/1999, and taking account of the requirements for reasonable

support of the market and the seasonal trend in slaughtering and prices, the maximum buying-in price and the quantities which may be bought in should be fixed.

- (4) Article 1(7) of Regulation (EC) No 1209/2001 also opens buying-in of carcasses and half-carcasses of store cattle and lays down special rules in addition to those laid down for the buying-in of other products.
- (5) In the light of developments, this Regulation should enter into force immediately.
- (6) 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 277th partial invitation to tender opened pursuant to Regulation (EEC) No 1627/89:

- (a) for category A:
- the maximum buying-in price shall be EUR 216,80/100 kg of carcasses or half-carcasses of quality R3,
 - the maximum quantity of carcasses, half-carcasses and forequarters accepted shall be 2 505 t;
- (b) for category C:
- the maximum buying-in price is fixed at EUR 220,00/100 kg of carcasses or half-carcasses of quality R3,
 - the maximum quantity of carcasses, half-carcasses and forequarters shall be 2 598 t.
- (c) for carcasses and half-carcasses of store cattle as referred to in Article 1(7) of Regulation (EC) No 1209/2001:
- the maximum buying-in price shall be EUR 360,00/100 kg of carcasses or half-carcasses,
 - the maximum quantity of carcasses and half-carcasses shall be 117 t.

Article 2

This Regulation shall enter into force on 27 October 2001.

⁽¹⁾ OJ L 160, 26.6.1999, p. 21.

⁽²⁾ OJ L 201, 26.7.2001, p. 1.

⁽³⁾ OJ L 68, 16.3.2000, p. 22.

⁽⁴⁾ OJ L 208, 1.8.2001, p. 14.

⁽⁵⁾ OJ L 159, 10.6.1989, p. 36.

⁽⁶⁾ OJ L 277, 20.10.2001, p. 8.

⁽⁷⁾ OJ L 165, 21.6.2001, p. 15.

⁽⁸⁾ OJ L 261, 29.9.2001, p. 52.

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

**COMMISSION REGULATION (EC) No 2117/2001
of 26 October 2001**

**fixing the maximum purchase price for beef under the 13th partial invitation to tender pursuant to
Regulation (EC) No 690/2001**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal ⁽¹⁾, as last amended by Regulation (EC) No 1512/2001 ⁽²⁾,

Having regard to Commission Regulation (EC) No 690/2001 of 3 April 2001 on special market support measures in the beef sector ⁽³⁾, as amended by Regulation (EC) No 1648/2001 ⁽⁴⁾, and in particular Article 3(1) thereof,

Whereas:

- (1) In application of Article 2(2) of Regulation (EC) No 690/2001, Commission Regulation (EC) No 713/2001 of 10 April 2001 on the purchase of beef under Regulation (EC) No 690/2001 ⁽⁵⁾, as last amended by Regulation (EC) No 1764/2001 ⁽⁶⁾, establishes the list of Member States in which the tendering is open for the 13th partial invitation to tender on 22 October 2001.
- (2) In accordance with Article 3(1) of Regulation (EC) No 690/2001, where appropriate, a maximum purchase price for the reference class shall be fixed in the light of the tenders received, taking into account the provisions of Article 3(2) of that Regulation.
- (3) Because of the need to support the market for beef in a reasonable way a maximum purchase price should be fixed in the Member States concerned. In the light of the

different level of market prices in those Member States, different maximum purchase prices should be fixed.

- (4) Due to the urgency of the support measures, this Regulation should enter into force immediately.
- (5) 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 13th partial invitation to tender on 22 October 2001 opened under Regulation (EC) No 690/2001 the following maximum purchase prices shall be fixed:

- Germany: EUR 159,80/100 kg,
- Ireland: EUR 184,50/100 kg,
- Spain: EUR 153,85/100 kg,
- France: EUR 205,00/100 kg,
- Luxembourg: EUR 163,00/100 kg,
- Belgium: EUR 166,00/100 kg.

Article 2

This Regulation shall enter into force on 27 October 2001.

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

Done at Brussels, 26 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 160, 26.6.1999, p. 21.

⁽²⁾ OJ L 201, 26.7.2001, p. 1.

⁽³⁾ OJ L 95, 5.4.2001, p. 8.

⁽⁴⁾ OJ L 219, 14.8.2001, p. 21.

⁽⁵⁾ OJ L 100, 11.4.2001, p. 3.

⁽⁶⁾ OJ L 239, 7.9.2001, p. 13.

COMMISSION REGULATION (EC) No 2118/2001
of 26 October 2001
correcting Regulation (EC) No 1888/2001 fixing the specific exchange rate for the amount of the reimbursement of storage costs in the sugar sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2038/1999 of 13 September 1999 on the common organisation of the markets in the sugar sector ⁽¹⁾, as amended by Commission Regulation (EC) No 1527/2000 ⁽²⁾,

Having regard to Council Regulation (EC) No 2799/98 of 15 December 1998 establishing agrimonetary arrangements for the euro ⁽³⁾,

Having regard to Commission Regulation (EEC) No 1713/93 of 30 June 1993 establishing special detailed rules for applying the agricultural conversion rate in the sugar sector ⁽⁴⁾, as last amended by Regulation (EC) No 1509/2001 ⁽⁵⁾, and in particular Article 1(3) thereof,

Whereas:

- (1) The specific exchange rates for the amount of the reimbursement of the storage costs in the sugar sector for

August 2001 were fixed by Commission Regulation (EC) No 1888/2001 ⁽⁶⁾.

- (2) An error has been discovered in the Annex to Regulation (EC) No 1888/2001. The Regulation in question should therefore be corrected.
- (3) In order to safeguard operators' rights, the period of application of this Regulation should correspond to that of Regulation (EC) No 1888/2001,

HAS ADOPTED THIS REGULATION:

Article 1

In the Annex to Regulation (EC) No 1888/2001, the rate '0,623313' for the pound sterling is replaced by '0,626313'.

Article 2

This Regulation shall enter into force on 27 October 2001.

It shall apply from 1 August 2001.

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

Done at Brussels, 26 October 2001.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ L 252, 25.9.1999, p. 1.

⁽²⁾ OJ L 175, 14.7.2000, p. 59.

⁽³⁾ OJ L 349, 24.12.1998, p. 1.

⁽⁴⁾ OJ L 159, 1.7.1993, p. 94.

⁽⁵⁾ OJ L 200, 25.7.2001, p. 19.

⁽⁶⁾ OJ L 260, 28.9.2001, p. 10.

**DIRECTIVE 2001/65/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 27 September 2001**

amending Directives 78/660/EEC, 83/349/EEC and 86/635/EEC as regards the valuation rules for the annual and consolidated accounts of certain types of companies as well as of banks and other financial institutions

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 44(2)(g),

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the Economic and Social Committee ⁽²⁾,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽³⁾,

Whereas:

- (1) Article 32 of the Fourth Council Directive 78/660/EEC of 25 July 1978 on the annual accounts of certain types of companies ⁽⁴⁾ requires the items shown in the annual accounts to be valued on the basis of the principle of purchase price or production cost.
- (2) Article 33 of Directive 78/660/EEC authorises Member States to permit or require companies to revalue certain assets, to value certain assets at replacement cost or to apply other methods that take into account the effects of inflation on the items shown in the annual accounts.
- (3) Article 29 of the Seventh Council Directive 83/349/EEC of 13 June 1983 on consolidated accounts ⁽⁵⁾ requires assets and liabilities to be included in consolidated accounts to be valued in accordance with Articles 31 to 42 and Article 60 of Directive 78/660/EEC.
- (4) Article 1 of Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions ⁽⁶⁾ requires assets and liabilities to be valued in accordance with Articles 31 to 42 of Directive 78/660/EEC, except when Directive 86/635/EEC provides otherwise.
- (5) The annual and consolidated accounts of insurance undertakings are prepared in accordance with Council Directive 91/674/EEC of 19 December 1991 on the

annual accounts and consolidated accounts of insurance undertakings ⁽⁷⁾. The amendments to Directives 78/660/EEC and 83/349/EEC do not concern the provisions of Directive 91/674/EEC, but the Commission may bring forward similar proposals to amend that Directive after having consulted the relevant advisory committee.

- (6) The dynamic nature of international financial markets has resulted in the widespread use of not only traditional primary financial instruments such as shares and bonds, but also various forms of derivative financial instruments such as futures, options, forward contracts and swaps.

- (7) Leading accounting standard setters in the world are moving away from the historical cost model for the valuation of these financial instruments towards a model of fair value accounting.

- (8) The Communication of the Commission on Accounting harmonisation: a new strategy vis-à-vis international harmonisation called for the European Union to work to maintain consistency between Community accounting directives and developments in international accounting standard setting, in particular within the International Accounting Standards Committee (IASC).

- (9) In order to maintain such consistency between internationally recognised accounting standards and Directives 78/660/EEC, 83/349/EEC and 86/635/EEC, it is necessary to amend these Directives in order to allow for certain financial assets and liabilities to be valued at fair value. This will enable European companies to report in conformity with current international developments.

- (10) This amendment to Directives 78/660/EEC, 83/349/EEC and 86/635/EEC is in line with the Commission's communication to the European Parliament and the Council of 13 June 2000 on the EU financial reporting strategy which proposes the use of recognised international accounting standards for the preparation of consolidated financial statements by listed companies. The purpose of this amendment is to allow the application of the international accounting standard dealing with the recognition and measurement of financial instruments.

⁽¹⁾ OJ C 311, 31.10.2000, p. 1.

⁽²⁾ OJ C 268, 19.9.2000, p. 1.

⁽³⁾ Opinion of the European Parliament of 15 May 2001 (not yet published in the Official Journal) and Council Decision of 30 May 2001.

⁽⁴⁾ OJ L 222, 14.8.1978, p. 11. Directive as last amended by Directive 1999/60/EC (OJ L 162, 26.6.1999, p. 65).

⁽⁵⁾ OJ L 193, 18.7.1983, p. 1. Directive as last amended by the 1994 Act of Accession.

⁽⁶⁾ OJ L 372, 31.12.1986, p. 1.

⁽⁷⁾ OJ L 374, 31.12.1991, p. 7.

- (11) Comparability of financial information throughout the Community makes it necessary to require Member States to introduce a system of fair value accounting for certain financial instruments. Member States should permit the adoption of that system by all companies or any classes of companies subject to the Directives 78/660/EEC, 83/349/EEC and 86/635/EEC in respect of both the annual and consolidated accounts or in respect of consolidated accounts only. Further, Member States should be permitted to require the adoption of that system in respect of all companies or any classes of companies for both the annual and consolidated accounts or for the consolidated accounts only.
- (12) Fair value accounting should only be possible for those items where there is a well-developed international consensus that fair value accounting is appropriate. The current consensus is that fair value accounting should not be applied to all financial assets and liabilities, for instance not to most of those relating to the banking book.
- (13) The notes on the accounts should include certain information concerning financial instruments in the balance sheet, which have been measured at fair value. The annual report should give an indication of the company's risk management objectives and policies in relation to its use of financial instruments.
- (14) Derivative financial instruments can have a significant impact on the financial position of companies. Disclosures on derivative financial instruments and their fair value are considered appropriate even if the company does not use fair value accounting. In order to limit the administrative burden for small companies, Member States should be allowed to exempt small companies from this disclosure requirement.
- (15) Accounting for financial instruments is a fast evolving area of financial reporting which necessitates a review by the Commission based on the experiences of Member States with fair value accounting in practice,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Directive 78/660/EEC is hereby amended as follows:

1. the following section shall be inserted:

'SECTION 7a

Valuation at fair value

Article 42a

1. By way of derogation from Article 32 and subject to the conditions set out in paragraphs 2 to 4 of this Article, Member States shall permit or require in respect of all companies or any classes of companies valuation at fair value of financial instruments, including derivatives.

Such permission or requirement may be restricted to consolidated accounts as defined in Directive 83/349/EEC.

2. For the purpose of this Directive commodity-based contracts that give either contracting party the right to settle in cash or some other financial instrument shall be considered to be derivative financial instruments, except when:

- (a) they were entered into and continue to meet the company's expected purchase, sale or usage requirements;
- (b) they were designated for such purpose at their inception; and
- (c) they are expected to be settled by delivery of the commodity.

3. Paragraph 1 shall apply only to liabilities that are:

- (a) held as part of a trading portfolio; or
- (b) derivative financial instruments.

4. Valuation according to paragraph 1 shall not apply to:

- (a) to non-derivative financial instruments held to maturity;
- (b) to loans and receivables originated by the company and not held for trading purposes; and
- (c) to interests in subsidiaries, associated undertakings and joint ventures, equity instruments issued by the company, contracts for contingent consideration in a business combination as well as other financial instruments with such special characteristics that the instruments, according to what is generally accepted, should be accounted for differently from other financial instruments.

5. By way of derogation from Article 32, Member States may in respect of any assets and liabilities which qualify as hedged items under a fair value hedge accounting system, or identified portions of such assets or liabilities, permit valuation at the specific amount required under that system.

Article 42b

1. The fair value referred to in Article 42a shall be determined by reference to:

- (a) a market value, for those financial instruments for which a reliable market can readily be identified. Where a market value is not readily identifiable for an instrument but can be identified for its components or for a similar instrument, the market value may be derived from that of its components or of the similar instrument; or
- (b) a value resulting from generally accepted valuation models and techniques, for those instruments for which a reliable market cannot be readily identified. Such valuation models and techniques shall ensure a reasonable approximation of the market value.

2. Those financial instruments that cannot be measured reliably by any of the methods described in paragraph 1, shall be measured in accordance with Articles 34 to 42.

Article 42c

1. Notwithstanding Article 31(1)(c), where a financial instrument is valued in accordance with Article 42b, a change in the value shall be included in the profit and loss account. However, such a change shall be included directly in equity, in a fair value reserve, where:

- (a) the instrument accounted for is a hedging instrument under a system of hedge accounting that allows some or all of the change in value not to be shown in the profit and loss account; or
- (b) the change in value relates to an exchange difference arising on a monetary item that forms part of a company's net investment in a foreign entity.

2. Member States may permit or require a change in the value on an available for sale financial asset, other than a derivative financial instrument, to be included directly in equity, in the fair value reserve.

3. The fair value reserve shall be adjusted when amounts shown therein are no longer necessary for the implementation of paragraphs 1 and 2.

Article 42d

Where valuation at fair value of financial instruments has been applied, the notes on the accounts shall disclose:

- (a) the significant assumptions underlying the valuation models and techniques where fair values have been determined in accordance with Article 42b(1)(b);

- (b) per category of financial instruments, the fair value, the changes in value included directly in the profit and loss account as well as changes included in the fair value reserve;

- (c) for each class of derivative financial instruments, information about the extent and the nature of the instruments, including significant terms and conditions that may affect the amount, timing and certainty of future cash flows; and

- (d) a table showing movements in the fair value reserve during the financial year.;

2. in Article 43(1):

- (a) the reference in point 10 to 'Articles 31 and 34 to 42' shall be replaced by a reference to 'Articles 31 and 34 to 42c', and

- (b) the following point shall be added:

'14. Where valuation at fair value of financial instruments has not been applied in accordance with Section 7a:

- (a) for each class of derivative financial instruments:

- (i) the fair value of the instruments, if such a value can be determined by any of the methods prescribed in Article 42b(1);

- (ii) information about the extent and the nature of the instruments; and

- (b) for financial fixed assets covered by Article 42a, carried at an amount in excess of their fair value and without use being made of the option to make a value adjustment in accordance with Article 35(1)(c)(aa):

- (i) the book value and the fair value of either the individual assets or appropriate groupings of those individual assets;

- (ii) the reasons for not reducing the book value, including the nature of the evidence that provides the basis for the belief that the book value will be recovered.;

3. the text of Article 44(1) shall be replaced by the following text:

'1. Member States may permit the companies referred to in Article 11 to draw up abridged notes on their accounts without the information required in Article 43(1)(5) to (12) and (14)(a). However, the notes must disclose the information specified in Article 43(1)(6) in total for all the items concerned.;

4. in Article 46(2) the following point shall be added:

- (f) in relation to the company's use of financial instruments and where material for the assessment of its assets, liabilities, financial position and profit or loss,
- the company's financial risk management objectives and policies, including its policy for hedging each major type of forecasted transaction for which hedge accounting is used, and
 - the company's exposure to price risk, credit risk, liquidity risk and cash flow risk.;

5. in Article 59(2)(a) and (b) the reference to 'Articles 31 to 42' shall be replaced by a reference to 'Section 7 or 7a';

6. the following Article shall be inserted:

'Article 61a

Not later than 1 January 2007, the Commission shall review the provisions in Article 42a to 42d, Article 43(1)(10) and (14), Article 44(1), Article 46(2)(f) and Article 59(2)(a) and (b) in the light of the experience acquired in applying provisions on fair value accounting and taking account of international developments in the field of accounting and, if appropriate, submit a proposal to the European Parliament and the Council with a view to amending the abovementioned Articles.'

Article 2

Directive 83/349/EEC is amended as follows:

1. the text of Article 29(1) shall be replaced by the following text:

'1. Assets and liabilities to be included in consolidated accounts shall be valued according to uniform methods and in accordance with Sections 7 and 7a and Article 60 of Directive 78/660/EEC.;

2. in Article 34:

(a) the reference in point 10 to 'Articles 31 and 34 to 42' shall be replaced by a reference to 'Articles 31 and 34 to Article 42c', and

(b) the following points shall be added:

'14. Where valuation at fair value of financial instruments has been applied in accordance with Section 7a of Directive 78/660/EEC:

- (a) the significant assumptions underlying the valuation models and techniques where fair values have been determined in accordance with Article 42b(1)(b) of that Directive;

(b) per category of financial instruments, the fair value, the changes in value included directly in the profit and loss account as well as, in accordance with Article 42c of that Directive, changes included in the fair value reserve;

(c) for each class of derivative financial instruments, information about the extent and the nature of the instruments, including significant terms and conditions that may affect the amount, timing and certainty of future cash flows; and

(d) a table showing movements in the fair value reserve during the financial year.

15. Where valuation at fair value of financial instruments has not been applied in accordance with Section 7a of Directive 78/660/EEC:

(a) for each class of derivative instruments:

(i) the fair value of the instruments, if such a value can be determined by any of the methods prescribed in Article 42b(1) of that Directive;

(ii) information about the extent and the nature of the instruments; and

(b) for financial fixed assets covered by Article 42a of that Directive, carried at an amount in excess of their fair value and without use being made of the option to make a value adjustment in accordance with Article 35(1)(c)(aa) of that Directive:

(i) the book value and the fair value of either the individual assets or appropriate groupings of those individual assets;

(ii) the reasons for not reducing the book value, including the nature of the evidence that provides the basis for the belief that the book value will be recovered.;

3. in Article 36(2) the following point shall be added:

(e) in relation to the use by the undertakings of financial instruments and, where material for the assessment of assets, liabilities, financial position and profit or loss,

— the financial risk management objectives and policies of the undertakings, including their policies for hedging each major type of forecasted transaction for which hedge accounting is used, and

— the exposure to price risk, credit risk, liquidity risk and cash flow risk.;

4. the following Article shall be inserted:

'Article 50a

Not later than 1 January 2007, the Commission shall review the provisions in Article 29(1), Article 34(10), (14) and (15) and Article 36(2)(e) in the light of the experience acquired in applying provisions on fair value accounting and taking account of international developments in the field of accounting and, if appropriate, submit a proposal to the European Parliament and the Council with a view to amending the abovementioned Articles.'

Article 3

The text of Article 1(1) of Directive 86/635/EEC shall be replaced by the following text:

'1. Articles 2, 3, 4(1), (3) to (5), Articles 6, 7, 13, 14, 15(3) and (4), Articles 16 to 21, 29 to 35, 37 to 41, 42 first sentence, 42a to 42d, 45(1), 46(1) and (2), Articles 48 to 50, 50a, 51(1), 56 to 59, 61 and 61a of Directive 78/660/EEC shall apply to the institutions mentioned in Article 2 of this Directive, except where this Directive provides otherwise. However, Articles 35(3), 36, 37 and 39(1) to (4) of this Directive shall not apply with respect to assets and liabilities that are valued in accordance with Section 7a of Directive 78/660/EEC.'

Article 4

1. Member States shall bring into force the laws, regulations and administrative provisions necessary for them to comply with this Directive before 1 January 2004. They shall forthwith inform the Commission thereof.

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

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

Article 5

This Directive is addressed to the Member States.

Done at Brussels, 27 September 2001.

For the European Parliament

The President

N. FONTAINE

For the Council

The President

C. PICQUÉ

DIRECTIVE 2001/77/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 27 September 2001

on the promotion of electricity produced from renewable energy sources in the internal electricity market

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 175(1) thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the Economic and Social Committee ⁽²⁾,

Having regard to the opinion of the Committee of the Regions ⁽³⁾,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽⁴⁾,

Whereas:

- (1) The potential for the exploitation of renewable energy sources is underused in the Community at present. The Community recognises the need to promote renewable energy sources as a priority measure given that their exploitation contributes to environmental protection and sustainable development. In addition this can also create local employment, have a positive impact on social cohesion, contribute to security of supply and make it possible to meet Kyoto targets more quickly. It is therefore necessary to ensure that this potential is better exploited within the framework of the internal electricity market.
- (2) The promotion of electricity produced from renewable energy sources is a high Community priority as outlined in the White Paper on Renewable Energy Sources (hereinafter referred to as 'the White Paper') for reasons of security and diversification of energy supply, of environmental protection and of social and economic cohesion. That was endorsed by the Council in its resolution of 8 June 1998 on renewable sources of energy ⁽⁵⁾, and by the European Parliament in its resolution on the White Paper. ⁽⁶⁾
- (3) The increased use of electricity produced from renewable energy sources constitutes an important part of the package of measures needed to comply with the Kyoto Protocol to the United Nations Framework Convention

on Climate Change, and of any policy package to meet further commitments.

- (4) The Council in its conclusions of 11 May 1999 and the European Parliament in its resolution of 17 June 1998 on electricity from renewable energy sources ⁽⁷⁾ have invited the Commission to submit a concrete proposal for a Community framework on access for electricity produced from renewable energy sources to the internal market. Furthermore, the European Parliament in its resolution of 30 March 2000 on electricity from renewable energy sources and the internal electricity market ⁽⁸⁾ underlined that binding and ambitious renewable energy targets at the national level are essential for obtaining results and achieving the Community targets.
- (5) To ensure increased market penetration of electricity produced from renewable energy sources in the medium term, all Member States should be required to set national indicative targets for the consumption of electricity produced from renewable sources.
- (6) These national indicative targets should be consistent with any national commitment made as part of the climate change commitments accepted by the Community under the Kyoto Protocol.
- (7) The Commission should assess to what extent Member States have made progress towards achieving their national indicative targets, and to what extent the national indicative targets are consistent with the global indicative target of 12 % of gross domestic energy consumption by 2010, considering that the White Paper's indicative target of 12 % for the Community as a whole by 2010 provides useful guidance for increased efforts at Community level as well as in Member States, bearing in mind the need to reflect differing national circumstances. If necessary for the achievement of the targets, the Commission should submit proposals to the European Parliament and the Council which may include mandatory targets.
- (8) Where they use waste as an energy source, Member States must comply with current Community legislation on waste management. The application of this Directive is without prejudice to the definitions set out in Annex 2a and 2b to Council Directive 75/442/EEC of 15 July 1975 on waste ⁽⁹⁾. Support for renewable energy sources should be consistent with other Community objectives, in particular respect for the waste treatment hierarchy.

⁽¹⁾ OJ C 311 E, 31.10.2000, p. 320 and OJ C 154 E, 29.5.2001, p. 89.

⁽²⁾ OJ C 367, 20.12.2000, p. 5.

⁽³⁾ OJ C 22, 24.1.2001, p. 27.

⁽⁴⁾ Opinion of the European Parliament of 16 November 2000 (OJ C 223, 8.8.2001, p. 294), Council Common Position of 23 March 2001 (OJ C 142, 15.5.2001, p. 5) and Decision of the European Parliament of 4 July 2001 (not yet published in the Official Journal). Council Decision of 7 September 2001.

⁽⁵⁾ OJ C 198, 24.6.1998, p. 1.

⁽⁶⁾ OJ C 210, 6.7.1998, p. 215.

⁽⁷⁾ OJ C 210, 6.7.1998, p. 143.

⁽⁸⁾ OJ C 378, 29.12.2000, p. 89.

⁽⁹⁾ OJ L 194, 25.7.1975, p. 39. Directive as last amended by Commission Decision 96/350/EC (OJ L 135, 6.6.1996, p. 32).

Therefore, the incineration of non-separated municipal waste should not be promoted under a future support system for renewable energy sources, if such promotion were to undermine the hierarchy.

- (9) The definition of biomass used in this Directive does not prejudge the use of a different definition in national legislation, for purposes other than those set out in this Directive.
- (10) This Directive does not require Member States to recognise the purchase of a guarantee of origin from other Member States or the corresponding purchase of electricity as a contribution to the fulfilment of a national quota obligation. However, to facilitate trade in electricity produced from renewable energy sources and to increase transparency for the consumer's choice between electricity produced from non-renewable and electricity produced from renewable energy sources, the guarantee of origin of such electricity is necessary. Schemes for the guarantee of origin do not by themselves imply a right to benefit from national support mechanisms established in different Member States. It is important that all forms of electricity produced from renewable energy sources are covered by such guarantees of origin.
- (11) It is important to distinguish guarantees of origin clearly from exchangeable green certificates.
- (12) The need for public support in favour of renewable energy sources is recognised in the Community guidelines for State aid for environmental protection⁽¹⁾, which, amongst other options, take account of the need to internalise external costs of electricity generation. However, the rules of the Treaty, and in particular Articles 87 and 88 thereof, will continue to apply to such public support.
- (13) A legislative framework for the market in renewable energy sources needs to be established.
- (14) Member States operate different mechanisms of support for renewable energy sources at the national level, including green certificates, investment aid, tax exemptions or reductions, tax refunds and direct price support schemes. One important means to achieve the aim of this Directive is to guarantee the proper functioning of these mechanisms, until a Community framework is put into operation, in order to maintain investor confidence.
- (15) It is too early to decide on a Community-wide framework regarding support schemes, in view of the limited experience with national schemes and the current relatively low share of price supported electricity produced from renewable energy sources in the Community.
- (16) It is, however necessary to adapt, after a sufficient transitional period, support schemes to the developing internal electricity market. It is therefore appropriate that the Commission monitor the situation and present a

report on experience gained with the application of national schemes. If necessary, the Commission should, in the light of the conclusions of this report, make a proposal for a Community framework with regard to support schemes for electricity produced from renewable energy sources. That proposal should contribute to the achievement of the national indicative targets, be compatible with the principles of the internal electricity market and take into account the characteristics of the different sources of renewable energy, together with the different technologies and geographical differences. It should also promote the use of renewable energy sources in an effective way, and be simple and at the same time as efficient as possible, particularly in terms of cost, and include sufficient transitional periods of at least seven years, maintain investors' confidence and avoid stranded costs. This framework would enable electricity from renewable energy sources to compete with electricity produced from non-renewable energy sources and limit the cost to the consumer, while, in the medium term, reduce the need for public support.

- (17) Increased market penetration of electricity produced from renewable energy sources will allow for economies of scale, thereby reducing costs.
- (18) It is important to utilise the strength of the market forces and the internal market and make electricity produced from renewable energy sources competitive and attractive to European citizens.
- (19) When favouring the development of a market for renewable energy sources, it is necessary to take into account the positive impact on regional and local development opportunities, export prospects, social cohesion and employment opportunities, especially as concerns small and medium-sized undertakings as well as independent power producers.
- (20) The specific structure of the renewable energy sources sector should be taken into account, especially when reviewing the administrative procedures for obtaining permission to construct plants producing electricity from renewable energy sources.
- (21) In certain circumstances it is not possible to ensure fully transmission and distribution of electricity produced from renewable energy sources without affecting the reliability and safety of the grid system and guarantees in this context may therefore include financial compensation.
- (22) The costs of connecting new producers of electricity from renewable energy sources should be objective, transparent and non-discriminatory and due account should be taken of the benefit embedded generators bring to the grid.

⁽¹⁾ OJ C 37, 3.2.2001, p. 3.

- (23) Since the general objectives of the proposed action cannot be sufficiently achieved by the Member States and can therefore, by reason of the scale or effects of the action, be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. Their detailed implementation should, however, be left to the Member States, thus allowing each Member State to choose the regime which corresponds best to its particular situation. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives,

Article 3

National indicative targets

1. Member States shall take appropriate steps to encourage greater consumption of electricity produced from renewable energy sources in conformity with the national indicative targets referred to in paragraph 2. These steps must be in proportion to the objective to be attained.

2. Not later than 27 October 2002 and every five years thereafter, Member States shall adopt and publish a report setting national indicative targets for future consumption of electricity produced from renewable energy sources in terms of a percentage of electricity consumption for the next 10 years. The report shall also outline the measures taken or planned, at national level, to achieve these national indicative targets. To set these targets until the year 2010, the Member States shall:

- take account of the reference values in the Annex,
- ensure that the targets are compatible with any national commitments accepted in the context of the climate change commitments accepted by the Community pursuant to the Kyoto Protocol to the United Nations Framework Convention on Climate Change.

3. Member States shall publish, for the first time not later than 27 October 2003 and thereafter every two years, a report which includes an analysis of success in meeting the national indicative targets taking account, in particular, of climatic factors likely to affect the achievement of those targets and which indicates to what extent the measures taken are consistent with the national climate change commitment.

4. On the basis of the Member States' reports referred to in paragraphs 2 and 3, the Commission shall assess to what extent:

- Member States have made progress towards achieving their national indicative targets,
- the national indicative targets are consistent with the global indicative target of 12 % of gross national energy consumption by 2010 and in particular with the 22,1 % indicative share of electricity produced from renewable energy sources in total Community electricity consumption by 2010.

The Commission shall publish its conclusions in a report, for the first time not later than 27 October 2004 and thereafter every two years. This report shall be accompanied, as appropriate, by proposals to the European Parliament and to the Council.

If the report referred to in the second subparagraph concludes that the national indicative targets are likely to be inconsistent, for reasons that are unjustified and/or do not relate to new scientific evidence, with the global indicative target, these proposals shall address national targets, including possible mandatory targets, in the appropriate form.

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Purpose

The purpose of this Directive is to promote an increase in the contribution of renewable energy sources to electricity production in the internal market for electricity and to create a basis for a future Community framework thereof.

Article 2

Definitions

For the purposes of this Directive, the following definitions shall apply:

- (a) 'renewable energy sources' shall mean renewable non-fossil energy sources (wind, solar, geothermal, wave, tidal, hydro-power, biomass, landfill gas, sewage treatment plant gas and biogases);
- (b) 'biomass' shall mean the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries, as well as the biodegradable fraction of industrial and municipal waste;
- (c) 'electricity produced from renewable energy sources' shall mean electricity produced by plants using only renewable energy sources, as well as the proportion of electricity produced from renewable energy sources in hybrid plants also using conventional energy sources and including renewable electricity used for filling storage systems, and excluding electricity produced as a result of storage systems;
- (d) 'consumption of electricity' shall mean national electricity production, including autoproduction, plus imports, minus exports (gross national electricity consumption).

In addition, the definitions in Directive 96/92/EC of the European Parliament and of the Council of 19 December 1996 concerning common rules for the internal market of electricity ⁽¹⁾ shall apply.

⁽¹⁾ OJ L 27, 30.1.1997, p. 20.

*Article 4***Support schemes**

1. Without prejudice to Articles 87 and 88 of the Treaty, the Commission shall evaluate the application of mechanisms used in Member States according to which a producer of electricity, on the basis of regulations issued by the public authorities, receives direct or indirect support, and which could have the effect of restricting trade, on the basis that these contribute to the objectives set out in Articles 6 and 174 of the Treaty.

2. The Commission shall, not later than 27 October 2005, present a well-documented report on experience gained with the application and coexistence of the different mechanisms referred to in paragraph 1. The report shall assess the success, including cost-effectiveness, of the support systems referred to in paragraph 1 in promoting the consumption of electricity produced from renewable energy sources in conformity with the national indicative targets referred to in Article 3(2). This report shall, if necessary, be accompanied by a proposal for a Community framework with regard to support schemes for electricity produced from renewable energy sources.

Any proposal for a framework should:

- (a) contribute to the achievement of the national indicative targets;
- (b) be compatible with the principles of the internal electricity market;
- (c) take into account the characteristics of different sources of renewable energy, together with the different technologies, and geographical differences;
- (d) promote the use of renewable energy sources in an effective way, and be simple and, at the same time, as efficient as possible, particularly in terms of cost;
- (e) include sufficient transitional periods for national support systems of at least seven years and maintain investor confidence.

*Article 5***Guarantee of origin of electricity produced from renewable energy sources**

1. Member States shall, not later than 27 October 2003, ensure that the origin of electricity produced from renewable energy sources can be guaranteed as such within the meaning of this Directive according to objective, transparent and non-discriminatory criteria laid down by each Member State. They shall ensure that a guarantee of origin is issued to this effect in response to a request.

2. Member States may designate one or more competent bodies, independent of generation and distribution activities, to supervise the issue of such guarantees of origin.

3. A guarantee of origin shall:

- specify the energy source from which the electricity was produced, specifying the dates and places of production, and in the case of hydroelectric installations, indicate the capacity;

- serve to enable producers of electricity from renewable energy sources to demonstrate that the electricity they sell is produced from renewable energy sources within the meaning of this Directive.

4. Such guarantees of origin, issued according to paragraph 2, should be mutually recognised by the Member States, exclusively as proof of the elements referred to in paragraph 3. Any refusal to recognise a guarantee of origin as such proof, in particular for reasons relating to the prevention of fraud, must be based on objective, transparent and non-discriminatory criteria. In the event of refusal to recognise a guarantee of origin, the Commission may compel the refusing party to recognise it, particularly with regard to objective, transparent and non-discriminatory criteria on which such recognition is based.

5. Member States or the competent bodies shall put in place appropriate mechanisms to ensure that guarantees of origin are both accurate and reliable and they shall outline in the report referred to in Article 3(3) the measures taken to ensure the reliability of the guarantee system.

6. After having consulted the Member States, the Commission shall, in the report referred to in Article 8, consider the form and methods that Member States could follow in order to guarantee the origin of electricity produced from renewable energy sources. If necessary, the Commission shall propose to the European Parliament and the Council the adoption of common rules in this respect.

*Article 6***Administrative procedures**

1. Member States or the competent bodies appointed by the Member States shall evaluate the existing legislative and regulatory framework with regard to authorisation procedures or the other procedures laid down in Article 4 of Directive 96/92/EC, which are applicable to production plants for electricity produced from renewable energy sources, with a view to:

- reducing the regulatory and non-regulatory barriers to the increase in electricity production from renewable energy sources,
- streamlining and expediting procedures at the appropriate administrative level, and
- ensuring that the rules are objective, transparent and non-discriminatory, and take fully into account the particularities of the various renewable energy source technologies.

2. Member States shall publish, not later than 27 October 2003, a report on the evaluation referred to in paragraph 1, indicating, where appropriate, the actions taken. The purpose of this report is to provide, where this is appropriate in the context of national legislation, an indication of the stage reached specifically in:

- coordination between the different administrative bodies as regards deadlines, reception and treatment of applications for authorisations,

- drawing up possible guidelines for the activities referred to in paragraph 1, and the feasibility of a fast-track planning procedure for producers of electricity from renewable energy sources, and
- the designation of authorities to act as mediators in disputes between authorities responsible for issuing authorisations and applicants for authorisations.

3. The Commission shall, in the report referred to in Article 8 and on the basis of the Member States' reports referred to in paragraph 2 of this Article, assess best practices with a view to achieving the objectives referred to in paragraph 1.

Article 7

Grid system issues

1. Without prejudice to the maintenance of the reliability and safety of the grid, Member States shall take the necessary measures to ensure that transmission system operators and distribution system operators in their territory guarantee the transmission and distribution of electricity produced from renewable energy sources. They may also provide for priority access to the grid system of electricity produced from renewable energy sources. When dispatching generating installations, transmission system operators shall give priority to generating installations using renewable energy sources insofar as the operation of the national electricity system permits.

2. Member States shall put into place a legal framework or require transmission system operators and distribution system operators to set up and publish their standard rules relating to the bearing of costs of technical adaptations, such as grid connections and grid reinforcements, which are necessary in order to integrate new producers feeding electricity produced from renewable energy sources into the interconnected grid.

These rules shall be based on objective, transparent and non-discriminatory criteria taking particular account of all the costs and benefits associated with the connection of these producers to the grid. The rules may provide for different types of connection.

3. Where appropriate, Member States may require transmission system operators and distribution system operators to bear, in full or in part, the costs referred to in paragraph 2.

4. Transmission system operators and distribution system operators shall be required to provide any new producer wishing to be connected with a comprehensive and detailed estimate of the costs associated with the connection. Member States may allow producers of electricity from renewable energy sources wishing to be connected to the grid to issue a call for tender for the connection work.

5. Member States shall put into place a legal framework or require transmission system operators and distribution system operators to set up and publish their standard rules relating to the sharing of costs of system installations, such as grid connections and reinforcements, between all producers benefiting from them.

The sharing shall be enforced by a mechanism based on objective, transparent and non-discriminatory criteria taking into account the benefits which initially and subsequently connected producers as well as transmission system operators and distribution system operators derive from the connections.

6. Member States shall ensure that the charging of transmission and distribution fees does not discriminate against electricity from renewable energy sources, including in particular electricity from renewable energy sources produced in peripheral regions, such as island regions and regions of low population density.

Where appropriate, Member States shall put in place a legal framework or require transmission system operators and distribution system operators to ensure that fees charged for the transmission and distribution of electricity from plants using renewable energy sources reflect realisable cost benefits resulting from the plant's connection to the network. Such cost benefits could arise from the direct use of the low-voltage grid.

7. Member States shall, in the report referred to in Article 6(2), also consider the measures to be taken to facilitate access to the grid system of electricity produced from renewable energy sources. That report shall examine, *inter alia*, the feasibility of introducing two-way metering.

Article 8

Summary report

On the basis of the reports by Member States pursuant to Article 3(3) and Article 6(2), the Commission shall present to the European Parliament and the Council, no later than 31 December 2005 and thereafter every five years, a summary report on the implementation of this Directive.

This report shall:

- consider the progress made in reflecting the external costs of electricity produced from non-renewable energy sources and the impact of public support granted to electricity production,
- take into account the possibility for Member States to meet the national indicative targets established in Article 3(2), the global indicative target referred to in Article 3(4) and the existence of discrimination between different energy sources.

If appropriate, the Commission shall submit with the report further proposals to the European Parliament and the Council.

*Article 9***Transposition**

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive not later than 27 October 2003. 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 a reference on the occasion of their official publication. The methods of making such reference shall be laid down by the Member States.

*Article 10***Entry into force**

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

*Article 11***Addressees**

This Directive is addressed to the Member States.

Done at Brussels, 27 September 2001.

For the European Parliament

The President

N. FONTAINE

For the Council

The President

C. PICQUÉ

ANNEX

Reference values for Member States' national indicative targets for the contribution of electricity produced from renewable energy sources to gross electricity consumption by 2010 (*)

This Annex gives reference values for the fixing of national indicative targets for electricity produced from renewable energy sources ('RES-E'), as referred to in Article 3(2):

	RES-E TWh 1997 (**)	RES-E % 1997 (***)	RES-E % 2010 (***)
Belgium	0,86	1,1	6,0
Denmark	3,21	8,7	29,0
Germany	24,91	4,5	12,5
Greece	3,94	8,6	20,1
Spain	37,15	19,9	29,4
France	66,00	15,0	21,0
Ireland	0,84	3,6	13,2
Italy	46,46	16,0	25,0 ⁽¹⁾
Luxembourg	0,14	2,1	5,7 ⁽²⁾
Netherlands	3,45	3,5	9,0
Austria	39,05	70,0	78,1 ⁽³⁾
Portugal	14,30	38,5	39,0 ⁽⁴⁾
Finland	19,03	24,7	31,5 ⁽⁵⁾
Sweden	72,03	49,1	60,0 ⁽⁶⁾
United Kingdom	7,04	1,7	10,0
Community	338,41	13,9 %	22 % ^(****)

(*) In taking into account the reference values set out in this Annex, Member States make the necessary assumption that the State aid guidelines for environmental protection allow for the existence of national support schemes for the promotion of electricity produced from renewable energy sources.

(**) Data refer to the national production of RES-E in 1997.

(***) The percentage contributions of RES-E in 1997 and 2010 are based on the national production of RES-E divided by the gross national electricity consumption. In the case of internal trade of RES-E (with recognised certification or origin registered) the calculation of these percentages will influence 2010 figures by Member State but not the Community total.

(****) Rounded figure resulting from the reference values above.

⁽¹⁾ Italy states that 22 % would be a realistic figure, on the assumption that in 2010 gross national electricity consumption will be 340 TWh. When taking into account the reference values set out in this Annex, Italy has assumed that gross national electricity production from renewable energy sources will attain up to 76 TWh in 2010. This figure includes the contribution of the non-biodegradable fraction of municipal and industrial waste used in compliance with Community legislation on waste management. In this respect, the capability to reach the indicative target as referred to in this Annex, is contingent, *inter alia*, upon the effective level of the national demand for electric energy in 2010.

⁽²⁾ Taking into account the indicative reference values set out in this Annex, Luxembourg takes the view that the objective set for 2010 can be achieved only if:

- total electricity consumption in 2010 does not exceed that of 1997,
- wind-generated electricity can be multiplied by a factor of 15,

- biogas-generated electricity can be multiplied by a factor of 208,
 - electricity produced from the only municipal waste incinerator in Luxembourg, which in 1997 accounted for half the electricity produced from renewable energy sources, can be taken into account in its entirety,
 - photovoltaically generated electricity can be raised to 80 GWh, and
- in so far as the above points can be achieved from the technical standpoint in the time allowed.

In the absence of natural resources, an additional increase in electricity generated by hydroelectric power stations is ruled out.

- (3) *Austria* states that 78,1 % would be a realistic figure, on the assumption that in 2010 gross national electricity consumption will be 56,1 TWh. Due to the fact that the production of electricity from renewable sources is highly dependent on hydropower and therefore on the annual rainfall, the figures for 1997 and 2010 should be calculated on a long-range model based on hydrologic and climatic conditions.
- (4) *Portugal*, when taking into account the reference values, set out in this Annex, states that to maintain the 1997 share of electricity produced from renewable sources as an indicative target for 2010 it was assumed that:
- it will be possible to continue the national electricity plan building new hydro capacity higher than 10 MW,
 - other renewable capacity, only possible with financial state aid, will increase at an annual rate eight times higher than has occurred recently.

These assumptions imply that new capacity for producing electricity from renewable sources, excluding large hydro, will increase at a rate twice as high as the rate of increase of gross national electricity consumption.

- (5) In the *Finnish* action plan for renewable energy sources, objectives are set for the volume of renewable energy sources used in 2010. These objectives have been set on the basis of extensive background studies. The action plan was approved within the Government in October 1999.

According to the Finnish action plan, the share of electricity produced from renewable energy sources by 2010 would be 31 %. This indicative target is very ambitious and its realisation would require extensive promotion measures in Finland.

- (6) When taking into account the reference values set out in this Annex, *Sweden* notes that the possibility of reaching the target is highly dependent upon climatic factors heavily affecting the level of hydropower production, in particular variations in pluviometry, timing of rainfall during the year and inflow. The electricity produced from hydropower can vary substantially. During extremely dry years production may amount to 51 TWh, whereas in wet years it could amount to 78 TWh. The figure for 1997 should thus be calculated with a long-range model based on scientific facts on hydrology and climatic change.

It is a generally applied method in countries with important shares of hydropower production to use water inflow statistics covering a time span of 30 to 60 years. Thus, according to the Swedish methodology and based on conditions during the period 1950-1999, correcting for differences in total hydropower production capacity and inflow over the years, average hydropower production amounts to 64 TWh which corresponds to a figure for 1997 of 46 %, and in this context Sweden considers 52 % to be a more realistic figure for 2010.

Furthermore, the ability of Sweden to achieve the target is limited by the fact that the remaining unexploited rivers are protected by law. Moreover, the ability of Sweden to reach the target is heavily contingent upon:

- the expansion of combined heat and power (CHP) depending on population density, demand for heat and technology development, in particular for black liquor gasification, and
 - authorisation for wind power plants in accordance with national laws, public acceptance, technology development and expansion of grids.
-

COMMISSION DIRECTIVE 2001/90/EC

of 26 October 2001

adapting to technical progress for the seventh time Annex I to Council Directive 76/769/EEC on the approximation of the laws, regulations and administrative provisions of the Member States relating to restrictions on the marketing and use of certain dangerous substances and preparations (creosote)

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 76/769/EEC of 27 July 1976 on the approximation of the laws, regulations and administrative provisions of the Member States relating to restrictions on the marketing and use of certain dangerous substances and preparations ⁽¹⁾, as last amended by Directive 2001/41/EC of the European Parliament and of the Council ⁽²⁾, and in particular Article 2a thereof, introduced by Council Directive 89/678/EEC ⁽³⁾,

Whereas:

- (1) Directive 94/60/EC of the European Parliament and of the Council of 20 December 1994 amending for the 14th time Directive 76/769/EEC on the approximation of the laws, regulations and administrative provisions of the Member States relating to restrictions on the marketing and use of certain dangerous substances and preparations ⁽⁴⁾ places certain restrictions on the marketing and use of creosote.
- (2) A recent study ⁽⁵⁾ has concluded that creosote has a greater potential to cause cancer than previously thought.
- (3) The study was referred to the Scientific Committee on Toxicity, Ecotoxicity and the Environment (CSTEE) for peer review ⁽⁶⁾ and the CSTEE concluded that the study was well designed and that there is scientific evidence to support the opinion and there is a cancer risk to consumers from creosote with a benzo-a-pyrene (BaP) content of less than 0,005 % by mass and/or from wood containing such creosote, and that the magnitude of the risk gives clear reasons for concern.

⁽¹⁾ OJ L 262, 27.9.1976, p. 24.

⁽²⁾ OJ L 194, 18.7.2001, p. 36.

⁽³⁾ OJ L 398, 30.12.1989, p. 24.

⁽⁴⁾ OJ L 365, 31.12.1994, p. 1.

⁽⁵⁾ Dermal carcinogenicity study of two coal tar products by chronic epicutaneous application in male CD-1 mice (78 weeks), final report made by the Fraunhofer Institute of Toxicity and Aerosol Research (Hanover, Germany).

⁽⁶⁾ Opinion on cancer risk to consumers from creosote containing less than 50 ppm benzo-[a]-pyrene and/or from wood treated with such creosote and estimation of respective magnitude, expressed at the eighth CSTEE plenary meeting, Brussels, 4 March 1999.

Internet: <http://europa.eu.int/comm/food/fs/sc/sct/out29-en.html>

- (4) An analysis of the advantages and drawbacks of further restrictions on the marketing and use of creosote ⁽⁷⁾ has concluded among other things, that the majority of industrial use creosote within the Community already contains less than 0,005 % BaP by mass and has indicated that the health risks from such creosote and/or wood containing such creosote are likely to be low in industrial applications.

- (5) Directive 98/8/EC of the European Parliament and of the Council of 16 February 1998 concerning the placing of biocidal products on the market ⁽⁸⁾ will harmonise the authorisation of biocides at a European level and Commission Regulation (EC) No 1896/2000 of 7 September 2000 on the first phase of the programme referred to in Article 16(2) of Directive 98/8/EC of the European Parliament and of the Council on biocidal products ⁽⁹⁾ requires wood preservatives to be evaluated as a priority in the review programme established under Directive 98/8/EC. Pending harmonisation of rules under Directive 98/8/EC the restrictions on creosote need to be adapted to technical progress.

- (6) This Directive is without prejudice to Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work ⁽¹⁰⁾ laying down minimum requirements for the protection of workers and its individual Directives within the meaning of Article 16(1) of that Directive, in particular Council Directive 90/394/EEC of 28 June 1990 on the protection of workers from the risks related to exposure to carcinogens at work ⁽¹¹⁾ and Council Directive 98/24/EC of 7 April 1998 on the protection of the health and safety of workers from the risks related to chemical agents at work ⁽¹²⁾.

- (7) The measures provided for in this Directive are in accordance with the opinion of the Committee for the adaptation to technical progress of directives on the removal of technical barriers to trade in dangerous substances and preparations,

⁽⁷⁾ Analysis on the advantages and drawbacks of restrictions on the marketing and use of creosote, Risk and Policy Analysts Limited, (Norfolk, United Kingdom).

⁽⁸⁾ OJ L 123, 24.4.1998, p. 1.

⁽⁹⁾ OJ L 228, 8.9.2000, p. 6.

⁽¹⁰⁾ OJ L 183, 29.6.1989, p. 1.

⁽¹¹⁾ OJ L 196, 26.7.1990, p. 1.

⁽¹²⁾ OJ L 131, 5.5.1998, p. 11.

HAS ADOPTED THIS DIRECTIVE:

Article 1

Annex I to Directive 76/769/EEC is hereby adapted to technical progress as set out in the Annex hereto.

Article 2

1. Member States shall adopt and publish the provisions necessary to comply with this Directive by 31 December 2002 at the latest. They shall forthwith inform the Commission thereof. They shall apply these provisions by at the latest 30 June 2003.

2. When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication.

Member States shall determine how such reference is to be made.

Article 3

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

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 26 October 2001.

For the Commission

Erkki LIIKANEN

Member of the Commission

ANNEX

Annex I to Directive 76/769/EEC, point 32 is replaced by the following:

<p>32. Substances and preparations containing one or more of the following substances:</p> <p>(a) creosote EINECS No 232-287-5 CAS No 8001-58-9</p> <p>(b) creosote oil EINECS No 263-047-8 CAS No 61789-28-4</p> <p>(c) distillates (coal tar), naphthalene oils EINECS No 283-484-8 CAS No 84650-04-4</p> <p>(d) creosote oil, acenaphthene fraction EINECS No 292-605-3 CAS No 90640-84-9</p> <p>(e) distillates (coal tar), upper EINECS No 266-026-1 CAS No 65996-91-0</p> <p>(f) anthracene oil EINECS No 292-602-7 CAS No 90640-80-5</p> <p>(g) tar acids, coal, crude EINECS No 266-019-3 CAS No 65996-85-2</p> <p>(h) creosote, wood EINECS No 232-419-1 CAS No 8021-39-4</p> <p>(i) low temperature tar oil, alkaline EINECS No 310-191-5 CAS No 122384-78-5</p>	<p>1. May not be used in the treatment of wood. Furthermore, wood so treated may not be placed on the market</p> <p>2. However by way of derogation:</p> <p>(i) Relating to the substances and preparations: these may be used for wood treatment in industrial installations or by professionals covered by Community legislation on the protection of workers for <i>in situ</i> retreatment only if they contain:</p> <p>(a) benzo-a-pyrene at a concentration of less than 0,005 % by mass</p> <p>(b) and water extractable phenols at a concentration of less than 3 % by mass.</p> <p>Such substances and preparations for use in wood treatment in industrial installations or by professionals:</p> <p>— may be placed on the market only in packaging of a capacity equal to or greater than 20 litres,</p> <p>— may not be sold to consumers.</p> <p>Without prejudice to the application of other Community provisions on the classification, packaging and labelling of dangerous substances and preparations, the packaging of such substances and preparations shall be legibly and indelibly marked "For use in industrial installations or professional treatment only".</p> <p>(ii) Relating to wood treated in industrial installations or by professionals according to (i) which is placed on the market for the first time or retreated in-situ: this is permitted for professional and industrial use only, e.g. on railways, in electric power transmission and telecommunications, for fencing, for agricultural purposes (e.g. stakes for tree support) and in harbours and waterways.</p> <p>(iii) Relating to wood having been treated with substances listed in point 32(a) to (i) before this Directive applies: the prohibition in point 1 on the placing on the market shall not apply where this is placed on the second-hand market for re-use</p> <p>3. However, treated wood referred to under point 2(ii) and (iii) may not be used:</p> <p>— inside buildings, whatever their purpose,</p> <p>— in toys,</p> <p>— in playgrounds,</p> <p>— in parks, gardens, and outdoor recreational and leisure facilities where there is a risk of frequent skin contact,</p> <p>— in the manufacture of garden furniture such as picnic tables,</p> <p>— for the manufacture and use and any re-treatment of:</p> <p>— containers intended for growing purposes,</p> <p>— packaging that may come into contact with raw materials, intermediate or finished products destined for human and/or animal consumption,</p> <p>— other materials which may contaminate the products mentioned above.'</p>
--	--

II

(Acts whose publication is not obligatory)

COUNCIL

DECISION No 1/2001 OF THE JOINT COUNCIL

established by the framework Cooperation Agreement between the European Community and its Member States, of the one part, and the Republic of Chile, of the other part, of 21 June 1996,
of 26 June 2001

RULES OF PROCEDURE OF THE JOINT COUNCIL

(2001/755/EC)

THE JOINT COUNCIL,

Having regard to the framework Cooperation Agreement leading ultimately to the establishment of a political and economic association between the European Community and its Member States of the one part, and the Republic of Chile, of the other part ⁽¹⁾, signed in Florence on 21 June 1996, hereinafter referred to as 'the Agreement' and in particular Articles 33 to 37 thereof,

Whereas:

That Agreement entered into force on 1 February 1999,

HAS ESTABLISHED THE FOLLOWING RULES OF PROCEDURE:

Article 1

Presidency

The Joint Council shall be presided over alternately for periods of 12 months by a member of the Council of the European Union, on behalf of the European Community and its Member States, and a representative of the Republic of Chile. However, the first period of the Presidency shall begin on the date of the first Council meeting and end on 31 December of the same year.

Article 2

Meetings

1. The Joint Council shall meet at ministerial level, at regular intervals and when circumstances require if the Parties so agree.

2. Each session of the Joint Council shall be held in a place mutually agreed on by the Parties.

3. The meetings of the Joint Council shall be jointly convened by the secretaries of the Joint Council.

Article 3

Representation

1. The members of the Joint Council may be represented if they are prevented from attending.

2. A member wishing to be represented shall notify the Chairman of the name of his representative before the meeting at which he is to be so represented. The representative of a member of the Joint Council shall exercise all the rights of that member.

Article 4

Delegations

The members of the Joint Council may be accompanied by officials. Before each meeting, the Chairman of the Joint Council shall be informed of the intended composition and of the head of the delegation of each Party.

Article 5

Secretariat

An official of the General Secretariat of the Council of the European Union and an official of the diplomatic mission to the European Union of the Republic of Chile shall act jointly as secretaries of the Joint Council.

⁽¹⁾ OJ L 209, 19.8.1996, p. 5.

*Article 6***Documents**

When the deliberations of the Joint Council are based on written supporting documents, such documents shall be numbered and circulated as documents of the Joint Council by the two secretaries.

*Article 7***Correspondence**

1. All correspondence addressed to the Joint Council or to the Chairman of the Council shall be forwarded to both secretaries of the Joint Council.

2. The two secretaries shall ensure that correspondence is forwarded to the Chairman of the Joint Council and, where appropriate, circulated as documents referred to in Article 6 to other members of the Joint Council. Correspondence circulated shall be sent to the General Secretariat of the Commission, the Permanent Representations of the EU Member States and the diplomatic mission to the European Union of the Republic of Chile.

3. Correspondence from the Chairman of the Joint Council shall be sent to the recipients by the respective secretary and, where appropriate, circulated as documents referred to in Article 6 to the other members of the Joint Council at the addresses indicated in paragraph 2.

*Article 8***Agenda for the meetings**

1. A provisional agenda for each meeting shall be drawn up by the secretaries of the Joint Council on the basis of suggestions by the Parties. It shall be forwarded by the corresponding secretary to the addressees referred to in Article 7 not later than 15 days before the beginning of the meeting. The provisional agenda shall include the items in respect of which a request for inclusion in the agenda has been received by either of the two secretaries not later than 21 days before the beginning of the meeting, save that items shall not be written into the provisional agenda unless the supporting documentation has been forwarded to the secretaries not later than the date of dispatch of the provisional agenda. The agenda shall be adopted by the Joint Council at the beginning of each meeting. An item other than those appearing on the provisional agenda may be placed on the agenda if the two Parties so agree.

2. In agreement with the Parties, the time limits specified in paragraph 1 may be shortened in order to take account of the requirements of a particular case.

*Article 9***Minutes**

1. Draft minutes of each meeting shall be drawn up as soon as possible jointly by the two secretaries.

2. The minutes shall, as a general rule, indicate in respect of each item on the agenda:

- (a) the documentation submitted to the Joint Council;
- (b) statements the entry of which has been requested by a member of the Joint Council;
- (c) the proposals made, the recommendations made, the statements agreed on and the conclusions adopted on specific items.

3. The minutes shall also include a list of members of the Joint Council or their representatives who participated at the meeting.

4. The draft minutes shall be submitted to the Joint Council for approval at its next meeting. The draft minutes may also be agreed in writing by both Parties. When approved, two authentic copies of the minutes shall be signed by the two secretaries and be filed by the Parties. A copy of the minutes shall be forwarded to each of the addressees referred to in Article 7.

*Article 10***Recommendations**

1. In the cases provided for in Articles 33 to 36 of the Agreement, the Joint Council shall make recommendations or proposals by common agreement between the Parties. During the inter-session period, the Joint Council may make recommendations or proposals by written procedure if both Parties so agree. A written procedure consists of an exchange of notes between the two secretaries, acting in agreement with the Parties.

2. The recommendations and proposals of the Joint Council within the meaning of Articles 33 to 36 of the Agreement shall be entitled 'recommendation' or 'proposal' respectively, followed by a serial number, the date of their adoption and a description of their subject.

3. The recommendations and proposals of the Joint Council shall be authenticated by the two secretaries and two authentic copies signed by the heads of delegation of the two Parties.

4. Recommendations and proposals shall be forwarded to each of the addressees referred to in Article 7 as documents of the Joint Council.

*Article 11***Publicity**

1. Unless otherwise decided, the meetings of the Joint Council shall not be public.

2. Each Party may decide on the publication of the recommendations and proposals of the Joint Council in its respective official publication.

*Article 12***Languages**

1. The official languages of the Joint Council shall be the official languages of the Parties.
2. Unless otherwise decided, the Joint Council shall work on the basis of documents established in these languages.

*Article 13***Expenses**

1. Each of the Parties shall defray the expenses they incur by reason of their participation in the meetings of the Joint Council, with regard both to staff, travel and subsistence expenditure and to postal and telecommunications expenditure.

2. Expenditure in connection with the organisation of meetings, interpretation at meetings, translation and reproduction of documents shall be borne by the Party which hosts the meeting.

*Article 14***Committee**

The rules of procedure of the Joint Committee are attached as an appendix to these rules of procedure.

Done at Luxembourg, 26 June 2001.

For the Joint Council

The President

L. PAGROTSKY

APPENDIX

RULES OF PROCEDURE OF THE JOINT COMMITTEE BETWEEN THE EUROPEAN COMMUNITY AND ITS MEMBER STATES, OF THE ONE PART, AND THE REPUBLIC OF CHILE, OF THE OTHER PART*Article 1***Presidency**

The Joint Committee shall be presided over alternately for periods of 12 months by a representative of the Commission of the European Communities, on behalf of the Communities and their Member States, and a representative of the Republic of Chile. The first period of the Presidency shall begin on the date of the first Council meeting and end on 31 December of the same year. For that period and thereafter for each 12-month period, the Joint Committee shall be chaired by the Party which holds the Presidency of the Joint Council.

*Article 2***Meetings**

The Joint Committee shall meet once a year or when circumstances require with the agreement of the Parties. Each meeting of the Joint Committee shall be jointly convened by both secretaries and held alternately in Brussels and Chile at a time agreed by the Parties.

*Article 3***Delegations**

Before each meeting, the Chairman of the Joint Committee shall be informed of the intended composition and the head of the delegation of each Party.

*Article 4***Secretariat**

1. The secretariat of the Joint Committee will be held jointly by a representative of the European Commission and a representative of Chile.
2. All correspondence to and from the chairman of the Joint Committee provided for in these rules of procedure shall be forwarded to the secretaries of the Joint Committee and to the secretaries and the chairman of the Joint Council and, where appropriate, to the members of the Joint Committee.

*Article 5***Publicity**

Unless decided otherwise, the meetings of the Joint Committee shall not be public.

*Article 6***Agenda for the meetings**

1. A provisional agenda for each meeting shall be drawn up by the secretaries of the Joint Committee. It shall be forwarded to the chairman and secretaries of the Joint Council as well as to the members of the Joint Committee not later than 15 days before the beginning of the meeting. The provisional agenda shall include items in respect of which the chairman has received a request for entry on the agenda not later than 21 days before the beginning of the meeting, save that items shall not be written into the provisional agenda unless the supporting documentation has been forwarded to the secretaries not later than the date of dispatch of the provisional agenda. The agenda shall be adopted by the Joint Committee at the beginning of each meeting. An item other than those appearing on the provisional agenda may be placed on the agenda if the two Parties so agree.
2. With the agreement of the Parties the time limits specified in paragraph 1 may be shortened in order to take account of the requirements of a particular case.

*Article 7***Minutes**

Minutes shall be taken for each meeting and shall be based on a summing up by the chairman of the conclusions arrived at by the Joint Committee. On adoption by the Joint Committee, the minutes shall be signed by the chairman and by the secretaries and filed by each of the Parties. A copy of the minutes shall be forwarded to the chairman and secretaries of the Joint Council and to the members of the Joint Committee.

*Article 8***Proposals**

1. Where the Joint Committee is empowered to make proposals in accordance with Article 35(5) of the Agreement, such acts shall be entitled 'proposals', followed by a serial number, the date of their adoption and a description of their subject.
2. Where the Joint Committee makes proposals, the provisions of Articles 10, 11 and 12 of the rules of procedure of the Joint Council shall apply *mutatis mutandis*.
3. The proposals of the Joint Committee shall be forwarded to each of the addressees mentioned in Article 4(2) hereof.

*Article 9***Expenses**

1. Chile and the European Community shall each defray the expenses they incur by reason of their participation in the meetings of the Joint Committee, both with regard to staff, travel and subsistence expenditure and to postal and telecommunications expenditure.
 2. Expenditure in connection with the material organisation and the interpretation at meetings, translation and reproduction of documents shall be borne by the Party which hosts the meetings.
-

DECISION No 6/2001 OF THE ASSOCIATION COUNCIL BETWEEN THE EUROPEAN COMMUNITIES AND THEIR MEMBER STATES, OF THE ONE PART, AND THE REPUBLIC OF ESTONIA, OF THE OTHER PART,

of 18 July 2001

on improvements to the trade arrangements provided for processed agricultural products in Protocol 2 to the Europe Agreement

(2001/756/EC)

THE ASSOCIATION COUNCIL,

Having regard to the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Estonia, of the other part ⁽¹⁾, and in particular Articles 1 and 2 of Protocol 2 thereto ⁽²⁾,

Whereas:

- (1) Protocol 2 lays down the trade arrangements in processed agricultural products between the Community and Estonia.
- (2) Under Article 1(3) of Protocol 2, the Association Council is to decide, in particular, on any amendment of the duties mentioned in the Annex to the Protocol and on any increase or abolition of tariff quotas mentioned therein.
- (3) Under the second indent of Article 2 of Protocol 2, the Association Council may also decide that the duties applied may be reduced in response to reductions resulting from mutual concessions relating to processed agricultural products.
- (4) The annual quotas provided for in the Annex to this Decision should be opened for the year 2001. In view of the fact that these annual quotas may be opened only after 1 January 2001, on a date to be fixed, they should be reduced on a pro rata basis according to the period already elapsed,

HAS DECIDED AS FOLLOWS:

Article 1

The Annex to Protocol 2 on trade between the Community and Estonia in processed agricultural products shall be replaced by the Annex which appears in the Annex to this Decision.

Article 2

The annual quotas for the year 2001 provided for in the Annex which appears in the Annex to this Decision shall be reduced on a pro rata basis taking into account the period, based on whole months, already elapsed.

Article 3

This Decision shall enter into force on the first day of the second month following its adoption.

Done at Brussels, 18 July 2001.

For the Association Council

The President

T. H. ILVES

⁽¹⁾ OJ L 68, 9.3.1998, p. 3.

⁽²⁾ OJ L 29, 3.2.1999, p. 15.

ANNEX

'ANNEX

Table 1

Quotas applicable upon import into the Community of goods originating in Estonia — Exemption of duty within the quota

CN code	Description	Annual quota (1 000 kg)		
		2001	2002	2003
(1)	(2)	(3)	(4)	(5)
0403 10 51 to 0403 10 99	Yogurt, flavoured or containing added fruit, nuts or cocoa	200	200	200
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blow, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oils of this chapter not elsewhere specified or included:	600	600	600
1518 00 91	— Other: — — Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blow, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516			
1518 00 95 to 1518 00 99	— — Other			
1704	Sugar confectionery (including white chocolate), not containing cocoa	420	640	860
ex 1806	Chocolate and other food preparations containing cocoa, excluding CN code 1806 10 15	800	900	1 000
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included;			
1901 20 00	— Mixes and doughs for the preparation of bakers' wares of heading No 1905	150	150	150
1901 90	— Other	500	500	500
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	300	450	600
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders;	650	950	1 250
2102 10	— Active yeasts			
2102 30 00	— Prepared baking powders			

CN code	Description	Annual quota (1 000 kg)		
		2001	2002	2003
(1)	(2)	(3)	(4)	(5)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard;			
2103 20 00	– Tomato ketchup and other tomato sauces:	500	600	700
2103 90 90	-- Other	150	200	250
2104	Soups and broths and preparations therefor; homogenised composite food preparations	150	150	150
2105 00	Ice cream	100	150	200
2106	Food preparations not elsewhere specified or included:			
2106 10	– Protein concentrates and textured protein substances	10	15	25
2106 90	– Other:	600	600	600
2106 90 20	-- Compound alcoholic preparations, other than those based on odorous substances, of a kind for the manufacture of beverages			
2106 90 92	-- Other:			
	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch			
2106 90 98	--- Other			
2202 90 91 to 2202 90 99	Waters containing milk fat	800	800	800
2402 20	– Cigarettes containing tobacco:	100	100	100
2402 20 10	-- Containing cloves			
2402 20 90	-- Other			

Table 2

Duties applicable upon import into the Community of goods originating in Estonia

Note: The duties set out in this table are subject to a reduction by 10 %. The amounts taken into consideration in calculating the reduced agricultural components (EAR) and additional duties (AD S/ZR and AD F/MR), applicable on importation into the Community of goods listed in this table are those set out in Table 2(b) (from 1.7.2000) of Annex 1 to Commission Regulation (EC) No 2204/1999 of 12 October 1999 (OJ L 278, 28.10.1999, pp. 775-787). (1)

CN code	Description	Duty
(1)	(2)	(3)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10	- Yoghurt:	
	-- Flavoured or containing added fruit, nuts or cocoa:	
	--- In powder, granules or other solid forms, of a milk fat content, by weight:	
0403 10 51	---- Not exceeding 1,5 %	8,3 % + 95 EUR/100 kg
0403 10 53	---- Exceeding 1,5 % but not exceeding 27 %	8,3 % + 130,4 EUR/100 kg
0403 10 59	---- Exceeding 27 %	8,3 % + 168,8 EUR/100 kg
	--- Other, of a milk fat content, by weight:	
0403 10 91	---- Not exceeding 3 %	8,3 % + 12,4 EUR/100 kg
0403 10 93	---- Exceeding 3 % but not exceeding 6 %	8,3 % + 17,1 EUR/100 kg
0403 10 99	---- Exceeding 6 %	8,3 % + 26,6 EUR/100 kg
0403 90	- Other:	
	-- Flavoured or containing added fruit, nuts or cocoa:	
	--- In powder, granules or other solid forms, of a milkfat content, by weight:	
0403 90 71	---- Not exceeding 1,5 %	8,3 % + 95 EUR/100 kg
0403 90 73	---- Exceeding 1,5 % but not exceeding 27 %	8,3 % + 130,4 EUR/100 kg
0403 90 79	---- Exceeding 27 %	8,3 % + 168,8 EUR/100 kg
	--- Other, of a milkfat content, by weight:	
0403 90 91	---- Not exceeding 3 %	8,3 % + 12,4 EUR/100 kg
0403 90 93	---- Exceeding 3 % but not exceeding 6 %	8,3 % + 17,1 EUR/100 kg
0403 90 99	---- Exceeding 6 %	8,3 % + 26,6 EUR/100 kg
0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 20	- Dairy spreads:	
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %	9 % + EAR
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	9 % + EAR
0509 00	Natural sponges of animal origin:	
0509 00 90	- Other	5,1 %

CN code	Description	Duty
(1)	(2)	(3)
0710 0710 40 00	Vegetables (uncooked or cooked by steaming or boiling in water), frozen: – Sweetcorn	5,1 % + 9,4 EUR/100 kg net eda
0711 0711 90 0711 90 30	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: – Other vegetables; mixtures of vegetables: – – Vegetables: – – – Sweetcorn	5,1 % + 9,4 EUR/100 kg net eda
1302 1302 12 00 1302 13 00 1302 20 1302 20 10 1302 20 90	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: – Vegetable saps and extracts: – – Of liquorice – – Of hops – Pectic substances, pectinates and pectates: – – Dry – – Other	0 % 0 % 19,2 % 11,2 %
1505 1505 10 00	Wool grease and fatty substances derived therefrom (including lanolin): – Wool grease, crude	3,2 %
1516 1516 20 1516 20 10	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: – Vegetable fats and oils and their fractions: – – Hydrogenated castor oil, so called "opal-wax"	3,4 %
1517 1517 10 1517 10 10 1517 90 1517 90 10 1517 90 93	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516: – Margarine, excluding liquid margarine: – – Containing more than 10 % but not more than 15 % by weight of milk fats – Other: – – Containing more than 10 % but not more than 15 % by weight of milk fats – – Other: – – – Edible mixtures or preparations of a kind used as mould release preparations	8,3 % + 28,4 EUR/100 kg 8,3 % + 28,4 EUR/100 kg 2,9 %
1518 00 1518 00 10	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included: – Linoxyn – Other:	7,7 %

CN code	Description	Duty
(1)	(2)	(3)
1518 00 91	-- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516	7,7 %
	-- Other:	
1518 00 95	--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	2 %
1518 00 99	---- Other	7,7 %
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521 90	- Other:	
	-- Beeswax and other insect waxes, whether or not refined or coloured:	
1521 90 99	---- Other	0 %
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1522 00 10	- Degras	3,8 %
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702 50 00	- Chemically pure fructose	16 % + 50,7 EUR/100 kg net mas
1702 90	- Other, including invert sugar:	
1702 90 10	-- Chemically pure maltose	12,8 %
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 10	- Chewing gum, whether or not sugar-coated:	
	-- Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):	
1704 10 11	---- Gum in strips	0 % + 27,1 EUR/100 kg MAX 17,9 %
1704 10 19	---- Other	0 % + 27,1 EUR/100 kg MAX 17,9 %
	-- Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
1704 10 91	---- Gum in strips	6,3 % + 30,9 EUR/100 kg MAX 18,2 %
1704 10 99	---- Other	6,3 % + 30,9 EUR/100 kg MAX 18,2 %
1704 90	- Other:	
1704 90 10	-- Licorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13,4 %
1704 90 30	-- White chocolate	9,1 % + 45,1 MAX 18,9 % + 16,5 EUR/100 kg
	-- Other:	
1704 90 51	---- Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	9 % + EAR MAX 18,7 % + AD S/ZR
1704 90 55	---- Throat pastilles and cough drops	9 % + EAR MAX 18,7 % + AD S/ZR

CN code	Description	Duty
(1)	(2)	(3)
1704 90 61	--- Sugar-coated (panned) goods	9 % + EAR MAX 18,7 % + AD S/ZR
	--- Other:	
1704 90 65	---- Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	9 % + EAR MAX 18,7 % + AD S/ZR
1704 90 71	---- Boiled sweets whether or not filled	0 % + EAR MAX 18,7 % + AD S/ZR
1704 90 75	---- Toffees, caramels and similar sweets	0 % + EAR MAX 18,7 % + AD S/ZR
	---- Other:	
1704 90 81	----- Compressed tablets	9 % + EAR MAX 18,7 % + AD S/ZR
1704 90 99	----- Other	9 % + EAR MAX 18,7 % + AD S/ZR
1803	Cocoa paste, whether or not defatted	9,6 %
1804 00 00	Cocoa butter, fat and oil	7,7 %
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0 %
1806	Chocolate and other food preparations containing cocoa:	
1806 10	- Cocoa powder, containing added sugar or other sweetening matter:	
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0 %
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0 % + 25,2 EUR/100 kg
1806 10 30	-- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0 % + 31,4 EUR/100 kg
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0 % + 41,9 EUR/100 kg
1806 20	- Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806 20 10	-- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	0 % + EAR MAX 18,7 % + AD S/ZR
1806 20 30	-- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	0 % + EAR MAX 18,7 % + AD S/ZR
	-- Other:	
1806 20 50	--- Containing 18 % or more by weight of cocoa butter	0 % + EAR MAX 18,7 % + AD S/ZR
1806 20 70	--- Chocolate milk crumb	0 % + EAR
1806 20 80	--- Chocolate flavour coating	0 % + EAR MAX 18,7 % + AD S/ZR
1806 20 95	--- Other	0 % + EAR MAX 18,7 % + AD S/ZR
	- Other, in blocks, slabs or bars:	
1806 31 00	-- Filled	0 % + EAR MAX 18,7 % + AD S/ZR
1806 32	-- Not filled:	
1806 32 10	--- With added cereal, fruit or nuts	0 % + EAR MAX 18,7 % + AD S/ZR
1806 32 90	--- Other	0 % + EAR MAX 18,7 % + AD S/ZR

CN code	Description	Duty
(1)	(2)	(3)
1806 90	- Other:	
	-- Chocolate and chocolate products:	
	--- Chocolates, whether or not filled:	
1806 90 11	---- Containing alcohol	0 % + EAR MAX 18,7 % + AD S/ZR
1806 90 19	---- Other	0 % + EAR MAX 18,7 % + AD S/ZR
	--- Other:	
1806 90 31	---- Filled	0 % + EAR MAX 18,7 % + AD S/ZR
1806 90 39	---- Not filled	0 % + EAR MAX 18,7 % + AD S/ZR
1806 90 50	-- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	0 % + EAR MAX 18,7 % + AD S/ZR
1806 90 60	-- Spreads containing cocoa	0 % + EAR MAX 18,7 % + AD S/ZR
1806 90 70	-- Preparations containing cocoa for making beverages	0 % + EAR MAX 18,7 % + AD S/ZR
1806 90 90	-- Other	0 % + EAR MAX 18,7 % + AD S/ZR
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
1901 10 00	- Preparations for infant use, put up for retail sale	7,6 % + EAR
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	7,6 % + EAR
1901 90	- Other:	
	-- Malt extract:	
1901 90 11	--- With a dry extract content of 90 % or more by weight	5,1 % + 18 EUR/100 kg
1901 90 19	--- Other	5,1 % + 14,7 EUR/100 kg
	-- Other:	
1901 90 91	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings Nos 0401 to 0404	12,8 %
1901 90 99	--- Other	7,6 % + EAR
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902 11 00	-- Containing eggs	7,7 % + 24,6 EUR/100 kg
1902 19	-- Other:	
1902 19 10	--- Containing no common wheat flour or meal	7,7 % + 24,6 EUR/100 kg
1902 19 90	--- Other	7,7 % + 21,1 EUR/100 kg
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared:	
	-- Other:	

CN code	Description	Duty
(1)	(2)	(3)
1902 20 91	--- Cooked	8,3 % + 6,1 EUR/100 kg
1902 20 99	--- Other	8,3 % + 17,1 EUR/100 kg
1902 30	- Other pasta:	
1902 30 10	-- Dried	6,4 % + 24,6 EUR/100 kg
1902 30 90	-- Other	6,4 % + 9,7 EUR/100 kg
1902 40	- Couscous:	
1902 40 10	-- Unprepared	7,7 % + 24,6 EUR/100 kg
1902 40 90	-- Other	6,4 % + 9,7 EUR/100 kg
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 % + 15,1 EUR/100 kg
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:	
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904 10 10	-- Obtained from maize	3,8 % + 20 EUR/100 kg
1904 10 30	-- Obtained from rice:	5,1 % + 46 EUR/100 kg
1904 10 90	-- Other:	5,1 % + 33,6 EUR/100 kg
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
1904 20 10	-- Preparation of the muesli type based on unroasted cereal flakes	9 % + EAR
	-- Other:	
1904 20 91	--- Obtained from maize	3,8 % + 20 EUR/100 kg
1904 20 95	--- Obtained from rice	5,1 % + 46 EUR/100 kg
1904 20 99	--- Other	5,1 % + 33,6 EUR/100 kg
1904 90	- Other:	
1904 90 10	-- Rice	8,3 % + 46 EUR/100 kg
1904 90 90	-- Other	8,3 % + 25,7 EUR/100 kg
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10 00	- Crispbread	0 % + 13 EUR/100 kg
1905 20	- Gingerbread and the like:	
1905 20 10	-- Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)	0 % + 18,3 EUR/100 kg
1905 20 30	-- Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose)	0 % + 24,6 EUR/100 kg
1905 20 90	-- Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose)	0 % + 31,4 EUR/100 kg
1905 30	- Sweet biscuits; waffles and wafers:	
	-- Completely or partially coated or covered with chocolate or other preparations containing cocoa:	

CN code	Description	Duty
(1)	(2)	(3)
1905 30 11	--- In immediate packings of a net content not exceeding 85 g	0 % + EAR MAX 24,2 % + AD S/ZR
1905 30 19	--- Other	0 % + EAR MAX 24,2 % + AD S/ZR
	-- Other:	
	--- Sweet biscuits:	
1905 30 30	---- Containing 8 % or more by weight of milk fats	0 % + EAR MAX 24,2 % + AD S/ZR
	---- Other:	
1905 30 51	----- Sandwich biscuits	0 % + EAR MAX 24,2 % + AD S/ZR
1905 30 59	----- Other	0 % + EAR MAX 24,2 % + AD S/ZR
	--- Waffles and wafers:	
1905 30 91	---- Salted, whether or not filled	0 % + EAR MAX 20,7 % + AD F/MR
1905 30 99	---- Other	0 % + EAR MAX 24,2 % + AD S/ZR
1905 40	- Rusks, toasted bread and similar toasted products:	
1905 40 10	-- Rusks	0 % + EAR
1905 40 90	-- Other	0 % + EAR
1905 90	- Other:	
1905 90 10	-- Matzos	0 % + 15,9 EUR/100 kg
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0 % + 60,5 EUR/100 kg
	-- Other:	
1905 90 30	--- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of fat	0 % + EAR
1905 90 40	--- Waffles and wafers with a water content exceeding 10 % by weight	0 % + EAR MAX 20,7 % + AD F/MR
1905 90 45	--- Biscuits	0 % + EAR MAX 20,7 % + AD F/MR
1905 90 55	--- Extruded or expanded products, savoury or salted	0 % + EAR MAX 20,7 % + AD F/MR
	--- Other:	
1905 90 60	---- With added sweetening matter	0 % + EAR MAX 24,2 % + AD S/ZR
1905 90 90	---- Other	0 % + EAR MAX 20,7 % + AD F/MR
2001	Vegetables, fruits, nuts and other edible part of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	- Other:	
2001 90 30	-- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 % + 9,4 EUR/100 kg net eda
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	8,3 % + 3,8 EUR/100 kg net eda
2001 90 60	-- Palm hearts	10 %

CN code	Description	Duty
(1)	(2)	(3)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006	
2004 10	– Potatoes:	
	– – Other:	
2004 10 91	– – – In the form of flour, meal or flakes	7,6 % + EAR
2004 90	– Other vegetables and mixtures of vegetables:	
2004 90 10	– – Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 % + 9,4 EUR/100 kg net eda
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006	
2005 20	– Potatoes:	
2005 20 10	– – In the form of flour, meal or flakes	8,8 % + EAR
2005 80 00	– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 % + 9,4 EUR/100 kg net eda
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	– Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11	– – Ground-nuts	
2008 11 10	– – – Peanut butter	12,8 %
	– Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	– – Palm hearts	10 %
2008 99	– – Other:	
	– – – Not containing added spirit:	
	– – – – Not containing added sugar:	
2008 99 85	– – – – – Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 % + 9,4 EUR/100 kg net eda
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	8,3 % + 3,8 EUR/100 kg net eda
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	– Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101 11	– – Extracts; essences or concentrates:	
2101 11 11	– – – With a coffee-based dry matter content of 95 % or more by weight	9 %
2101 11 19	– – – Other	9 %
2101 12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101 12 92	– – – Preparations with a basis of these extracts, essences or concentrates of coffee	11,5 %
2101 12 98	– – – Other	9 % + EAR
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	
2101 20 20	– – Extracts, essences or concentrates:	6 %
	– – Preparations	

CN code	Description	Duty
(1)	(2)	(3)
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté	6 %
2101 20 98	--- Other	6,5 % + EAR
2101 30	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: -- Roasted chicory and other roasted coffee substitutes:	
2101 30 11	--- Roasted chicory	11,5 %
2101 30 19	--- Other -- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	5,1 % + 12,7 EUR/100 kg
2101 30 91	--- Of roasted chicory	14,1 %
2101 30 99	--- Other	10,8 % + 22,7 EUR/100 kg
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:	
2102 10	- Active yeast:	
2102 10 10	-- Culture yeasts -- Baker's yeasts	10,9 %
2102 10 31	--- Dried	12 %
2102 10 39	--- Other	0 %
2102 10 90	-- Other	14,7 %
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead: -- Inactive yeasts:	
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	8,3 %
2102 20 19	--- Other	5,1 %
2102 30 00	- Prepared baking powders	6,1 %
2103	Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10 00	- Soya sauce	7,7 %
2103 20 00	- Tomato ketchup and other tomato sauces	10,2 %
2103 30	- Mustard flour and meal and prepared mustard: -- Prepared mustard	9 %
2103 90	- Other:	
2103 90 90	-- Other	3,2 %
2104	Soups and broths and preparations therefor, homogenised composite food preparations:	
2104 10	- Soups and broths and preparation therefor: -- Dried	4,5 %
2104 10 90	-- Other	4,5 %
2104 20 00	- Homogenised composite food preparations	5,5 %

CN code	Description	Duty
(1)	(2)	(3)
2105 00	Ice cream and other edible ice, whether or not containing cocoa:	
2105 00 10	– Containing no milk fats or containing less than 3 % by weight of such fats	0 % + 20,2 EUR/100 kg MAX 19,4 % + 9,4 EUR/100 kg
	– Containing by weight of milk fats:	
2105 00 91	-- 3 % or more but less than 7 %	0 % + 38,5 EUR/100 kg MAX 18,1 % + 7 EUR/100 kg
2105 00 99	-- 7 % or more	0 % + 54 EUR/100 kg MAX 17,8 % + 6,9 EUR/100 kg
2106	Food preparations not elsewhere specified or included:	
2106 10	– Protein concentrates and textured protein substances:	
2106 10 20	-- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8 %
2106 10 80	-- Other	9 % + EAR
2106 90	– Other:	
2106 90 10	-- Cheese fondues (?)	35 EUR/100 kg
2106 90 20	-- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	17,3 % MIN 1 EUR/% vol/hl
	-- Other:	
2106 90 92	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch:	12,8 %
2106 90 98	--- Other	9 % + EAR
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:	
2202 10 00	– Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0 %
2202 90	– Other:	
2202 90 10	-- Not containing products of headings Nos 0401 to 0404 or fat obtained from products of headings Nos 0401 to 0404	9,6 %
	-- Other, containing by weight of fat obtained from the products of headings Nos 0401 to 0404:	
2202 90 91	--- Less than 0,2 %	0 % + 13,7 EUR/100 kg
2202 90 95	--- 0,2 % or more but less than 2 %	0 % + 12,1 EUR/100 kg
2202 90 99	--- 2 % or more	0 % + 21,2 EUR/100 kg
2203 00	Beer made from malt	0 %
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205 10	– In containers holding 2 litres or less:	
2205 10 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	10,9 EUR/hl
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 EUR/% vol/hl + 6,4 EUR/hl
2205 90	– Other:	
2205 90 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	9 EUR/hl
2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18 %	0,9 EUR/% vol/hl

CN code	Description	Duty
(1)	(2)	(3)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	
2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	19,2 EUR/hl
2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength	10,2 EUR/hl
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	
2208 40	– Rum and taffia:	
	– – In containers holding 2 litres or less	
2208 40 11	– – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 EUR/% vol/hl + 3,2 EUR/hl
	– – – Other:	
2208 40 31	– – – – Of a value exceeding EUR 7,9 per litre of pure alcohol	0,6 EUR/% vol/hl + 3,2 EUR/hl
2208 40 39	– – – – Other	0,6 EUR/% vol/hl + 3,2 EUR/hl
	– – In containers holding more than 2 litres:	
2208 40 51	– – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 EUR/% vol/hl
	– – – Other:	
2208 40 91	– – – – Of a value exceeding EUR 2 per litre of pure alcohol	0,6 EUR/% vol/hl
2208 40 99	– – – – Other	0,6 EUR/% vol/hl
2208 90	– Other:	
	– – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume, in containers holding:	
2208 90 91	– – – 2 litres or less	1 EUR/% vol/hl + 6,4 EUR/hl
2208 90 99	– – – More than 2 litres	1 EUR/% vol/hl
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco	26 %
2402 20	– Cigarettes containing tobacco:	
2402 20 10	– – Containing cloves	10 %
2402 20 90	– – Other	28,8 %
2402 90 00	– Other	57,6 %
2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:	
2403 10	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403 10 10	– – In immediate packings of a net content not exceeding 500 g	74,9 %
2403 10 90	– – Other	74,9 %
	– Other	

CN code	Description	Duty
(1)	(2)	(3)
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	16,6 %
2403 99	-- Other:	
2403 99 10	--- Chewing tobacco and snuff	41,6 %
2403 99 90	--- Other	16,6 %
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrated derivatives: - Other polyhydric alcohols:	
2905 43 00	-- Mannitol	0 % + 125,8 EUR/100 kg
2905 44	-- D-glucitol (sorbitol): --- In aqueous solution:	
2905 44 11	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % + 16,1 EUR/100 kg
2905 44 19	---- Other	0 % + 37,8 EUR/100 kg
	---- Other	
2905 44 91	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % + 23 EUR/100 kg
2905 44 99	---- Other	0 % + 53,7 EUR/100 kg
2905 45 00	-- Glycerol	0 %
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
3301 90	- Other:	
3301 90 21	--- Extracted oleoresins of liquorice and hops	0 %
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10	- Of a kind used in the food or drink industries -- Of the type used in the drink industries: --- Preparations containing all flavouring agents characterising a beverage:	
3302 10 10	---- Of an actual alcoholic strength by volume exceeding 0,5 % ---- Other:	0 %
3302 10 21	----- Containing no milk fats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8 %
3302 10 29	----- Other	0 % + EAR

CN code	Description	Duty
(1)	(2)	(3)
3501	Casein, caseinates and other casein derivates, casein glues:	
3501 10	– Casein:	
3501 10 50	-- For industrial uses other than the manufacture of foodstuffs or fodder	0 %
3501 10 90	-- Other	0 %
3501 90	– Other:	
3501 90 90	-- Other	0 %
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505 10	– Dextrins and other modified starches:	
3505 10 10	-- Dextrins	0 % + 17,7 EUR/100 kg
	-- Other modified starches:	
3505 10 90	--- Other	0 % + 17,7 EUR/100 kg
3505 20	– Glues:	
3505 20 10	-- Containing, by weight, less than 25 % of starches or dextrins or other modified starches	0 % + 4,5 EUR/100 kg MAX 11,5 %
3505 20 30	-- Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches	0 % + 8,9 EUR/100 kg MAX 11,5 kg
3505 20 50	-- Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	0 % + 14,2 EUR/100 kg MAX 11,5 %
3505 20 90	-- Containing by weight 80 % or more of starches or dextrins or other modified starches	0 % + 17,7 EUR/100 kg MAX 11,5 %
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	– With a basis of amylaceous substances:	
3809 10 10	-- Containing by weight of such substances less than 55 %	0 % + 8,9 EUR/100 kg MAX 12,8 %
3809 10 30	-- Containing by weight of such substances 55 % or more but less than 70 %	0 % + 12,4 EUR/100 kg MAX 12,8 %
3809 10 50	-- Containing by weight of such substances 70 % or more but less than 83 %	0 % + 15,1 EUR/100 kg MAX 12,8 %
3809 10 90	-- Containing by weight of such substances 83 % or more	0 % + 17,7 EUR/100 kg MAX 12,8 %
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
	– Industrial monocarboxylic fatty acids, acid oils from refining:	
3823 11 10	-- Stearic acid	0 %
3823 12 00	-- Oleic acid	0 %

CN code	Description	Duty
(1)	(2)	(3)
3823 13 00	-- Tall oil fatty acids	0 %
3823 19	-- Other:	
3823 19 10	--- Distilled fatty acids	0 %
3823 19 30	--- Fatty acid distillate	0 %
3823 19 90	--- Other	0 %
3823 70 00	- Industrial fatty alcohols	3,8 %
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
3824 60	- Sorbitol other than that of subheading 2905 44:	
	-- In aqueous solution:	
3824 60 11	-- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % + 16,1 EUR/100 kg
3824 60 19	--- Other	0 % + 37,8 EUR/100 kg
	-- Other:	
3824 60 91	--- Containin 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % 23 EUR/100 kg
3824 60 99	--- Other	0 % + 53,7 EUR/100 kg

(¹) The final rate of preferential duty, calculated according to this note, shall be rounded down to the first decimal place, except for duties expressed as "EAR", "AD S/ZR" and "AD/FMR" in this table, which shall be rounded down to the second decimal place.

(²) Eligibility to benefit from this preference is subject to conditions laid down in the relevant Community provisions.

Table 3

Basic amounts taken into consideration in calculating the reduced agricultural components (EAR) and additional duties applicable on importation into the Community of goods listed in Table 2

Basic product	MFN rate on 1.7.2000 (EUR/100 kg)
(1)	(2)
Common wheat	9,504
Durum wheat	14,752
Rye	9,261
Barley	9,261
Maize	9,395
Long-grain husked rice	26,432
Skimmed-milk powder	118,800
Whole-milk powder	130,432
Butter	189,562
White sugar	41,928'