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I

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

REGULATIONS

COUNCIL REGULATION (EC) No 1257/2008

of 4 December 2008

amending Regulation (EC) No 1579/2007 fixing the fishing opportunities and the conditions relating thereto for certain fish stocks and groups of fish stocks applicable in the Black Sea for 2008

THE COUNCIL OF THE EUROPEAN UNION,

to the quota for turbot in the Black Sea for 2008, the current stock situation of the turbot stock would permit such application.

Having regard to the Treaty establishing the European Community,

(3) Regulation (EC) No 1579/2007 should therefore be amended accordingly.

Having regard to Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the common fisheries policy ⁽¹⁾, and in particular Article 20 thereof,

(4) In view of the urgency of the matter and taking into account that the quota year 2008 will soon be finished, this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*.

Having regard to Council Regulation (EC) No 847/96 of 6 May 1996 introducing additional conditions for year-to-year management of TACs and quotas ⁽²⁾, and in particular Article 2 thereof,

(5) On grounds of urgency of the matter, it is also imperative to grant an exception to the six-week period referred to in paragraph I (3) of the Protocol on the role of national parliaments in the European Union, annexed to the Treaty on European Union and to the Treaties establishing the European Communities,

Having regard to the proposal from the Commission,

Whereas:

(1) Regulation (EC) No 1579/2007 ⁽³⁾ fixes the fishing opportunities and the conditions relating thereto for certain fish stocks and groups of fish stocks applicable in the Black Sea for 2008.

HAS ADOPTED THIS REGULATION:

(2) While Regulation (EC) No 1579/2007 provides that Article 3 of Regulation (EC) No 847/96 shall not apply

Article 1

Amendment to Regulation (EC) No 1579/2007

In the entry 'Turbot' in Annex I to Regulation (EC) No 1579/2007, the words 'Article 3 of Regulation (EC) No 847/96 does not apply' shall be replaced by the words 'Article 3 of Regulation (EC) No 847/96 applies'.

⁽¹⁾ OJ L 358, 31.12.2002, p. 59.

⁽²⁾ OJ L 115, 9.5.1996, p. 3.

⁽³⁾ OJ L 346, 29.12.2007, p. 1.

Article 2

Entry into force

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

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

Done at Brussels, 4 December 2008.

For the Council
The President
N. KOSCIUSKO-MORIZET

COMMISSION REGULATION (EC) No 1258/2008**of 16 December 2008****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 Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾,

Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules for Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector ⁽²⁾, and in particular Article 138(1) thereof,

Whereas:

Regulation (EC) No 1580/2007 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 Annex XV, Part A thereto,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 are fixed in the Annex hereto.

Article 2

This Regulation shall enter into force on 17 December 2008.

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

Done at Brussels, 16 December 2008.

For the Commission

Jean-Luc DEMARTY

*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 350, 31.12.2007, p. 1.

ANNEX

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	MA	82,8
	TR	81,9
	ZZ	82,4
0707 00 05	JO	167,2
	MA	55,5
	TR	116,0
	ZZ	112,9
0709 90 70	MA	111,5
	TR	133,8
	ZZ	122,7
0805 10 20	AR	17,0
	BR	44,6
	CL	52,1
	MA	75,7
	TR	84,2
	ZA	43,7
	ZZ	52,9
0805 20 10	MA	73,5
	TR	72,0
	ZZ	72,8
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	CN	54,7
	HR	54,2
	IL	75,7
	TR	54,1
	ZZ	59,7
0805 50 10	MA	64,0
	TR	63,8
	ZZ	63,9
0808 10 80	CA	82,7
	CN	71,3
	MK	34,6
	US	100,1
	ZZ	72,2
0808 20 50	CN	45,6
	TR	104,0
	US	114,4
	ZZ	88,0

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 1259/2008

of 16 December 2008

approving minor amendments to the specification for a name entered in the register of protected designations of origin and protected geographical indications (Bleu d'Auvergne (PDO))

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 510/2006 of 20 March 2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs⁽¹⁾, and in particular the second sentence of Article 9(2) thereof,

Whereas:

(1) In accordance with the first subparagraph of Article 9(1) and pursuant to Article 17(2) of Regulation (EC) No 510/2006, the Commission has examined the application from France for approval of an amendment to the specification for the protected designation of origin 'Bleu d'Auvergne', registered by Commission Regulation (EC) No 1107/96⁽²⁾.

(2) The purpose of this application is to amend the specification by stipulating the conditions for using treatments and additives in the milk and for the manufacture of Bleu d'Auvergne. These practices ensure that the key characteristics of the PDO product are maintained.

(3) The Commission has examined the amendment in question and decided that it is justified. Since this concerns a minor amendment within the meaning of Article 9 of Regulation (EC) No 510/2006, the Commission may adopt it without following the procedure set out in Articles 5, 6 and 7 of that Regulation.

(4) In accordance with Article 18(2) of Commission Regulation (EC) No 1898/2006⁽³⁾ and pursuant to Article 17(2) of Regulation (EC) No 510/2006, a summary of the specification should be published,

HAS ADOPTED THIS REGULATION:

Article 1

The specification for the protected designation of origin 'Bleu d'Auvergne' is hereby amended in accordance with Annex I to this Regulation.

Article 2

A summary of the main points of the specification is given in Annex II to this Regulation.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 16 December 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

⁽¹⁾ OJ L 93, 31.3.2006, p. 12.

⁽²⁾ OJ L 148, 21.6.1996, p. 1.

⁽³⁾ OJ L 369, 23.12.2006, p. 1.

ANNEX I

The specification for the protected designation of origin 'Bleu d'Auvergne' is amended as follows:

'Method of production'

The following provisions are added to point 5 of the specification regarding the production method:

'(...) Coagulation may be carried out only using rennet.

The milk may not be concentrated by partially removing the watery part before coagulation.

In addition to the raw dairy materials, the only ingredients or production aids or additives authorised in the milk and during production are rennet, innocuous bacterial cultures, yeasts, moulds, calcium chloride and salt.

'(...) The dairy raw materials, partly finished products, curd and fresh cheese may not be conserved at a temperature below 0 °C.

'(...) Fresh cheese and cheese undergoing the maturing process may not be conserved under a modified atmosphere.'

ANNEX II

SUMMARY

Council Regulation (EC) No 510/2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs

'BLEU D'Auvergne'

EC No: FR-PDO-0117-0107/29.3.2006

PDO (X) PGI ()

This summary sets out the main elements of the product specification for information purposes.

1. Responsible department in the Member State

Name: Institut national de l'origine et de la qualité (INAO)
Address: 51, rue d'Anjou — F-75008 Paris
Tel. (33) 153 89 80 00
Fax: (33) 153 89 80 60
E-mail: info@inao.gouv.fr

2. Group

Name: Syndicat interprofessionnel régional du Bleu d'Auvergne
Address: Mairie — F-15400 Riom-ès-Montagnes
Tel. (33) 471 78 11 98
Fax: (33) 471 78 11 98
E-mail: bleudauvergne@wanadoo.fr
Composition Producers/processors (X) Other ()

3. Type of product

Class 1.3 — Cheese

4. Specification (summary of requirements under Article 4(2) of Regulation (EC) No 510/2006)

4.1. Name

'Bleu d'Auvergne'

4.2. Description

Blue-veined cow's milk cheese that is flat and cylindrical in shape with a natural mould rind. The large cheese weighs 2-3 kg and is approximately 20 cm in diameter. The small cheeses weigh 1 kg, 500 g or 350 g.

Fat content is at least 50 % and dry matter not less than 52 %.

4.3. Geographical area

Central Massif Central comprising the following municipalities:

The Puy-de-Dôme department: all municipalities

The Cantal department: all municipalities

The Haute-Loire department:

The district of Brioude: all municipalities

The Aveyron department:

The cantons of Mur-de-Barrez and Sainte-Geneviève-sur-Argence: all municipalities

The Corrèze department:

The cantons of Argentat, Beaulieu-sur-Dordogne, Bort-les-Orgues, Eygurande, Lapeau, la Roche-Canillac, Mercoeur, Meyssac, Neuvic, Saint-Privat, Ussel-Est and Ussel-Ouest: all municipalities

The Lot department:

The cantons of Bretenoux, Figeac-Est, Figeac-Ouest, Gramat, Lacapelle-Marival, Latronquière, Martel, Saint-Céré, Souseyrac and Vayrac: all municipalities

The canton of Livernon: the municipalities of Assier, Issepts, Reyrevignes, Saint-Simon and Sonac

The canton of Souillac: the municipalities of Lacave, Mayrac, Meyronne, Pinsac et Saint-Sozy

The Lozère department:

The cantons of Aumont-Aubrac, Fournels, Grandieu, Langogne, Le Malzieu, Nasbinals, Saint-Alban-sur-Limagnole, Saint-Amans-la-Lozère and Saint-Chély-d'Apcher: all municipalities

4.4. *Proof of origin*

Every milk producer, processing plant and maturing plant fills in a 'declaration of aptitude' registered with the INAO which allows the INAO to identify all operators involved. All operators must keep at the INAO's disposal their registers and any documents required for checking the origin, quality and production conditions of the milk and cheese.

As part of the checks carried out on the specified features of the designation of origin, an analytical and organoleptic test is conducted to ensure that the products submitted for examination are of high quality and possess the requisite typical characteristics.

4.5. *Method of production*

The milk must be produced, and the cheese must be manufactured and matured in the geographical area.

Manufacture still involves the same processes as in the past: draining the curd, putting it into moulds, salting by hand, in two stages, using dry coarse salt and turning the cheese over several times, then pricking using long needles, as this airing of the cheese allows *penicillium glaucum* to develop. The cheese is then ripened in cellars for at least four weeks for the large cheeses and a minimum of two weeks for the small cheeses.

4.6. *Link*

The origin of this cheese dates back to the beginning of the 19th century when it was made on the high volcanic land of the Massif Central. Its reputation extended rapidly as far as Paris where in 1879 the popular singer Francisque Bathol sang its praises. Bleu d'Auvergne was granted designation of origin status in March 1975 following the application made in 1972.

The area where Bleu d'Auvergne is made is unique, characterised by volcanic and granitic earth, rich in trace elements, with a harsh climate, all of which is conducive to a very specific type of flora, which contributes to the particular qualities of Bleu d'Auvergne whose unique flavour is brought out by using specific strains of penicillin, developed and produced in the Bleu d'Auvergne AOC area. The methods for draining the curd and for salting by hand give Bleu d'Auvergne a very fine marbling, uniformly spread throughout the cheese, which distinguishes it from other blue cheeses.

4.7. *Inspection body*

Name: Institut national de l'origine et de la qualité (INAO)

Address: 51, rue d'Anjou — F-75008 PARIS

Tel. (33) 153 89 80 00

Fax: (33) 153 89 80 60

E-mail: info@inao.gouv.fr

The Institut national de l'origine et de la qualité is a public administrative body with legal personality and reports to the Ministry of Agriculture.

It is responsible for monitoring the production conditions for products with a designation of origin.

Name: Directorate-General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF)

Address: 59, boulevard Vincent Auriol — F-75703 PARIS Cedex 13

Tel. (33) 144 87 17 17

Fax: (33) 144 97 30 37

E-mail: info@inao.gouv.fr

The DGCCRF is a department of the Ministry of the Economy, Industry and Employment.

4.8. *Labelling*

The cheeses have to be wrapped in tin foil.

The product must bear the name of the designation of origin.

COMMISSION REGULATION (EC) No 1260/2008

of 10 December 2008

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard (IAS) 23

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

- (1) By Commission Regulation (EC) No 1126/2008⁽²⁾ certain international standards and interpretations that were extant at 15 October 2008 were adopted.
- (2) On 29 March 2007, the International Accounting Standards Board (IASB) published a revised International Accounting Standard (IAS) 23 Borrowing costs, hereinafter 'revised IAS 23'. The revised IAS 23 eliminates the option in IAS 23 of recognising borrowing costs immediately as an expense to the extent that they are directly attributable to the acquisition, construction or production of a qualifying asset. All such borrowing costs shall be capitalised and form part of the cost of the asset. Other borrowing costs should be recognised as an expense. The revised IAS 23 supersedes IAS 23 Borrowing costs revised in 1993.
- (3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that the revised IAS 23 meets the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002. In accordance with Commission Decision 2006/505/EC of 14 July 2006

setting up a Standards Advice Review Group to advise the Commission on the objectivity and neutrality of the European Financial Reporting Advisory Group's (EFRAG's) opinions⁽³⁾, the Standards Advice Review Group considered EFRAG's opinion on endorsement and advised the European Commission that it is well-balanced and objective.

- (4) Regulation (EC) No 1126/2008 should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In the Annex to Regulation (EC) No 1126/2008, International Accounting Standard IAS 23 (revised 1993) Borrowing costs is replaced by International Accounting Standard IAS 23 (revised 2007) Borrowing costs as set out in the Annex to this Regulation.

Article 2

Each company shall apply IAS 23 (revised 2007), as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after 31 December 2008.

*Article 3*This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 10 December 2008.

For the Commission

Charlie McCREEVY

Member of the Commission

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.⁽²⁾ OJ L 320, 29.11.2008, p. 1.⁽³⁾ OJ L 199, 21.7.2006, p. 33.

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IAS 23	IAS 23 <i>Borrowing costs</i> (Revised 2007)
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INTERNATIONAL ACCOUNTING STANDARD 23***Borrowing Costs***

CORE PRINCIPLE

- 1 Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset form part of the cost of that asset. Other borrowing costs are recognised as an expense.

SCOPE

- 2 An entity shall apply this Standard in accounting for borrowing costs.
- 3 The Standard does not deal with the actual or imputed cost of equity, including preferred capital not classified as a liability.
- 4 An entity is not required to apply the Standard to borrowing costs directly attributable to the acquisition, construction or production of:
 - (a) a qualifying asset measured at fair value, for example a biological asset; or
 - (b) inventories that are manufactured, or otherwise produced, in large quantities on a repetitive basis.

DEFINITIONS

- 5 This Standard uses the following terms with the meanings specified:

Borrowing costs are interest and other costs that an entity incurs in connection with the borrowing of funds.

A *qualifying asset* is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

- 6 Borrowing costs may include:

- (a) interest on bank overdrafts and short-term and long-term borrowings;
- (b) amortisation of discounts or premiums relating to borrowings;
- (c) amortisation of ancillary costs incurred in connection with the arrangement of borrowings;
- (d) finance charges in respect of finance leases recognised in accordance with IAS 17 *Leases*; and
- (e) exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

- 7 Depending on the circumstances, any of the following may be qualifying assets:

- (a) inventories
- (b) manufacturing plants
- (c) power generation facilities
- (d) intangible assets
- (e) investment properties.

Financial assets, and inventories that are manufactured, or otherwise produced, over a short period of time, are not qualifying assets. Assets that are ready for their intended use or sale when acquired are not qualifying assets.

RECOGNITION

- 8 An entity shall capitalise borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset. An entity shall recognise other borrowing costs as an expense in the period in which it incurs them.

- 9 Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are included in the cost of that asset. Such borrowing costs are capitalised as part of the cost of the asset when it is probable that they will result in future economic benefits to the entity and the costs can be measured reliably. When an entity applies IAS 29 *Financial Reporting in Hyperinflationary Economies*, it recognises as an expense the part of borrowing costs that compensates for inflation during the same period in accordance with paragraph 21 of that Standard.

Borrowing costs eligible for capitalisation

- 10 The borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are those borrowing costs that would have been avoided if the expenditure on the qualifying asset had not been made. When an entity borrows funds specifically for the purpose of obtaining a particular qualifying asset, the borrowing costs that directly relate to that qualifying asset can be readily identified.
- 11 It may be difficult to identify a direct relationship between particular borrowings and a qualifying asset and to determine the borrowings that could otherwise have been avoided. Such a difficulty occurs, for example, when the financing activity of an entity is coordinated centrally. Difficulties also arise when a group uses a range of debt instruments to borrow funds at varying rates of interest, and lends those funds on various bases to other entities in the group. Other complications arise through the use of loans denominated in or linked to foreign currencies, when the group operates in highly inflationary economies, and from fluctuations in exchange rates. As a result, the determination of the amount of borrowing costs that are directly attributable to the acquisition of a qualifying asset is difficult and the exercise of judgement is required.
- 12 To the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset, the entity shall determine the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period less any investment income on the temporary investment of those borrowings.
- 13 The financing arrangements for a qualifying asset may result in an entity obtaining borrowed funds and incurring associated borrowing costs before some or all of the funds are used for expenditures on the qualifying asset. In such circumstances, the funds are often temporarily invested pending their expenditure on the qualifying asset. In determining the amount of borrowing costs eligible for capitalisation during a period, any investment income earned on such funds is deducted from the borrowing costs incurred.
- 14 To the extent that an entity borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the entity shall determine the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the expenditures on that asset. The capitalisation rate shall be the weighted average of the borrowing costs applicable to the borrowings of the entity that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. The amount of borrowing costs that an entity capitalises during a period shall not exceed the amount of borrowing costs it incurred during that period.
- 15 In some circumstances, it is appropriate to include all borrowings of the parent and its subsidiaries when computing a weighted average of the borrowing costs; in other circumstances, it is appropriate for each subsidiary to use a weighted average of the borrowing costs applicable to its own borrowings.

Excess of the carrying amount of the qualifying asset over recoverable amount

- 16 When the carrying amount or the expected ultimate cost of the qualifying asset exceeds its recoverable amount or net realisable value, the carrying amount is written down or written off in accordance with the requirements of other Standards. In certain circumstances, the amount of the write-down or write-off is written back in accordance with those other Standards.

Commencement of capitalisation

- 17 An entity shall begin capitalising borrowing costs as part of the cost of a qualifying asset on the commencement date. The commencement date for capitalisation is the date when the entity first meets all of the following conditions:
- (a) it incurs expenditures for the asset;
 - (b) it incurs borrowing costs; and
 - (c) it undertakes activities that are necessary to prepare the asset for its intended use or sale.

- 18 Expenditures on a qualifying asset include only those expenditures that have resulted in payments of cash, transfers of other assets or the assumption of interest-bearing liabilities. Expenditures are reduced by any progress payments received and grants received in connection with the asset (see IAS 20 *Accounting for Government Grants and Disclosure of Government Assistance*). The average carrying amount of the asset during a period, including borrowing costs previously capitalised, is normally a reasonable approximation of the expenditures to which the capitalisation rate is applied in that period.
- 19 The activities necessary to prepare the asset for its intended use or sale encompass more than the physical construction of the asset. They include technical and administrative work prior to the commencement of physical construction, such as the activities associated with obtaining permits prior to the commencement of the physical construction. However, such activities exclude the holding of an asset when no production or development that changes the asset's condition is taking place. For example, borrowing costs incurred while land is under development are capitalised during the period in which activities related to the development are being undertaken. However, borrowing costs incurred while land acquired for building purposes is held without any associated development activity do not qualify for capitalisation.

Suspension of capitalisation

- 20 An entity shall suspend capitalisation of borrowing costs during extended periods in which it suspends active development of a qualifying asset.
- 21 An entity may incur borrowing costs during an extended period in which it suspends the activities necessary to prepare an asset for its intended use or sale. Such costs are costs of holding partially completed assets and do not qualify for capitalisation. However, an entity does not normally suspend capitalising borrowing costs during a period when it carries out substantial technical and administrative work. An entity also does not suspend capitalising borrowing costs when a temporary delay is a necessary part of the process of getting an asset ready for its intended use or sale. For example, capitalisation continues during the extended period that high water levels delay construction of a bridge, if such high water levels are common during the construction period in the geographical region involved.

Cessation of capitalisation

- 22 An entity shall cease capitalising borrowing costs when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.
- 23 An asset is normally ready for its intended use or sale when the physical construction of the asset is complete even though routine administrative work might still continue. If minor modifications, such as the decoration of a property to the purchaser's or user's specification, are all that are outstanding, this indicates that substantially all the activities are complete.
- 24 When an entity completes the construction of a qualifying asset in parts and each part is capable of being used while construction continues on other parts, the entity shall cease capitalising borrowing costs when it completes substantially all the activities necessary to prepare that part for its intended use or sale.
- 25 A business park comprising several buildings, each of which can be used individually, is an example of a qualifying asset for which each part is capable of being usable while construction continues on other parts. An example of a qualifying asset that needs to be complete before any part can be used is an industrial plant involving several processes which are carried out in sequence at different parts of the plant within the same site, such as a steel mill.

DISCLOSURE

- 26 An entity shall disclose:
- (a) the amount of borrowing costs capitalised during the period; and
 - (b) the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation.

TRANSITIONAL PROVISIONS

- 27 When application of this Standard constitutes a change in accounting policy, an entity shall apply the Standard to borrowing costs relating to qualifying assets for which the commencement date for capitalisation is on or after the effective date.
- 28 However, an entity may designate any date before the effective date and apply the Standard to borrowing costs relating to all qualifying assets for which the commencement date for capitalisation is on or after that date.

EFFECTIVE DATE

- 29 An entity shall apply the Standard for annual periods beginning on or after 1 January 2009. Earlier application is permitted. If an entity applies the Standard from a date before 1 January 2009, it shall disclose that fact.

WITHDRAWAL OF IAS 23 (REVISED 1993)

- 30 This Standard supersedes IAS 23 *Borrowing Costs* revised in 1993.

Appendix

Amendments to other pronouncements

The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2009. If an entity applies this Standard for an earlier period, the amendments in this appendix shall be applied for that earlier period. In the amended paragraphs, new text is underlined and deleted text is struck through.

- A1 IFRS 1 *First-time Adoption of International Financial Reporting Standards* is amended as described below.

Paragraphs 9, 12 and 13 are amended, after paragraph 25H a heading and paragraph 25I are inserted, and paragraph 47G is added as follows:

- ‘9 The transitional provisions in other IFRSs apply to changes in accounting policies made by an entity that already uses IFRSs; they do not apply to a *first-time adopter's* transition to IFRSs, except as specified in paragraphs 25D, 25H, 25I, 34A and 34B.
- 12 This IFRS establishes two categories of exceptions to the principle that an entity's opening IFRS balance sheet shall comply with each IFRS:
- (a) paragraphs 13–25I and 36A–36C grant exemptions from some requirements of other IFRSs.
 - (b) paragraphs 26–34B prohibit retrospective application of some aspects of other IFRSs.
- 13 An entity may elect to use one or more of the following exemptions:
- (a) ...
 - (l) fair value measurement of financial assets or financial liabilities at initial recognition (paragraph 25G);
 - (m) a financial asset or an intangible asset accounted for in accordance with IFRIC 12 *Service Concession Arrangements* (paragraph 25H); and
 - (n) borrowing costs (paragraph 25I).

An entity shall not apply these exemptions by analogy to other items.

Borrowing costs

- 25I A first-time adopter may apply the transitional provisions set out in paragraphs 27 and 28 of IAS 23 *Borrowing Costs*, as revised in 2007. In those paragraphs references to the effective date shall be interpreted as 1 January 2009 or the date of transition to IFRSs, whichever is later.
- 47G An entity shall apply the amendments in paragraphs 13(n) and 25I for annual periods beginning on or after 1 January 2009. If an entity applies IAS 23 for an earlier period, these amendments shall be applied for that earlier period.’

- A2 In IAS 1 *Presentation of Financial Statements* the last sentence of paragraph 110 is deleted.
- A3 In IAS 7 *Cash Flow Statements* paragraph 32 is amended as follows:
- ‘32 The total amount of interest paid during a period is disclosed in the cash flow statement whether it has been recognised as an expense in the income statement or capitalised in accordance with IAS 23 *Borrowing Costs*.’
- A4 In IAS 11 *Construction Contracts* the last sentence of paragraph 18 is amended as follows:
- ‘18 Costs that may be attributable to contract activity in general and can be allocated to specific contracts also include borrowing costs.’
- A5 In IAS 16 *Property, Plant and Equipment* paragraph 23 is amended as follows:
- ‘23 The cost of an item of property, plant and equipment is the cash price equivalent at the recognition date. If payment is deferred beyond normal credit terms, the difference between the cash price equivalent and the total payment is recognised as interest over the period of credit unless such interest is capitalised in accordance with IAS 23.’
- A6 In IAS 38 *Intangible Assets* paragraph 32 is amended as follows:
- ‘32 If payment for an intangible asset is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognised as interest expense over the period of credit unless it is capitalised in accordance with IAS 23 *Borrowing Costs*.’
- A7 In IFRIC Interpretation 1 *Changes in Existing Decommissioning, Restoration and Similar Liabilities* paragraph 8 is amended as follows:
- ‘8 The periodic unwinding of the discount shall be recognised in profit or loss as a finance cost as it occurs. Capitalisation under IAS 23 is not permitted.’
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COMMISSION REGULATION (EC) No 1261/2008

of 16 December 2008

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standard (IFRS) 2

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

- (1) By Commission Regulation (EC) No 1126/2008 ⁽²⁾ certain international accounting standards and interpretations that were extant at 15 October 2008 were adopted.
- (2) On 17 January 2008, the International Accounting Standards Board (IASB) published Amendments to International Financial Reporting Standard (IFRS) 2 Share-based payment, hereinafter 'amendment to IFRS 2'. The amendment to IFRS 2 provides clarification on what are vesting conditions, how to account for non-vesting conditions and how to account for cancellations of a share-based payment arrangement by the entity or the counterparty.
- (3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that the amendment to IFRS 2 meets the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002. In accordance with Commission Decision 2006/505/EC of 14 July 2006 setting up a Standards Advice Review Group to advise the Commission on the objectivity and neutrality of the

European Financial Reporting Advisory Group's (EFRAG's) opinions ⁽³⁾, the Standards Advice Review Group considered EFRAG's opinion on endorsement and advised the European Commission that it is well balanced and objective.

- (4) Regulation (EC) No 1126/2008 should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In the Annex to Regulation (EC) No 1126/2008 International Financial Reporting Standard IFRS 2 Share-based payment is amended in accordance with the Amendments to International Financial Reporting Standard IFRS 2 Share-based payment, hereinafter 'amendment to IFRS 2', as set out in the Annex to this Regulation.

Article 2

Each company shall apply the amendment to IFRS 2, as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after 31 December 2008.

Article 3

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

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

Done at Brussels, 16 December 2008.

For the Commission

Charlie McCREEVY

Member of the Commission

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 320, 29.11.2008, p. 1.

⁽³⁾ OJ L 199, 21.7.2006, p. 33.

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IFRS 2	'Amendment to IFRS 2 Share-based payment'
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AMENDMENTS TO IFRS 2***Share-based Payment***

This document sets out amendments to IFRS 2 *Share-based Payment*. The amendments finalise the proposals that were contained in the exposure draft of proposed amendments to IFRS 2 — *Vesting Conditions and Cancellations* published in February 2006.

Entities shall apply these amendments to all share-based payments within the scope of IFRS 2 for annual periods beginning on or after 1 January 2009. Earlier application is permitted.

NON-VESTING CONDITIONS

In the Standard, after paragraph 21, a heading and paragraph 21A are added as follows.

'Treatment of non-vesting conditions

21A Similarly, an entity shall take into account all non-vesting conditions when estimating the fair value of the equity instruments granted. Therefore, for grants of equity instruments with non-vesting conditions, the entity shall recognise the goods or services received from a counterparty that satisfies all vesting conditions that are not market conditions (e.g. services received from an employee who remains in service for the specified period of service), irrespective of whether those non-vesting conditions are satisfied.'

CANCELLATIONS

In the Standard, paragraph 28 is amended as follows.

'28 If a grant of equity instruments is cancelled or settled during the vesting period (other than a grant cancelled by forfeiture when the vesting conditions are not satisfied) ...'

In the Standard, paragraph 28(b) is amended as follows.

'28

(b) ... Any such excess shall be recognised as an expense. However, if the share-based payment arrangement included liability components, the entity shall remeasure the fair value of the liability at the date of cancellation or settlement. Any payment made to settle the liability component shall be accounted for as an extinguishment of the liability.'

In the Standard, after paragraph 28, paragraph 28A is added as follows.

'28A If an entity or counterparty can choose whether to meet a non-vesting condition, the entity shall treat the entity's or counterparty's failure to meet that non-vesting condition during the vesting period as a cancellation.'

EFFECTIVE DATE

In the Standard, paragraph 62 is added as follows.

'62 An entity shall apply the following amendments retrospectively in annual periods beginning on or after 1 January 2009:

- (a) the requirements in paragraph 21A in respect of the treatment of non-vesting conditions;
- (b) the revised definitions of "vest" and "vesting conditions" in Appendix A;
- (c) the amendments in paragraphs 28 and 28A in respect of cancellations.

Earlier application is permitted. If an entity applies these amendments for a period beginning before 1 January 2009, it shall disclose that fact.'

DEFINITIONS

In Appendix A, the definitions of 'vest' and 'vesting conditions' are amended as follows.

'vest'	To become an entitlement. Under a share-based payment arrangement , a counterparty's right to receive cash, other assets or equity instruments of the entity vests when the counterparty's entitlement is no longer conditional on the satisfaction of any vesting conditions .
vesting conditions	The conditions that determine whether the entity receives the services that entitle the counterparty to receive cash, other assets or equity instruments of the entity, under a share-based payment arrangement . Vesting conditions are either service conditions or performance conditions. Service conditions require the counterparty to complete a specified period of service. Performance conditions require the counterparty to complete a specified period of service and specified performance targets to be met (such as a specified increase in the entity's profit over a specified period of time). A performance condition might include a market condition .

COMMISSION REGULATION (EC) No 1262/2008

of 16 December 2008

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Interpretations Committee's (IFRIC) Interpretation 13

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

- (1) By Commission Regulation (EC) No 1126/2008 ⁽²⁾ certain international accounting standards and interpretations that were extant at 15 October 2008 were adopted.
- (2) On 5 July 2007, the International Financial Reporting Interpretations Committee (IFRIC) published IFRIC Interpretation 13 customer loyalty programmes, hereinafter 'IFRIC 13'. IFRIC 13 eliminates the current inconsistencies in practice regarding the accounting treatment of free or discounted goods or services sold under customer loyalty programmes that companies use to award to their customers in form of points, air miles or other credits upon the sale of a good or a service.
- (3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that IFRIC 13 meets the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002. In accordance with Commission

Decision 2006/505/EC of 14 July 2006 setting up a Standards Advice Review Group to advise the Commission on the objectivity and neutrality of the European Financial Reporting Advisory Group's (EFRAG) opinions ⁽³⁾, the Standards Advice Review Group considered EFRAG's opinion on endorsement and advised the European Commission that it is well balanced and objective.

- (4) Regulation (EC) No 1126/2008 should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In the Annex to Regulation (EC) No 1126/2008 International Financial Reporting Interpretations Committee's (IFRIC) Interpretation 13 customer loyalty programmes is inserted as set out in the Annex to this Regulation.

Article 2

Each company shall apply IFRIC 13, as set out in the Annex to this Regulation, at the latest as from the commencement date of its first financial year starting after 31 December 2008.

Article 3

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

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

Done at Brussels, 16 December 2008.

For the Commission

Charlie MCCREEVY

Member of the Commission

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 320, 29.11.2008, p. 1.

⁽³⁾ OJ L 199, 21.7.2006, p. 33.

ANNEX

INTERNATIONAL FINANCIAL REPORTING STANDARDS

IFRIC 13	'IFRIC Interpretation 13 customer loyalty programmes'
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IFRIC INTERPRETATION 13***Customer Loyalty Programmes***

REFERENCES

- IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*
- IAS 18 *Revenue*
- IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*

BACKGROUND

- 1 Customer loyalty programmes are used by entities to provide customers with incentives to buy their goods or services. If a customer buys goods or services, the entity grants the customer award credits (often described as 'points'). The customer can redeem the award credits for awards such as free or discounted goods or services.
- 2 The programmes operate in a variety of ways. Customers may be required to accumulate a specified minimum number or value of award credits before they are able to redeem them. Award credits may be linked to individual purchases or groups of purchases, or to continued custom over a specified period. The entity may operate the customer loyalty programme itself or participate in a programme operated by a third party. The awards offered may include goods or services supplied by the entity itself and/or rights to claim goods or services from a third party.

SCOPE

- 3 This Interpretation applies to customer loyalty award credits that:
 - (a) an entity grants to its customers as part of a sales transaction, i.e. a sale of goods, rendering of services or use by a customer of entity assets; and
 - (b) subject to meeting any further qualifying conditions, the customers can redeem in the future for free or discounted goods or services.

The Interpretation addresses accounting by the entity that grants award credits to its customers.

ISSUES

- 4 The issues addressed in this Interpretation are:
 - (a) whether the entity's obligation to provide free or discounted goods or services ('awards') in the future should be recognised and measured by:
 - (i) allocating some of the consideration received or receivable from the sales transaction to the award credits and deferring the recognition of revenue (applying paragraph 13 of IAS 18); or
 - (ii) providing for the estimated future costs of supplying the awards (applying paragraph 19 of IAS 18); and
 - (b) if consideration is allocated to the award credits:
 - (i) how much should be allocated to them;
 - (ii) when revenue should be recognised; and
 - (iii) if a third party supplies the awards, how revenue should be measured.

CONSENSUS

- 5 An entity shall apply paragraph 13 of IAS 18 and account for award credits as a separately identifiable component of the sales transaction(s) in which they are granted (the 'initial sale'). The fair value of the consideration received or receivable in respect of the initial sale shall be allocated between the award credits and the other components of the sale.
- 6 The consideration allocated to the award credits shall be measured by reference to their fair value, i.e. the amount for which the award credits could be sold separately.
- 7 If the entity supplies the awards itself, it shall recognise the consideration allocated to award credits as revenue when award credits are redeemed and it fulfils its obligations to supply awards. The amount of revenue recognised shall be based on the number of award credits that have been redeemed in exchange for awards, relative to the total number expected to be redeemed.

- 8 If a third party supplies the awards, the entity shall assess whether it is collecting the consideration allocated to the award credits on its own account (ie as the principal in the transaction) or on behalf of the third party (ie as an agent for the third party).
- (a) If the entity is collecting the consideration on behalf of the third party, it shall:
- (i) measure its revenue as the net amount retained on its own account, i.e. the difference between the consideration allocated to the award credits and the amount payable to the third party for supplying the awards; and
 - (ii) recognise this net amount as revenue when the third party becomes obliged to supply the awards and entitled to receive consideration for doing so. These events may occur as soon as the award credits are granted. Alternatively, if the customer can choose to claim awards from either the entity or a third party, these events may occur only when the customer chooses to claim awards from the third party.
- (b) If the entity is collecting the consideration on its own account, it shall measure its revenue as the gross consideration allocated to the award credits and recognise the revenue when it fulfils its obligations in respect of the awards.
- 9 If at any time the unavoidable costs of meeting the obligations to supply the awards are expected to exceed the consideration received and receivable for them (ie the consideration allocated to the award credits at the time of the initial sale that has not yet been recognised as revenue plus any further consideration receivable when the customer redeems the award credits), the entity has onerous contracts. A liability shall be recognised for the excess in accordance with IAS 37. The need to recognise such a liability could arise if the expected costs of supplying awards increase, for example if the entity revises its expectations about the number of award credits that will be redeemed.

EFFECTIVE DATE AND TRANSITION

- 10 An entity shall apply this Interpretation for annual periods beginning on or after 1 July 2008. Earlier application is permitted. If an entity applies the Interpretation for a period beginning before 1 July 2008, it shall disclose that fact.
- 11 Changes in accounting policy shall be accounted for in accordance with IAS 8.

Appendix

Application guidance

This appendix is an integral part of the Interpretation.

Measuring the fair value of award credits

- AG1 Paragraph 6 of the consensus requires the consideration allocated to award credits to be measured by reference to their fair value, i.e. the amount for which the award credits could be sold separately. If the fair value is not directly observable, it must be estimated.
- AG2 An entity may estimate the fair value of award credits by reference to the fair value of the awards for which they could be redeemed. The fair value of these awards would be reduced to take into account:
- (a) the fair value of awards that would be offered to customers who have not earned award credits from an initial sale; and
 - (b) the proportion of award credits that are not expected to be redeemed by customers.

If customers can choose from a range of different awards, the fair value of the award credits will reflect the fair values of the range of available awards, weighted in proportion to the frequency with which each award is expected to be selected.

- AG3 In some circumstances, other estimation techniques may be available. For example, if a third party will supply the awards and the entity pays the third party for each award credit it grants, it could estimate the fair value of the award credits by reference to the amount it pays the third party, adding a reasonable profit margin. Judgement is required to select and apply the estimation technique that satisfies the requirements of paragraph 6 of the consensus and is most appropriate in the circumstances.
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COMMISSION REGULATION (EC) No 1263/2008

of 16 December 2008

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Interpretation Committee's (IFRIC) Interpretation 14

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

(1) By Commission Regulation (EC) No 1126/2008 ⁽²⁾ certain international standards and interpretations that were extant at 15 October 2008 were adopted.

(2) On 5 July 2007, the International Financial Reporting Interpretations Committee (IFRIC) published IFRIC Interpretation 14 IAS 19 — The Limit on a defined benefit Asset, Minimum Funding Requirements and their Interaction, hereinafter 'IFRIC 14'. IFRIC 14 clarifies provisions of International Accounting Standard (IAS) 19 regarding the measurement of a defined benefit asset within the context of post-retirement defined benefit plans, when a minimum funding requirement exists. A defined benefit asset is a surplus of the fair value of the plan assets over the present value of the defined benefit obligation. IAS 19 limits its measurement to the present value of economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan, which can be affected by minimum funding requirements.

(3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that IFRIC 14 meets the technical criteria for adoption set out in Article 3(2) of Regulation

(EC) No 1606/2002. In accordance with Commission Decision 2006/505/EC of 14 July 2006 setting up a Standards Advice Review Group to advise the Commission on the objectivity and neutrality of the European Financial Reporting Advisory Group's (EFRAG's) opinions ⁽³⁾, the Standards Advice Review Group considered EFRAG's opinion on endorsement and advised the European Commission that it is well-balanced and objective.

(4) Regulation (EC) No 1126/2008 should therefore be amended accordingly.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In the Annex to Regulation (EC) No 1126/2008, International Financial Reporting Interpretations Committee's (IFRIC) Interpretation 14 IAS 19 — The Limit on a defined benefit Asset, Minimum Funding Requirements and their Interaction is inserted as set out in the Annex to this Regulation.

Article 2

Each company shall apply IFRIC 14, as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after 31 December 2008.

Article 3

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

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 320, 29.11.2008, p. 1.

⁽³⁾ OJ L 199, 21.7.2006, p. 33.

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

Done at Brussels, 16 December 2008.

For the Commission
Charlie McCREEVY
Member of the Commission

ANNEX

INTERNATIONAL FINANCIAL REPORTING STANDARDS

IFRIC 14	IFRIC Interpretation 14 IAS 19 — The Limit on a defined benefit Asset, Minimum Funding Requirements and their Interaction
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IFRIC INTERPRETATION 14**IAS 19 — The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction**

REFERENCES

- IAS 1 *Presentation of Financial Statements*
- IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*
- IAS 19 *Employee Benefits*
- IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*

BACKGROUND

- 1 Paragraph 58 of IAS 19 limits the measurement of a defined benefit asset to 'the present value of economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan' plus unrecognised gains and losses. Questions have arisen about when refunds or reductions in future contributions should be regarded as available, particularly when a minimum funding requirement exists.
- 2 Minimum funding requirements exist in many countries to improve the security of the post-employment benefit promise made to members of an employee benefit plan. Such requirements normally stipulate a minimum amount or level of contributions that must be made to a plan over a given period. Therefore, a minimum funding requirement may limit the ability of the entity to reduce future contributions.
- 3 Further, the limit on the measurement of a defined benefit asset may cause a minimum funding requirement to be onerous. Normally, a requirement to make contributions to a plan would not affect the measurement of the defined benefit asset or liability. This is because the contributions, once paid, will become plan assets and so the additional net liability is nil. However, a minimum funding requirement may give rise to a liability if the required contributions will not be available to the entity once they have been paid.

SCOPE

- 4 This Interpretation applies to all post-employment defined benefits and other long-term employee defined benefits.
- 5 For the purpose of this Interpretation, minimum funding requirements are any requirements to fund a post-employment or other long-term defined benefit plan.

ISSUES

- 6 The issues addressed in this Interpretation are:
 - (a) when refunds or reductions in future contributions should be regarded as available in accordance with paragraph 58 of IAS 19;
 - (b) how a minimum funding requirement might affect the availability of reductions in future contributions;
 - (c) when a minimum funding requirement might give rise to a liability.

CONSENSUS

Availability of a refund or reduction in future contributions

- 7 An entity shall determine the availability of a refund or a reduction in future contributions in accordance with the terms and conditions of the plan and any statutory requirements in the jurisdiction of the plan.
- 8 An economic benefit, in the form of a refund or a reduction in future contributions, is available if the entity can realise it at some point during the life of the plan or when the plan liabilities are settled. In particular, such an economic benefit may be available even if it is not realisable immediately at the balance sheet date.
- 9 The economic benefit available does not depend on how the entity intends to use the surplus. An entity shall determine the maximum economic benefit that is available from refunds, reductions in future contributions or a combination of both. An entity shall not recognise economic benefits from a combination of refunds and reductions in future contributions based on assumptions that are mutually exclusive.

- 10 In accordance with IAS 1, the entity shall disclose information about the key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amount of the net balance sheet asset or liability. This might include disclosure of any restrictions on the current realisability of the surplus or disclosure of the basis used to determine the amount of the economic benefit available.

The economic benefit available as a refund

The right to a refund

- 11 A refund is available to an entity only if the entity has an unconditional right to a refund:
- (a) during the life of the plan, without assuming that the plan liabilities must be settled in order to obtain the refund (e.g. in some jurisdictions, the entity may have a right to a refund during the life of the plan, irrespective of whether the plan liabilities are settled); or
 - (b) assuming the gradual settlement of the plan liabilities over time until all members have left the plan; or
 - (c) assuming the full settlement of the plan liabilities in a single event (i.e. as a plan wind-up).

An unconditional right to a refund can exist whatever the funding level of a plan at the balance sheet date.

- 12 If the entity's right to a refund of a surplus depends on the occurrence or non-occurrence of one or more uncertain future events not wholly within its control, the entity does not have an unconditional right and shall not recognise an asset.
- 13 An entity shall measure the economic benefit available as a refund as the amount of the surplus at the balance sheet date (being the fair value of the plan assets less the present value of the defined benefit obligation) that the entity has a right to receive as a refund, less any associated costs. For instance, if a refund would be subject to a tax other than income tax, an entity shall measure the amount of the refund net of the tax.
- 14 In measuring the amount of a refund available when the plan is wound up (paragraph 11(c)), an entity shall include the costs to the plan of settling the plan liabilities and making the refund. For example, an entity shall deduct professional fees if these are paid by the plan rather than the entity, and the costs of any insurance premiums that may be required to secure the liability on wind-up.
- 15 If the amount of a refund is determined as the full amount or a proportion of the surplus, rather than a fixed amount, an entity shall make no adjustment for the time value of money, even if the refund is realisable only at a future date.

The economic benefit available as a contribution reduction

- 16 If there is no minimum funding requirement, an entity shall determine the economic benefit available as a reduction in future contributions as the lower of
- (a) the surplus in the plan and
 - (b) the present value of the future service cost to the entity, i.e. excluding any part of the future cost that will be borne by employees, for each year over the shorter of the expected life of the plan and the expected life of the entity.
- 17 An entity shall determine the future service costs using assumptions consistent with those used to determine the defined benefit obligation and with the situation that exists at the balance sheet date as determined by IAS 19. Therefore, an entity shall assume no change to the benefits to be provided by a plan in the future until the plan is amended and shall assume a stable workforce in the future unless the entity is demonstrably committed at the balance sheet date to make a reduction in the number of employees covered by the plan. In the latter case, the assumption about the future workforce shall include the reduction. An entity shall determine the present value of the future service cost using the same discount rate as that used in the calculation of the defined benefit obligation at the balance sheet date.

The effect of a minimum funding requirement on the economic benefit available as a reduction in future contributions

- 18 An entity shall analyse any minimum funding requirement at a given date into contributions that are required to cover (a) any existing shortfall for past service on the minimum funding basis and (b) the future accrual of benefits.
- 19 Contributions to cover any existing shortfall on the minimum funding basis in respect of services already received do not affect future contributions for future service. They may give rise to a liability in accordance with paragraphs 23–26.

- 20 If there is a minimum funding requirement for contributions relating to the future accrual of benefits, an entity shall determine the economic benefit available as a reduction in future contributions as the present value of:
- (a) the estimated future service cost in each year in accordance with paragraphs 16 and 17 less
 - (b) the estimated minimum funding contributions required in respect of the future accrual of benefits in that year.
- 21 An entity shall calculate the future minimum funding contributions required in respect of the future accrual of benefits taking into account the effect of any existing surplus on the minimum funding requirement basis. An entity shall use the assumptions required by the minimum funding requirement and, for any factors not specified by the minimum funding requirement, assumptions consistent with those used to determine the defined benefit obligation and with the situation that exists at the balance sheet date as determined by IAS 19. The calculation shall include any changes expected as a result of the entity paying the minimum contributions due. However, the calculation shall not include the effect of expected changes in the terms and conditions of the minimum funding requirement that are not substantively enacted or contractually agreed at the balance sheet date.
- 22 If the future minimum funding contribution required in respect of the future accrual of benefits exceeds the future IAS 19 service cost in any given year, the present value of that excess reduces the amount of the asset available as a reduction in future contributions at the balance sheet date. However, the amount of the asset available as a reduction in future contributions can never be less than zero.

When a minimum funding requirement may give rise to a liability

- 23 If an entity has an obligation under a minimum funding requirement to pay contributions to cover an existing shortfall on the minimum funding basis in respect of services already received, the entity shall determine whether the contributions payable will be available as a refund or reduction in future contributions after they are paid into the plan.
- 24 To the extent that the contributions payable will not be available after they are paid into the plan, the entity shall recognise a liability when the obligation arises. The liability shall reduce the defined benefit asset or increase the defined benefit liability so that no gain or loss is expected to result from applying paragraph 58 of IAS 19 when the contributions are paid.
- 25 An entity shall apply paragraph 58A of IAS 19 before determining the liability in accordance with paragraph 24.
- 26 The liability in respect of the minimum funding requirement and any subsequent remeasurement of that liability shall be recognised immediately in accordance with the entity's adopted policy for recognising the effect of the limit in paragraph 58 in IAS 19 on the measurement of the defined benefit asset. In particular:
- (a) an entity that recognises the effect of the limit in paragraph 58 in profit or loss, in accordance with paragraph 61(g) of IAS 19, shall recognise the adjustment immediately in profit or loss;
 - (b) an entity that recognises the effect of the limit in paragraph 58 in the statement of recognised income and expense, in accordance with paragraph 93C of IAS 19, shall recognise the adjustment immediately in the statement of recognised income and expense.

EFFECTIVE DATE

- 27 An entity shall apply this Interpretation for annual periods beginning on or after 1 January 2008. Earlier application is permitted.

TRANSITION

- 28 An entity shall apply this Interpretation from the beginning of the first period presented in the first financial statements to which the Interpretation applies. An entity shall recognise any initial adjustment arising from the application of this Interpretation in retained earnings at the beginning of that period.
-

COMMISSION REGULATION (EC) No 1264/2008**of 16 December 2008****fixing the standard fee per farm return from the 2009 accounting year of the farm accountancy data network**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community ⁽¹⁾,

Having regard to Commission Regulation (EEC) No 1915/83 of 13 July 1983 on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings ⁽²⁾, and in particular Article 5(3) thereof,

Whereas:

- (1) Article 5(1) of Regulation (EEC) No 1915/83 provides that a standard fee shall be paid by the Commission to the Member States for each duly completed farm return and forwarded to it within the period prescribed in Article 3 of that Regulation.

- (2) Commission Regulation (EC) No 1453/2007 ⁽³⁾ fixed the amount of the standard fee for the 2008 accounting year at EUR 151 per farm return. The trend in costs and its effects on the cost of completing the farm return justify a revision of the fee.

- (3) The measures provided for in this Regulation are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

Article 1

The standard fee provided for in Article 5(1) of Regulation (EEC) No 1915/83 shall be fixed at EUR 155.

Article 2

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

It shall apply from the 2009 accounting year.

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

Done at Brussels, 16 December 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

⁽¹⁾ OJ 109, 23.6.1965, p. 1859/65.

⁽²⁾ OJ L 190, 14.7.1983, p. 25.

⁽³⁾ OJ L 325, 11.12.2007, p. 68.

COMMISSION REGULATION (EC) No 1265/2008

of 16 December 2008

amending Regulation (EEC) No 1859/82 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community⁽¹⁾, and in particular Article 4(4) thereof,

Whereas:

(1) Article 2 of Commission Regulation (EEC) No 1859/82⁽²⁾ fixes per Member State the threshold of economic size of returning holdings falling within the field of survey of the farm accountancy data network.

(2) In the case of Spain, structural changes have led to a decrease in the number of smaller holdings and in their contribution to the total output of agriculture. The holdings with an economic size smaller than 4 ESU (435 307 holdings) represent only 4,04 % of total standard gross margin. The most relevant part of agricultural activity can therefore be covered with a threshold excluding the smaller holdings. The threshold set at 2 ESU should consequently be raised to 4 ESU.

(3) Regulation (EEC) No 1859/82 should therefore be amended accordingly.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

Article 1

Article 2 of Regulation (EEC) No 1859/82 is replaced by the following:

'Article 2

For the 2008 accounting year (a period of 12 consecutive months beginning between 1 January 2008 and 1 July 2008) and for subsequent accounting years, the threshold as

referred to in Article 4 of Regulation 79/65/EEC in ESU shall be as follows:

- Belgium: 16 ESU
- Bulgaria: 1 ESU
- Czech Republic: 4 ESU
- Denmark: 8 ESU
- Germany: 16 ESU
- Estonia: 2 ESU
- Ireland: 2 ESU
- Greece: 2 ESU
- Spain: 4 ESU
- France: 8 ESU
- Italy: 4 ESU
- Cyprus: 2 ESU
- Latvia: 2 ESU
- Lithuania: 2 ESU
- Luxembourg: 8 ESU
- Hungary: 2 ESU
- Malta: 8 ESU
- Netherlands: 16 ESU
- Austria: 8 ESU
- Poland: 2 ESU
- Portugal: 2 ESU
- Romania: 1 ESU
- Slovenia: 2 ESU
- Slovakia: 8 ESU
- Finland: 8 ESU

⁽¹⁾ OJ 109, 23.6.1965, p. 1859/65.

⁽²⁾ OJ L 205, 13.7.1982, p. 5.

— Sweden: 8 ESU

Article 2

— United Kingdom (with the exception of Northern Ireland):
16 ESU

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

— United Kingdom (only Northern Ireland): 8 ESU.

It shall apply from the 2008 accounting year.

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

Done at Brussels, 16 December 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

**COMMISSION REGULATION (EC) No 1266/2008
of 16 December 2008**

amending Regulation (EC) No 796/2004 laying down detailed rules for the implementation of cross-compliance, modulation and the integrated administration and control system provided for in Council Regulation (EC) No 1782/2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001⁽¹⁾, and in particular Article 145(c), (j), (k), (l), (m), (n), (na) and (p) thereof,

Whereas:

- (1) Council Regulation (EC) No 479/2008 of 29 April 2008 on the common organisation of the market in wine, amending Regulations (EC) No 1493/1999, (EC) No 1782/2003, (EC) No 1290/2005, (EC) No 3/2008 and repealing Regulations (EEC) No 2392/86 and (EC) No 1493/1999⁽²⁾ introduces in particular support for restructuring and conversion, green harvesting and grubbing up in the wine sector. At the same time it establishes that farmers receiving payment under those measures have to comply with cross-compliance obligations referred to in Articles 3 to 7 of Regulation (EC) No 1782/2003. Therefore, the detailed rules concerning the implementation of cross-compliance provided for in Commission Regulation (EC) No 796/2004⁽³⁾ should apply to those farmers. Consequently, the title of that Regulation should be amended.
- (2) Articles 20 and 103 of Regulation (EC) No 479/2008 introduce cross-compliance obligations for support in the wine sector which should apply during a defined period from payment. The starting point of these obligations should be clarified.
- (3) For the application of cross-compliance obligations, the farmer should declare all area on the holding. Hence, farmers who only apply for support measures covered by cross-compliance pursuant to Articles 20 and 103 of Regulation (EC) No 479/2008 and no other direct payments should be obliged to declare on a yearly basis all their agricultural area of the holding in a

single application form, unless the competent authorities are already disposing of this information.

- (4) The existing provisions for farmers receiving direct payments concerning non-declaration of all the agricultural areas and delayed submission of applications do not apply to farmers claiming for support measures under the wine reform. There is a need to implement provisions which would lead farmers claiming for support measures under the wine reform to submit a single application form and to declare all their agricultural areas. Hence, if a beneficiary under the wine reform ignores the provision to submit a single application form or does not declare all his agricultural areas, the payments should be reduced.
- (5) The minimum control rate for the respect of cross-compliance obligations should be established for farmers subject to cross-compliance in the wine sector according to Articles 20 and 103 of Regulation (EC) No 479/2008. Following the current rules under cross-compliance, that control rate should be fixed at 1 % of farmers concerned.
- (6) The selection of the control sample for cross-compliance obligations provided for in Regulation (EC) No 796/2004, with regard to the application of Articles 20 and 103 of Regulation (EC) No 479/2008 should, to ensure an appropriate control, be made from the population of farmers subject to the said Articles.
- (7) Regulation (EC) No 1782/2003 clarifies the rules on liability under cross-compliance particularly in the case of transfer of land during the calendar year concerned. Those rules should also apply to the farmer who submits an application for support pursuant to Articles 11, 12 and 98 of Regulation (EC) No 479/2008, on a yearly basis.
- (8) The rules for reductions in the case of non-compliance should also apply to payments as defined in Articles 11, 12 and 98 of Regulation (EC) No 479/2008 in the calendar year of the finding. In the case where the support measures for the wine sector are not granted on a yearly basis, a specific provision for the calculation of the amount to be reduced should be provided for. This should take into account the number of years in which the cross-compliance obligations apply.

⁽¹⁾ OJ L 270, 21.10.2003, p. 1.

⁽²⁾ OJ L 148, 6.6.2008, p. 1.

⁽³⁾ OJ L 141, 30.4.2004, p. 18.

- (9) Regulation (EC) No 796/2004 should therefore be amended accordingly.
- (10) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Direct Payments,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 796/2004 is amended as follows:

1. The title of Regulation (EC) No 796/2004 is replaced by the following:

‘Commission Regulation (EC) No 796/2004 of 21 April 2004 laying down detailed rules for the implementation of cross-compliance, modulation and the integrated administration and control system provided for in Council Regulation (EC) No 1782/2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers, as well as for the implementation of cross-compliance provided for in Regulation (EC) No 479/2008’.

2. Article 1 is replaced by the following:

Article 1

Scope

This Regulation lays down the detailed rules for the implementation of cross-compliance, modulation and the integrated administration and control system (hereinafter “the integrated system”), established by Title II of Regulation (EC) No 1782/2003, and for the implementation of cross-compliance according to Articles 20 and 103 of Council Regulation (EC) No 479/2008 (*). It shall be without prejudice to specific provisions laid down in the Regulations covering the individual aid schemes.

(*) OJ L 148, 6.6.2008, p. 1.’

3. In Article 2, the following second paragraph is inserted after the first paragraph:

‘For the purposes of the application of the cross-compliance obligations within the meaning of Articles 20 and 103 of Regulation (EC) No 479/2008, “from payment” shall mean as from the 1 January of the year following the calendar year in which the first payment was granted.’

4. In Article 11, paragraph 1 is replaced by the following:

‘1. A farmer applying for aid under any of the area-related aid schemes may only submit one single application per year.

A farmer who does not apply for aid under any of the area-related aid schemes but applies for aid under another aid scheme listed in Annex I to Regulation (EC) No 1782/2003 or for support pursuant to Articles 11, 12 and 98 of Regulation (EC) No 479/2008, shall submit a single application form if he has agricultural area as defined in Article 2(a) of Regulation (EC) No 795/2004 at his disposal in which he shall list these areas in accordance with Article 14 of this Regulation.

A farmer who is only subject to cross-compliance obligations in accordance with Articles 20 and 103 of Regulation (EC) No 479/2008 shall submit a single application form in each calendar year in which those obligations apply.

However, Member States may exempt farmers from the obligations provided for in the second and third subparagraphs where the information concerned is made available to the competent authorities in the framework of other administration and control systems that guarantee compatibility with the integrated system in accordance with Article 26 of Regulation (EC) No 1782/2003.’

5. In Article 14(1a), the following subparagraph is added:

‘The first subparagraph shall also, where the farmer is subject to cross-compliance obligations in accordance with Articles 20 and 103 of Regulation (EC) No 479/2008, apply to payments provided for under Articles 11, 12 and 98 of that Regulation. The percentage of the reduction shall apply to the total amount to be paid divided by the number of years referred to in Articles 20 and 103 of the same Regulation.’

6. In the first subparagraph of Article 44(1), the following second sentence is added:

‘The competent control authority shall also, with regard to the requirements and standards for which it is responsible, carry out checks on at least 1 % of all farmers subject to cross-compliance obligations according to Articles 20 and 103 of Regulation (EC) No 479/2008 in the calendar year in question and for which the competent control authority in question is responsible.’

7. Article 45 is amended as follows:

- (a) In paragraph 1, the following subparagraph is added:

‘Without prejudice to Article 44(1) a Member State may decide to select farmers receiving direct payments and farmers subject to cross-compliance obligations according to Articles 20 and 103 of Regulation (EC) No 479/2008 under the same risk analysis.’

(b) In paragraph 2, the following second sentence is added:

'However, the sample referred to in the second sentence of the first subparagraph of Article 44(1) shall be selected from farmers subject to the application of Articles 20 and 103 of Regulation (EC) No 479/2008 for the calendar year in question.'

(c) The first subparagraph of paragraph 3 is replaced by the following:

'3. By way of derogation from paragraph 2, the samples of farmers to be checked in accordance with Article 44 may be selected amongst the population of farmers submitting aid applications under support schemes for direct payments within the meaning of Article 2(d) of Regulation (EC) No 1782/2003 and amongst farmers subject to the application of Articles 20 and 103 of Regulation (EC) No 479/2008 and who are under the obligation to respect the relevant requirements or standards.'

8. Article 65 is amended as follows:

(a) The following paragraph is inserted:

'2a. For the purpose of the application of Article 6(1) of Regulation (EC) No 1782/2003 to farmers who are subject to cross-compliance according to Articles 20 and 103 of Regulation (EC) No 479/2008, the submission of aid application mentioned in Article 6(1) of Regulation (EC) No 1782/2003 shall mean the yearly submission of the single application form.'

(b) The following paragraph is added:

'5. Except in cases of force majeure and exceptional circumstances as referred to in Article 72, where a farmer subject to cross-compliance obligations in accordance with Articles 20 and 103 of Regulation (EC) No 479/2008 does not submit the single application form within the time limit provided for in Article 11 of this Regulation, a reduction of 1 % per working day shall apply. The maximum reduction shall be limited to 25 %. The reduction shall apply to the total amount to be paid under payments provided for under Articles 11, 12 and 98 of Regulation (EC) No 479/2008, divided by the number of years referred to in Articles 20 and 103 of the same Regulation.'

9. In Article 66(1), the following subparagraph is added:

'For the application of reduction to payments provided for under Articles 11, 12 and 98 of Regulation (EC) No 479/2008 the percentage of the reduction applies to the total amount to be paid, divided by the number of years referred to in Articles 20 and 103 of that Regulation.'

10. In Article 67(1), the following subparagraph is added:

'For the application of reduction to payments provided for under Articles 11, 12 and 98 of Regulation (EC) No 479/2008, the percentage of the reduction applies to the total amount to be paid, divided by the number of years referred to in Articles 20 and 103 of that Regulation.'

Article 2

This Regulation shall enter into force on 1 January 2009.

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

Done at Brussels, 16 December 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

COMMISSION REGULATION (EC) No 1267/2008

of 12 December 2008

amending Regulation (EC) No 2172/2005 laying down detailed rules for the application of an import tariff quota for live bovine animals of a weight exceeding 160 kg and originating in Switzerland provided for in the Agreement between the European Community and the Swiss Confederation on trade in agricultural products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾, and in particular Article 144(1) in conjunction with Article 4 thereof,

Whereas:

(1) Article 8 of Commission Regulation (EC) No 2172/2005 ⁽²⁾ provides that Commission Regulation (EC) No 1301/2006 of 31 August 2006 laying down common rules for the administration of import tariff quotas for agricultural products managed by a system of import licences ⁽³⁾ applies to Regulation (EC) No 2172/2005, save where otherwise provided.

(2) In accordance with the second subparagraph of Article 3(2) of Regulation (EC) No 2172/2005, where applications for import rights exceed 5 % of the quantity available under the quota, the excess has to be disregarded. It is appropriate to delete that provision in order to align the provisions in Regulation (EC) No 2172/2005 to those in Article 6(5) of Regulation (EC) No 1301/2006.

(3) Article 4(1) of Regulation (EC) No 2172/2005 provides that, following the notification by the Member States of the quantities applied for import rights, the Commission has to decide as soon as possible to which extent those applications can be met. Article 7(2) of Regulation (EC) No 1301/2006 provides that an allocation coefficient should only be fixed in cases where the quantities covered by applications exceed the quantities available for the import tariff quota period. Regulation (EC) No 1301/2006 being a horizontal Regulation, the current provision of Article 4(1) of Regulation (EC) No 2172/2005 should therefore be deleted. Moreover, it is necessary to lay down the time period within which import rights should be awarded.

(4) For cases where such allocation coefficient is fixed, it is necessary to specify that the securities lodged together with the applications for import rights under Regulation (EC) No 2172/2005 should then be released proportionally.

(5) The second subparagraph of Article 6(2) of Regulation (EC) No 2172/2005 provides that each issuing of an import licence has to result in a corresponding reduction of the import rights obtained. It is appropriate to specify that when issuing an import licence the security lodged together with the application for import rights should then be released proportionally.

(6) Regulation (EC) No 2172/2005 should therefore be amended accordingly.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 2172/2005 is amended as follows:

1. the second subparagraph of Article 3(2) is deleted;

2. Article 4 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. Import rights shall be awarded as from the seventh and no later than the 16th working day following the end of the period for the notifications referred to in the first subparagraph of Article 3(5).’;

(b) the following paragraph 3 is added:

‘3. Where application of paragraph 2 results in fewer import rights to be allocated than had been applied for, the security lodged in accordance with Article 5(1) shall be released proportionally without delay.’;

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 346, 29.12.2005, p. 10.

⁽³⁾ OJ L 238, 1.9.2006, p. 13.

3. in Article 6(2), the second subparagraph is replaced by the following:

'Each issuing of import licences shall result in a corresponding reduction of the import rights obtained and the security lodged in accordance with Article 5(1) shall be released proportionally without delay.'

Article 2

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

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

Done at Brussels, 12 December 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

COMMISSION REGULATION (EC) No 1268/2008
of 12 December 2008
amending Council Regulation (EC) No 2368/2002 implementing the Kimberley Process certification
scheme for the international trade in rough diamonds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2368/2002 of 20 December 2002 implementing the Kimberley Process Certification Scheme for the international trade in rough diamonds ⁽¹⁾, and in particular Articles 20 thereof,

Whereas:

- (1) The Delhi Plenary meeting of the Kimberley Process has revised the list of Participants who meet the minimum requirements of the Kimberley Process Certification Scheme.

- (2) The addresses of the KP authorities of some Participants need to be updated.

- (3) Annex II should be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annex II to Regulation (EC) No 2368/2002 is hereby replaced by Annex I to this Regulation.

Article 2

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

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

Done at Brussels, 12 December 2008.

For the Commission
Benita FERRERO-WALDNER
Member of the Commission

⁽¹⁾ OJ L 358, 31.12.2002, p. 28.

ANNEX I

ANNEX II

List of participants in the Kimberley Process certification scheme and their duly appointed competent authorities as referred to in Articles 2, 3, 8, 9, 12, 17, 18, 19 and 20

ANGOLA

Ministry of Geology and Mines
Rua Hochi Min
C.P # 1260
Luanda
Angola

ARMENIA

Department of Gemstones and Jewellery
Ministry of Trade and Economic Development
M. Mkrtchyan 5
Yerevan
Armenia

AUSTRALIA

Department of Foreign Affairs and Trade
Trade Development Division
R.G. Casey Building
John McEwen Crescent
Barton ACT 0221
Australia

BANGLADESH

Export Promotion Bureau
TCB Bhaban
1, Karwan Bazaar
Dhaka
Bangladesh

BELARUS

Ministry of Finance
Department for Precious Metals and Precious Stones
Sovetskaja Str., 7
220010 Minsk
Republic of Belarus

BOTSWANA

Ministry of Minerals, Energy & Water Resources
PI Bag 0018
Gaborone
Botswana

BRAZIL

Ministry of Mines and Energy
Esplanada dos Ministérios — Bloco "U" — 4º andar
70065 — 900 Brasilia — DF
Brazil

CANADA

International:

Department of Foreign Affairs and International Trade
Peace Building and Human Security Division
Lester B Pearson Tower B - Room: B4-120
125 Sussex Drive Ottawa, Ontario K1A 0G2
Canada

General Enquiries:

Kimberley Process Office
Minerals and Metals Sector (MMS)
Natural Resources Canada (NRCan)
580 Booth Street, 9th floor
Ottawa, Ontario
Canada K1A 0E4

CENTRAL AFRICAN REPUBLIC

Secrétariat Permanent du Processus de Kimberley
BP 26
Bangui
Central African Republic

CHINA, People's Republic of

Department of Inspection and Quarantine Clearance
General Administration of Quality Supervision, Inspection and Quarantine (AQSIQ)
9 Madiandonglu
Haidian District, Beijing 100088
People's Republic of China

HONG KONG, Special Administrative Region of the People's Republic of China

Department of Trade and Industry
Hong Kong Special Administrative Region
Peoples Republic of China
Room 703, Trade and Industry Tower
700 Nathan Road
Kowloon
Hong Kong
China

CONGO, Democratic Republic of

Centre d'Evaluation, d'Expertise et de Certification (CEEC)
17th floor, BCDC Tower
30th June Avenue
Kinshasa
Democratic Republic of Congo

CONGO, Republic of

Bureau d'expertise, d'évaluation et de certification (BEEC)
Ministère des Mines, des Industries Minières et de la Géologie
BP 2474
Brazzaville
Republic of Congo

CROATIA

Ministry of Economy, Labour and Entrepreneurship of the Republic of Croatia
Ulica grada Vukovara 78
10000 Zagreb
Croatia

EUROPEAN COMMUNITY

European Commission
DG External Relations/A/2
170, rue de la Loi
B-1049 Brussels
Belgium

GHANA

Precious Minerals Marketing Company (Ltd.)
Diamond House,
Kinbu Road,
P.O. Box M. 108
Accra
Ghana

GUINEA

Ministry of Mines and Geology
BP 2696
Conakry
Guinea

GUYANA

Geology and Mines Commission
P O Box 1028
Upper Brickdam
Stabroek
Georgetown
Guyana

INDIA

The Gem & Jewellery Export Promotion Council
Diamond Plaza, 5th Floor 391-A
Mumbai 400004
India

INDONESIA

Directorate-General of Foreign Trade
Ministry of Trade
JI M.I. Ridwan Rais No. 5
Blok I Iantai 4
Jakarta Pusat Kotak Pos. 10110
Jakarta
Indonesia

ISRAEL

Ministry of Industry, Trade and Labor
Office of the Diamond Controller
3 Jabotinsky Road
Ramat Gan 52520
Israel

JAPAN

United Nations Policy Division
Foreign Policy Bureau
Ministry of Foreign Affairs
2-2-1 Kasumigaseki, Chiyoda-ku
100-8919 Tokyo, Japan
Japan

KOREA, Republic of

Export Control Policy Division
Ministry of Knowledge Economy
Government Complex
Jungang-dong 1, Gwacheon-si
Gyeonggi-do 427-723
Seoul
Korea

LAOS, People's Democratic Republic

Department of Import and Export
Ministry of Industry and Commerce
Vientiane
Laos

LEBANON

Ministry of Economy and Trade
Lazariah Building
Down Town
Beirut
Lebanon

LESOTHO

Department of Mines and Geology
P.O. Box 750
Maseru 100
Lesotho

LIBERIA

Government Diamond Office
Ministry of Lands, Mines and Energy
Capitol Hill
P.O. Box 10-9024
1000 Monrovia 10
Liberia

MALAYSIA

Ministry of International Trade and Industry
Trade Cooperation and Industry Coordination Section
Blok 10
Komplek Kerajaan Jalan Duta
50622 Kuala Lumpur
Malaysia

MAURITIUS

Import Division
Ministry of Industry, Small & Medium Enterprises,
Commerce & Cooperatives
4th Floor, Anglo Mauritius Building
Intendance Street
Port Louis
Mauritius

MEXICO

Secretaría de Economía
Dirección General de Política Comercial
Alfonso Reyes N° 30, Colonia Hipódromo Condesa, Piso 16.
Delegación Cuactemoc, Código Postal: 06140 México, D.F.
México

NAMIBIA

Diamond Commission
Ministry of Mines and Energy
Private Bag 13297
Windhoek
Namibia

NEW ZEALAND

Certificate Issuing authority:

Middle East and Africa Division
Ministry of Foreign Affairs and Trade
Private Bag 18901
Wellington
New Zealand

Import and Export Authority:

New Zealand Customs Service
PO Box 2218
Wellington
New Zealand

NORWAY

Section for Public International Law
Department for Legal Affairs
Royal Ministry of Foreign Affairs
P.O. Box 8114
0032 Oslo
Norway

RUSSIAN FEDERATION

Gokhran of Russia
14, 1812 Goda St.
121170 Moscow
Russia

SIERRA LEONE

Ministry of Mineral Resources
Gold and Diamond Office (GDO)
Youyi Building
Brookfields
Freetown
Sierra Leone

SINGAPORE

Ministry of Trade and Industry
100 High Street
#0901, The Treasury,
Singapore 179434

SOUTH AFRICA

South African Diamond and Precious Metals Regulator
SA Diamond Centre
240 Commissioner Street
Johannesburg 2000
South Africa

SRI LANKA

National Gem and Jewellery Authority
25, Galleface Terrace
Colombo 03
Sri Lanka

SWITZERLAND

State Secretariat for Economic Affairs (SECO)
Task Force Sanctions
Effingerstrasse 27
3003 Berne
Switzerland

TAIWAN, PENGHU, KINMEN AND MATSU, Separate Customs Territory

Export/Import Administration Division
Bureau of Foreign Trade
Ministry of Economic Affairs
1, Hu Kou Street
Taipei, 100
Taiwan

TANZANIA

Commission for Minerals
Ministry of Energy and Minerals
PO Box 2000
Dar es Salaam
Tanzania

THAILAND

Department of Foreign Trade
Ministry of Commerce
44/100 Nonthaburi 1 Road
Muang District, Nonthaburi 11000
Thailand

TOGO

Ministry of Mine, Energy and Water
Head Office of Mines and Geology
B.P. 356
216, Avenue Sarakawa
Lomé
Togo

TURKEY

Foreign Exchange Department

Undersecretariat of Treasury
T.C. Başbakanlık Hazine
Müsteşarlığı İnönü Bulvarı No:36
06510 Emek — Ankara
Turkey

Import and Export Authority:

Istanbul Gold Exchange
Rıhtım Cad. No:81
34425 Karaköy — İstanbul
Turkey

UKRAINE

Ministry of Finance
State Gemological Center
Degtyarivska St. 38-44
Kiev 04119
Ukraine

UNITED ARAB EMIRATES

U.A.E Kimberley Process Office
Dubai Multi Commodities Center
Dubai Airport Free Zone
Emirates Security Building
Block B, 2nd Floor, Office # 20
Dubai
United Arab Emirates

UNITED STATES OF AMERICA

United States Kimberley Process Authority
11 West 47 Street 11th floor
New York, NY 10036
United States of America

U.S. Department of State
Room 4843 EB/ESC
2201 C Street, NW

Washington D.C. 20520
United States of America

VIETNAM

Ministry of Industry and Trade
Import Export Management Department
54 Hai Ba Trung
Hanoi
Vietnam

ZIMBABWE

Principal Minerals Development Office
Ministry of Mines and Mining Development
Private Bag 7709, Causeway
Harare
Zimbabwe'

ANNEX II

ANNEX III

List of Member States' competent authorities and their tasks as referred to in Articles 2 and 19

BELGIUM

Federale Overheidsdienst Economie, KMO, Middenstand en Energie, Dienst Vergunningen/Service Public Fédéral Economie, PME, Classes moyennes et Energie, Service Licence,
Italiëlei 124, bus 71
B-2000 Antwerpen
Tel. (32-3) 206 94 72
Fax (32-3) 206 94 90
E-mail: kpcs-belgiumdiamonds@economie.fgov.be

In Belgium the controls of imports and exports of rough diamonds required by Regulation (EC) No 2368/2002 and the customs treatment will only be done at:

The Diamond Office,
Hovenierstraat 22
B-2018 Antwerpen

BULGARIA

Ministry of Finance,
External Finance Directorate
102, G. Rakovski str.
Sofia, 1040
Bulgaria
Tel. (359.2) 985.924.01/985.924.10/985.924.15
Fax (359.2).981.2498
E-mail: feedback@minfin.bg

CZECH REPUBLIC

In the Czech Republic the controls of imports and exports of rough diamonds required by Regulation (EC) No 2368/2002 and the customs treatment will only be done at:

Generální ředitelství cel
Budějovická 7
140 96 Praha 4
Česká republika
Tel. (420-2) 61 33 38 41, (420-2) 61 33 38 59, cell (420-737) 213 793
Fax (420-2) 61 33 38 70
E-mail: diamond@cs.mfcr.cz

GERMANY

In Germany the controls of imports and exports of rough diamonds required by Regulation (EC) No 2368/2002, including the issuing of Community certificates, will only be done at the following authority:

Hauptzollamt Koblenz
Zollamt Idar-Oberstein
Zertifizierungsstelle für Rohdiamanten
Hauptstraße 197
D-55743 Idar-Oberstein
Tel. (49-6781) 56 27-31
Fax (49-6781) 56 27-19
E-mail: poststelle@zabir.bfinv.de

For the purpose of Articles 5(3), 6, 9, 10, 14(3), 15 and 17 of this Regulation, concerning in particular reporting obligations to the Commission, the following authority shall act as competent German authority:

Bundesfinanzdirektion Südost
Krelingstraße 50
D-90408 Nürnberg
Tel. (49-911) 376-3429, 376-3586, 376-3582
Fax (49-911) 376-2270
E-mail: diamond.cert@ofdn.bfinv.de

ROMANIA

Autoritatea Națională pentru Protecția Consumatorilor
(National Authority for Consumer Protection)
Precious Metals and Precious Stones Department
24 Gral Berthelot, Sect. 1
010164, Bucharest
Tel. (40-21) 318 46 35/312 98 90/312 12 75
Fax (40-21) 318 46 35/314 34 62
www.anpc.ro

UNITED KINGDOM

Government Diamond Office
Global Business Group
Room W 3.111.B
Foreign and Commonwealth Office
King Charles Street
London SW1A 2AH
Tel. (44-207) 008 6903
Fax (44-207) 008 3905
GDO@gtnet.gov.uk

COMMISSION REGULATION (EC) No 1269/2008**of 15 December 2008****establishing a prohibition of fishing for saithe in VI; EC waters of Vb; EC and international waters of XII and XIV by vessels flying the flag of Spain**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the Common Fisheries Policy ⁽¹⁾, and in particular Article 26(4) thereof,

Having regard to Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to common fisheries policy ⁽²⁾, and in particular Article 21(3) thereof,

Whereas:

- (1) Council Regulation (EC) No 40/2008 of 16 January 2008 fixing for 2008 the fishing opportunities and associated conditions for certain fish stocks and groups of fish stocks applicable in Community waters and for Community vessels, in waters where catch limitations are required ⁽³⁾, lays down quotas for 2008.
- (2) According to the information received by the Commission, catches of the stock referred to in the Annex to this Regulation by vessels flying the flag of or registered in the Member State referred to therein have exhausted the quota allocated for 2008.

- (3) It is therefore necessary to prohibit fishing for that stock and its retention on board, transhipment and landing,

HAS ADOPTED THIS REGULATION:

*Article 1***Quota exhaustion**

The fishing quota allocated to the Member State referred to in the Annex to this Regulation for the stock referred to therein for 2008 shall be deemed to be exhausted from the date set out in that Annex.

*Article 2***Prohibitions**

Fishing for the stock referred to in the Annex to this Regulation by vessels flying the flag of or registered in the Member State referred to therein shall be prohibited from the date set out in that Annex. It shall be prohibited to retain on board, tranship or land such stock caught by those vessels after that date.

*Article 3***Entry into force**

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

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

Done at Brussels, 15 December 2008.

For the Commission

Fokion FOTIADIS

Director-General for Maritime Affairs and Fisheries

⁽¹⁾ OJ L 358, 31.12.2002, p. 59.

⁽²⁾ OJ L 261, 20.10.1993, p. 1.

⁽³⁾ OJ L 19, 23.1.2008, p. 1.

ANNEX

No	65/T&Q
Member State	ESP
Stock	POK/561214
Species	Saithe (<i>Pollachius virens</i>)
Area	VI; EC waters of Vb; EC and international waters of XII and XIV
Date	13.10.2008

COMMISSION REGULATION (EC) No 1270/2008**of 15 December 2008****establishing a prohibition of fishing for spurdog/dogfish in EC and international waters of I, V, VI, VII, VIII, XII and XIV by vessels flying the flag of Spain**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the Common Fisheries Policy ⁽¹⁾, and in particular Article 26(4) thereof,

Having regard to Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to common fisheries policy ⁽²⁾, and in particular Article 21(3) thereof,

Whereas:

- (1) Council Regulation (EC) No 40/2008 of 16 January 2008 fixing for 2008 the fishing opportunities and associated conditions for certain fish stocks and groups of fish stocks applicable in Community waters and for Community vessels, in waters where catch limitations are required ⁽³⁾, lays down quotas for 2008.
- (2) According to the information received by the Commission, catches of the stock referred to in the Annex to this Regulation by vessels flying the flag of or registered in the Member State referred to therein have exhausted the quota allocated for 2008.

- (3) It is therefore necessary to prohibit fishing for that stock and its retention on board, transhipment and landing,

HAS ADOPTED THIS REGULATION:

*Article 1***Quota exhaustion**

The fishing quota allocated to the Member State referred to in the Annex to this Regulation for the stock referred to therein for 2008 shall be deemed to be exhausted from the date set out in that Annex.

*Article 2***Prohibitions**

Fishing for the stock referred to in the Annex to this Regulation by vessels flying the flag of or registered in the Member State referred to therein shall be prohibited from the date set out in that Annex. It shall be prohibited to retain on board, tranship or land such stock caught by those vessels after that date.

*Article 3***Entry into force**

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

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

Done at Brussels, 15 December 2008.

For the Commission

Fokion FOTIADIS

Director-General for Maritime Affairs and Fisheries

⁽¹⁾ OJ L 358, 31.12.2002, p. 59.

⁽²⁾ OJ L 261, 20.10.1993, p. 1.

⁽³⁾ OJ L 19, 23.1.2008, p. 1.

ANNEX

No	66/T&Q
Member State	ESP
Stock	DGS/15X14
Species	Spurdog/Dogfish (<i>Squalus acanthias</i>)
Area	EC and international waters of I, V, VI, VII, VIII, XII and XIV
Date	25.10.2008

COMMISSION REGULATION (EC) No 1271/2008
of 16 December 2008
amending Regulation (EC) No 1255/2008 fixing the import duties in the cereals sector applicable
from 16 December 2008

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾,

Having regard to Commission Regulation (EC) No 1249/96 of 28 June 1996 laying down detailed rules for the application of Council Regulation (EEC) No 1766/92 in respect of import duties in the cereals sector ⁽²⁾, and in particular Article 2(1) thereof,

Whereas:

(1) The import duties in the cereals sector applicable from 16 December 2008 were fixed by Commission Regulation (EC) No 1255/2008 ⁽³⁾.

(2) As the average of the import duties calculated differs by more than EUR 5/tonne from that fixed, a corresponding adjustment must be made to the import duties fixed by Regulation (EC) No 1255/2008.

(3) Regulation (EC) No 1255/2008 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes I and II to Regulation (EC) No 1255/2008 are hereby replaced by the text in the Annex to this Regulation.

Article 2

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

It shall apply from 17 December 2008.

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

Done at Brussels, 16 December 2008.

For the Commission
Jean-Luc DEMARTY
Director-General for Agriculture and
Rural Development

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 161, 29.6.1996, p. 125.

⁽³⁾ OJ L 337, 16.12.2008, p. 83.

ANNEX I

Import duties on the products referred to in Article 136(1) of Regulation (EC) No 1234/2007 applicable from 17 December 2008

CN code	Description	Import duties ⁽¹⁾ (EUR/t)
1001 10 00	Durum wheat, high quality	0,00
	medium quality	0,00
	low quality	0,00
1001 90 91	Common wheat seed	0,00
ex 1001 90 99	High quality common wheat, other than for sowing	0,00
1002 00 00	Rye	51,69
1005 10 90	Maize seed other than hybrid	27,51
1005 90 00	Maize, other than seed ⁽²⁾	27,51
1007 00 90	Grain sorghum other than hybrids for sowing	51,69

⁽¹⁾ For goods arriving in the Community via the Atlantic Ocean or via the Suez Canal the importer may benefit, under Article 2(4) of Regulation (EC) No 1249/96, from a reduction in the duty of:

- 3 EUR/t, where the port of unloading is on the Mediterranean Sea, or
- 2 EUR/t, where the port of unloading is in Denmark, Estonia, Ireland, Latvia, Lithuania, Poland, Finland, Sweden, the United Kingdom or the Atlantic coast of the Iberian peninsula.

⁽²⁾ The importer may benefit from a flatrate reduction of EUR 24 per tonne where the conditions laid down in Article 2(5) of Regulation (EC) No 1249/96 are met.

ANNEX II

Factors for calculating the duties laid down in Annex I

15.12.2008

1. Averages over the reference period referred to in Article 2(2) of Regulation (EC) No 1249/96:

(EUR/t)

	Common wheat ⁽¹⁾	Maize	Durum wheat, high quality	Durum wheat, medium quality ⁽²⁾	Durum wheat, low quality ⁽³⁾	Barley
Exchange	Minnéapolis	Chicago	—	—	—	—
Quotation	179,80	109,35	—	—	—	—
Fob price USA	—	—	233,65	223,65	203,65	98,82
Gulf of Mexico premium	—	12,17	—	—	—	—
Great Lakes premium	26,95	—	—	—	—	—

⁽¹⁾ Premium of 14 EUR/t incorporated (Article 4(3) of Regulation (EC) No 1249/96).

⁽²⁾ Discount of 10 EUR/t (Article 4(3) of Regulation (EC) No 1249/96).

⁽³⁾ Discount of 30 EUR/t (Article 4(3) of Regulation (EC) No 1249/96).

2. Averages over the reference period referred to in Article 2(2) of Regulation (EC) No 1249/96:

Freight costs: Gulf of Mexico–Rotterdam: 9,44 EUR/t

Freight costs: Great Lakes–Rotterdam: 7,96 EUR/t

II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

DECISIONS

ACP-CE COUNCIL OF MINISTERS

DECISION No 2/2008 OF THE ACP-EC COUNCIL OF MINISTERS

of 18 November 2008

on the allocation of resources to Somalia from the 10th European Development Fund

(2008/951/EC)

THE ACP-EC COUNCIL OF MINISTERS,

Having regard to the ACP-EC Partnership Agreement signed in Cotonou on 23 June 2000 and revised in Luxembourg on 25 June 2005 ⁽¹⁾, and in particular Article 93(6) thereof,

Whereas:

(1) By Decision No 3/2001 of the ACP-EC Council of Ministers ⁽²⁾, an amount of EUR 149 million was allocated for development finance cooperation with Somalia for the period until the end of 2007, from the eighth and ninth European Development Funds (EDF) in pursuance of Article 93(6) of the ACP-EC Partnership Agreement. That provision allows the ACP-EC Council of Ministers to accord special support to ACP States party to previous ACP-EC Conventions which, in the absence of normally established government institutions, have not been able to sign or ratify the ACP-EC Partnership Agreement.

(2) By Decision No 3/2007 ⁽³⁾ of the ACP-EC Council of Ministers of 25 May 2007 amending Decision No 3/2001, this allocation of resources to Somalia was increased by EUR 36 144 798 from the ninth EDF.

(3) The revised ACP-EC Partnership Agreement, including the multiannual financial framework for the period 2008 to 2013 contained in Annex Ib thereto ⁽⁴⁾, entered into force on 1 July 2008. Article 93(6) thereof still applies to Somalia.

(4) To ensure the continuation of the support to the population of Somalia, it is appropriate to allocate resources for this purpose from the 10th EDF which will cover the period 2008 to 2013.

(5) Somalia should benefit from allocations from the 10th EDF which are comparable to those received by countries from the ACP group which have ratified the ACP-EC Partnership Agreement. If Somalia had been included in the 10th EDF aid allocation model, which is based on needs and performance criteria as set out in Article 3 of Annex IV to the ACP-EC Partnership Agreement, the resulting allocation should amount to EUR 212 million to cover macroeconomic support, sectoral policies, programmes and projects in support of the focal or non-focal areas of Community assistance and EUR 3,8 million to cover unforeseen needs as defined in that same Article. Equivalent amounts should thus be provided for special support.

(6) The ACP-EC Council of Ministers of 25 May 2007 agreed to delegate to the Committee of Ambassadors its power to complete the work on the revision of the special support to Somalia under the 10th EDF,

⁽¹⁾ OJ L 209, 11.8.2005, p. 27.

⁽²⁾ OJ L 56, 27.2.2002, p. 23.

⁽³⁾ OJ L 175, 5.7.2007, p. 36.

⁽⁴⁾ OJ L 247, 9.9.2006, p. 22.

HAS DECIDED AS FOLLOWS:

Article 1

1. An amount of EUR 215,8 million shall be taken from the 10th European Development Fund reserve for national and regional cooperation for special support in favour of Somalia in accordance with Article 93(6) of the ACP-EC Partnership Agreement. From this amount:

- (a) EUR 212 million shall be used for institution building and economic and social development activities, taking particular account of the needs of the most vulnerable sections of the population. This allocation shall be programmed under a special assistance strategy;
- (b) EUR 3,8 million shall be used to cover unforeseen needs such as emergency assistance where such support cannot be financed from the EU budget.

2. The Commission shall assume the functions of National Authorising Officer for the programming and implementation

of this allocation in accordance with Article 4(5) of Annex IV to the ACP-EC Partnership Agreement.

Article 2

The European Commission is requested to take the measures necessary to give effect to this Decision.

Article 3

This Decision shall enter into force on the day of its adoption.

Done at Brussels, on 18 November 2008.

*The Chairman
of the ACP-EC Committee of Ambassadors by
delegation, for the ACP-EC Council of Ministers*
P. SELLAL

COMMISSION

COMMISSION DECISION

of 19 November 2008

establishing detailed guidelines for the implementation and application of Annex II to Directive 2004/8/EC of the European Parliament and of the Council

(notified under document number C(2008) 7294)

(Text with EEA relevance)

(2008/952/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

is necessary to adopt Guidelines clarifying the procedures and definitions laid down in Annex II to Directive 2004/8/EC.

Having regard to the Treaty establishing the European Community,

Having regard to Directive 2004/8/EC of the European Parliament and of the Council of 11 February 2004 on the promotion of cogeneration based on a useful heat demand in the internal energy market and amending Directive 92/42/EEC ⁽¹⁾, and in particular Annex II, point (e) thereof,

Whereas:

(1) Directive 2004/8/EEC provides that Member States must establish a system of guarantees of origin for electricity produced from high-efficiency cogeneration.

(2) This electricity should be generated in a process linked to the production of useful heat and calculated in accordance with the methodology laid down in Annex II to Directive 2004/8/EC.

(3) With an aim of ensuring a harmonised methodology for calculating the amount of electricity from cogeneration, it

(4) Moreover, those Guidelines should allow Member States to fully transpose crucial parts of Directive 2004/8/EC such as guarantees of origin and establishment of support schemes for high efficiency cogeneration. They should provide further legal certainty for the energy market in the Community and thus contribute to remove barriers for new investments. They should also help to provide clear criteria when screening applications for State aid and financial support for cogeneration from Community funds.

(5) The measures provided for in this Decision are in accordance with opinion of the Committee established by Article 14(1) of Directive 2004/8/EC,

HAS ADOPTED THIS DECISION:

Article 1

The detailed guidelines clarifying the procedures and definitions necessary for the application of the methodology to determine the quantity of electricity from cogeneration, laid down in Annex II to Directive 2004/8/EC, are set out in the Annex to this Decision.

The guidelines shall establish a harmonised methodology for calculating this amount of electricity.

⁽¹⁾ OJ L 52, 21.2.2004, p. 50.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 19 November 2008.

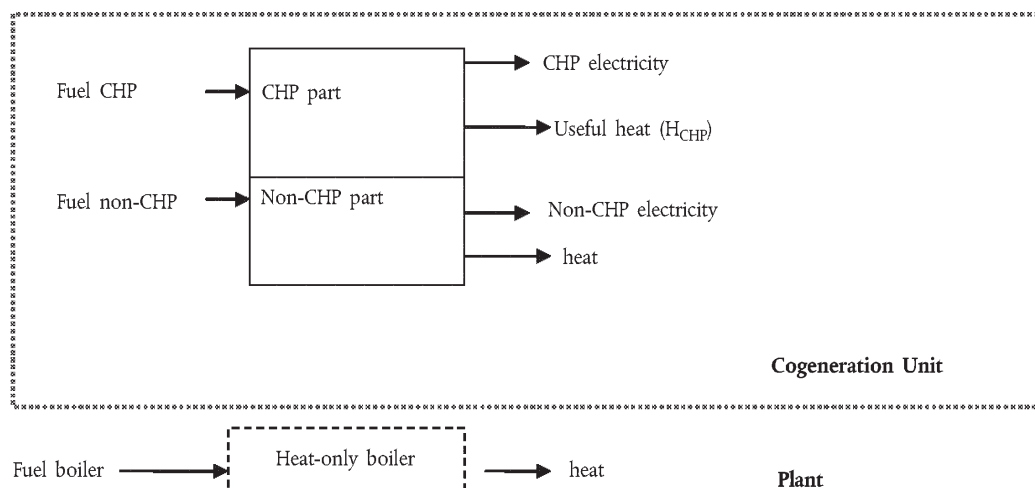
For the Commission
Mariann FISCHER BOEL
Member of the Commission

ANNEX

Detailed guidelines for the implementation and application of Annex II to Directive 2004/8/EC**I. Calculation of the electricity from cogeneration**

1. A cogeneration unit operating with maximum technically possible heat recovery from the cogeneration unit itself is said to be operating in *full cogeneration mode*. The heat has to be produced at the site pressure and temperature levels required for the specific useful heat demand or market. In the case of full cogeneration mode, all electricity is considered combined heat and power (CHP) electricity (see Figure 1).
2. For cases in which the plant does not operate in full cogeneration mode under normal conditions of use, it is necessary to identify the electricity and heat not produced under cogeneration mode, and to distinguish it from the CHP production. This is to be done based on the principles defining the CHP boundaries described in Section II. The energy input and output of the heat-only-boilers (top-up, back-up boilers) which in many cases are part of the on-site technical installations are to be excluded, as illustrated in Figure 1. The arrows inside the 'Cogeneration Unit' box illustrate the energy flow over system boundaries.

Figure 1

CHP part, non-CHP part and heat-only boilers within a plant

3. For micro-cogeneration units, the certified values have to be issued, approved or supervised by the national authority or competent body appointed by each Member State as referred to in Article 5(2) of Directive 2004/8/EC.
4. The electricity from cogeneration is calculated in accordance with the following steps.
5. *Step 1*
 - 5.1. To distinguish which part of the electricity produced is not recognised as electricity from cogeneration, it is first necessary to calculate the overall efficiency of the cogeneration unit.
 - 5.2. The overall efficiency of a cogeneration unit is determined in the following way: the energy output of the CHP plant (electricity, mechanical ⁽¹⁾ energy and useful heat) over a defined reporting period shall be divided by the fuel input to the cogeneration unit over the same reporting period, i.e.

$$\text{Overall efficiency} = (\text{energy output})/(\text{fuel input})$$

⁽¹⁾ The mechanical energy is treated thermodynamically equivalent to electricity with a factor of 1.

- 5.3. The calculation of overall efficiency has to be based on the actual operational data taken from real/registered measured values of the specific cogeneration unit, collected over the reporting period. Generic or certified values provided by the manufacturer (according to the specific technology) cannot be used ⁽¹⁾.
- 5.4. The *reporting period* means the period of operation of the cogeneration unit for which the electricity output has to be established. Normally, reporting will be done on an annual basis. However, shorter periods are permissible. The maximum period is one year and the minimum period is one hour. Reporting periods may differ from the frequency of measurements.
- 5.5. The *energy output* means the total electrical energy (CHP and non-CHP) and useful heat (H_{CHP}) generated in the CHP plant over a reporting period.
- 5.6. In accordance with the definitions in Article 3(b) and 3(c) of Directive 2004/8/EC, the following heat can be regarded as useful heat (H_{CHP}): heat that is used for process heating or space heating and/or delivered for subsequent cooling purposes; heat delivered to district heating/cooling networks; exhaust gases from a cogeneration process that are used for direct heating and drying purposes.
- 5.7. Examples of heat other than useful heat are the following: heat rejected to the environment without any beneficial use ⁽²⁾; heat lost from chimneys or exhausts; heat rejected in equipment such as condensers or heat-dump radiators; heat used internally for de-aeration, condensate heating, make-up water and boiler feed-water heating used in the operation of boilers within the boundaries of the cogeneration unit, such as heat recovery boilers. The heat content of the returned condensate to the cogeneration plant (e.g. after being used for district heating or in an industrial process) is not considered as useful heat and may be subtracted from the heat flow associated with the steam production in line with the Member States practices.
- 5.8. Exported heat used in power generation on another site does not qualify as useful heat but is considered as a part of the internal heat transfer within a cogeneration unit. In this case, the electricity generated from this exported heat is included in the total electricity output (see Figure 4).
- 5.9. *Non-CHP electricity* means the electrical energy generated by a cogeneration unit in a reporting period at times when one of the following situations occurs: no related heat produced by the cogeneration process or part of the heat produced cannot be considered as useful heat.
- 5.10. Non-CHP electricity generation might occur in the following cases:
- (a) in processes with insufficient useful heat demand or no generation of useful heat energy (for example, gas turbines, internal combustion engines and fuel cells with insufficient or no utilisation of heat);
 - (b) in processes with heat rejection facilities (for example, in the condensing part of steam cycle power plants and in combined-cycle power plants with extraction-condensing steam turbines).
- 5.11. The *fuel input* means the total (CHP and non-CHP) fuel energy based on the lower heating value needed to generate (CHP and non-CHP) electrical energy and heat produced in the cogeneration process during the reporting period. Examples of fuel inputs are any combustibles, steam and other heat imports, and process waste heat used in the cogeneration unit for electricity generation ⁽³⁾. Returned condensate from the cogeneration process (in the case of steam output) is not considered to be fuel input.
- 5.12. CHP fuel energy means the fuel energy based on lower heating value needed in a cogeneration process to co-generate CHP electrical energy and useful heat energy in a reporting period (see Figure 1).
- 5.13. Non-CHP fuel energy means the fuel energy, based on lower heating value, needed in a CHP unit for heat production not considered to be useful heat and/or non-CHP electrical energy in a reporting period (see Figure 1).

⁽¹⁾ Except for micro-cogeneration units, see Step 2 (point 6.2).

⁽²⁾ Including unavoidable thermal energy losses and 'non-economically justifiable demanded' heat produced by the co-generation unit.

⁽³⁾ Fuel inputs should be measured in equivalent units referred to the main fuel used to produce these fuel inputs.

6. *Step 2*

- 6.1. All the measured electrical energy output and all the measured useful heat output can be taken into account when applying the methodology for determining the efficiency of the cogeneration process if the overall efficiency of the cogeneration unit is equal or higher than

(a) 80 % for 'Combined cycle gas turbines with heat recovery' and 'Steam condensing extraction turbines-based plants', and

(b) 75 % for the other types of cogeneration units,

as indicated in Annex II of the Directive,

- 6.2. For micro-cogeneration units (up to 50 kW_e) with actual operation under cogeneration mode, it is allowed to compare the calculated overall efficiency (according to Step 1) with the certified values provided by the manufacturer as long as the primary energy savings (PES), as defined in Annex III point (b) to Directive 2004/8/EC, are higher than zero.

7. *Step 3*

- 7.1. If the overall efficiency of the cogeneration unit is lower than the threshold values (75 %-80 %), non-CHP electricity generation may take place and the unit can be split into two virtual parts, the CHP part and the non-CHP part.

- 7.2. For the CHP part, the plant operator shall check the load pattern (useful heat demand) and evaluate whether the unit operates in full cogeneration mode during certain periods. If this is the case, the plant operator shall measure actual heat and electrical energy output from the cogeneration unit for this situation and during these periods. These data will allow him to determine the actual 'power to heat ratio' (C_{actual})⁽¹⁾.

- 7.3. This actual 'power to heat ratio' will allow the operator to calculate which part of the electricity measured during the reporting period is recognised as CHP electricity according to the formula $E_{\text{CHP}} = H_{\text{CHP}} \times C_{\text{actual}}$.

- 7.4. For cogeneration units under development or in the first year of operation, where measured data cannot be established, the design 'power to heat ratio' (C_{design}) in full cogeneration mode can be used. The CHP electricity is calculated according to the formula $E_{\text{CHP}} = H_{\text{CHP}} \times C_{\text{design}}$.

8. *Step 4*

- 8.1. If the actual 'power to heat ratio' of the cogeneration unit is not known, the plant operator can use the default 'power to heat ratio' (C_{default}), as specified in Annex II to Directive 2004/8/EC, to calculate CHP electricity. The CHP electricity is calculated according to the formula $E_{\text{CHP}} = H_{\text{CHP}} \times C_{\text{default}}$.

- 8.2. In that case however, the operator has to notify to the national authority or to the competent body appointed by each Member State as referred to in Article 5 of the Directive the reasons for not having a known actual 'power to heat ratio', the period for which data are lacking and the measures taken to remedy the situation.

9. *Step 5*

- 9.1. The calculated electricity in Step 3 and Step 4 will then be taken into account when applying the methodology for determining the efficiency of the cogeneration process including the calculation of the primary energy savings (PES) of the cogeneration process.

- 9.2. To calculate the primary energy savings, it is necessary to determine the non-CHP fuel consumption. The non-CHP fuel consumption is calculated as the amount of 'non-CHP electricity production' divided by 'the plant specific efficiency value for electricity production'.

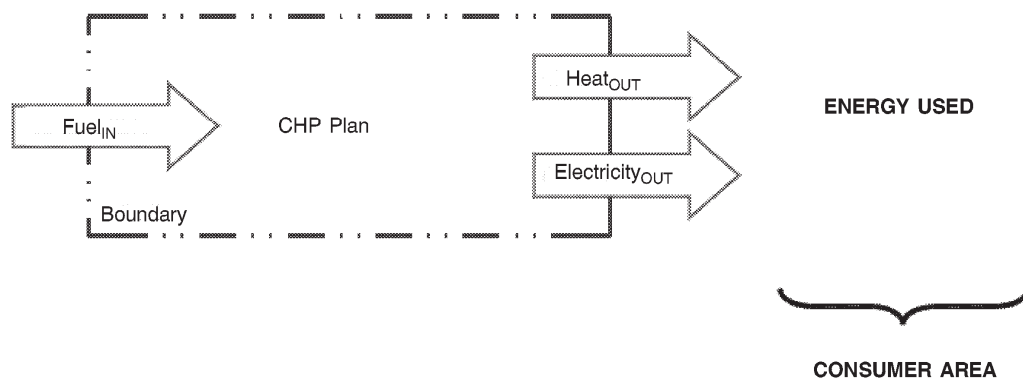
⁽¹⁾ The power to heat ratio used to calculate the CHP electricity can be used also to calculate the CHP electrical capacity if the unit cannot be operated in a full cogeneration mode, as follows: $P_{\text{CHP}} = Q_{\text{CHP}} \times C$ where P_{CHP} is the CHP electrical capacity, Q_{CHP} is the CHP heat capacity and C is the power to heat ratio.

II. Cogeneration system boundaries

1. The boundaries of a cogeneration system shall be laid around the cogeneration process itself. Meters for defining input and output shall be available for monitoring and should be placed on these boundaries.
2. A cogeneration unit supplies energy products to a consumer area. The consumer area does not belong to the cogeneration unit, but consumes the energy outputs generated by the cogeneration unit. The two areas are not necessarily distinct geographical areas within the site but, rather, areas that may be represented as shown below. The consumer area can be an industrial process, an individual heat and electricity consumer, a district heating/cooling system, and/or the electric grid. In all cases the consumer area uses the energy outputs from the cogeneration unit (See Figure 2).

Figure 2

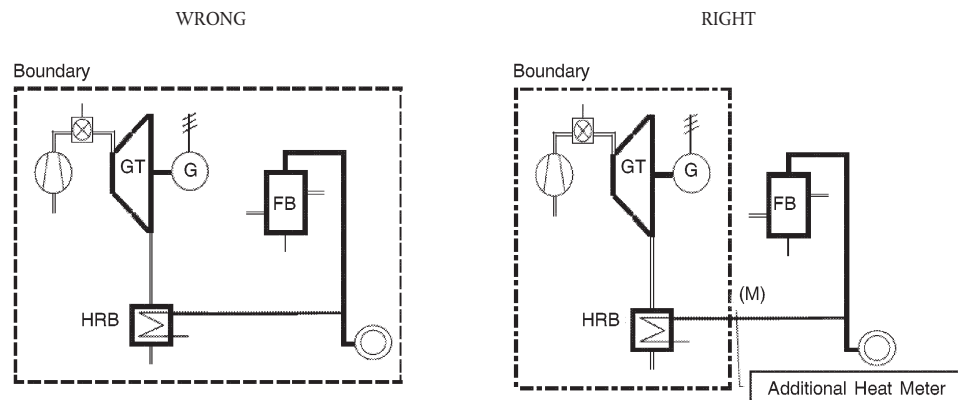
Area of cogeneration unit



3. The CHP electricity output shall be measured at the generator terminals and any internal consumption for the operation of the cogeneration unit shall not be removed. The power output shall not be reduced by the electrical power used internally.
4. Other heat or electricity production equipment such as heat-only-boilers and electricity-only-power units that do not contribute to a cogeneration process shall not be included as part of the cogeneration unit as illustrated in Figure 3.

Figure 3

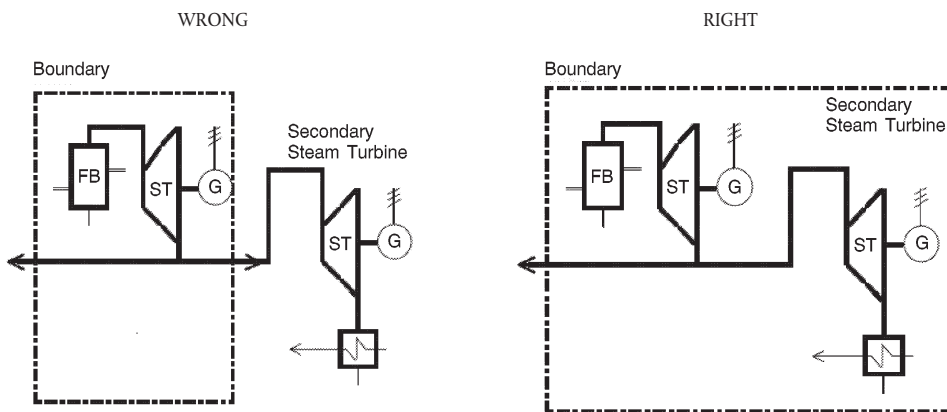
Selection of the correct system boundaries in case of auxiliary/stand by boilers (GT: Gas Turbine; G: Generator; FB: Fuel Boiler; HRB: Heat Recovery Boiler)



- The secondary steam turbines (see Figure 4) must be included as part of the cogeneration unit. The electrical energy output of a secondary steam turbine forms part of the energy outputs from the cogeneration unit. The thermal energy required to produce these additional electrical energy outputs has to be excluded from the useful heat output of the cogeneration unit as a whole.

Figure 4

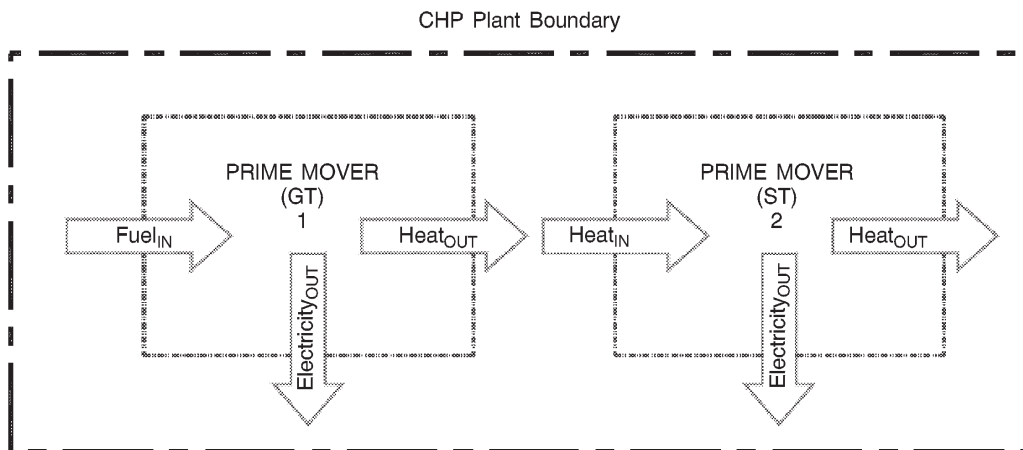
Selection of the correct system boundaries in the case of secondary steam turbines (ST: Steam Turbine)



- Where prime movers (i.e. engine or turbine) are connected in series (where the heat from one prime mover is converted to steam to supply a steam turbine), the prime movers cannot be considered separately, even if the steam turbine is located on a different site (see Figure 5).

Figure 5

Boundary of cogeneration unit for connected prime movers



- When the first prime mover is not producing electricity or mechanical energy, the boundary of the cogeneration unit is around the second prime mover. The fuel input for this second prime mover is the heat output of the first prime mover.

COMMISSION DECISION

of 8 December 2008

recognising in principle the completeness of the dossiers submitted for detailed examination in view of the possible inclusion of *Aureobasidium pullulans* and disodium phosphonate in Annex I to Council Directive 91/414/EEC

(notified under document number C(2008) 7709)

(Text with EEA relevance)

(2008/953/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

referred to the Standing Committee on the Food Chain and Animal Health.

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant-protection on the market ⁽¹⁾, and in particular Article 6(3) thereof,

Whereas:

(1) Directive 91/414/EEC provides for the development of a Community list of active substances authorised for incorporation in plant protection products.

(2) A dossier for the active substance *Aureobasidium pullulans* was submitted by bio-ferm GmbH to the authorities of Austria on 17 April 2008 with an application to obtain its inclusion in Annex I to Directive 91/414/EEC. For disodium phosphonate a dossier was submitted by ISK Biosciences Europe S.A. to the authorities of France on 21 May 2008 with an application to obtain its inclusion in Annex I to Directive 91/414/EEC.

(3) The authorities of Austria and France have indicated to the Commission that, on preliminary examination, the dossiers for the active substances concerned appear to satisfy the data and information requirements set out in Annex II to Directive 91/414/EEC. The dossiers submitted appear also to satisfy the data and information requirements set out in Annex III to Directive 91/414/EEC in respect of one plant protection product containing the active substance concerned. In accordance with Article 6(2) of Directive 91/414/EEC, the dossiers were subsequently forwarded by the respective applicants to the Commission and other Member States, and were

(4) By this Decision it should be formally confirmed at Community level that the dossiers are considered as satisfying in principle the data and information requirements set out in Annex II and, for at least one plant protection product containing the active substance concerned, the requirements set out in Annex III to Directive 91/414/EEC.

(5) This Decision should not prejudice the right of the Commission to request the applicant to submit further data or information in order to clarify certain points in the dossier.

(6) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DECISION:

Article 1

Without prejudice to Article 6(4) of Directive 91/414/EEC, the dossiers concerning the active substances identified in the Annex to this Decision, which were submitted to the Commission and the Member States with a view to obtaining the inclusion of these substances in Annex I to that Directive, satisfy in principle the data and information requirements set out in Annex II to that Directive.

The dossiers also satisfy the data and information requirements set out in Annex III to that Directive in respect of one plant protection product containing the active substance, taking into account the uses proposed.

⁽¹⁾ OJ L 230, 19.8.1991, p. 1.

Article 2

The rapporteur Member States shall pursue the detailed examination for the dossiers referred to in Article 1 and shall communicate to the Commission the conclusions of their examinations accompanied by a recommendation on the inclusion or non-inclusion in Annex I to Directive 91/414/EEC of the active substances referred to in Article 1 and any conditions for that inclusion as soon as possible and at the latest within a period of one year from the date of publication of this Decision in the *Official Journal of the European Union*.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 8 December 2008.

For the Commission
Androulla VASSILIOU
Member of the Commission

ANNEX

ACTIVE SUBSTANCES CONCERNED BY THIS DECISION

Common name, CIPAC identification number	Applicant	Date of application	Rapporteur Member State
<i>Aureobasidium pullulans</i> CIPAC-No: not applicable	bio-ferm GmbH	17 April 2008	AT
Disodium phosphonate CIPAC-No: 808	ISK Biosciences Europe SA	21 May 2008	FR

COMMISSION DECISION

of 15 December 2008

amending Decision 2006/133/EC requiring Member States temporarily to take additional measures against the dissemination of *Bursaphelenchus xylophilus* (Steiner et Buhrer) Nickle *et al.* (the pine wood nematode) as regards areas in Portugal, other than those in which it is known not to occur

(notified under document number C(2008) 8298)

(2008/954/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Standard for Phytosanitary Measures No 15 on wood packaging material originating in continental Portugal and destined for intra-Community trade or export.

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community⁽¹⁾, and in particular Article 16(3) thereof,

(5) In view of this information, it is necessary that all susceptible wood, originating in the demarcated areas in the form of packing cases, boxes, crates, drums and similar packings, pallets, box pallets and other load boards, pallet collars, dunnage, spacers and bearers, including that which has not kept its natural round surface, is treated and marked before it is moved out of the demarcated area, instead of only the newly produced material.

Whereas:

(1) In accordance with Commission Decision 2006/133/EC⁽²⁾, Portugal is implementing a plan against the dissemination of the pine wood nematode (PWN) to other Member States as well as within its own territory.

(6) This information also indicates that the existing requirements for movements of all types of susceptible wood other than those referred to in recital 5 and originating in the demarcated areas are not fully applied. Under those circumstances it is appropriate to introduce a general prohibition for movements of such wood out of the demarcated areas. Exceptions from the general prohibition should be provided for as regards movements of susceptible wood from authorised processing plants. Those plants should be authorised and inspected by the responsible official body to ensure that an effective treatment is carried out. They should be included in a list established and updated by the Commission. Traceability should be guaranteed by a plant passport or by a mark as set out in the applicable FAO Standard.

(2) Sweden and Finland informed the Commission between August and October 2008 that several cases of PWN-infested wood had been detected in Portuguese consignments. As a result of these cases, Sweden informed the Commission on 18 September 2008 on the additional measures that it was taking to prevent the introduction into and spread within its territory of PWN.

(3) Spain informed the Commission on 12, 14 and 18 November 2008 about cases where susceptible wood and wood products, including wood packaging material, had been moved recently from Portugal to Spain though the requirements laid down in Decision 2006/133/EC were not fulfilled. In some of those cases PWN was detected.

(7) Member States should have the possibility to take measures to ascertain whether the susceptible wood, bark or plants, moving from demarcated areas into their territory is free from PWN.

(4) Portugal has adopted a ministerial decree Portaria n.º 1339-A/2008 on 20 November 2008, including the application of the measures in FAO International

(8) Decision 2006/133/EC should therefore be amended accordingly.

(9) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plant Health,

⁽¹⁾ OJ L 169, 10.7.2000, p. 1.

⁽²⁾ OJ L 52, 23.2.2006, p. 34.

HAS ADOPTED THIS DECISION:

Article 1

The text of Article 3 to Decision 2006/133/EC is replaced by the following:

'Article 3

Member States of destination other than Portugal may:

- (a) subject consignments of susceptible wood, bark and plants, coming from Portugal and moved into their territory, to testing for the presence of PWN;
- (b) take further appropriate steps to carry out official monitoring in respect of such consignments and to ascertain whether they comply with the relevant conditions specified in the Annex. In case non-compliances are confirmed, appropriate measures in accordance with Article 11 of Directive 2000/29/EC shall be taken.'

Article 2

The Annex to Decision 2006/133/EC is amended in accordance with the Annex to this Decision.

Article 3

Member States shall take all measures to comply with this Decision and, if necessary, amend the measures which they have adopted to protect themselves against the introduction and spread of PWN in such a manner that those measures comply with this Decision. They shall immediately inform the Commission of those measures.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 15 December 2008.

For the Commission
Androulla VASSILIOU
Member of the Commission

ANNEX

In the Annex to Decision 2006/133/EC, point 1 is replaced by the following:

1. Without prejudice to the provisions referred to in point 2, in the case of movements from demarcated areas into areas, other than demarcated areas in Member States or into third countries, as well as for movements from the part of the demarcated areas in which PWN is known to occur to the part of the demarcated areas designated as buffer zone, of:
- (a) susceptible plants, those plants shall be, for destinations within the Community, accompanied by a plant passport prepared and issued in accordance with the provisions of Commission Directive 92/105/EEC (*), after:
 - the plants have been officially inspected and found free from signs or symptoms of PWN, and
 - no symptoms of PWN have been observed at the place of production or in its immediate vicinity since the beginning of the last complete cycle of vegetation;
 - (b) susceptible wood and isolated bark, other than wood in the form of:
 - chips, particles, wood waste or scrap obtained in whole or part from these conifers,
 - packing cases, boxes, crates, drums and similar packings,
 - pallets, pallet collars, box pallets or other load boards,
 - dunnage, spacers and bearers,but including that which has not kept its natural round surface, that wood and isolated bark shall not be allowed to leave the demarcated area; the responsible official body may grant an exception from this prohibition where the wood or isolated bark, for destinations within the Community, is accompanied by the plant passport referred to in point (a), after having undergone an appropriate heat treatment to achieve a minimum core temperature of 56 °C for 30 minutes in order to ensure freedom from live PWNs;
 - (c) susceptible wood in the form of chips, particles, wood waste or scrap obtained in whole or part from these conifers, that wood shall not be allowed to leave the demarcated area; the responsible official body may grant an exception from this prohibition where that wood, for destinations within the Community, is accompanied by the plant passport referred to in point (a), after having undergone an appropriate fumigation treatment in order to ensure freedom from live PWNs;
 - (d) susceptible wood, originating in the demarcated areas in the form of dunnage, spacers and bearers, including that which has not kept its natural round surface, as well as in the form of packing cases, boxes, crates, drums and similar packings, pallets, box pallets and other load boards, pallet collars, whether or not actually in use in the transport of objects of all kinds, that wood shall not be allowed to leave the demarcated area; the responsible official body may grant an exception from this prohibition where that wood has been subject to one of the approved treatments as specified in Annex I to the FAO International Standard for Phytosanitary Measures No 15 on Guidelines for regulating wood packaging material in international trade and marked according to Annex II of the said Standard.

The responsible official body shall authorise the processing plants to carry out the treatments referred to under points (b), (c) and (d), and to issue the plant passports referred to in point (a) for susceptible wood under points (b) and (c) or to mark, in accordance with the FAO International Standard for Phytosanitary Measures No 15, the susceptible wood under point (d). Official inspections of the authorised processing plants shall be carried out on a continuous basis to verify the effectiveness of the treatment as well as the traceability of the wood.

The Commission shall compile a list of the processing plants authorised by the responsible official body and convey that list to the Standing Committee on Plant Health and to the Member States. That list shall be updated according to the results of official inspections to verify the effectiveness of the treatment as well as the traceability of the wood and according to the findings notified under Article 16(1) of Directive 2000/29/EC.

Portugal shall ensure that only processing plants included in that list are authorised to issue plant passports referred to in point (a) for susceptible wood under points (b) and (c) or to mark, in accordance with the FAO International Standard for Phytosanitary Measures No 15, the susceptible wood under point (d).

The plant passport referred to in point (a) or the mark in accordance with the FAO International Standard for Phytosanitary Measures No 15 shall be attached by the authorised processing plant to each unit of susceptible wood, bark and plants that is moved.

(*) OJ L 4, 8.1.1993, p. 22.'

COMMISSION DECISION

of 16 December 2008

amending Decision 2006/410/EC setting the amounts which, pursuant to Articles 10(2), 143d and 143e of Council Regulation (EC) No 1782/2003, Article 4(1) of Council Regulation (EC) No 378/2007 and Article 23(2) of Council Regulation (EC) No 479/2008 are made available to the EAFRD and the amounts available for EAGF expenditure

(2008/955/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ⁽¹⁾, and in particular Article 12(2) and (3) thereof,

Whereas:

(1) Commission Decision 2006/410/EC ⁽²⁾ sets the amounts which, pursuant to Articles 10(2), 143d and 143e of Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers ⁽³⁾, Article 4(1) of Council Regulation (EC) No 378/2007 ⁽⁴⁾ laying down rules for voluntary modulation of direct payments and Article 23(2) of Council Regulation (EC) No 479/2008 of 29 April 2008 on the common organisation of the market in wine ⁽⁵⁾ are made available to the EAFRD, and the net balance available for EAGF expenditure.

(2) The amounts for financial transfer from wine support programmes to rural development set in Article 23(2) and in Annexes II and III to Regulation (EC) No 479/2008 have been amended by Commission Regulation (EC) No 1246/2008 ⁽⁶⁾.

(3) Decision 2006/410/EC should therefore be amended accordingly,

HAS DECIDED AS FOLLOWS:

Sole Article

The Annex to Decision 2006/410/EC is replaced by the text set out in the Annex to this Decision.

Done at Brussels, 16 December 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

⁽¹⁾ OJ L 209, 11.8.2005, p. 1.

⁽²⁾ OJ L 163, 15.6.2006, p. 10.

⁽³⁾ OJ L 270, 21.10.2003, p. 1.

⁽⁴⁾ OJ L 95, 5.4.2007, p. 1.

⁽⁵⁾ OJ L 148, 6.6.2008, p. 1.

⁽⁶⁾ OJ L 335, 13.12.2008, p. 32.

ANNEX

'ANNEX

(EUR million)

Budget year	Amounts made available for EAFRD					Net balance available for EAGF expenditure
	Article 10(2) of Regulation (EC) No 1782/2003	Article 143d of Regulation (EC) No 1782/2003	Article 143e of Regulation (EC) No 1782/2003	Article 4(1) of Regulation (EC) No 378/2007	Article 23(2) of Regulation (EC) No 479/2008	
2007	984	22				44 753
2008	1 241	22		362		44 592
2009	1 305,7	22		424	40,66	44 886,64
2010	1 310,8	22		506	82,11	45 225,09
2011	1 290,8	22	484	516,3	122,61	45 181,29
2012	1 292,3	22	484	522,4	122,61	45 649,69
2013	1 293	22	484	522,4	122,61	46 129,99'

RECOMMENDATIONS

COMMISSION

COMMISSION RECOMMENDATION

of 4 December 2008

on criteria for the export of radioactive waste and spent fuel to third countries

(notified under document number C(2008) 7570)

(2008/956/Euratom)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Articles 33, second paragraph, and 124, second indent, thereof,

Having regard to Council Directive 2006/117/Euratom of 20 November 2006 on the supervision and control of shipments of radioactive waste and spent fuel⁽¹⁾, and in particular Article 16(2) thereof,

Whereas:

- (1) Radiation protection principles agreed at international level form the basis of the measures protecting against the danger of ionising radiation emitted by radioactive waste or spent fuel.
- (2) Such principles, to be effective, have to be part of a national regulatory system.
- (3) In accordance with the safety culture prevailing in the Community as regards activities involving radioactive substances, an effective independence of roles between regulatory authorities and operators is required to ensure the appropriate management of radioactive waste or spent fuel.
- (4) The decision to authorise shipments of radioactive waste or spent fuel to third countries is the responsibility of the competent authorities of the exporting Member State.
- (5) The competent authorities of the exporting Member State should form an opinion, in accordance with the criteria referred to in Article 16(1)(c) of Directive 2006/117/Euratom, on the third countries' administrative

and technical capacity for the safe management of radioactive waste and spent fuel, as well as the appropriateness of their regulatory structures.

- (6) Member States, in implementing those criteria, should apply a principle of hierarchy among them.
- (7) The Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management is the fundamental relevant international legal instrument addressing the safety of spent fuel and radioactive waste management.
- (8) In addition to the compliance with the set of criteria, other considerations, such as political, economic, social, ethical, scientific and public security matters, may be taken into account for authorising shipments of radioactive waste or spent fuel to a third country.
- (9) Article 2 of Directive 2006/117/Euratom deals with the right of a Member State or an undertaking in the Member State to which radioactive waste is to be shipped for processing or other material is to be shipped with the purpose of recovering the radioactive waste, to return the radioactive waste after treatment to its country of origin. It also provides that Directive 2006/117/Euratom does not affect the right of a Member State or an undertaking in that Member State to which spent fuel is to be shipped for reprocessing to return to its country of origin radioactive waste recovered from the reprocessing operation.
- (10) The criteria established by this recommendation are in accordance with the opinion of the Advisory Committee instituted under Article 21 of Directive 2006/117/Euratom,

⁽¹⁾ OJ L 337, 5.12.2006, p. 21.

HEREBY RECOMMENDS:

1. The main requirements relating to the export of radioactive waste or spent fuel to third countries referred to in Article 16(1)(c) of Directive 2006/117/Euratom should be as follows:
 - (a) appropriate national provisions for radiological protection for workers and the general public should be established and enforced; they should be consistent with relevant internationally endorsed standards on radiation protection;
 - (b) a coherent legislative framework for the regulation of activities involving a hazard from radioactive substances, including radioactive waste and spent fuel should be laid down;
 - (c) effective independent regulatory authorities should be set up being competent for issuing licences, reviewing them, assessing demands, being in charge of inspection and enforcement functions and having adequate resources;
 - (d) a clear allocation of responsibilities of the bodies involved in the different steps of spent fuel and radioactive waste management, particularly between operators and regulatory authorities should be provided for;
 - (e) a system of reporting to, or authorising by, such authorities for organisations managing radioactive waste or spent fuel;
 - (f) the assurance that the prime responsibility for the safety of spent fuel or radioactive waste management rests with the holder of the relevant licence and that each such licence holder meets its responsibilities;
 - (g) the availability of qualified staff as needed for safety-related activities during the operating lifetime of a spent fuel and a radioactive waste management facility; and of adequate financial resources to support the safety of facilities for spent fuel and radioactive waste management during their operating lifetime and for de-commissioning;
 - (h) the establishment and enforcement of an adequate national third party liability regime;
 - (i) the establishment and implementation of appropriate quality assurance programmes concerning the safety of spent fuel and radioactive waste management;
 - (j) adequate protective and corrective measures, including the provision of information to the population groups concerned and the preparation and testing of emergency plans, which will apply in the event of a radiological emergency in order to control the release and mitigate its effects.
2. In order to evaluate whether the above requirements for exports of radioactive waste and spent fuel to third countries are met, Member States should take into consideration the third countries' compliance with the following criteria:
 - (a) leading criteria:
 - IAEA membership and resultant adherence to the relevant safety standards of the International Atomic Energy Agency,
 - signature and ratification of, and compliance with the Joint Convention on the Safety of Radioactive Waste Management and the Safety of Spent Fuel Management, thus showing willingness to fulfil the obligations arising from the Joint Convention and demonstrating compliance with their relevant provisions addressing the safety of spent fuel and radioactive waste management,
 - signature and ratification of the Convention on Physical Protection of Nuclear Material and its amendment as expression of the obligation with prevention, detection and punishment of offences relating to nuclear material,
 - signature and ratification of, and compliance with the Convention on Nuclear Safety (CNS) as the most important legal instrument in the field of nuclear safety that also contains important provisions on emergency preparedness and radiation protection,
 - submission of spent fuel facilities to an IAEA safeguards agreement in connection with the signature and ratification of the Non-Proliferation Treaty (NPT) and related additional protocols to demonstrate that spent nuclear fuel is not diverted from its intended peaceful uses,
 - signature and ratification of, or compliance with either the Vienna Convention on Civil Liability for Nuclear Damage, the Protocol to Amend the Vienna Convention on Civil Liability for Nuclear Damage, the Convention for Supplementary Compensation for Nuclear Damage or the Convention on Third Party Liability in the Field of Nuclear Energy of 29 July 1960, as amended by the Additional Protocol of 28 January 1964 and by the Protocol of 16 November 1982 (Paris Convention) in order to demonstrate that the licence holder carries the main responsibility in the event of nuclear damage;

(b) additional criteria:

- signature and ratification of, and compliance with the Convention on Assistance in the Case of a Nuclear Accident and Radiological Emergency (AC) and the Convention on Early Notification in a Nuclear Accident (ENC) to demonstrate that appropriate information will be given to the affected population in the event of a radiological emergency and that adequate protective and corrective measures, including the preparation and testing of emergency plans, will apply in the event of a radiological emergency in order to control the release and mitigate its effects,
 - compliance with international instruments concerning transport safety of dangerous goods, particularly the SOLAS and the Chicago Conventions, to demonstrate that effective checks on maritime and air transports of dangerous goods are actually carried out.
3. Without prejudice to paragraph 1, other considerations, for example regarding political, economic, social, ethical, scientific and public security matters, may be taken into account by the competent authorities of Member States when considering whether to authorise shipments of radioactive waste or spent fuel to third countries.
 4. Competent authorities of Member States cooperate with a view to exchanging information on the application of this Recommendation.

This Recommendation is addressed to the Member States.

Done at Brussels, 4 December 2008.

For the Commission
Andris PIEBALGS
Member of the Commission

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

DECISION No 2/2008 OF THE EC/DENMARK-FAEROE ISLANDS JOINT COMMITTEE

of 20 November 2008

amending Tables I and II of the Annex to Protocol 1 to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faeroe Islands, of the other part

(2008/957/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faeroe Islands, of the other part ⁽¹⁾, hereinafter referred to as 'the Agreement', and in particular Article 34(1) thereof,

Whereas:

- (1) The Annex to Protocol 1 to the Agreement specifies the customs duties and other conditions to be applied on import into the Community of certain fish and fishery products originating in and coming from the Faeroes.
- (2) Under this Annex, the Community has granted concessions for a number of fishery products from the Faeroe Islands.

(3) The authorities of the Faeroe Islands have requested that salted and dried coalfish (*Pollachius virens*), common whelk (*Buccinum undatum*) and crab (*Geryon affinis*) be added to the list, in Table I of the Annex to Protocol 1, of fishery products that may be imported free of duty into the Community.

(4) It is reasonable to include these fishery products in this Table. They should, however, be subject to a tariff quota which is to be added to Table II of the Annex to Protocol 1,

HAS DECIDED AS FOLLOWS:

Article 1

Table I of the Annex to Protocol 1 to the Agreement shall be amended by the inclusion of the following rows:

'0305	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
	- Dried fish, whether or not salted but not smoked:		
0305 59	-- Other:		
0305 59 80	--- Other:		
ex 0305 59 80	---- Coalfish (<i>Pollachius virens</i>)	0	TQ No 5
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
	- Frozen:		
0306 14	-- Crabs:		
0306 14 90	--- Other:		
ex 0306 14 90	---- Crabs of the species <i>Geryon affinis</i>	0	TQ No 6

⁽¹⁾ OJ L 53, 22.2.1997, p. 2.

0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: – Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	-- Live, fresh or chilled:		
ex 0307 91 00	--- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7
0307 99	-- Other: --- Frozen:		
0307 99 18	---- Other:		
ex 0307 99 18	----- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 90	- Other -- Molluscs:		
1605 90 30	--- Other:		
ex 1605 90 30	---- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7'

Article 2

Table II of the Annex to Protocol 1 to the Agreement shall be amended by the inclusion of the following rows:

'0305	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption: – Dried fish, whether or not salted but not smoked:		
0305 59	-- Other:		
0305 59 80	--- Other:		
ex 0305 59 80	---- Coalfish (<i>Pollachius virens</i>)	0	TQ No 5 (1) 750
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption: – Frozen:		
0306 14	-- Crabs:		
0306 14 90	--- Other:		
ex 0306 14 90	---- Crabs of the species <i>Geryon affinis</i>	0	TQ No 6 (1) 750
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: – Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		

0307 91 00	-- Live, fresh or chilled:		
ex 0307 91 00	--- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7 ⁽¹⁾ 1 200
0307 99	-- Other:		
	--- Frozen:		
0307 99 18	---- Other:		
ex 0307 99 18	----- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7 ⁽¹⁾ 1 200
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 90	- Other		
	-- Molluscs:		
1605 90 30	--- Other:		
ex 1605 90 30	---- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7 ⁽¹⁾ 1 200

⁽¹⁾ For the year 2008, the volumes of the tariff quotas should be calculated *pro rata* to the basic volumes in proportion to the part of that year which elapsed before the tariff quotas apply.'

Article 3

This Decision shall enter into force on the day of its adoption.

It shall apply from 1 September 2008.

Done at Tórshavn, 5 November 2008.

For the Joint Committee
The Chairman
Herluf SIGVALDSSON

III

(Acts adopted under the EU Treaty)

ACTS ADOPTED UNDER TITLE V OF THE EU TREATY

COUNCIL JOINT ACTION 2008/958/CFSP**of 16 December 2008****amending Joint Action 2005/797/CFSP on the European Police Mission for the Palestinian Territories**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 14 thereof,

Whereas:

- (1) On 14 November 2005, the Council adopted Joint Action 2005/797/CFSP on the European Union Police Mission for the Palestinian Territories (EUPOL COPPS) ⁽¹⁾ for a period of three years. The operational phase of EUPOL COPPS began on 1 January 2006.
- (2) The financial reference amount intended to cover the expenditure related to EUPOL COPPS for the period from 14 November 2005 to 31 December 2008 totals EUR 14 900 000.
- (3) It is necessary to extend the mandate of EUPOL COPPS for a period of two years and to set the financial reference amount intended to cover the expenditure related to EUPOL COPPS for the period from 1 January to 31 December 2009.
- (4) The structure of the mission should, moreover, take account of strengthened action in the area of the rule of law,

HAS ADOPTED THIS JOINT ACTION:

Article 1

Joint Action 2005/797/CFSP is hereby amended as follows:

⁽¹⁾ OJ L 300, 17.11.2005, p. 65.

1. Article 3 shall be replaced by the following:

*'Article 3***Duration**

The mission shall have a duration of five years.;

2. the following point shall be added to Article 5:

'5. Rule of Law Section.;

3. Article 14(2) shall be replaced by the following:

'2. The financial reference amounts intended to cover the expenditure related to EUPOL COPPS for the years 2006, 2007, 2008, 2009 and 2010 shall be decided by the Council on an annual basis.;

4. the second paragraph of Article 17 shall be replaced by the following:

*'It shall expire on 31 December 2010.'**Article 2*

The financial reference amount intended to cover the expenditure related to EUPOL COPPS for the period 1 January to 31 December 2009 shall be EUR 6 200 000.

Article 3

This Joint Action shall enter into force on the date of its adoption.

Article 4

This Joint Action shall be published in the *Official Journal of the European Union*.

Done at Brussels, 16 December 2008.

For the Council
The President
R. BACHELOT-NARQUIN

COUNCIL COMMON POSITION 2008/959/CFSP**of 16 December 2008****amending Common Position 2008/586/CFSP updating Common Position 2001/931/CFSP on the application of specific measures to combat terrorism**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Articles 15 and 34 thereof,

Whereas:

- (1) On 27 December 2001, the Council adopted Common Position 2001/931/CFSP on the application of specific measures to combat terrorism ⁽¹⁾.
- (2) On 15 July 2008, the Council adopted Common Position 2008/586/CFSP updating Common Position 2001/931/CFSP ⁽²⁾.
- (3) The Council has noted that a number of other persons were involved in acts of terrorism within the meaning of Common Position 2001/931/CFSP and should therefore be added to the list of persons, groups and entities to which that Common Position applies (hereinafter the list) in accordance with the criteria laid down in Article 1(4) of that Common Position.
- (4) The Council has also concluded that the entries concerning a group in the list should be supplemented.
- (5) The list should be updated accordingly,

HAS ADOPTED THIS COMMON POSITION:

Article 1

The persons named in the Annex shall be added to the list of persons, groups and entities to which Common Position 2001/931/CFSP applies.

Article 2

In the Annex to Common Position 2008/586/CFSP, point 2, heading 13 shall be replaced by the following:

- '13. Euskadi Ta Askatasuna/Tierra Vasca y Libertad/Basque Fatherland and Liberty (E.T.A.) (the following organisations are part of the terrorist group "E.T.A.": "K.a.s.", "Xaki"; "Ekin", "Jarrai-Haika-Segi", "Gestoras pro-amnistía", "Askatasuna", "Batasuna" (a.k.a. Herri Batasuna, a.k.a. Euskal Herritarrok), "Acción Nacionalista Vasca"/"Euskal Abertzale Ekintza" (ANV/EAE), "Partido Comunista de las Tierras Vascas"/"Euskal Herrialdeetako Alderdi Komunista" (PCTV/EHAK)).'

Article 3

This Common Position shall take effect on the date of its adoption.

Article 4

This Common Position shall be published in the *Official Journal of the European Union*.

Done at Brussels, 16 December 2008.

*For the Council**The President*

R. BACHELOT-NARQUIN

⁽¹⁾ OJ L 344, 28.12.2001, p. 93.

⁽²⁾ OJ L 188, 16.7.2008, p. 71.

ANNEX

List of persons referred to in Article 1

1. PERSONS

1. * ALEGRÍA LOINAZ, Xavier, born 26 November 1958 in San Sebastián (Guipúzcoa), identity card No 15.239.620 — 'E.T.A.' activist, member of 'K.a.s./Ekin'
 2. * ASPIAZU RUBINA, Miguel de Garikoitz, born 6 July 1973 in Bilbao (Vizcaya), identity card No 14.257.455 — 'E.T.A.' activist
 3. * BELOQUI RESA, María Elena, born 12 June 1961 in Areta (Álava), identity card No 14.956.327 — 'E.T.A.' activist, member of 'Xaki'
 4. * CAMPOS ALONSO, Miriam, born 2 September 1971 in Bilbao (Vizcaya), identity card No 30.652.316 — 'E.T.A.' activist, member of 'Xaki'
 5. * CORTA CARRION, Mikel, born 15 May 1959 in Villafranca de Ordicia (Guipúzcoa), identity card No 08.902.967 — 'E.T.A.' activist, member of 'Xaki'
 6. * EGUIBAR MICHELENA, Mikel, born 14 November 1963 in San Sebastián (Guipúzcoa), identity card No 44.151.825 — 'E.T.A.' activist, member of 'Xaki'
 7. * IRIONDO YARZA, Aitzol, born 8 March 1977 in San Sebastián (Guipúzcoa), identity card No 72.467.565 — 'E.T.A.' activist
 8. * MARTITEGUI LIZASO, Jurdan, born 10 May 1980 in Durango (Vizcaya), identity card No 45.626.584 — 'E.T.A.' activist
 9. * OLANO OLANO, Juan Mariá, born 25 March 1955 in Gainza (Guipúzcoa), identity card No 15.919.168 — 'E.T.A.' activist, member of 'Gestoras Pro-amnistía'/Askatasuna'
 10. * OLARRA AGUIRIANO, José María, born 27 July 1957 in Tolosa (Guipúzcoa), identity card No 72.428.996 — 'E.T.A.' activist, member of 'Xaki'
 11. * RETA DE FRUTOS, José Ignacio, born 3 July 1959 in Elorrio (Vizcaya), identity card No 72.253.056 — 'E.T.A.' activist, member of 'Gestoras Pro-amnistía'/Askatasuna'
 12. * TXAPARTEGI NIEVES, Nekane, born 8 January 1973 in Asteasu (Guipúzcoa), identity card No 44.140.578 — 'E.T.A.' activist, member of 'Xaki'
 13. * URRUTICOECHEA BENGOCHEA, José Antonio, born 24 December 1950 in Miravalles (Vizcaya), identity card No 14.884.849 — 'E.T.A.' activist
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CORRIGENDA

Corrigendum to Commission Directive 2007/72/EC of 13 December 2007 amending Council Directive 66/401/EEC as regards the inclusion of the species *Galega orientalis* Lam.

(Official Journal of the European Union L 329 of 14 December 2007)

On page 38, Annex, point 1(a), column 14:

for: '10 (e)',

read: '10 (n)';

on page 39, Annex, point 1(b), column 7:

for: '(e)',

read: '0 (e)'.
