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## I

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

## REGULATIONS

**COMMISSION REGULATION (EC) No 252/2009****of 25 March 2009****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) <sup>(1)</sup>,

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 <sup>(2)</sup>, 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 26 March 2009.

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

Done at Brussels, 25 March 2009.

*For the Commission*

Jean-Luc DEMARTY

*Director-General for Agriculture and  
Rural Development*

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> 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 <sup>(1)</sup>	Standard import value
0702 00 00	IL	82,5
	JO	73,2
	MA	62,5
	TN	134,4
	TR	103,9
	ZZ	91,3
0707 00 05	JO	167,2
	MA	69,5
	TR	170,8
	ZZ	135,8
0709 90 70	MA	52,1
	TR	96,8
	ZZ	74,5
0709 90 80	EG	60,4
	ZZ	60,4
0805 10 20	EG	41,1
	IL	55,3
	MA	47,0
	TN	59,0
	TR	73,6
	ZZ	55,2
0805 50 10	TR	56,6
	ZZ	56,6
0808 10 80	AR	87,1
	BR	75,0
	CA	63,9
	CL	81,9
	CN	67,5
	MK	21,2
	US	109,5
	UY	68,8
	ZA	79,1
	ZZ	72,7
0808 20 50	AR	76,7
	CL	90,6
	CN	48,8
	ZA	90,2
	ZZ	76,6

<sup>(1)</sup> 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 253/2009****of 25 March 2009****amending the representative prices and additional import duties for certain products in the sugar sector fixed by Regulation (EC) No 945/2008 for the 2008/2009 marketing year**

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) <sup>(1)</sup>,

Having regard to Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector <sup>(2)</sup>, and in particular Article 36(2), second subparagraph, second sentence thereof,

Whereas:

- (1) The representative prices and additional duties applicable to imports of white sugar, raw sugar and certain syrups

for the 2008/2009 marketing year are fixed by Commission Regulation (EC) No 945/2008 <sup>(3)</sup>. These prices and duties have been last amended by Commission Regulation (EC) No 136/2009 <sup>(4)</sup>.

- (2) The data currently available to the Commission indicate that those amounts should be amended in accordance with the rules and procedures laid down in Regulation (EC) No 951/2006,

HAS ADOPTED THIS REGULATION:

*Article 1*

The representative prices and additional duties applicable to imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EC) No 945/2008 for the 2008/2009, marketing year, are hereby amended as set out in the Annex hereto.

*Article 2*

This Regulation shall enter into force on 26 March 2009.

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

Done at Brussels, 25 March 2009.

*For the Commission*

Jean-Luc DEMARTY

*Director-General for Agriculture and  
Rural Development*

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 178, 1.7.2006, p. 24.

<sup>(3)</sup> OJ L 258, 26.9.2008, p. 56.

<sup>(4)</sup> OJ L 47, 18.2.2009, p. 3.

## ANNEX

**Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 26 March 2009**

(EUR)

CN code	Representative price per 100 kg net of the product concerned	Additional duty per 100 kg net of the product concerned
1701 11 10 <sup>(1)</sup>	24,57	4,01
1701 11 90 <sup>(1)</sup>	24,57	9,25
1701 12 10 <sup>(1)</sup>	24,57	3,82
1701 12 90 <sup>(1)</sup>	24,57	8,82
1701 91 00 <sup>(2)</sup>	29,52	10,47
1701 99 10 <sup>(2)</sup>	29,52	5,95
1701 99 90 <sup>(2)</sup>	29,52	5,95
1702 90 95 <sup>(3)</sup>	0,30	0,35

<sup>(1)</sup> For the standard quality defined in point III of Annex IV to Regulation (EC) No 1234/2007.<sup>(2)</sup> For the standard quality defined in point II of Annex IV to Regulation (EC) No 1234/2007.<sup>(3)</sup> Per 1 % sucrose content.

**COMMISSION REGULATION (EC) No 254/2009****of 25 March 2009****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 12****(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 <sup>(1)</sup>, and in particular Article 3(1) thereof,

Whereas:

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

(2) On 30 November 2006, the International Financial Reporting Interpretations Committee (IFRIC) published IFRIC Interpretation 12 *Service Concessions Arrangements*, hereinafter 'IFRIC 12'. IFRIC 12 is an interpretation that provides clarification on how to apply provisions of International Reporting Financial Standards (IFRS) already endorsed by the Commission to service concession arrangements. IFRIC 12 clarifies how to recognise in the accounts of the concession's operator the infrastructure subject to the service concession arrangement. It also clarifies distinction between different phases of a service concession arrangement (construction/operation phases) and how revenues and expenses should be recognised in each case. It distinguishes two ways to recognise the infrastructure as well as related revenues and expenses (the financial asset and intangible asset 'models') depending on the exposure of the concession's operator to uncertainty in its future revenues.

(3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that IFRIC 12 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 <sup>(3)</sup>, the Standards Advice Review Group considered EFRAG's opinion on endorsement and advised the Commission that it is well-balanced and objective.

(4) The adoption of IFRIC 12 implies, by way of consequence, amendments to International Reporting Financial Standard (IFRS) 1, IFRIC 4 and Standing Interpretation Committee's Interpretation (SIC) 29 in order to ensure consistency between international accounting standards.

(5) It is being understood that companies can apply or continue to apply IFRIC 12.

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

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

HAS ADOPTED THIS REGULATION:

*Article 1*

The Annex to Regulation (EC) No 1126/2008 is amended as follows:

1. International Financial Reporting Interpretations Committee's (IFRIC) Interpretation 12 *Service Concessions Arrangements* is inserted as set out in the Annex to this Regulation;
2. International Reporting Financial Standard (IFRS) 1, IFRIC 4 and Standing Interpretations Committee's Interpretation (SIC) 29 are amended in accordance with Appendix B of IFRIC 12 as set out in the Annex to this Regulation.

<sup>(1)</sup> OJ L 243, 11.9.2002, p. 1.

<sup>(2)</sup> OJ L 320, 29.11.2008, p. 1.

<sup>(3)</sup> OJ L 199, 21.7.2006, p. 33.

*Article 2*

Each company shall apply IFRIC 12, as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after the date of entry into force of this Regulation.

*Article 3*

This Regulation shall enter into force on the third 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, 25 March 2009.

*For the Commission*

Charlie McCREEVY

*Member of the Commission*

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## ANNEX

## INTERNATIONAL ACCOUNTING STANDARDS

IFRIC 12	IFRIC Interpretation 12 <i>Service Concessions Arrangements</i>
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**IFRIC INTERPRETATION 12*****Service Concession Arrangements***

## REFERENCES

- *Framework for the Preparation and Presentation of Financial Statements*
- *IFRS 1 First-time Adoption of International Financial Reporting Standards*
- *IFRS 7 Financial Instruments: Disclosures*
- *IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors*
- *IAS 11 Construction Contracts*
- *IAS 16 Property, Plant and Equipment*
- *IAS 17 Leases*
- *IAS 18 Revenue*
- *IAS 20 Accounting for Government Grants and Disclosure of Government Assistance*
- *IAS 23 Borrowing Costs*
- *IAS 32 Financial Instruments: Presentation*
- *IAS 36 Impairment of Assets*
- *IAS 37 Provisions, Contingent Liabilities and Contingent Assets*
- *IAS 38 Intangible Assets*
- *IAS 39 Financial Instruments: Recognition and Measurement*
- *IFRIC 4 Determining whether an Arrangement contains a Lease*
- *SIC-29 Disclosure — Service Concession Arrangements*

## BACKGROUND

- 1 In many countries, infrastructure for public services — such as roads, bridges, tunnels, prisons, hospitals, airports, water distribution facilities, energy supply and telecommunication networks — has traditionally been constructed, operated and maintained by the public sector and financed through public budget appropriation.
- 2 In some countries, governments have introduced contractual service arrangements to attract private sector participation in the development, financing, operation and maintenance of such infrastructure. The infrastructure may already exist, or may be constructed during the period of the service arrangement. An arrangement within the scope of this Interpretation typically involves a private sector entity (an operator) constructing the infrastructure used to provide the public service or upgrading it (for example, by increasing its capacity) and operating and maintaining that infrastructure for a specified period of time. The operator is paid for its services over the period of the arrangement. The arrangement is governed by a contract that sets out performance standards, mechanisms for adjusting prices, and arrangements for arbitrating disputes. Such an arrangement is often described as a 'build-operate-transfer', a 'rehabilitate-operate-transfer' or a 'public-to-private' service concession arrangement.
- 3 A feature of these service arrangements is the public service nature of the obligation undertaken by the operator. Public policy is for the services related to the infrastructure to be provided to the public, irrespective of the identity of the party that operates the services. The service arrangement contractually obliges the operator to provide the services to the public on behalf of the public sector entity. Other common features are:
  - (a) the party that grants the service arrangement (the grantor) is a public sector entity, including a governmental body, or a private sector entity to which the responsibility for the service has been devolved.
  - (b) the operator is responsible for at least some of the management of the infrastructure and related services and does not merely act as an agent on behalf of the grantor.

- (c) the contract sets the initial prices to be levied by the operator and regulates price revisions over the period of the service arrangement.
- (d) the operator is obliged to hand over the infrastructure to the grantor in a specified condition at the end of the period of the arrangement, for little or no incremental consideration, irrespective of which party initially financed it.

#### SCOPE

- 4 This Interpretation gives guidance on the accounting by operators for public-to-private service concession arrangements.
- 5 This Interpretation applies to public-to-private service concession arrangements if:
  - (a) the grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them, and at what price; and
  - (b) the grantor controls — through ownership, beneficial entitlement or otherwise — any significant residual interest in the infrastructure at the end of the term of the arrangement.
- 6 Infrastructure used in a public-to-private service concession arrangement for its entire useful life (whole of life assets) is within the scope of this Interpretation if the conditions in paragraph 5(a) are met. Paragraphs AG1–AG8 provide guidance on determining whether, and to what extent, public-to-private service concession arrangements are within the scope of this Interpretation.
- 7 This Interpretation applies to both:
  - (a) infrastructure that the operator constructs or acquires from a third party for the purpose of the service arrangement; and
  - (b) existing infrastructure to which the grantor gives the operator access for the purpose of the service arrangement.
- 8 This Interpretation does not specify the accounting for infrastructure that was held and recognised as property, plant and equipment by the operator before entering the service arrangement. The derecognition requirements of IFRSs (set out in IAS 16) apply to such infrastructure.
- 9 This Interpretation does not specify the accounting by grantors.

#### ISSUES

- 10 This Interpretation sets out general principles on recognising and measuring the obligations and related rights in service concession arrangements. Requirements for disclosing information about service concession arrangements are in SIC-29 *Service Concession Arrangements: Disclosures*. The issues addressed in this Interpretation are:
  - (a) treatment of the operator's rights over the infrastructure;
  - (b) recognition and measurement of arrangement consideration;
  - (c) construction or upgrade services;
  - (d) operation services;
  - (e) borrowing costs;
  - (f) subsequent accounting treatment of a financial asset and an intangible asset; and
  - (g) items provided to the operator by the grantor.

#### CONSENSUS

##### **Treatment of the operator's rights over the infrastructure**

- 11 Infrastructure within the scope of this Interpretation shall not be recognised as property, plant and equipment of the operator because the contractual service arrangement does not convey the right to control the use of the public service infrastructure to the operator. The operator has access to operate the infrastructure to provide the public service on behalf of the grantor in accordance with the terms specified in the contract.

**Recognition and measurement of arrangement consideration**

- 12 Under the terms of contractual arrangements within the scope of this Interpretation, the operator acts as a service provider. The operator constructs or upgrades infrastructure (construction or upgrade services) used to provide a public service and operates and maintains that infrastructure (operation services) for a specified period of time.
- 13 The operator shall recognise and measure revenue in accordance with IASs 11 and 18 for the services it performs. If the operator performs more than one service (i.e. construction or upgrade services and operation services) under a single contract or arrangement, consideration received or receivable shall be allocated by reference to the relative fair values of the services delivered, when the amounts are separately identifiable. The nature of the consideration determines its subsequent accounting treatment. The subsequent accounting for consideration received as a financial asset and as an intangible asset is detailed in paragraphs 23–26 below.

**Construction or upgrade services**

- 14 The operator shall account for revenue and costs relating to construction or upgrade services in accordance with IAS 11.

*Consideration given by the grantor to the operator*

- 15 If the operator provides construction or upgrade services the consideration received or receivable by the operator shall be recognised at its fair value. The consideration may be rights to:
- (a) a financial asset, or
  - (b) an intangible asset.
- 16 The operator shall recognise a financial asset to the extent that it has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services; the grantor has little, if any, discretion to avoid payment, usually because the agreement is enforceable by law. The operator has an unconditional right to receive cash if the grantor contractually guarantees to pay the operator (a) specified or determinable amounts or (b) the shortfall, if any, between amounts received from users of the public service and specified or determinable amounts, even if payment is contingent on the operator ensuring that the infrastructure meets specified quality or efficiency requirements.
- 17 The operator shall recognise an intangible asset to the extent that it receives a right (a licence) to charge users of the public service. A right to charge users of the public service is not an unconditional right to receive cash because the amounts are contingent on the extent that the public uses the service.
- 18 If the operator is paid for the construction services partly by a financial asset and partly by an intangible asset it is necessary to account separately for each component of the operator's consideration. The consideration received or receivable for both components shall be recognised initially at the fair value of the consideration received or receivable.
- 19 The nature of the consideration given by the grantor to the operator shall be determined by reference to the contract terms and, when it exists, relevant contract law.

**Operation services**

- 20 The operator shall account for revenue and costs relating to operation services in accordance with IAS 18.

*Contractual obligations to restore the infrastructure to a specified level of serviceability*

- 21 The operator may have contractual obligations it must fulfil as a condition of its licence (a) to maintain the infrastructure to a specified level of serviceability or (b) to restore the infrastructure to a specified condition before it is handed over to the grantor at the end of the service arrangement. These contractual obligations to maintain or restore infrastructure, except for any upgrade element (see paragraph 14), shall be recognised and measured in accordance with IAS 37, i.e. at the best estimate of the expenditure that would be required to settle the present obligation at the balance sheet date.

**Borrowing costs incurred by the operator**

- 22 In accordance with IAS 23, borrowing costs attributable to the arrangement shall be recognised as an expense in the period in which they are incurred unless the operator has a contractual right to receive an intangible asset (a right to charge users of the public service). In this case borrowing costs attributable to the arrangement shall be capitalised during the construction phase of the arrangement in accordance with that Standard.

**Financial asset**

- 23 IASs 32 and 39 and IFRS 7 apply to the financial asset recognised under paragraphs 16 and 18.
- 24 The amount due from or at the direction of the grantor is accounted for in accordance with IAS 39 as:
- (a) a loan or receivable;
  - (b) an available-for-sale financial asset; or
  - (c) if so designated upon initial recognition, a financial asset at fair value through profit or loss, if the conditions for that classification are met.
- 25 If the amount due from the grantor is accounted for either as a loan or receivable or as an available-for-sale financial asset, IAS 39 requires interest calculated using the effective interest method to be recognised in profit or loss.

**Intangible asset**

- 26 IAS 38 applies to the intangible asset recognised in accordance with paragraphs 17 and 18. Paragraphs 45–47 of IAS 38 provide guidance on measuring intangible assets acquired in exchange for a non-monetary asset or assets or a combination of monetary and non-monetary assets.

**Items provided to the operator by the grantor**

- 27 In accordance with paragraph 11, infrastructure items to which the operator is given access by the grantor for the purposes of the service arrangement are not recognised as property, plant and equipment of the operator. The grantor may also provide other items to the operator that the operator can keep or deal with as it wishes. If such assets form part of the consideration payable by the grantor for the services, they are not government grants as defined in IAS 20. They are recognised as assets of the operator, measured at fair value on initial recognition. The operator shall recognise a liability in respect of unfulfilled obligations it has assumed in exchange for the assets.

**EFFECTIVE DATE**

- 28 An entity shall apply this Interpretation for annual periods beginning on or after 1 January 2008. Earlier application is permitted. If an entity applies this Interpretation for a period beginning before 1 January 2008, it shall disclose that fact.

**TRANSITION**

- 29 Subject to paragraph 30, changes in accounting policies are accounted for in accordance with IAS 8, i.e. retrospectively.
- 30 If, for any particular service arrangement, it is impracticable for an operator to apply this Interpretation retrospectively at the start of the earliest period presented, it shall:
- (a) recognise financial assets and intangible assets that existed at the start of the earliest period presented;
  - (b) use the previous carrying amounts of those financial and intangible assets (however previously classified) as their carrying amounts as at that date; and
  - (c) test financial and intangible assets recognised at that date for impairment, unless this is not practicable, in which case the amounts shall be tested for impairment as at the start of the current period.

*Appendix A***APPLICATION GUIDANCE**

*This appendix is an integral part of the Interpretation.*

**SCOPE (paragraph 5)**

- AG1 Paragraph 5 of this Interpretation specifies that infrastructure is within the scope of the Interpretation when the following conditions apply:
- (a) the grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them, and at what price; and

- (b) the grantor controls — through ownership, beneficial entitlement or otherwise — any significant residual interest in the infrastructure at the end of the term of the arrangement.
- AG2 The control or regulation referred to in condition (a) could be by contract or otherwise (such as through a regulator), and includes circumstances in which the grantor buys all of the output as well as those in which some or all of the output is bought by other users. In applying this condition, the grantor and any related parties shall be considered together. If the grantor is a public sector entity, the public sector as a whole, together with any regulators acting in the public interest, shall be regarded as related to the grantor for the purposes of this Interpretation.
- AG3 For the purpose of condition (a), the grantor does not need to have complete control of the price: it is sufficient for the price to be regulated by the grantor, contract or regulator, for example by a capping mechanism. However, the condition shall be applied to the substance of the agreement. Non-substantive features, such as a cap that will apply only in remote circumstances, shall be ignored. Conversely, if for example, a contract purports to give the operator freedom to set prices, but any excess profit is returned to the grantor, the operator's return is capped and the price element of the control test is met.
- AG4 For the purpose of condition (b), the grantor's control over any significant residual interest should both restrict the operator's practical ability to sell or pledge the infrastructure and give the grantor a continuing right of use throughout the period of the arrangement. The residual interest in the infrastructure is the estimated current value of the infrastructure as if it were already of the age and in the condition expected at the end of the period of the arrangement.
- AG5 Control should be distinguished from management. If the grantor retains both the degree of control described in paragraph 5(a) and any significant residual interest in the infrastructure, the operator is only managing the infrastructure on the grantor's behalf — even though, in many cases, it may have wide managerial discretion.
- AG6 Conditions (a) and (b) together identify when the infrastructure, including any replacements required (see paragraph 21), is controlled by the grantor for the whole of its economic life. For example, if the operator has to replace part of an item of infrastructure during the period of the arrangement (e.g. the top layer of a road or the roof of a building), the item of infrastructure shall be considered as a whole. Thus condition (b) is met for the whole of the infrastructure, including the part that is replaced, if the grantor controls any significant residual interest in the final replacement of that part.
- AG7 Sometimes the use of infrastructure is partly regulated in the manner described in paragraph 5(a) and partly unregulated. However, these arrangements take a variety of forms:
- (a) any infrastructure that is physically separable and capable of being operated independently and meets the definition of a cash-generating unit as defined in IAS 36 shall be analysed separately if it is used wholly for unregulated purposes. For example, this might apply to a private wing of a hospital, where the remainder of the hospital is used by the grantor to treat public patients.
  - (b) when purely ancillary activities (such as a hospital shop) are unregulated, the control tests shall be applied as if those services did not exist, because in cases in which the grantor controls the services in the manner described in paragraph 5, the existence of ancillary activities does not detract from the grantor's control of the infrastructure.
- AG8 The operator may have a right to use the separable infrastructure described in paragraph AG7(a), or the facilities used to provide ancillary unregulated services described in paragraph AG7(b). In either case, there may in substance be a lease from the grantor to the operator; if so, it shall be accounted for in accordance with IAS 17.

#### Appendix B

#### AMENDMENTS TO IFRS 1 AND TO OTHER INTERPRETATIONS

*The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2008. If an entity applies this Interpretation for an earlier period, these amendments shall be applied for that earlier period.*

- B1 IFRS 1 *First-time Adoption of International Financial Reporting Standards* is amended as described below. New text is underlined and deleted text struck through.

Paragraph 9 is amended 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, 34A and 34B.

In paragraph 12(a), the reference to paragraphs 13–25G is changed to 13–25H.

In paragraph 13, subparagraphs (k) and (l) are amended, and subparagraph (m) is inserted, as follows:

- (k) leases (paragraph 25F); ~~and~~
- (l) fair value measurement of financial assets or financial liabilities at initial recognition (paragraph 25G); and
- (m) a financial asset or an intangible asset accounted for in accordance with IFRIC 12 Service Concession Arrangements (paragraph 25H).

After paragraph 25G, a new heading and paragraph 25H are inserted as follows:

**Service concession arrangements**

25H A first-time adopter may apply the transitional provisions in IFRIC 12 *Service Concession Arrangements*.

- B2 IFRIC 4 *Determining whether an Arrangement Contains a Lease* is amended as described below.

Paragraph 4 is amended as follows (new text is underlined):

- 4 This Interpretation does not apply to arrangements that:
- (a) are, or contain, leases excluded from the scope of IAS 17; or
  - (b) are public-to-private service concession arrangements within the scope of IFRIC 12 Service Concession Arrangements.

- B3 SIC-29 *Disclosure — Service Concession Arrangements* is amended as described below (in amended paragraphs new text is underlined).

Its title is amended to *Service Concession Arrangements: Disclosures*.

In paragraphs 1–6 references to ‘Concession Operator’ are changed to ‘operator’, and references to ‘Concession Provider’ are changed to ‘grantor’.

In paragraph 6, subparagraph (d) is amended, and subparagraph (e) is inserted, as follows:

- (d) changes in the arrangement occurring during the period; and
- (e) how the service arrangement has been classified.

After paragraph 6 a new paragraph 6A is inserted, as follows:

- 6A An operator shall disclose the amount of revenue and profits or losses recognised in the period on exchanging construction services for a financial asset or an intangible asset.
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## II

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

## DECISIONS

## COMMISSION

## COMMISSION DECISION

of 18 March 2009

**adjusting the weightings applicable from 1 February, 1 March, 1 April, 1 May and 1 June 2008 to the remuneration of officials, temporary staff and contract staff of the European Communities serving in third countries**

(2009/295/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to the Staff Regulations of officials of the European Communities and the conditions of employment of other servants of the Communities laid down by Regulation (EEC, Euratom, ECSC) No 259/68 <sup>(1)</sup>, and in particular the second paragraph of Article 13 of Annex X thereto,

Whereas:

- (1) Pursuant to the first paragraph of Article 13 of Annex X to the Staff Regulations, the weightings to be applied from 1 July 2007 to the remuneration of officials, temporary staff and contract staff of the European Communities serving in third countries payable in the currency of their country of employment were laid down by Council Regulation (EC) No 624/2008 <sup>(2)</sup>.
- (2) Some of these weightings need to be adjusted in accordance with the second paragraph of Article 13 of Annex X to the Staff Regulations, with effect from 1 February, 1 March, 1 April, 1 May and 1 June 2008, since the statistics available to the Commission show that

in certain third countries the variation in the cost of living measured on the basis of the weighting and the corresponding exchange rate has exceeded 5 % since weightings were last laid down or adjusted,

HAS DECIDED AS FOLLOWS:

*Sole Article*

The weightings applied to the remuneration of officials, temporary staff and contract staff of the European Communities serving in third countries, payable in the currency of the country of employment, shall be adjusted for certain countries as shown in the Annex hereto. It contains five monthly tables showing which countries are affected and the dates of application for each one (1 February, 1 March, 1 April, 1 May and 1 June 2008).

The exchange rates used for the calculation of this remuneration shall be established in accordance with the detailed rules for the implementation of the Financial Regulation and correspond to the dates of application of the weightings.

Done at Brussels, 18 March 2009.

*For the Commission*  
Benita FERRERO-WALDNER  
*Member of the Commission*

<sup>(1)</sup> OJ L 56, 4.3.1968, p. 1.

<sup>(2)</sup> OJ L 172, 2.7.2008, p. 1.



## ANNEX

## FEBRUARY 2008

Place of employment	Economic parity February 2008	Exchange rate February 2008 (*)	Weighting February 2008 (**)
Former Yugoslav Republic of Macedonia <sup>(1)</sup>	41,78	61,451	68,0
Saudi Arabia	4,505	5,5288	81,5
Argentina	2,504	4,6491	53,9
Costa Rica	542,1	736,035	73,7
India	32,24	58,1618	55,4
Lebanon	1 835	2 232,61	82,2
Nigeria	162,7	171,243	95,0
Serbia (Belgrade) <sup>(1)</sup>	56,74	81,476	69,6
Sierra Leone	3 222	4 380,09	73,6
Sri Lanka <sup>(2)</sup>	87,73	159,65	55,0
Syria <sup>(1)</sup>	44,27	70,5	62,8
Tanzania <sup>(3)</sup>	1 109	1 664,73	66,6
Ukraine	7,794	7,45128	104,6
Venezuela <sup>(1)</sup>	2,186	3,18415	68,7

(\*) EUR 1 = national currency (Cuba, El Salvador, Ecuador = USD).

(\*\*) Brussels = 100 %.

<sup>(1)</sup> The weighting for this place is adapted twice: for February and June.<sup>(2)</sup> The weighting for this place is adapted twice: for February and March.<sup>(3)</sup> The weighting for this place is adapted three times: for February, March and June.

## MARCH 2008

Place of employment	Economic parity March 2008	Exchange rate March 2008 (*)	Weighting March 2008 (**)
Belarus	1 945	3 181,1	61,1
Bolivia	5,432	11,4012	47,6
Bulgaria	1,688	1,9558	86,3
Solomon Islands <sup>(1)</sup>	9,905	11,4748	86,3
Kyrgyzstan <sup>(1)</sup>	48	55,0253	87,2
Laos	10 277	13 450	76,4
Sri Lanka <sup>(2)</sup>	92,37	160,023	57,7
Tanzania <sup>(3)</sup>	1 046	1 693,89	61,8

(\*) EUR 1 = national currency (Cuba, El Salvador, Ecuador = USD).

(\*\*) Brussels = 100 %.

<sup>(1)</sup> The weighting for this place is adapted twice: for March and June.<sup>(2)</sup> The weighting for this place is adapted twice: for February and March.<sup>(3)</sup> The weighting for this place is adapted three times: for February, March and June.

**APRIL 2008**

Place of employment	Economic parity April 2008	Exchange rate April 2008 (*)	Weighting April 2008 (**)
Cameroon	713,8	655,957	108,8
Canada	1,234	1,608	76,7
Gambia <sup>(1)</sup>	21,26	30,75	69,1
Guinea (Conakry)	3 799	6 851,17	55,5
Guinea-Bissau	760,7	655,957	116,0
Indonesia (Banda Aceh)	6 925	14 540,2	47,6
Central African Republic	728,4	655,957	111,0
Vanuatu	155,8	148,98	104,6

(\*) EUR 1 = national currency (Cuba, El Salvador, Ecuador = USD).

(\*\*) Brussels = 100 %.

<sup>(1)</sup> The weighting for this place is adapted twice: for April and June.

**MAY 2008**

Place of employment	Economic parity May 2008	Exchange rate May 2008 (*)	Weighting May 2008 (**)
Armenia	331,6	482,2	68,8
Egypt <sup>(1)</sup>	2,708	8,60965	31,5
Haiti <sup>(1)</sup>	63,31	61,9632	102,2
Lesotho	6,059	11,8167	51,3
Madagascar	2 125	2 621,33	81,1
Peru	3,132	4,34275	72,1
Philippines	42,21	65,686	64,3
Suriname	1,743	4,2939	40,6

(\*) EUR 1 = national currency (Cuba, El Salvador, Ecuador = USD).

(\*\*) Brussels = 100 %.

<sup>(1)</sup> The weighting for this place is adapted twice: for May and June.

**JUNE 2008**

Place of employment	Economic parity June 2008	Exchange rate June 2008 (*)	Weighting June 2008 (**)
Former Yugoslav Republic of Macedonia <sup>(1)</sup>	45,35	61,3871	73,9
Egypt <sup>(2)</sup>	2,913	8,44855	34,5
Ethiopia	12,12	15,2245	79,6
Gambia <sup>(3)</sup>	22,41	32,7	68,5
Haiti <sup>(2)</sup>	66,63	62,9246	105,9
Fiji	1,695	2,33508	72,6
Solomon Islands <sup>(4)</sup>	10,81	12,0152	90,0

Place of employment	Economic parity June 2008	Exchange rate June 2008 (*)	Weighting June 2008 (**)
Jamaica	93,22	110,025	84,7
Kyrgyzstan <sup>(4)</sup>	50,99	56,6834	90,0
New Caledonia	172,6	119,332	144,6
Uganda	1 835	2 563,8	71,6
Pakistan	44,72	107,615	41,6
Samoa	2,642	3,89332	67,9
Serbia (Belgrade) <sup>(1)</sup>	61,51	80,7545	76,2
Sudan (Khartoum)	1,685	3,1984	52,7
Syria <sup>(1)</sup>	46,93	72,09	65,1
Tanzania <sup>(2)</sup>	1 165	1 873,39	62,2
Turkey	1,567	1,9039	82,3
Venezuela <sup>(1)</sup>	2,075	3,34347	62,1
Yemen	182,6	310,909	58,7

(\*) EUR 1 = national currency (Cuba, El Salvador, Ecuador = USD).

(\*\*) Brussels = 100 %.

<sup>(1)</sup> The weighting for this place is adapted twice: for February and June.

<sup>(2)</sup> The weighting for this place is adapted twice: for May and June.

<sup>(3)</sup> The weighting for this place is adapted twice: for April and June.

<sup>(4)</sup> The weighting for this place is adapted twice: for March and June.

<sup>(5)</sup> The weighting for this place is adapted three times: for February, March and June.

## COMMISSION DECISION

of 25 March 2009

**establishing a specific control and inspection programme related to the recovery of bluefin tuna in the eastern Atlantic and the Mediterranean***(notified under document number C(2009) 2032)*

(2009/296/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy <sup>(1)</sup>, and in particular Article 34c(1) thereof,

Whereas:

(1) The International Commission for the Conservation of the Atlantic Tunas (ICCAT) has adopted in 2006 a multi-annual recovery plan for bluefin tuna in the eastern Atlantic and Mediterranean (Recommendation 06-05), which entered into force on 13 June 2007. That Recovery Plan was transposed into European Community (EC) legislation on a temporary basis by way of Council Regulation (EC) No 643/2007 <sup>(2)</sup> and on a permanent basis by way of Council Regulation (EC) No 1559/2007 <sup>(3)</sup>.

(2) The ICCAT Recommendation 08-05 adopted on 24 November 2008 amending Recommendation 06-05 to establish a multi-annual recovery plan for bluefin tuna in the eastern Atlantic and the Mediterranean contains important modifications. Those modifications have been incorporated in the proposal for transposition into Community law of Recommendation 08-05, which has been transmitted by the Commission to the Council and Parliament.

(3) To ensure the success of the multi-annual recovery plan, it is necessary to establish a specific control and inspection programme involving Greece, Spain, France, Italy, Cyprus, Malta and Portugal, with the objective guaranteeing an appropriate level of implementation of the conservation and control measures applicable to fishing activities in relation to the recovery of the bluefin tuna stock.

(4) That specific control and inspection programme should be set up for the period from 15 March 2009 to 15 March 2011. The results obtained by the application of the specific control and inspection programme should be periodically evaluated in cooperation with the Member States concerned.

(5) In order to harmonise the control and inspection of the bluefin tuna fishery at Community level, it is appropriate to draw up common rules for the control and inspection activities to be carried out by the competent authorities of the Member States concerned, and that Member States adopt national control programmes in order to match such common rules. To that end, benchmarks for the intensity of control and inspection activities should be fixed, as well as control and inspection priorities and procedures.

(6) To ensure the follow-up of infringements in accordance with Article 25 of Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the common fisheries policy <sup>(4)</sup>, a framework should be set up under which all the authorities concerned may request mutual assistance and exchange relevant information in accordance with Articles 34a and 34b of Regulation (EEC) No 2847/93 and Article 28 of Regulation (EC) No 2371/2002.

(7) Joint inspection and surveillance activities should be carried out in accordance with joint deployment plans established by the Community Fisheries Control Agency (CFCA) set up by Council Regulation (EC) No 768/2005 <sup>(5)</sup>.

(8) The measures provided for in this Decision have been established in concert with the Member States concerned.

(9) The measures provided for in this Decision are in accordance with the opinion of the Committee for Fisheries and Aquaculture,

<sup>(1)</sup> OJ L 261, 20.10.1993, p. 1.

<sup>(2)</sup> OJ L 151, 13.6.2007, p. 1.

<sup>(3)</sup> OJ L 340, 22.12.2007, p. 8.

<sup>(4)</sup> OJ L 358, 31.12.2002, p. 59.

<sup>(5)</sup> OJ L 128, 21.5.2005, p. 1.

HAS ADOPTED THIS DECISION:

#### Article 1

##### Subject-matter

This Decision establishes a specific control and inspection programme in order to ensure the harmonised implementation of the multi-annual recovery plan for bluefin tuna in the eastern Atlantic and the Mediterranean adopted by ICCAT on 24 November 2008.

#### Article 2

##### Scope

1. The specific control and inspection programme related to the bluefin tuna in the eastern Atlantic and Mediterranean Sea shall cover:

- (a) all fishing activities by fishing vessels, traps and farms;
- (b) all catches, landings, transfers, transshipments and caging operations;
- (c) all related activities of farms and enterprises engaged in caging, fattening, farming or processing of bluefin tuna and/or in trade of bluefin tuna products, including importation, exportation and re-exportation, transport and storage;
- (d) the implementation of the annual fishing plans;
- (e) the prohibition to use spotting aircraft and helicopters;
- (f) the sport and recreational fisheries;
- (g) the implementation of the ICCAT Scheme of Joint International Inspection;
- (h) the monitoring and follow-up of joint fishing operations;
- (i) the implementation of the measures on fishing and farming capacities;
- (j) the implementation of the Member States' observer programme and the ICCAT regional observer programme;
- (k) the implementation of the rules on recording of authorised catching vessels and other fishing vessels.

2. The specific control and inspection programme shall apply from 15 March 2009 to 15 March 2011.

#### Article 3

##### National control programmes

1. Greece, Spain, France, Italy, Cyprus, Malta and Portugal shall establish national control programmes, in accordance with the common rules set out in Annex I, as regards the activities listed in Article 2.

2. The Member States referred to in paragraph 1 shall submit to the Commission by 15 March 2009 and 2010 their national control programmes and the annual implementation schedules.

3. National control programmes shall contain all the data listed in Annex II. The annual implementation schedules shall include details as regards the human and material resources allocated and the zones where those resources are to be deployed.

#### Article 4

##### Cooperation between Member States

All Member States shall cooperate with the Member States referred to in Article 3(1) for the implementation of the specific control and inspection programme.

#### Article 5

##### Commission inspections

1. Inspections may be carried out by Commission inspectors without the assistance of inspectors of the Member States concerned, in accordance with Article 27 of Regulation (EC) No 2371/2002.

2. The competent authority of the Member State concerned shall provide the Commission inspectors with the assistance necessary to conduct the inspections provided for in paragraph 1.

3. The Commission inspectors shall verify their findings with the inspectors of the Member State concerned. To that end, they shall meet after each of their inspection visits with officials of the competent authority of the Member State concerned in order to brief them as to their findings.

#### Article 6

##### Joint inspection and surveillance activities

1. The Member States referred to in Article 3(1) shall undertake joint inspection and surveillance activities in accordance with the Joint Deployment Plan established by the Community Fisheries Control Agency on the basis of Article 12 of Regulation (EC) No 768/2005. The conduct of inspection shall be in accordance with the provisions of Recommendation 08-05, the ICCAT Scheme of Joint International Inspection and Annex I to this Decision.

2. For that purpose, the Member States concerned shall:
  - (a) ensure that inspectors from other Member States concerned are invited to participate in joint inspection and surveillance activities;
  - (b) establish joint operational procedures applicable to their surveillance crafts.

#### Article 7

##### Notification of surveillance and inspection activities

A Member State that intends to conduct surveillance and inspect fishing vessels in the waters under the jurisdiction of another Member State, in the framework of a Joint Deployment Plan established in accordance with Article 12 of Regulation (EC) No 768/2005, shall notify its intentions to the contact point of the coastal Member State concerned, referred to in Article 3 of Commission Regulation (EC) No 1042/2006<sup>(1)</sup>, and to the Community Fisheries Control Agency. The notification shall contain the following information:

- (a) type, name and call sign of the inspection vessels and inspection aircraft on the basis of the list referred to in Article 28(4) of Regulation (EC) No 2371/2002;
- (b) the areas, as referred to in Article 1, where the surveillance and inspection will be carried out;
- (c) the duration of the surveillance and inspection activities.

#### Article 8

##### Infringements

1. Member States whose inspectors discover any infringement while carrying out an inspection of the activities listed in Article 2, shall inform the following States of the date of inspection and the details of the infringement:

- (a) the relevant flag Member State and/or ICCAT Contracting Party, and, where appropriate;
- (b) the Member State where the farming installation or the enterprise engaged in the processing and/or trade of bluefin tuna products is established.

2. When the Member State whose inspectors discovered the infringement does not take further action, the Member States informed under paragraph 1 shall take prompt action as appropriate to receive and consider the evidence of the infringement. They shall conduct any further investigation as necessary for the follow-up of the infringement.

3. Member States whose inspectors observe an activity or condition that may constitute a serious infringement, as defined in Recommendation 08-05, shall immediately notify the flag authorities of the fishing vessel, directly as well as through the ICCAT Secretariat and the Commission.

4. In case a serious infringement, as defined in Recommendation 08-05, is discovered onboard a Community fishing vessel, the flag Member State shall ensure that, following the inspection, the fishing vessel flying its flag ceases all fishing activities. The flag Member State shall require the fishing vessel to proceed immediately to a port designated by it and where an investigation shall be initiated. If the fishing vessel is not called to port, the flag Member State shall provide due justification in a timely manner to the Commission. The Commission shall forward that information to the ICCAT Executive Secretariat, who shall make it available to other Contracting Parties.

5. Member States shall cooperate to ensure that, if prosecution of an infringement is transferred to the Member State of registration in accordance with Article 31(4) of Regulation (EEC) No 2847/93, the security and continuity of any evidence of the infringement cited by its inspectors is guaranteed in each case.

#### Article 9

##### Information

1. The Member States referred to in Article 3(1) shall communicate to the Commission, by the end of every month, the following information concerning that month:

- (a) the inspection and control activities carried out;
- (b) all infringements, including for each infringement the identification of:
  - (i) the fishing vessel (name, flag and external identification code), the trap, the farm or the enterprise engaged in the processing and/or trade of bluefin tuna products concerned;
  - (ii) the date, time and location of the inspection; and
  - (iii) the nature of the infringement;
- (c) the current state of play concerning the follow-up of infringements detected;
- (d) any relevant coordination and cooperation actions between Member States.

<sup>(1)</sup> OJ L 187, 8.7.2006, p. 14.

2. An infringement shall continue to be listed on each subsequent report until the action is concluded under the laws of the Member State concerned. Each subsequent report shall:

- (a) indicate the current status of the case (e.g. case pending, under appeal, still under investigation); and
- (b) describe in specific terms any penalties imposed (e.g. level of fines, value of forfeited fish and/or gear, written warning given).

3. If an infringement is detected by a Community inspector onboard a vessel flying the flag of another Member State, the flag Member State authorities shall inform without delay that Community inspector about the follow-up given to the infringement.

4. Reports shall include an explanation if no action has been taken.

#### *Article 10*

##### **Evaluation**

The Commission shall convene once a year, in early September, a meeting of the Committee for Fisheries and Aquaculture to evaluate the compliance with and the results of the specific control and inspection programme with a view to prepare the report the Community is required to provide to the ICCAT Secretariat on 15 October each year.

#### *Article 11*

##### **Addressees**

This Decision is addressed to the Member States.

Done at Brussels, 25 March 2009.

*For the Commission*

Joe BORG

*Member of the Commission*

## ANNEX I

**COMMON RULES FOR NATIONAL CONTROL PROGRAMMES, AS REFERRED TO IN ARTICLE 3(1)****Objectives**

1. The general objective of the national control programmes shall be the verification of compliance with applicable legislation concerning:
  - (a) full monitoring of caging operations taking place in the Community waters;
  - (b) full monitoring of transfer operations;
  - (c) full monitoring of joint fishing operations;
  - (d) quantitative restrictions on catches and any specific conditions associated therewith, including the monitoring of quota uptake;
  - (e) annual fishing plans;
  - (f) all documents required by the legislation applicable to bluefin tuna, in particular verifying the reliability of the information recorded;
  - (g) specific technical measures and conditions for fishing for bluefin tuna as provided in Recommendation 08-05, specifically the application of minimum size rules and associated conditions.
2. The specific objective of the national control programmes shall be to achieve the harmonised implementation of the full provisions of the bluefin tuna recovery plan, established by Recommendation 08-05.

**Strategy**

The national control programme shall concentrate on control and inspection of fishing and all related activities by any fishing vessel, trap, farm and enterprise engaged in the processing and/or trade of bluefin tuna products.

Inspections of transport and marketing of bluefin tuna shall be used as a complementary cross-checking mechanism to test the efficiency of the control and inspection.

**1.1. Priorities**

Different gear categories shall be subject to different levels of prioritisation, according to the annual fishing plan. For that reason, each Member State shall set specific priorities.

**1.2. Target benchmarks**

By 15 March each year, Member States shall set up their inspection schedules taking into account the following inspection benchmark:

Place of inspection	Benchmark
Caging activities (including harvest)	Any transfer operation into a farm must have been authorised by the flag Member State of the catching vessel.  Each caging operation and harvesting process shall be inspected.  All caging operations must be video recorded.
Inspection at sea	Flexible benchmark, to be set after a detailed analysis of the fishing activity in each area. Benchmarks at sea shall refer to the number of patrol days at sea in the bluefin tuna recovery specific area and shall refer as well to the number of days of patrol identifying the fishing season and the type of fishing activity targeted.



Place of inspection	Benchmark
Transfer operation	<p>All transfer operations must have been authorised previously by the flag States on the basis of a prior notification.</p> <p>A transfer declaration must be sent after any transfer operation.</p> <p>All transfer operations must be video recorded.</p>
Transhipments	<p>All fishing vessels entering a designated port for the purpose of transhipment operations involving bluefin tuna shall be controlled. Random checks shall be made in non-designated ports.</p> <p>All processing vessels shall be inspected on arrival before the transhipment operations start, as well as before departure after the transhipment operations.</p>
Joint fishing operation	<p>All joint fishing operations must have been authorised previously by the flag States.</p> <p>Member States shall then establish and maintain a record of all joint fishing operations authorised by them.</p>
Aerial surveillance	Flexible benchmark, to be set after a detailed analysis of the fishing activity conducted in each area and taking into consideration the available resources at the Member States' disposal.
Landings	<p>All vessels entering a designated port for the purpose of landing bluefin tuna shall be inspected.</p> <p>Random checks shall be made in non-designated ports.</p>
Marketing	Flexible benchmark, to be set after a detailed analysis of the marketing activity conducted.
Sport and recreational fisheries	Flexible benchmark, to be set after a detailed analysis of the sport and recreational fisheries activities conducted.

### Inspection tasks

#### 1.3. General inspection tasks

An inspection report shall be drawn up for each control and inspection, in the format appended to this Annex. Inspectors shall in any case verify and note in their report the following information:

- (a) the details of the identity of the responsible persons, as well as those of the vessel, farm personnel etc. involved in the activities inspected;
- (b) the authorisations, licences and special fishing permits;
- (c) relevant vessel documentation such as the logbooks, transfer and transhipment declarations, T2Ms, ICCAT bluefin tuna catch documents, re-export certificates and other documentation examined for the purpose of the control and inspection;
- (d) detailed observation of the sizes of bluefin tuna caught, trapped, transferred, transhipped, landed, transported, farmed, processed or traded in the context of compliance with the provisions of the recovery plan;
- (e) the by-catch percentage of bluefin tuna retained on-board vessels not fishing actively for bluefin tuna.

The information referred to all relevant findings from the inspection done at sea, by aerial surveillance, in ports, traps, farms or in any other enterprise concerned shall be noted in the inspection reports.

Those findings shall be compared with the information made available to the inspectors by other competent authorities, including Vessel Monitoring System (VMS) information and lists of authorised vessels, observers' reports and video records.

#### 1.4. *Inspection tasks for aerial surveillance*

Inspectors shall report on surveillance data for cross-checking purposes, and in particular verify sightings of fishing vessels against VMS and authorised lists.

Inspectors shall sight and report on IUU fishing activities, and on the use of spotting aircraft or helicopters.

Particular attention shall be devoted to closure areas, fishing season's periods and to the activities of fleets for which derogations apply.

#### 1.5. *Inspection tasks at sea*

Where dead fish are taken on-board the catching vessel or are present aboard a processing or a transport vessel, inspectors shall always verify the quantities of fish retained on-board and compare them with the quantities recorded in the relevant documentation on-board.

Where live fish are being transferred from catching vessels to caging vessel/transport tugs or from caging vessel/transport tugs into farming installations, inspectors should seek to identify the means used by the parties involved to estimate the quantities of live bluefin tuna transferred. Where video footage is available, inspectors should gain access to, and verify the quantities transferred, as observed by the video footage.

Inspectors shall systematically verify:

- (a) that the fishing vessels are authorised to operate (markings, identity, licence, special permits, authorisation, and ICCAT list);
- (b) that the relevant information is present on-board and duly completed and reported (logbooks, ICCAT bluefin tuna catch documents, ICCAT transfer declaration and transshipment declaration);
- (c) that the fishing vessels are equipped with an operational Vessel Monitoring System (VMS);
- (d) that the fishing vessels are not operating inside close areas and are respecting the closure of fishing seasons;
- (e) the respect of quotas and by-catch limitations;
- (f) the size composition of catches of bluefin tuna on-board;
- (g) the physical quantities of bluefin tuna on-board, and their presentation;
- (h) the fishing gear on-board;
- (i) the presence of an observer where it is relevant.

Inspectors shall sight and report on IUU fishing activities, and on the use of spotting aircraft or helicopters.

#### 1.6. *Inspection tasks at transfer operations*

Inspectors shall systematically verify:

- (a) that the master of the catching vessel has sent a prior notification, countersigned by the ICCAT regional observer on-board, to its flag State authorities;
- (b) that the master of the catching vessel has received a prior authorisation from its flag State authorities;
- (c) that the masters of catching vessels have completed and transmitted to their flag State authorities the ICCAT transfer declaration as attached (Annex 3) to Recommendation 08-05;
- (d) that the transfer declaration has been verified by the ICCAT regional observer on-board the catching vessel and transmitted to the master of the tug vessel;
- (e) that the master of the tug vessel has ensured a monitoring of all the transfer activities by video camera in the water.

*1.7. Inspection tasks at joint fishing operations*

Inspectors shall systematically verify:

- (a) that the relevant information concerning the joint fishing operation is duly reported in the fishing logbook;
- (b) that a joint fishing operation authorisation has been delivered to the fishing vessels by their flag States' authorities using the model of Annex 6 of Recommendation 08-05;
- (c) the presence of an observer during the joint fishing operation.

*1.8. Inspection tasks at landing*

Inspectors shall systematically verify:

- (a) that the fishing vessels are authorised to operate (markings, identity, licence, special permits, authorisation, and ICCAT list);
- (b) that the pre-notification of arrival for landing was sent and contained the correct information concerning the catch on-board;
- (c) that the fishing vessels are equipped with an operational Vessel Monitoring System (VMS);
- (d) for fishing vessels, that the relevant information is present on-board and duly completed and reported (logbooks, bluefin tuna catch document, re-export certificate, ICCAT transfer declaration and transhipment declaration);
- (e) the physical quantities of bluefin tuna on-board, and presentation;
- (f) the size composition of catches of bluefin tuna on-board (by-catch and minimum size rules);
- (g) the fishing gear on-board;
- (h) in the case of landing of processed products, the use of the ICCAT conversion factors to calculate the equivalent round weight of the processed bluefin tuna;
- (i) that the bluefin tuna offered for retail sale to the final consumer, from fishing vessels in the eastern Atlantic, is correctly marked or labelled;
- (j) that the bluefin tuna landed by the bait boats in the eastern Atlantic is correctly tail tagged.

*1.9. Inspection tasks during transhipment*

Inspectors shall systematically verify:

- (a) that the fishing vessels are authorised to operate (markings, identity, licence, special permits, authorisation, and ICCAT list);
- (b) that the pre-notification of arrival in port was sent and contained the correct information concerning the transhipment;
- (c) that catching vessels wishing to tranship have received prior authorisation from their flag State;
- (d) that the quantities pre-notified to be transhipped are verified;
- (e) that the relevant documentation is present on-board and duly completed, including the transhipment declaration, the relevant T2Ms and ICCAT bluefin tuna catch document and re-export certificate;
- (f) in the case of processed products, the use of the ICCAT conversion factors to calculate the equivalent round weight of the processed bluefin tuna.

1.10. *Inspection tasks on farm installations*

Inspectors shall systematically verify:

- (a) that the relevant documentation is present and duly completed and reported (bluefin tuna catch document and re-export certificate, transfer declaration, harvesting declaration, transshipment declaration);
- (b) that the transfer operation has been previously authorised by the catching vessel flag State authorities;
- (c) that an observer was present during all transfer and harvesting of bluefin tuna, and has validated the caging declarations;
- (d) that all the transfer activities from cages to the farm have been monitored by video camera in the water, unless the cages are directly fixed to the mooring system.

1.11. *Inspection tasks concerning transports and marketing*

Inspectors shall systematically verify:

- (a) as regards transport, in particular the relevant accompanying documents and check them against the physical quantities transported;
- (b) as regards marketing, that the relevant documentation is present and duly completed, including the relevant bluefin tuna catch document and re-export certificate.

### Report of Inspection

## 1. Inspector

1.1. Name .....

1.2. Nationality .....

1.3. Inspector Identity Card number/type (ICCAT) .....

## 2. Inspection type

☐ Vessel at sea☐ At landing☐ Transshipment☐ Aerial surveillance☐ Farm: transfer in/harvest☐ Transport ashore☐ Trap☐ Marketing

## 3. Ship carrying the inspector (where appropriate)

3.1. Name and Registration .....

3.2. Flag .....

## 4. Vessel/Farm/Trap inspected

4.1. Name and Registration .....

4.2. Flag/Member State .....

4.3. Captain/Farm Manager (Name) .....

4.4. Owner/Company (Name and address) .....

4.5. ICCAT Record number .....

## 5. Position

5.1. As determined by the inspector: Lat. Long.

5.2. Determined by the captain of the fishing vessel: Lat. Long.

5.3. Time (GMT) when position was recorded:

6. Date .....
7. Time .....
- 7.1. On arrival .....
- 7.2. Of departure .....

8. Fishing gear on-board

- Purse seine ☐
- Pole & Line (Bait boat) ☐
- Longline ☐
- Trolling lines ☐
- Other (specify) ☐

9. Species observed on-board

10. Statement of photographs taken with description of subjects

11. List of documents inspected and comments

12. Results of the inspection of the fish on-board

Species				
Total Catch (kg)				
Product Type				
Sample Inspected				
% Under Min Size				

13. Inspector's comments

14. Observer's comments

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## ANNEX II

## CONTENTS OF NATIONAL CONTROL PROGRAMMES AS REFERRED TO IN ARTICLE 3

National control programmes shall, *inter alia*, specify:

**Means of control***— Human means*

The numbers of shore-based and seagoing inspectors and the periods and zones where these are available to be deployed.

*— Technical means*

The numbers of patrol vessels and aircraft, and the periods and zones where these are available to be deployed.

*— Financial means*

The budgetary allocation for deployment of human resources, patrol vessels and aircraft.

**Designation of ports**

The list of the designated ports and designated times required under Recommendation 08-05.

**Annual fishing plans**

The details of any system in place for allocation of quotas, monitoring and control of the fishing plan.

**Inspection protocols**

Detailed Protocols for all inspection activities.

**Guidelines**

Explanatory guidelines for inspectors, producers' organisations and fishermen.

**Communication protocols**

Protocols for communication with the competent authorities designated by other Member States as being responsible for the specific control and inspection programme for bluefin tuna.

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