

Official Journal

of the European Union

L 228



English edition

Legislation

Volume 52

1 September 2009

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I

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

REGULATIONS

COMMISSION REGULATION (EC) No 791/2009**of 31 August 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) ⁽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 1 September 2009.

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

Done at Brussels, 31 August 2009.

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	MK	40,3
	XS	37,6
	ZZ	39,0
0707 00 05	MK	33,2
	TR	96,4
	ZZ	64,8
0709 90 70	TR	106,5
	ZZ	106,5
0805 50 10	AR	104,8
	BR	122,7
	UY	119,3
	ZA	108,5
	ZZ	113,8
0806 10 10	EG	155,8
	TR	106,4
	ZZ	131,1
0808 10 80	AR	114,0
	BR	61,1
	CL	80,6
	CN	67,1
	NZ	83,9
	ZA	83,3
	ZZ	81,7
0808 20 50	AR	145,7
	TR	122,4
	ZA	88,8
	ZZ	119,0
0809 30	TR	133,9
	ZZ	133,9
0809 40 05	IL	93,9
	ZZ	93,9

⁽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 792/2009**of 31 August 2009****laying down detailed rules for the Member States' notification to the Commission of information and documents in implementation of the common organisation of the markets, the direct payments' regime, the promotion of agricultural products and the regimes applicable to the outermost regions and the smaller Aegean islands**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 247/2006 of 30 January 2006 laying down specific measures for agriculture in the outermost regions of the Union ⁽¹⁾, and in particular Article 25 thereof,

Having regard to Council Regulation (EC) No 1405/2006 of 18 September 2006 laying down specific measures for agriculture in favour of the smaller Aegean islands and amending Regulation (EC) No 1782/2003 ⁽²⁾ and in particular Article 14 thereof,

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) ⁽³⁾, and in particular Article 192(2) in conjunction with Article 4 thereof,

Having regard to Council Regulation (EC) No 3/2008 of 17 December 2007 on information provision and promotion measures for agricultural products on the internal market and in third countries ⁽⁴⁾, and in particular Article 15 thereof,

Having regard to Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003 ⁽⁵⁾, and in particular Article 142 (q) thereof,

Whereas:

(1) Due to the generalised use of new information and communication technologies by the Commission and the Member States — in particular with the competent national authorities responsible for implementing the common agricultural policy (CAP) — the documents held by the Commission and the Member States are increasingly in electronic or digitised form.

(2) The Commission has intensified its efforts to develop computer systems that make it possible to manage documents and procedures electronically in its own internal working procedures and in its relations with the authorities involved in the CAP. In parallel, Member States have developed computer systems at national level to meet the requirements of shared management of the CAP.

(3) In this context and given the need to ensure uniform and harmonised management of the CAP by all those involved, a legal framework should be established and provide for common rules applicable to the information systems set up for the purpose of notifying information and documents to the Commission from the Member States and the authorities or bodies designated by them under the CAP.

(4) For these objectives to be achieved effectively, the scope of this legal framework should be defined, both in terms of the legislation and the actors concerned.

(5) With regard to the legislation, Regulations (EC) No 247/2006, (EC) No 1405/2006, (EC) No 1234/2007, (EC) No 3/2008 and (EC) No 73/2009 and their implementing provisions (hereafter CAP Regulations) lay down a wide range of obligations for the Member States to notify to the Commission information and documents needed for the implementation of those Regulations. Therefore, they should be taken into account in accordance with their own specific features.

(6) As regards the actors involved, the rights and obligations laid down by the CAP Regulations, both for the Commission and for Member States and their competent authorities and bodies, require precise identification of the individuals and authorities responsible for actions and measures taken.

(7) The CAP Regulations generally provide that information should be transmitted electronically or by means of an information system but do not necessarily specify the principles that apply. To ensure consistency and sound management and simplify the procedures for users and the authorities responsible for the systems, it is therefore desirable to establish common principles applicable to all information systems set up.

⁽¹⁾ OJ L 42, 14.2.2006, p. 1.

⁽²⁾ OJ L 265, 26.9.2006, p. 1.

⁽³⁾ OJ L 299, 16.11.2007, p. 1.

⁽⁴⁾ OJ L 3, 5.1.2008, p. 1.

⁽⁵⁾ OJ L 30, 31.1.2009, p. 16.

- (8) For documents to be recognised as valid for the Commission's purposes and in the Member States, it should be possible to guarantee the authenticity, integrity and legibility over time of the documents and the associated metadata throughout the period for which they are required to be kept.
- (9) With a view to providing that guarantee, the authorities or individuals authorised to send communications should always be identified in the information systems set up, based on the powers allocated to them. The identification process must be under the responsibility of the competent authorities referred to in each of the CAP Regulations. However, in the interests of sound management, it should be left to the Member States and the Commission to determine the conditions for designating authorised individuals, providing for designation through a single liaison body. Furthermore, the conditions for granting access rights to information systems set up by the Commission should be determined.
- (10) Given the wide range of notification obligations addressed under the scope of this Regulation, the information systems will be progressively made available to the competent authorities of the Member States. The obligation to notify through those information systems should be applicable when the corresponding provisions of the CAP Regulations provide for the application of this Regulation.
- (11) Documents must be managed in accordance with the personal data protection rules. To that end, the general rules laid down by Community legislation, notably Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data⁽¹⁾, Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications)⁽²⁾, Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents⁽³⁾ and Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data⁽⁴⁾, should apply.
- (12) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Direct Payments and the Management

Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SCOPE AND DEFINITIONS

Article 1

Subject matter and scope

This Regulation lays down rules applicable to the notification, through information systems, of information and documents (hereinafter documents) as required to meet communication obligations by the Member States to the Commission, pursuant to:

- Regulation (EC) No 247/2006 and its implementing rules,
- Regulation (EC) No 1405/2006 and its implementing rules,
- Regulation (EC) No 1234/2007 and its implementing rules,
- Regulation (EC) No 3/2008 and its implementing rules,
- Regulation (EC) No 73/2009 and its implementing rules,

Article 2

Definitions

For the purposes of this Regulation:

- (a) 'notification obligation' means the obligation to submit documents from the Member States to the Commission, provided for in the Community legislation referred to in Article 1;
- (b) 'competent authorities' means the authorities or bodies designated by the Member States as responsible for fulfilling the notification obligation;
- (c) 'authority responsible for the information systems' means the authority, department, body or person that is responsible in the Commission for validating and using the system and is identified as such in that system;
- (d) 'metadata' means the data describing the context, contents and structure of documents and their management over time.

⁽¹⁾ OJ L 281, 23.11.1995, p. 31.

⁽²⁾ OJ L 201, 31.7.2002, p. 37.

⁽³⁾ OJ L 145, 31.5.2001, p. 43.

⁽⁴⁾ OJ L 8, 12.1.2001, p. 1.

CHAPTER II

COMMISSION INFORMATION SYSTEMS, ACCESS RIGHTS AND AUTHENTICITY OF DOCUMENTS*Article 3***Commission information systems**

To fulfil the notification obligation, documents shall be notified to the Commission by means of the information systems made available to the competent authorities, hereinafter referred to as 'information systems', as from the date that the corresponding notification obligation provides for the obligation to use those systems in accordance with this Regulation.

*Article 4***Access rights and single liaison body**

1. Granting access rights and certifying the identity of those authorised to access the information systems (hereinafter users) shall be the responsibility of the competent authorities of the Member States.

2. As regards access to the systems, each Member State shall:

- (a) designate a single liaison body responsible for:
 - (i) validating, for each system, the access rights granted and updated by the competent authorities and the certified identity of the users authorised to have an access to the systems;
 - (ii) notifying the Commission of the competent authorities and users authorised to access the systems;
- (b) inform the Commission of the identity and contact details of the liaison body it has designated.

After access rights have been validated, they shall be activated by the authority responsible for the information systems.

*Article 5***Establishment and notification of documents**

1. The documents shall be set up and notified in accordance with the procedures established by the information systems, using models or methods made available to users through those information systems, under the responsibility of the competent authority of the Member State and in accordance with the access rights granted by the authorities in question. Those models and methods shall be amended and made available after an information has been given to the users of the related system.

2. In cases of force majeure or exceptional circumstances, and in particular of malfunctioning of the information system or a lack of a lasting connection, the Member State may submit the documents to the Commission in hard copy or by other appropriate electronic means. Such submission of hard copies or by other electronic means shall require motivated prior notice sent to the Commission in due time before the notification deadline.

*Article 6***Authenticity of documents**

The authenticity of a document notified or held using an information system in conformity with this Regulation is recognised if the person who sent the document is duly identified and if the document has been set up and notified in compliance with this Regulation.

CHAPTER III

INTEGRITY AND LEGIBILITY OVER TIME AND PROTECTION OF PERSONAL DATA*Article 7***Integrity and legibility over time**

Information systems shall protect the integrity of the documents notified and held.

In particular, they shall offer the following guarantees:

- (a) they shall allow each user to be unequivocally identified and shall incorporate effective control measures of access rights in order to protect against illegal, malicious or unauthorised access, deletion, alteration or movement of documents, files, metadata and stages of the procedure;
- (b) they shall be equipped with physical protection systems against intrusions and environmental incidents and software protection against cyber attacks;
- (c) they shall prevent, by various means, any unauthorised changes and incorporate integrity mechanisms to check if a document has been altered over time;
- (d) they shall keep an audit trail for each essential stage of the procedure;
- (e) they shall safeguard stored data in an environment which is secure in both physical and software terms, in accordance with point (b);
- (f) they shall provide reliable format conversion and migration procedures in order to guarantee that documents are legible and accessible throughout the entire storage period required;

(g) they shall have sufficiently detailed and up-to-date functional and technical documentation on the operation and characteristics of the system, that documentation being accessible at all times to the organisational entities responsible for the functional and/or technical specifications.

Article 8

Protection of personal data

The provisions of this Regulation shall apply without prejudice to Regulations (EC) No 45/2001 and (EC) No 1049/2001,

Directives 95/46/EC and 2002/58/EC and the provisions adopted pursuant to them.

CHAPTER IV

FINAL PROVISION

Article 9

Entry into force

This Regulation shall enter into force on the seventh 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, 31 August 2009.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

COMMISSION REGULATION (EC) No 793/2009**of 31 August 2009****amending Regulation (EC) No 595/2004 laying down detailed rules for applying Council Regulation (EC) No 1788/2003 establishing a levy in the milk and milk products sector**

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 markets (Single CMO Regulation) ⁽¹⁾, and in particular Articles 85 and 192, in conjunction with Article 4 thereof,

Whereas:

- (1) Commission Regulation (EC) No 595/2004 of 30 March 2004 laying down detailed rules for applying Council Regulation (EC) No 1788/2003 establishing a levy in the milk and milk products sector ⁽²⁾ as amended by Regulation (EC) No 258/2009 ⁽³⁾, provided for Member States to report annually on the extent of quota utilisation, the distribution of the unused quota to producers, and where relevant, on the collection of levy due from producers for the purpose of supporting the Commission's supervision of the implementation of the quota system and in particular in the context of the reports to be provided by the Commission to the European Parliament and the Council before the end of 2010 and 2012.
- (2) Council Regulation (EC) No 1788/2003 ⁽⁴⁾, the rules of which have been taken over by Regulation (EC) No 1234/2007, changed the role of the Member States and the Commission in respect of the surplus levy and as a result the Commission is not fully aware of issues arising in levy collection. As such information is required in order to develop a comprehensive evaluation of the regime and its implementation, it is appropriate that Member States provide relevant information for each of the periods since 2003/2004.
- (3) In order that Member States can communicate the relevant information in a uniform manner, it is necessary that a template giving the detailed specification for the data is established.
- (4) Regulation (EC) No 595/2004 should therefore be amended accordingly.

- (5) 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 595/2004 is amended as follows:

1. in Article 27, paragraph 4 is replaced by the following paragraphs 4, 5 and 6:

'4. Before 1 October each year, the Member States shall communicate to the Commission a report concerning quota utilisation and levy collection in respect of the 12-month period finishing on 31 March of the same calendar year. Member States shall communicate an update of the report to the Commission before 1 December to include relevant newly available information.

5. The report referred to in paragraph 4 shall include information on the reallocation of unused quota including the number of producers to whom allocations were made and the basis for the allocations. Member States shall include in the report at least the information referred to in Part 1 of Annex IIa. In the case of the report to be communicated before 1 October 2009, it shall provide the relevant information in respect of both the 2008/2009 and the 2007/2008 12-month periods.

6. The report referred to in paragraph 4 shall state the amount of surplus levy paid to date to the competent authority, number of producers contributing to the payment of the surplus levy to date, the amount and the number of cases where levy is yet to be paid, and the amount and number of cases where the surplus levy has been deemed impossible to collect due to bankruptcy or producers' definitive incapacity to pay. Member States shall communicate the relevant information in the format set out in Part 2 of Annex IIa. The report to be communicated before 1 October 2009 shall include the details in respect of levy collection for each 12-month period from 2003/2004 onwards, or in the case of Member States who first implemented the Regulation after 2003/2004, details as regards each 12-month period of implementation. Each subsequent report shall update the position in respect of the collection of any surplus levy previously reported as not yet paid.'

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 94, 31.3.2004, p. 22.

⁽³⁾ OJ L 81, 27.3.2009, p. 19.

⁽⁴⁾ OJ L 270, 21.10.2003, p. 123.

2. after Annex II an Annex IIa is inserted, the text of which is set out in the Annex to this Regulation.

Article 2

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, 31 August 2009.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

ANNEX

'ANNEX IIa

Report referred to in Article 27(4)

PART 1

Information in respect of 12-month period ending 31 March 20... including both delivery and direct sales

1. Number of producers who exceeded their available quota before reallocation of quota in accordance with Article 79 of Regulation (EC) No 1234/2007.
2. Amount of excess deliveries and direct sales by producers included in point 1 (kgs) before reallocation of quota in accordance with Article 79 of Regulation (EC) No 1234/2007.
3. Number of producers who have used less than their available quota.
4. Amount of the quota unused by producers included in point 3 (kgs).
5. Total number of producers required to contribute to payment of surplus levy after reallocation of unused quota in accordance with Article 79 of Regulation (EC) No 1234/2007.

PART 2

A. INCLUDE DELIVERY + DIRECT SALES

Period	Total number of producers required to contribute to levy	Number of producers in respect of whom all levy due paid to competent authority	Number of producers in respect of whom all levy due not yet paid to competent authority	Number of producers included in (d) where levy due is being pursued by administrative process	Number of producers included in (d) where levy due is being pursued by legal process	Number of producers included in (d) in respect of whom the levy charged is subject to challenge through legal process	Number of producers included in (d) in respect of whom levy deemed impossible to collect	others (add a comment)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
2003/2004								
2004/2005								
2005/2006								
2006/2007								
2007/2008								
2008/2009								
2009/2010								
2010/2011								
2011/2012								
2012/2013								
2013/2014								
2014/2015								

NB: Columns (e) to (i) are sub-total of column (d).

B. INCLUDE DELIVERY + DIRECT SALES

Period	Total amount of levy due for period	Amount of levy paid to competent authority	Amount of levy due not yet paid to competent authority	Amount of levy due included in (d) being pursued by administrative process	Amount of levy due included in (d) being pursued by legal process	Amount of levy due included in (d) which is subject to challenge through legal process	Amount of levy included in (d) deemed impossible to collect	others (add a comment)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
2003/2004								
2004/2005								
2005/2006								
2006/2007								
2007/2008								
2008/2009								
2009/2010								
2010/2011								
2011/2012								
2012/2013								
2013/2014								
2014/2015								

NB: Columns (e) to (i) are sub-total of column (d).'

COMMISSION REGULATION (EC) No 794/2009**of 31 August 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) ⁽¹⁾,

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 ⁽²⁾, 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 ⁽³⁾. These prices and duties have been last amended by Commission Regulation (EC) No 750/2009 ⁽⁴⁾.

(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 1 September 2009.

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

Done at Brussels, 31 August 2009.

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 178, 1.7.2006, p. 24.

⁽³⁾ OJ L 258, 26.9.2008, p. 56.

⁽⁴⁾ OJ L 213, 18.8.2009, 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 1 September 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 ⁽¹⁾	38,76	0,00
1701 11 90 ⁽¹⁾	38,76	3,28
1701 12 10 ⁽¹⁾	38,76	0,00
1701 12 90 ⁽¹⁾	38,76	2,98
1701 91 00 ⁽²⁾	38,65	5,91
1701 99 10 ⁽²⁾	38,65	2,74
1701 99 90 ⁽²⁾	38,65	2,74
1702 90 95 ⁽³⁾	0,39	0,29

⁽¹⁾ For the standard quality defined in point III of Annex IV to Regulation (EC) No 1234/2007.

⁽²⁾ For the standard quality defined in point II of Annex IV to Regulation (EC) No 1234/2007.

⁽³⁾ Per 1 % sucrose content.

COMMISSION REGULATION (EC) No 795/2009**of 31 August 2009****fixing the import duties in the cereals sector applicable from 1 September 2009**

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) Article 136(1) of Regulation (EC) No 1234/2007 states that the import duty on products falling within CN codes 1001 10 00, 1001 90 91, ex 1001 90 99 (high quality common wheat), 1002, ex 1005 other than hybrid seed, and ex 1007 other than hybrids for sowing, is to be equal to the intervention price valid for such products on importation increased by 55 %, minus the cif import price applicable to the consignment in question. However, that duty may not exceed the rate of duty in the Common Customs Tariff.

(2) Article 136(2) of Regulation (EC) No 1234/2007 lays down that, for the purposes of calculating the import duty referred to in paragraph 1 of that Article, representative cif import prices are to be established on a regular basis for the products in question.

(3) Under Article 2(2) of Regulation (EC) No 1249/96, the price to be used for the calculation of the import duty on products of CN codes 1001 10 00, 1001 90 91, ex 1001 90 99 (high quality common wheat), 1002 00, 1005 10 90, 1005 90 00 and 1007 00 90 is the daily cif representative import price determined as specified in Article 4 of that Regulation.

(4) Import duties should be fixed for the period from 1 September 2009 and should apply until new import duties are fixed and enter into force,

HAS ADOPTED THIS REGULATION:

Article 1

From 1 September 2009, the import duties in the cereals sector referred to in Article 136(1) of Regulation (EC) No 1234/2007 shall be those fixed in Annex I to this Regulation on the basis of the information contained in Annex II.

Article 2

This Regulation shall enter into force on 1 September 2009.

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

Done at Brussels, 31 August 2009.

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.

ANNEX I

Import duties on the products referred to in Article 136(1) of Regulation (EC) No 1234/2007 applicable from 1 September 2009

CN code	Description	Import duties ⁽¹⁾ (EUR/t)
1001 10 00	Durum wheat, high quality	0,00
	medium quality	0,00
	low quality	16,03
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	84,38
1005 10 90	Maize seed other than hybrid	36,77
1005 90 00	Maize, other than seed ⁽²⁾	36,77
1007 00 90	Grain sorghum other than hybrids for sowing	89,37

⁽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

17.8.2009-28.8.2009

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	152,52	88,59	—	—	—	—
Fob price USA	—	—	153,48	143,48	123,48	55,13
Gulf of Mexico premium	—	19,12	—	—	—	—
Great Lakes premium	6,18	—	—	—	—	—

⁽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: 17,54 EUR/t

Freight costs: Great Lakes–Rotterdam: 17,52 EUR/t

DIRECTIVES

COMMISSION DIRECTIVE 2009/115/EC

of 31 August 2009

amending Council Directive 91/414/EEC to include methomyl as active substance

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

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 products on the market ⁽¹⁾, and in particular Article 6(1) thereof,

Whereas:

- (1) Commission Regulations (EC) No 451/2000 ⁽²⁾ and (EC) No 703/2001 ⁽³⁾ lay down the detailed rules for the implementation of the second stage of the programme of work referred to in Article 8(2) of Directive 91/414/EEC and establish a list of active substances to be assessed, with a view to their possible inclusion in Annex I to Directive 91/414/EEC. That list included methomyl. By Commission Decision 2007/628/EC ⁽⁴⁾ it was decided not to include methomyl in Annex I to Directive 91/414/EEC.
- (2) Pursuant to Article 6(2) of Directive 91/414/EEC the original notifier submitted a new application requesting the application of the accelerated procedure provided for in Article 14 to 19 of Commission Regulation (EC) No 33/2008 of 17 January 2008 laying down detailed rules for the application of Council Directive 91/414/EEC as regards a regular and an accelerated procedure for the assessment of active substances which were part of the programme of work referred to in Article 8(2) of that Directive but have not been included into its Annex I ⁽⁵⁾.
- (3) The application was submitted to the United Kingdom, which had been designated rapporteur Member State by Regulation (EC) No 451/2000. The time period for the accelerated procedure was respected. The specification of the active substance and the supported uses are the same as were the subject of Decision 2007/628/EC. That appli-

cation also complies with the remaining substantive and procedural requirements of Article 15 of Regulation (EC) No 33/2008.

- (4) The United Kingdom evaluated the new information and data submitted by the notifier and prepared an additional report on 15 May 2008.
- (5) The additional report was peer reviewed by the Member States and the EFSA and presented to the Commission on 19 December 2008 in the format of the EFSA Scientific Report for methomyl ⁽⁶⁾. This report was reviewed by the Member States and the Commission within the Standing Committee on the Food Chain and Animal Health and finalised on 12 June 2009 in the format of the Commission review report for methomyl.
- (6) The new assessment by the rapporteur Member State and the new conclusion by the EFSA concentrated on the concerns that lead to the non-inclusion. Those were the unacceptable operator exposure, the inconclusive nature of the exposure assessment for workers and bystanders and the high risk for birds, mammals, aquatic organisms, bees and other non-target arthropods.
- (7) New data and information were submitted by the notifier in the new dossier and a new assessment was performed, as included in the additional report and in the EFSA Scientific Report for methomyl. As a consequence, it was shown that acceptable levels of operator exposure can be achieved, if protective equipment, in addition to that referred to in the original dossier, is worn. As regards the risk to workers and bystanders, it has been clarified that no unacceptable risks are expected from the uses as supported in the resubmitted dossier. Finally, the risk to birds, mammals, aquatic organisms, bees and non-target arthropods may be considered as acceptable, provided that the lowest supported application rate is applied and that appropriate risk management measures are implemented.

⁽¹⁾ OJ L 230, 19.8.1991, p. 1.

⁽²⁾ OJ L 55, 29.2.2000, p. 25.

⁽³⁾ OJ L 98, 7.4.2001, p. 6.

⁽⁴⁾ OJ L 255, 29.9.2007, p. 40.

⁽⁵⁾ OJ L 15, 18.1.2008, p. 5.

⁽⁶⁾ EFSA Scientific Report (2008) 222 — Conclusion regarding the peer review of the pesticide risk assessment of the active substance methomyl (re-issued on 19 December 2008).

- (8) Consequently, the additional data and information provided by the notifier permit to eliminate the specific concerns that led to the non-inclusion. No other open scientific questions have arisen.
- (9) It has appeared from the various examinations made that plant protection products containing methomyl may be expected to satisfy, in general, the requirements laid down in Article 5(1)(a) and (b) of Directive 91/414/EEC, in particular with regard to the uses which were examined and detailed in the Commission review report. It is therefore appropriate to include methomyl in Annex I, in order to ensure that in all Member States the authorisations of plant protection products containing this active substance may be granted in accordance with the provisions of that Directive.
- (10) However, to exclude any risk of intentional or unintentional poisoning, it is appropriate to require repelling and/or emetic agents to be incorporated in plant protection products containing methomyl and to authorise use by professionals only.
- (11) It is therefore appropriate to amend Directive 91/414/EEC accordingly.
- (12) The measures provided for in this Directive are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Annex I to Directive 91/414/EEC is amended as set out in the Annex to this Directive.

Article 2

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 31 January 2010 at the latest. They shall forthwith communicate to the Commission the text of those provisions and a correlation table between those provisions and this Directive.

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

Article 3

This Directive shall enter into force on 1 September 2009.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 31 August 2009.

For the Commission
Androulla VASSILIOU
Member of the Commission

ANNEX

The following entry shall be added at the end of the table in Annex I to Directive 91/414/EEC:

No	Common Name, Identification Numbers	IUPAC Name	Purity ⁽¹⁾	Entry into force	Expiration of inclusion	Specific provisions
	'Methomyl CAS No: 16752-77-50 CIPAC No: 264	S-methyl (EZ)-N-(methylcarbamoyloxy)thioacetimidate	≥ 980 g/kg	1 September 2009	31 August 2019	<p>PART A</p> <p>Only uses as insecticide on vegetables may be authorised at rates not exceeding 0,25 kg active substance per hectare per application and for a maximum of 2 applications per season.</p> <p>Authorisations shall be limited to professional users.</p> <p>PART B</p> <p>For the implementation of the uniform principles of Annex VI, the conclusions of the review report on methomyl, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 12 June 2009 shall be taken into account.</p> <p>In this overall assessment Member States shall pay particular attention to:</p> <ul style="list-style-type: none"> — the operator safety: conditions of use shall prescribe the use of adequate personal protective equipment. Special attention shall be paid to the exposure of operators using knapsacks or other hand-held application equipment, — the protection of birds, — the protection of aquatic organisms: conditions of authorisation shall include risk mitigation measures, where appropriate, such as buffer zones, reduction of run-off and drift reduction nozzles, — the protection of non-target arthropods, in particular bees: risk mitigation measures to avoid all contact with bees shall be applied, <p>Member States shall ensure that methomyl-based formulations contain effective repelling and/or emetic agents.</p> <p>Where appropriate, conditions of authorisation shall include further risk mitigation measures.'</p>

⁽¹⁾ Further details on identity and specification of active substance are provided in the review report.

II

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

DECISIONS

COMMISSION

COMMISSION DECISION

of 25 February 2009

on the Aid Scheme C 2/08 (ex N 572/07) on the amendment to the maritime tonnage tax system which Ireland is planning to implement

(notified under document C(2009) 688)

(Only the English text is authentic)

(Text with EEA relevance)

(2009/626/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular the first subparagraph of Article 88(2) thereof,

Having called on interested parties to submit their comments pursuant to the provision cited above ⁽¹⁾,

Whereas:

1. PROCEDURE

- (1) By electronic letters of 3 October 2007 and 19 November 2007, the Irish authorities notified the Commission of an amendment to the existing tonnage tax scheme N 504/02, initially approved by the Commission on 11 December 2002 ⁽²⁾.
- (2) By letter dated 16 January 2008 ⁽³⁾, the Commission informed Ireland that it had decided to initiate the procedure laid down in Article 88(2) of the EC Treaty in respect of the amendment to the scheme.

- (3) The decision was published in the *Official Journal of the European Union* ⁽⁴⁾ on 14 May 2008. Ireland submitted its observations on 29 February 2008. The Commission received no comments from interested parties.

2. DETAILED DESCRIPTION OF THE MEASURE

2.1. The essential provisions of the 2002 tonnage tax

- (4) The Irish tonnage tax, introduced in 2002, is a 'tax scheme applicable to shipping companies engaged in seagoing transport. Qualifying companies may choose to have their shipping activities taxed on the basis of the net tonnage of their fleet instead of on the basis of their actual profits. Qualifying companies must opt for the regime within three years from the date of the entry into force of the legislation. Companies having opted for the tonnage tax must remain subject to this regime for a period of 10 years (tonnage tax period).

If several qualifying Irish companies are members of the same group of companies, all of them must opt for the tonnage tax system. Business activities other than those subject to the tonnage tax would be taxed on the basis of the normal provisions of corporate taxation.

⁽¹⁾ OJ C 117, 14.5.2008, p. 32.

⁽²⁾ Decision C(2002) 4371 final.

⁽³⁾ SG(2008)D/200091.

⁽⁴⁾ OJ C 117, 14.5.2008, p. 32.

Under the [...] tonnage tax scheme the amount of tax for qualifying maritime companies is established on the basis of the net tonnage of their qualifying fleet. For each vessel subject to the tonnage tax, the taxable profits pertaining to qualifying activities shall be fixed at a lump sum calculated by reference to its net tonnage as follows, per 100 net tons (NT) and per 24-hour period started, irrespective of whether the vessel is operational or not:

Up to and including 1 000 net tons	EUR 1,00 per 100 NT
Between 1 001 and 10 000 net tons	EUR 0,75 per 100 NT
Between 10 001 and 25 000 net tons	EUR 0,50 per 100 NT
More than 25 000 net tons	EUR 0,25 per 100 NT

The standard Irish corporation tax of 12,5 % is then applied to the profits determined in that way.⁽⁵⁾

2.2. The 'time charter' limitation under the 2002 tonnage tax scheme

- (5) One 'precondition for being eligible for the (2002) tonnage tax scheme is that the share of qualifying ships owned by the company itself, calculated on their tonnage, is not less than 25 % of the tonnage of all its qualifying ships. It is indeed required for entering and remaining within the tonnage tax that a company should not have "chartered in" (also time charter) more than 75 % of the net tonnage of the qualifying ships operated by it. In the case of a group, the limit is 75 % of the aggregate net tonnage of all the qualifying ships operated by all group members that are qualifying companies. "To charter in a ship" means to rent it with a crew provided by the charterer, in contrast to the definition of the bareboat charter whereby the lessee must man the ship.'⁽⁶⁾

2.3. The notified amendments

2.3.1. Removal of the time charter limitation

- (6) The Irish authorities now intend to abolish the time charter limitation. Thus, according to the notification, a company or a group of companies could benefit from the tonnage tax scheme without owning a single ship. According to the Irish authorities the abolition of that limit is required for several reasons:
- (a) to secure Irish-based shipping companies fulfilling all other current qualification criteria but unable to elect to tonnage tax due to an excess of time-chartering activity;
- (b) to allow additional flexibility for companies benefiting from Irish tonnage tax (hereafter 'Irish

tonnage tax companies') engaged in tonnage tax activities to capitalise on market conditions where otherwise they would be in breach of tonnage tax conditions;

- (c) to achieve parity with other Member States' regimes with respect to conditions related to the time chartered fleet;
- (d) to increase expansion of on-shore ship-management activity;
- (e) to avoid ceding business activities from tonnage tax companies to non-tonnage tax companies and ultimately to ship operators from third countries or being expelled from the Irish tonnage tax regime for breaching the limit.

2.3.2. Duration

- (7) The notified amendment to the tonnage tax legislation will be applicable only after Commission approval, but with effect from the appearance of the amendment in national legislation in January 2006.
- (8) The amendment does not alter the duration of the tonnage tax scheme: the current tonnage tax regime is limited in duration to 10 years expiring on 31 December 2012. 'Qualifying companies' will, in general, only have 36 months in which to elect to enter the tonnage tax regime on becoming qualifying companies, that is to say, a company chargeable to Irish corporation tax, operating 'qualifying ships' and carrying on the strategic and commercial management of the qualifying ships in Ireland.

2.3.3. Beneficiaries

- (9) The amendment will apply to all companies that are currently in a position to benefit from the tonnage tax regime and to those qualifying companies, or groups of companies:
- (a) which are chargeable to Irish corporation tax;
- (b) whose profits are derived from qualifying ships carrying on 'qualifying activities' and which opt for the tonnage tax regime; and
- (c) who carry out the strategic and commercial management of qualifying shipping from the territory of Ireland.

⁽⁵⁾ Decision C(2002) 4371 final, points 3 to 6.

⁽⁶⁾ Decision C(2002) 4371 final, point 26.

2.3.4. Budget

- (10) The Irish authorities project that the first year cost of the abolishment of the time charter limitation, applied from 1 January 2006 will be in the region of EUR 5,88 million given the past market upturn. It is anticipated that the cost in the medium term (2007 to 2009) will fall as earnings fall to more typical market levels, approximately EUR 1,38 million.

(b) time-chartering provides an additional flexibility for shipowners seeking to fulfil bulk contracts with bulk export and import firms;

(c) there has been a similar evolution in other Member States (Denmark for instance).

2.4. Reasons for opening the formal investigation procedure

- (11) In its decision to initiate the procedure laid down in Article 88(2) of the EC Treaty, the Commission expressed its doubts that the amendments notified by the Irish authorities may be contrary to the principles laid down in the Community Guidelines on State aid to maritime transport ⁽⁷⁾ (hereinafter the Guidelines). In particular, the Commission expressed doubts as regards the compatibility of a unilateral abolition by Ireland of the maximum number of time chartered ships allowable under its tonnage tax scheme. The Commission noted that the complete abolition of such time charter limits may trigger fiscal competition between more or less attractive tonnage tax schemes across the Community. In the light of the acknowledgment in the Guidelines that such fiscal competition needs to be taken into account ⁽⁸⁾, the amendments proposed by the Irish authorities to completely remove the time charter limit may be contrary to the 'common interest' expressed in Article 87(3)(c) of the Treaty on which the approval of tonnage taxes is based.

- (12) In addition, the Commission also expressed doubts as regards the potential retroactivity of the planned measure. This might occur if aid pursuant to the notified amendment is granted with effect from 1 January 2006.

2.5. Comments from Ireland

- (13) By letter of 29 February 2008 Ireland set out the following points:

(a) the market conditions upon which Ireland seeks the removal of the time charter limitation do not affect only Irish shipowners, but also Community and third country shipowners. In particular, the global demand for bulk commodities has increased sharply since 2002;

3. ASSESSMENT

3.1. Presence of aid

- (14) As regards the presence of aid, the Commission considers that the notified amendment does not alter the qualification as State aid of the Irish tonnage tax scheme as approved in 2002 by Decision N 504/02 ⁽⁹⁾.

- (15) Even after the abolition of the time charter limitation, the Irish authorities will still be granting an advantage through State resources and thereby favour certain undertakings since the measure is specific to the shipping sector. Such advantage threatens to distort competition and could affect trade between Member States since such shipping activities are essentially carried out on an international level playing field. For these reasons, the notified amendment of the 2002 Irish tonnage tax scheme does not alter its qualification as State aid within the meaning of Article 87(1) of the Treaty.

3.2. Legal basis for assessment

- (16) The legal basis for assessing the compatibility of the notified measure is the Guidelines.

3.3. Compatibility of the measure

- (17) The Guidelines provide: 'The objective of State aid within the common maritime transport policy is to promote the competitiveness of the Community fleets in the global shipping market. Consequently, tax relief schemes should, as a rule, require a link with the Community flag. However, they may also, exceptionally, be approved where they apply to the entire fleet operated by a ship-owner established within a Member state's territory liable to corporate tax, provided that it is demonstrated that the strategic and commercial management of all ships concerned is actually carried out within the territory and that this activity contributes substantially to economic activity and employment within the Community.' ⁽¹⁰⁾

⁽⁷⁾ OJ C 13, 17.1.2004, p. 3.

⁽⁸⁾ Guidelines point 3.1: Fiscal treatment of shipowning companies.

⁽⁹⁾ See footnote 2 of this Decision.

⁽¹⁰⁾ The Guidelines point 3.1, seventh subparagraph.

- (18) The Guidelines do not mention any limitation to the inclusion of time chartered ships under tonnage tax schemes. In past decisions, the Commission has authorised schemes covering companies with a ratio between tonnage of owned vessels (or chartered-in vessels on bareboat conditions) and tonnage of vessels chartered-in on a time or voyage basis of up to 3:1 ⁽¹¹⁾, 4:1 ⁽¹²⁾ or 10:1 ⁽¹³⁾.
- (19) That ratio has been intended to avoid situations where tonnage tax companies eventually become pure maritime brokers, without any responsibility for the crew management and the technical management of vessels that they operate. If tonnage tax companies were to operate only vessels chartered-in on a time or voyage basis, they would lose their know-how in terms of the crew management and technical management of vessels, in contradiction with one of the objectives set out in section 2.2 first subparagraph fourth indent of the Guidelines, namely 'maintaining and improving maritime know-how'.
- (20) It is also fair to say that the ratio has pursued another objective of the Guidelines, in making it easier for national authorities to control that on-shore activities related to the vessels under tonnage tax are maintained within the Community/EEA. Indeed it is likely that tonnage tax ship-owners provide the crew management themselves in cases where they own the vessels or where they charter them on bareboat conditions. Where these two activities are provided in-house, it is therefore easier for the fiscal authorities to check that the on-shore activities related to those vessels are located within the Community/EEA. Here the objective pursued is to contribute 'to the consolidation of the maritime cluster established in the Member States' in line with section 2.2 first subparagraph third indent of the Guidelines.
- (21) However, the complete abolition of the limitation would allow undertakings with only vessels chartered-in on time or voyage basis to benefit from the tonnage tax regime. In this context the Commission is of the view that the notified amendment is not in line with the above mentioned objectives in recitals 19 and 20. The Commission considers that a minimum ratio between chartered-in vessels and owned vessels of at least 10:1 should be maintained.
- (22) If the above mentioned objectives are not fulfilled, the Commission considers that the chartered-in vessels should contribute to another objective of the Guidelines, namely that of encouraging the flagging or re-flagging to Member States' registers in line with section 2.2, first subparagraph, second indent of the Guidelines. Consequently, even if the crew management and the technical management of vessels are not both carried out on the territory of the Community/EEA, the Commission could accept that the common interest is safeguarded if the vessel concerned flies a Community/EEA flag.
- (23) As a consequence, the Commission is of the view that the above objectives will be fulfilled if the following conditions are met:
- (a) the chartered-in vessel is registered in a Community or EEA maritime register; or
 - (b) its crew management and its technical management are carried out on the territory of the Community or the EEA.
- (24) If these conditions are fulfilled, the above mentioned objectives of the Guidelines are met.
- (25) In accordance with recent case-law ⁽¹⁴⁾ the notified amendment can be authorised with effect from 1 January 2007 (the date of notification) in order to avoid its retroactive application,

HAS ADOPTED THIS DECISION:

Article 1

The notified amendment to the tonnage tax scheme N 504/02, initially approved by the Commission on 11 December 2002, is compatible with the common market subject to the conditions set out in Article 2.

It may be applied with effect from 1 January 2007.

Article 2

There shall be a minimum ratio of 10:1 between chartered-in vessels and owned vessels operated by each tonnage tax company.

⁽¹¹⁾ See for example Commission Decision C 20/03, available at the following Internet address: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2003:145:0004:0047:FR:PDF> Commission Decision N 572/02 available in the official language at the following Internet address: http://ec.europa.eu/community_law/state_aids/transport-2002/n572-02.pdf

⁽¹²⁾ Commission Decision of 12 March 2002 (State aid N 563/01), available in the official language at the following Internet address: http://ec.europa.eu/community_law/state_aids/transport-2001/n563-01.pdf

⁽¹³⁾ See Commission Decision C 58/08, not published yet.

⁽¹⁴⁾ See judgment of 18 December 2008 in Case C-384/07 *Wienstrom GmbH v Bundesminister für Wirtschaft und Arbeit*, not yet reported, and in particular, paragraph 26: 'Where planned aid was properly notified to the Commission and was not put into effect prior to that decision, it can be put into effect as from the moment at which the decision is adopted, including, where relevant, in respect of a period predating the decision which is covered by the measure that has been declared compatible'.

Each of the chartered-in vessels operated by a given tonnage tax company shall satisfy at least one of the following conditions:

- (a) the chartered-in vessel is registered in a Community or EEA maritime register;
- (b) the crew management and technical management of the chartered-in vessel are carried out on the territory of the Community or the EEA.

Article 3

Ireland shall inform the Commission, within 2 months of notification of this Decision, of the measures taken to comply with it.

Article 4

This Decision is addressed to Ireland.

Done at Brussels, 25 February 2009.

For the Commission
Antonio TAJANI
Vice-President

GUIDELINES

EUROPEAN CENTRAL BANK

GUIDELINE OF THE EUROPEAN CENTRAL BANK

of 31 July 2009

on government finance statistics

(recast)

(ECB/2009/20)

(2009/627/EC)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank (hereinafter the Statute of the ESCB), and in particular Article 5.1 and 5.2, Article 12.1 and Article 14.3 thereof,

Having regard to Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community ⁽¹⁾,

Having regard to Council Regulation (EC) No 2223/96 of 25 June 1996 on the European System of National and Regional Accounts in the Community ⁽²⁾,

Whereas:

(1) Guideline ECB/2005/5 of 17 February 2005 on the statistical reporting requirements of the European Central Bank and the procedures for exchanging statistical information within the European System of Central Banks in the field of government finance statistics ⁽³⁾ has been amended on several occasions. Since further amendments to this Guideline are now required, it should be recast in the interests of clarity and transparency.

(2) To fulfil its tasks, the European System of Central Banks (ESCB) needs comprehensive, i.e. covering all transactions including those in which general government acts as an agent for European Union institutions, and reliable government finance statistics (GFS) for economic and monetary analysis.

(3) The procedures laid down in this Guideline do not affect the responsibilities and competencies at the level of the Member States and of the Community.

(4) It is necessary to establish efficient procedures for exchanging GFS within the ESCB, to ensure that the ESCB has timely GFS meeting its needs and that there is compatibility between them and the forecasts of the same variables prepared by the national central banks (NCBs), irrespective of whether the statistics are compiled by the NCBs or by the competent national authorities.

(5) Part of the information necessary to meet the ESCB's statistical requirements in the field of GFS is compiled by competent national authorities other than NCBs. Therefore, some of the tasks to be undertaken under this Guideline require cooperation between the ESCB and the competent national authorities. Article 4 of Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank ⁽⁴⁾ obliges the Member States to organise themselves in the field of statistics and fully cooperate with the ESCB in order to ensure the fulfilment of the obligations arising out of Article 5 of the Statute of the ESCB.

⁽¹⁾ OJ L 145, 10.6.2009, p. 1.

⁽²⁾ OJ L 310, 30.11.1996, p. 1.

⁽³⁾ OJ L 109, 29.4.2005, p. 81.

⁽⁴⁾ OJ L 318, 27.11.1998, p. 8.

- (6) The statistical sources based upon Regulation (EC) No 479/2009 and the European System of National and Regional Accounts (hereinafter the ESA 95 ⁽¹⁾) do not satisfy the needs of the ESCB in respect of coverage and timeliness of government debt and deficit-debt adjustment statistics and statistics on transactions between the Member States and the EU budget. Therefore further compilation by the competent national authorities is necessary.
- (7) It is necessary to set up a procedure to carry out technical amendments to the annexes to this Guideline in an effective manner, provided that such amendments neither change the underlying conceptual framework nor affect the reporting burden,
- (a) 'revenue and expenditure statistics', which comprise the statistics contained in Tables 1A, 1B and 1C of Annex I;
- (b) 'deficit-debt adjustment statistics', which comprise the statistics contained in Tables 2A and 2B of Annex I;
- (c) 'debt statistics', which comprise the statistics contained in Tables 3A and 3B of Annex I.
4. The data shall cover the period from 1995 to the year to which the transmission relates (year t-1).

HAS ADOPTED THIS GUIDELINE:

Article 1

Definitions

For the purposes of this Guideline:

1. 'participating Member State' means a Member State which has adopted the euro;
2. 'non-participating Member State' means a Member State which has not adopted the euro.

Article 2

Statistical reporting obligations of the NCBs

1. The NCBs shall report GFS to the European Central Bank (ECB), as specified in Annex I, on a calendar year basis. The data shall comply with the principles and definitions of Regulation (EC) No 479/2009 and of the ESA 95, as further detailed in Annex II.
2. The complete data set shall comprise all categories indicated as being either key or secondary in Annex I under revenue and expenditure statistics, deficit-debt adjustment statistics and debt statistics. Partial data sets shall comprise at least the key categories under revenue and expenditure statistics, deficit-debt adjustment statistics or debt statistics.
3. The NCBs shall report in accordance with the methodological definitions laid down for sectors and subsectors in Section 1 of Annex II to this Guideline and for the following in Section 2 thereof:

5. The data on deficit/surplus, debt, revenue, expenditure and nominal gross domestic product (GDP) shall be accompanied by reasons for revisions when the magnitude of the change to deficit/surplus caused by revisions is at least 0,3 % of GDP or the magnitude of the change to debt, revenue, expenditure or nominal GDP caused by revisions is at least 0,5 % of GDP.

Article 3

Statistical reporting obligations of the ECB

1. On the basis of the data reported by the NCBs, the ECB shall manage the 'GFS database', which will include euro area and EU aggregates. The ECB shall disseminate the GFS database to the NCBs.
2. The NCBs shall flag their statistical information indicating to whom it may be made available. The ECB shall take this flagging into account when it disseminates the GFS database.

Article 4

Timeliness

1. The NCBs shall report complete data sets twice a year, before 15 April and before 15 October.
2. The NCBs shall report on their own initiative partial data sets, between the two reporting dates referred to in paragraph one, when new information becomes available. When reporting a partial data set covering only key categories, the NCBs may also provide estimates of the secondary categories.
3. The ECB shall disseminate the GFS database to the NCBs at least once a month, not later than the next ECB working day after the ECB finalises the data for publication.

⁽¹⁾ Contained in Annex A to Regulation (EC) No 2223/96.

*Article 5***Cooperation with the competent national authorities**

1. Where the sources of some or all of the data described in Article 2 are competent national authorities other than the NCBs, the NCBs shall endeavour to establish with those authorities the appropriate modalities of cooperation to ensure a permanent structure of data transmission to fulfil the standards and requirements of the ESCB, unless the same result is already achieved on the basis of national legislation.

2. When in the course of this cooperation an NCB is unable to comply with the requirements laid down in Articles 2 and 4 because the competent national authority did not provide the NCB with the necessary information, the ECB and the NCB shall discuss with that authority how this information can be made available.

*Article 6***Transmission and coding standards**

The NCBs and the ECB shall use the standards specified in Annex III to transmit and code the data described in Articles 2 and 3. This requirement does not prevent the use of some other means of transmitting statistical information to the ECB as an agreed fallback solution.

*Article 7***Quality**

1. The ECB and NCBs shall monitor and promote the quality of the data reported to the ECB.

2. The Executive Board of the ECB shall report yearly to the Governing Council of the ECB on the quality of the annual GFS.

3. The report shall address, at least, the coverage of the data, the extent to which they comply with the relevant definitions, and the magnitude of revisions.

*Article 8***Simplified amendment procedure**

Taking account of the views of the Statistics Committee, the Executive Board of the ECB shall be entitled to make technical amendments to the annexes to this Guideline, provided that such amendments neither change the underlying conceptual framework nor affect the reporting burden.

*Article 9***Entry into force and repeal of Guideline ECB/2005/5**

1. This Guideline shall enter into force two days following its adoption.

2. Guideline ECB/2005/5 is hereby repealed.

3. References to Guideline ECB/2005/5 shall be construed as references to this Guideline.

*Article 10***Addressees**

This Guideline applies to all Eurosystem central banks.

Done at Frankfurt am Main, 31 July 2009.

For the Governing Council of the ECB

The President of the ECB

Jean-Claude TRICHET

ANNEX I

DATA REPORTING REQUIREMENTS

Key categories are shown in bold, while the other categories are secondary. The categories refer to the general government sector unless stated otherwise. 'Debt of which variable interest rate' means debt in those financial instruments whose coupon payments are not a predetermined percentage of the principal, but depend on a third interest or yield rate or on another indicator.

Revenue and expenditure statistics

Table 1A

Category	No and linear relation
Deficit (-) or surplus (+)	1 = 2 - 5
Total revenue	2 = 3 + 4
Total current revenue	3 = 11
Total capital revenue	4 = 33
Total expenditure	5 = 6 + 7
Total current expenditure	6 = 23
Total capital expenditure	7 = 35
Primary deficit (-) or surplus (+)	8 = 9 + 10
Deficit (-) or surplus (+)	9 = 1
Interest payable	10 = 28
Total current revenue	11 = 12 + 15 + 17 + 20 + 22
Direct taxes	12
of which payable by corporations	13
of which payable by households	14
Indirect taxes	15
of which value added tax (VAT)	16
Social contributions	17
of which employers' actual social contributions	18
of which employees' social contributions	19
Other current revenue	20
of which interest receivable	21
Sales	22
Total current expenditure	23 = 24 + 28 + 29 + 31
Current transfers	24 = 25 + 26 + 27
Social payments	25
Subsidies payable	26

Category	No and linear relation
Other current transfers payable	27
Interest payable	28
Compensation of employees	29
of which wages and salaries	30
Intermediate consumption	31
Gross savings	$32 = 11 - 23$
Total capital revenue	33
of which capital taxes	34
Total capital expenditure	$35 = 36 + 37 + 38$
Investment	36
Other net acquisitions of non-financial assets	37
Capital transfers payable	38
Deficit (-) or surplus (+)	$39 = 1 = 40 + 41 + 42 + 43$
Deficit (-) or surplus (+) of central government	40
Deficit (-) or surplus (+) of state government	41
Deficit (-) or surplus (+) of local government	42
Deficit (-) or surplus (+) of social security funds	43
<i>Memorandum items</i>	
Actual social contributions	44
Social benefits other than social transfers in kind	45

Table 1B

Category	No and linear relation
Payments by Member State to European Union budget	$1 = 2 + 4 + 5 + 7$
Indirect taxes receivable by EU budget	2
of which VAT received by EU budget	3
Current international cooperation payable by government to EU budget	4
Miscellaneous current transfers payable by government to EU budget	5
of which EU fourth own resource	6
Capital transfers payable by government to EU budget	7
EU expenditure in Member State	$8 = 9 + 10 + 11 + 12 + 13$
Subsidies payable by EU budget	9
Current transfers payable by EU budget to government	10

Category	No and linear relation
Current transfers payable by EU budget to non-government units	11
Capital transfers payable by EU budget to government	12
Capital transfers payable by EU budget to non-government units	13
Net receipts from EU budget (net receiver +, net payer -)	14 = 8 - 1
<i>Memorandum item</i>	
Own resources collection costs	15

Table 1C

Category	No and linear relation
Final consumption expenditure	1 = 2 + 3 = 4 + 5 + 6 + 7 + 8 + 9 - 10
Individual consumption expenditure	2
Collective consumption expenditure	3
Compensation of employees	4 = [1A.29] ⁽¹⁾
Intermediate consumption	5 = [1A.31]
Social transfers in kind supplied via market producers	6
Consumption of fixed capital	7
Taxes on production paid minus subsidies received	8
Net operating surplus	9
Sales	10 = [1A.22]
<i>Memorandum item</i>	
Final consumption expenditure at prices of the previous year	11
Deficit (-) or surplus (+)	12 = [1A.1]
Interest payable	13 = [1A.10]
Interest including settlements under swaps and forward rate agreements	14
Excessive deficit procedure deficit (-) or surplus (+)	15 = 12 + 13 - 14
Universal mobile telecommunications system proceeds	16
Debt	17 = [3A.1]
Gross domestic product (GDP) at current prices	18
GDP at prices of the previous year	19
Government investment at prices of the previous year	20

⁽¹⁾ [x.y] refers to the category number y of Table x.

Deficit-debt adjustment statistics

Table 2A

Category	No and linear relation
Deficit (-) or surplus (+)	1 = [1A.1]
Adjustment between financial and non-financial accounts	2 = 1 - 3
Net transactions in financial assets and liabilities	3 = 4 - 15
Transactions in financial assets (consolidated)	4 = 5 + 6 + 7 + 8 + 9 + 13
Transactions in currency and deposits	5
Transactions in securities other than shares — short and long-term securities	6
Transactions in financial derivatives	7
Transactions in loans	8
Transactions in shares and other equity	9
Privatisations	10
Equity injections	11
Other	12
Transactions in other financial assets	13
of which taxes and social contributions accrued but not yet paid	14
Transactions in liabilities (consolidated)	15 = 16 + 17 + 18 + 19 + 20 + 22
Transactions in currency and deposits	16
Transactions in securities other than shares — short-term securities	17
Transactions in securities other than shares — long-term securities	18
Transactions in financial derivatives	19
Transactions in loans	20
of which loans from central bank	21
Transactions in other liabilities	22
Transactions in debt instruments (consolidated) = general government borrowing requirement	23 = 16 + 17 + 18 + 20 23 = 25 + 26 + 27 23 = 2 - 1 + 4 - 19 - 22
Transactions in long-term debt instruments	24
Transactions in debt instruments denominated in national currency	25
Transactions in debt instruments denominated in a participating foreign currency (1)	26
Transactions in debt instruments denominated in a non-participating foreign currency	27

Category	No and linear relation
Other flows	$28 = 29 + 32$
Valuation effects on debt	$29 = 30 + 31$
Foreign exchange holding gains and losses	30
Other valuation effects — face value	31
Other changes in volume of debt	32
Change in debt	$33 = 23 + 28$ $33 = 2 - 1 + 4 - 19 - 22 + 28$

(¹) To be reported for the years before the Member State became a participating Member State.

Table 2B

Category	No and linear relation
Transactions in debt instruments — non-consolidated	$1 = 2 + 3 + 4 + 5 + 6$
Transactions in currency and deposits (liabilities) — non-consolidated	2
Transactions in short-term securities (liabilities) — non-consolidated	3
Transactions in long-term securities (liabilities) — non-consolidated	4
Transactions in loans from central bank	5
Transactions in other loans (liabilities) — non-consolidated	6
Consolidating transactions	$7 = 8 + 9 + 10 + 11$
Consolidating transactions — currency and deposits	$8 = 2 - [2A.16]$
Consolidating transactions — short-term securities	$9 = 3 - [2A.17]$
Consolidating transactions — long-term securities	$10 = 4 - [2A.18]$
Consolidating transactions — loans	$11 = 6 - ([2A.20] - [2A.21])$

Debt statistics

Table 3A

Category	No and linear relation
Debt	$1 = 2 + 3 + 4 + 5 + 6$ $= 7 + 12 = 13 + 14 + 15$ $= 16 + 17 = 19 + 20 + 22$ $= 24 + 25 + 26 + 27$
Debt — currency and deposits (liabilities)	2
Debt — short-term securities (liabilities)	3
Debt — long-term securities (liabilities)	4
Debt — loans from central bank (liabilities)	5
Debt — other loans (liabilities)	6

Category	No and linear relation
Debt held by residents of the Member State	$7 = 8 + 9 + 10 + 11$
Debt held by central bank	8
Debt held by other monetary financial institutions	9
Debt held by other financial institutions	10
Debt held by other residents of the Member State	11
Debt held by non-residents of the Member State	12
Debt denominated in national currency	13
Debt denominated in a participating foreign currency	14
Debt denominated in a non-participating foreign currency	15
Short-term debt	16
Long-term debt	17
of which variable interest rate	18
Debt with residual maturity up to one year	19
Debt with residual maturity over one and up to five years	20
of which variable interest rate	21
Debt with residual maturity over five years	22
of which variable interest rate	23
Central government debt component	$24 = [3B.7] - [3B.15]$
State government debt component	$25 = [3B.9] - [3B.16]$
Local government debt component	$26 = [3B.11] - [3B.17]$
Social security funds debt component	$27 = [3B.13] - [3B.18]$
<i>Memorandum items</i>	
Average residual maturity of debt	28
Debt — zero-coupon bonds	29

Table 3B

Category	No and linear relation
Debt (non-consolidated)	$1 = 7 + 9 + 11 + 13$
Consolidating elements	$2 = 3 + 4 + 5 + 6 = 8 + 10 + 12 + 14$ $= 15 + 16 + 17 + 18$
Consolidating elements — currency and deposits	3
Consolidating elements — short-term securities	4
Consolidating elements — long-term securities	5
Consolidating elements — loans	6

Category	No and linear relation
Debt issued by central government	7
of which held by other government sub-sectors	8
Debt issued by state government	9
of which held by other government sub-sectors	10
Debt issued by local government	11
of which held by other government sub-sectors	12
Debt issued by social security funds	13
of which held by other government sub-sectors	14
<i>Memorandum items</i>	
Holdings by central government of debt issued by units in other government sub-sectors	15
Holdings by state government of debt issued by units in other government sub-sectors	16
Holdings by local government of debt issued by units in other government sub-sectors	17
Holdings by social security funds of debt issued by units in other government sub-sectors	18

ANNEX II

METHODOLOGICAL DEFINITIONS

1. Definition of sectors and subsectors

Sectors and subsectors in the ESA 95

		Public	National private	Foreign controlled
Total economy	S.1			
Non-financial corporations	S.11	S.11001	S.11002	S.11003
Financial corporations	S.12			
Central bank	S.121			
Other monetary financial institutions	S.122	S.12201	S.12202	S.12203
Other financial intermediaries, except insurance corporations and pension funds	S.123	S.12301	S.12302	S.12303
Financial auxiliaries	S.124	S.12401	S.12402	S.12403
Insurance corporations and pension funds	S.125	S.12501	S.12502	S.12503
General government	S.13			
Central government	S.1311			
State government	S.1312			
Local government	S.1313			
Social security funds	S.1314			
Households	S.14			
Non-profit institutions serving households	S.15			
Rest of the world	S.2			
The EU	S.21			
EU Member States	S.211			
The institutions of the EU	S.212			
Third countries and international organisations	S.22			

2. Definition of the categories ⁽¹⁾

Table 1A:

1. Deficit (-) or surplus (+) [1A.1] is equal to net lending (+)/net borrowing (-) (B.9) of S.13.
2. Total revenue [1A.2] is equal to total current revenue [1A.3], plus total capital revenue [1A.4].
3. Total current revenue [1A.3] is equal to total current revenue [1A.11].
4. Total capital revenue [1A.4] is equal to total capital revenue [1A.33].
5. Total expenditure [1A.5] is equal to total current expenditure [1A.6], plus total capital expenditure [1A.7].
6. Total current expenditure [1A.6] is equal to total current expenditure [1A.23].
7. Total capital expenditure [1A.7] is equal to total capital expenditure [1A.35].

⁽¹⁾ [x.y] refers to the category number y of Table x.

8. Primary deficit (-) or surplus (+)[1A.8] is equal to deficit (-) or surplus (+) [1A.9], plus interest payable [1A.10].
9. Deficit (-) or surplus (+) [1A.9] is equal to deficit (-) or surplus (+) [1A.1].
10. Interest payable [1A.10] is equal to interest payable [1A.28].
11. Total current revenue [1A.11] is equal to direct taxes [1A.12], plus indirect taxes [1A.15], plus social contributions [1A.17], plus other current revenue [1A.20], plus sales [1A.22].
12. Direct taxes [1A.12] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13.
13. Direct taxes of which payable by corporations [1A.13] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13 and uses of S.11 and S.12.
14. Direct taxes of which payable by households [1A.14] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13 and uses of S.14.
15. Indirect taxes [1A.15] is equal to taxes on production and imports (D.2) recorded among resources of S.13.
16. Indirect taxes of which value added tax (VAT) [1A.16] is equal to value added type taxes (D.211) recorded among resources of S.13.
17. Social contributions [1A.17] is equal to social contributions (D.61) recorded among resources of S.13.
18. Social contributions of which employers' actual social contributions [1A.18] is equal to employers' actual social contributions (D.6111) recorded among resources of S.13.
19. Social contributions of which employees' social contributions [1A.19] is equal to employees' social contributions (D.6112) recorded among resources of S.13.
20. Other current revenue [1A.20] is equal to property income (D.4), plus non-life insurance claims (D.72), plus current international cooperation (D.74), plus miscellaneous current transfers (D.75) recorded among resources of S.13, except S.13 resources of interest (D.41) that are also uses of S.13, plus receipts of other subsidies on production (D.39) that are uses of S.13.
21. Other current revenue of which interest receivable [1A.21] is equal to interest (D.41) recorded among resources of S.13 and uses of all sectors except S.13.
22. Sales [1A.22] is equal to market output (P.11), plus output for own final use (P.12), plus payments for other non-market output (P.131) recorded among resources of S.13.
23. Total current expenditure [1A.23] is equal to current transfers [1A.24], plus interest payable [1A.28], plus compensation of employees [1A.29], plus intermediate consumption [1A.31].
24. Current transfers [1A.24] is equal to social payments [1A.25], plus subsidies payable [1A.26], plus other current transfers payable [1A.27].
25. Social payments [1A.25] is equal to social benefits other than social transfers in kind (D.62), plus social transfers in kind related to expenditure on products supplied to households via market producers (D.6311 + D.63121 + D.63131) recorded among uses of S.13, plus miscellaneous current transfers (D.75) recorded among uses of S.13 and resources of S.15.
26. Subsidies payable [1A.26] is equal to subsidies (D.3) recorded among the resources of S.13.
27. Other current transfers payable [1A.27] is equal to current taxes on income, wealth, etc. (D.5), plus other taxes on production (D.29), plus property income (D.4) except interest (D.41), plus net non-life insurance premiums (D.71), plus current international cooperation (D.74) recorded among uses of S.13, plus miscellaneous current transfers (D.75) recorded among uses of S.13 and resources of all sectors except S.15.

28. Interest payable [1A.28] is equal to interest (D.41) recorded among uses of S.13 and resources of all sectors except S.13.
29. Compensation of employees [1A.29] is equal to compensation of employees (D.1) recorded among uses of S.13.
30. Compensation of employees of which wages and salaries [1A.30] is equal to wages and salaries (D.11) recorded among uses of S.13.
31. Intermediate consumption [1A.31] is equal to intermediate consumption (P.2) recorded among uses of S.13.
32. Gross savings [1A.32] is equal to total current revenue [1A.11], minus total current expenditure [1A.23].
33. Total capital revenue [1A.33] is equal to capital transfers receivable (D.9) recorded among changes in the liabilities and net worth of S.13, and recorded as a capital transfer payable by all sectors except S.13.
34. Total capital revenue of which capital taxes [1A.34] is equal to capital taxes (D.91) recorded among changes in liabilities and net worth of S.13.
35. Total capital expenditure [1A.35] is equal to investment [1A.36], plus other net acquisitions of non-financial assets [1A.37], plus capital transfers payable [1A.38].
36. Investment [1A.36] is equal to gross fixed capital formation (P.51) recorded among changes in assets of S.13.
37. Other net acquisitions of non-financial assets [1A.37] is equal to changes in inventories (P.52), plus net acquisition of valuables (P.53), plus net acquisition of non-financial non-produced assets (K.2) recorded among changes in assets of S.13.
38. Capital transfers payable [1A.38] is equal to capital transfers payable (D.9) recorded among changes in liabilities and net worth of S.13, and recorded as a capital transfer receivable by all sectors except S.13.
39. Deficit (-) or surplus (+) [1A.39] is equal to deficit (-) or surplus (+) [1A.1] and is equal to deficit (-) or surplus (+) of central government [1A.40], plus deficit (-) or surplus (+) of state government [1A.41], plus deficit (-) or surplus (+) of local government [1A.42], plus deficit (-) or surplus (+) of social security funds [1A.43].
40. Deficit (-) or surplus (+) of central government [1A.40] is equal to net lending (+)/net borrowing (-) (B.9) of S.1311.
41. Deficit (-) or surplus (+) of state government [1A.41] is equal to net lending (+)/net borrowing (-) (B.9) of S.1312.
42. Deficit (-) or surplus (+) of local government [1A.42] is equal to net lending (+)/net borrowing (-) (B.9) of S.1313.
43. Deficit (-) or surplus (+) of social security funds [1A.43] is equal to net lending (+)/net borrowing (-) (B.9) of S.1314.
44. Actual social contributions [1A.44] is equal to actual social contributions (D.611) recorded among resources of S.13.
45. Social benefits other than social transfers in kind [1A.45] is equal to social benefits other than social transfers in kind (D.62) recorded among uses of S.13.

Table 1B:

1. Payments by Member State to EU budget [1B.1] is equal to indirect taxes receivable by EU budget plus current international cooperation (D.74) payable by government to EU budget [1B.4] plus miscellaneous current transfers (D.75) payable by government to EU budget [1B.5] plus capital transfers (D.9) payable by government to EU budget [1B.7].
2. Indirect taxes receivable by EU budget [1B.2] is equal to taxes on production and imports (D.2) recorded among resources of S.212.

3. Indirect taxes receivable by EU budget of which VAT received by EU budget [1B.3] is equal to value added type taxes (D.211) recorded among resources of S.212.
4. Current international cooperation payable by government to EU budget [1B.4] is equal to current international cooperation (D.74) recorded among resources of S.212 and uses of S.13.
5. Miscellaneous current transfers payable by government to EU budget [1B.5] is equal to miscellaneous current transfers (D.75) recorded among resources of S.212 and uses of S.13.
6. Miscellaneous current transfers payable by government to EU budget of which EU fourth own resource [1B.6] is equal to the gross national product (GNP) based fourth own resource (ESA 95 paragraph 4.138) recorded as miscellaneous current transfers (D.75) among resources of S.212 and uses of S.13.
7. Capital transfers payable by government to EU budget [1B.7] is equal to capital transfers payable (D.9) recorded among changes in liabilities and net worth of S.13 and recorded as a capital transfer receivable by S.212.
8. EU expenditure in Member State [1B.8] is equal to subsidies (D.3) payable by EU budget [1B.9], plus other current transfers (D.7) payable by EU budget to government [1B.10], plus other current transfers (D.7) payable by EU budget to non-government units [1B.11], plus capital transfers (D.9) payable by EU budget to government [1B.12], plus capital transfers (D.9) payable by EU budget to non-government units [1B.13].
9. Subsidies payable by EU budget [1B.9] is equal to subsidies (D.3) recorded among the resources of S.212.
10. Current transfers payable by EU budget to government [1B.10] is equal to current international cooperation (D.74), plus miscellaneous current transfers (D.75) recorded among resources of S.13 and uses of S.212.
11. Current transfers payable by EU budget to non-government units [1B.11] is equal to miscellaneous current transfers (D.75) recorded among uses of S.212 and resources of all sectors except S.13.
12. Capital transfers payable by EU budget to government [1B.12] is equal to capital transfers receivable (D.9) recorded among changes in liabilities and net worth of S.13 and among changes in assets of S.212.
13. Capital transfers payable by EU budget to non-government units [1B.13] is equal to capital transfers payable (D.9) recorded among changes in assets of S.212 and changes in liabilities and net worth of all sectors except S.13.
14. Net receipts from EU budget [1B.14] is equal to the net receipts of government from EU budget plus the net receipts of non-government units from EU budget.
15. Own resources collection costs [1B.15] is that part of market output (P.11) recorded among resources of S.13 that is the own resources collection costs paid by EU budget.

Table 1C:

1. Final consumption expenditure [1C.1] is equal to final consumption expenditure (P.3) recorded among uses of S.13.
2. Individual consumption expenditure [1C.2] is equal to individual consumption expenditure (P.31) recorded among uses of S.13.
3. Collective consumption expenditure [1C.3] is equal to collective consumption expenditure (P.32) recorded among uses of S.13.
4. Compensation of employees [1C.4] is equal to [1A.29] ⁽¹⁾.
5. Intermediate consumption [1C.5] is equal to [1A.31].
6. Social transfers in kind supplied via market producers [1C.6] is equal to social transfers in kind related to expenditure on products supplied to households via market producers (D.6311 + D.63121 + D.63131) recorded among uses of S.13.

⁽¹⁾ [x.y] refers to the category number y of Table x.

7. Consumption of fixed capital [1C.7] is equal to consumption of fixed capital (K.1) recorded among changes in liabilities and net worth of S.13.
8. Taxes on production paid minus subsidies received [1C.8] is equal to payments of other taxes on production (D.29) recorded among uses of S.13, minus the receipt of other subsidies on production (D.39) recorded among the uses of S.13.
9. Net operating surplus [1C.9] is equal to operating surplus, net (B.2n) of S.13.
10. Sales [1C.10] is equal to [1A.22].
11. Final consumption expenditure at prices of the previous year [1C.11] is equal to the chain-linked volume of final consumption expenditure (P.3), recorded among uses of S.13, at prices of the previous year.
12. Deficit (-) or surplus (+) [1C.12] is equal to deficit (-) or surplus (+) [1A.1].
13. Interest payable [1C.13] is equal to interest payable [1A.10].
14. Interest including settlements under swaps and forward rate agreements [1C.14] is equal to excessive deficit procedure (EDP) interest (EDP D.41) recorded among uses of S.13 and resources for all sectors except S.13.
15. EDP deficit (-) or surplus (+) [1C.15] is equal to EDP net lending (+)/net borrowing (-) (EDP B.9) of S.13.
16. Universal mobile telecommunications system proceeds [1C.16] is equal to the proceeds coming from the sale of the third generation of mobile phone licences, recorded as a disposal of a non-financial asset according to Eurostat's decision on the allocation of mobile phone licences.
17. Debt [1C.17] is equal to debt as defined in Regulation (EC) No 479/2009.
18. Gross domestic product (GDP) at current prices [1C.18] is equal to GDP (B.1 * g) at market prices.
19. GDP at prices of the previous year [1C.19] is equal to the chain-linked volume of GDP (B.1 * g) at prices of the previous year.
20. Government investment at prices of the previous year [1C.20] is equal to the chain-linked volume of gross fixed capital formation (P.51), recorded among changes in assets of S.13, at constant prices.

Table 2A:

1. Deficit (-) or surplus (+) [2A.1] is equal to [1A.1].
2. Adjustment between financial and non-financial accounts [2A.2] is equal to deficit (-) or surplus (+) [2A.1], minus net transactions in financial assets and liabilities [2A.3].
3. Net transactions in financial assets and liabilities [2A.3] is equal to transactions in the net acquisition of financial assets [2A.4], minus the net incurrence of transactions in liabilities [2A.15].
4. Transactions in financial assets (consolidated) [2A.4] is equal to transactions in currency and deposits (F.2) [2A.5], plus transactions in securities other than shares (F.33) [2A.6], plus transactions in financial derivatives (F.34) [2A.7], plus transactions in loans (F.4) [2A.8], plus transactions in shares and other equity (F.5) [2A.9], plus transactions in other financial assets [2A.13], recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
5. Transactions in currency and deposits (assets) [2A.5] is equal to the net acquisition of currency and deposits (F.2) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

6. Transactions in securities other than shares — short and long-term securities (assets) [2A.6] is equal to the net acquisition of securities other than shares, excluding financial derivatives (F.33), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
7. Transactions in financial derivatives (assets) [2A.7] is equal to the net payments in respect of financial derivatives (F.34), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
8. Transactions in loans (assets) [2A.8] is equal to new loans (F.4) advanced by government, net of repayments to government, recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
9. Transactions in shares and other equity (assets) [2A.9] is equal to the net acquisition of shares and other equity (F.5) recorded among changes in assets of S.13.
10. Privatisations (net) [2A.10] is equal to transactions in shares and other equity (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of S.11 or S.12 which are carried out in the process of giving up or gaining control (ESA 95 paragraph 2.26) ⁽¹⁾ of the debtor unit by S.13; such transactions might be carried out by S.13 directly with the debtor unit, or with another creditor unit.
11. Equity injections (net) [2A.11] is equal to transactions in shares and other equity (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of S.11 or S.12 which are not carried in the process of giving up or gaining control of the debtor unit by S.13 and are carried out by S.13 directly with the debtor unit.
12. Other [2A.12] is equal to transactions in shares and other equity (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of S.11, S.12 or S.14 which are not carried out in the process of giving up or gaining control of the debtor unit by S.13 and not carried out by S.13 directly with the debtor unit, but with another creditor unit.
13. Transactions in other financial assets [2A.13] is equal to the net acquisition of monetary gold and special drawing rights (F.1) recorded among changes in assets of S.13, plus net acquisition of insurance technical reserves (F.6), plus other accounts receivable (F.7) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
14. Transactions in other financial assets of which taxes and social contributions accrued but not yet paid [2A.14] is equal to that part of other accounts receivable (F.7 assets) relating to the taxes and social contributions recorded in D.2, D.5, D.6 and D.91, less the amounts of taxes actually collected, recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.
15. Transactions in liabilities (consolidated) [2A.15] is equal to transactions in currency and deposits (F.2) [2A.16], plus transactions in short-term securities other than shares, excluding financial derivatives (F.331) [2A.17], plus transactions in long-term securities other than shares, excluding financial derivatives (F.332) [2A.18], plus transactions in financial derivatives (F.34) [2A.19], plus transactions in loans (F.4) [2A.20], plus transactions in other liabilities [2A.22], recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
16. Transactions in currency and deposits (liabilities) [2A.16] is equal to the net acquisition of currency and deposits (F.2) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
17. Transactions in securities other than shares — short-term securities (liabilities) [2A.17] is equal to the net acquisition of short-term securities other than shares, excluding financial derivatives (F.331), whose original maturity is one year or less, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
18. Transactions in securities other than shares — long-term securities (liabilities) [2A.18] is equal to the net acquisition of long-term securities other than shares, excluding financial derivatives (F.332), whose original maturity is over one year, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

⁽¹⁾ Leading to the reclassification of the debtor unit from the subsector S.11001 or S.12x01 to the subsector S.11002/3 or S.12x02/3 or vice versa.

19. Transactions in financial derivatives (liabilities) [2A.19] is equal to net receipts in respect of financial derivatives (F.34) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
20. Transactions in loans (liabilities) [2A.20] is equal to new loans (F.4) borrowed, net of repayments of existing loans, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
21. Transactions in loans of which loans from central bank [2A.21] is equal to transactions in loans (F.4) recorded among changes in liabilities and net worth of S.13 and changes in assets of S.121.
22. Transactions in other liabilities [2A.22] is equal to the net incurrence of liabilities in insurance technical reserves (F.6), plus other accounts payable (F.7) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.
23. Transactions in debt instruments (consolidated) [2A.23] is equal to the net incurrence of liabilities in currency and deposits (F.2) [2A.16], plus securities other than shares, excluding derivatives [2A.17 and 2A.18] (F.33), plus loans (F.4) [2A.20]. It is also denominated general government borrowing requirement.
24. Transactions in long-term debt instruments [2A.24] is equal to the net incurrence of liabilities in debt instruments [2A.23] whose original maturity is over one year.
25. Transactions in debt instruments denominated in national currency [2A.25] is equal to the net incurrence of liabilities in debt instruments [2A.23] denominated in the legal tender of the Member State.
26. Transactions in debt instruments denominated in a participating foreign currency [2A.26] is equal to the net incurrence of liabilities in debt instruments [2A.23] denominated in ecus, plus debt instruments denominated in euro prior to the Member State's adoption of the euro, plus debt instruments denominated in the legal tender of a participating Member State prior to it becoming a participating Member State. It excludes national currency [2A.25].
27. Transactions in debt instruments denominated in a non-participating foreign currency [2A.27] is equal to the net incurrence of liabilities in debt instruments [2A.23] not included in [2A.25] or [2A.26].
28. Other flows [2A.28] is equal to valuation effects on debt [2A.29] plus other changes in volume of debt [2A.32].
29. Valuation effects on debt [2A.29] is equal to foreign exchange holding gains and losses [2A.30], plus other valuation effects — face value [2A.31].
30. Foreign exchange holding gains and losses [2A.30] is equal to nominal holding gains/losses (K.11) of debt [3A.1] that changes value when converted into national currency due to changes in currency exchange rates.
31. Other valuation effects — face value [2A.31] is equal to change in debt [2A.33], minus transactions in debt instruments (consolidated) [2A.23], minus foreign exchange holding gains and losses [2A.30], minus other changes in volume of debt [2A.32].
32. Other changes in volume of debt [2A.32] is equal to other volume changes (K.7, K.8, K.10 and K.12) in liabilities classified either as currency and deposits (AF.2), securities other than shares excluding financial derivatives (AF.33), or loans (AF.4), that are not assets of S.13.
33. Change in debt [2A.33] is equal to debt [3A.1] in year t, minus debt [3A.1] in year t-1.

Table 2B:

1. Transactions in debt instruments — non-consolidated [2B.1] is equal to transactions in currency and deposits (liabilities) — non-consolidated [2B.2], plus transactions in short-term securities (liabilities) — non-consolidated [2B.3], plus transactions in long-term securities (liabilities) — non-consolidated [2B.4], plus transactions in loans from central bank [2B.5], plus transactions in other loans (liabilities) — non-consolidated [2B.6].
2. Transactions in currency and deposits (liabilities) — non-consolidated [2B.2] is equal to transactions in currency and deposits (F.2) recorded among changes in liabilities and net worth of S.13.

3. Transactions in short-term securities (liabilities) — non-consolidated [2B.3] is equal to transactions in securities other than shares, excluding financial derivatives (F.33), whose original maturity is one year or less, recorded among changes in liabilities and net worth of S.13.
4. Transactions in long-term securities (liabilities) — non-consolidated [2B.4] is equal to transactions in securities other than shares, excluding financial derivatives (F.33), whose original maturity is over one year, recorded among changes in liabilities and net worth of S.13.
5. Transactions in loans from central bank [2B.5] is equal to transactions in loans (F.4) recorded among changes in liabilities and net worth of S.13 and changes in assets of S.121.
6. Transactions in other loans (liabilities) — non-consolidated [2B.6] is equal to transactions in loans (F.4) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.121.
7. Consolidating transactions [2B.7] is equal to transactions in debt instruments — non-consolidated [2B.1], minus transactions in debt instruments (consolidated) [2A.23].
8. Consolidating transactions — currency and deposits [2B.8] is equal to transactions in currency and deposits (liabilities) — non-consolidated [2B.2], minus consolidated transactions in currency and deposits (liabilities) [2A.16].
9. Consolidating transactions — short-term securities [2B.9] is equal to transactions in short-term securities (liabilities) — non-consolidated [2B.3], minus consolidated transactions in securities other than shares — short-term securities (liabilities) [2A.17].
10. Consolidating transactions — long-term securities [2B.10] is equal to transactions in long-term securities (liabilities) — non-consolidated [2B.4], minus consolidated transactions in securities other than shares — long-term securities (liabilities) [2A.18].
11. Consolidating transactions — loans [2B.11] is equal to transactions in other loans (liabilities) — non-consolidated [2B.6], minus (consolidated transactions in loans (liabilities) [2A.20] minus consolidated transactions in loans of which loans from central bank [2A.21]).

Table 3A:

1. Debt [3A.1] is equal to debt [1C.17].
2. Debt — currency and deposits (liabilities) [3A.2] is equal to that part of debt [3A.1] in the instrument currency and deposits (AF.2).
3. Debt — short-term securities (liabilities) [3A.3] is equal to that part of debt [3A.1] in the instrument securities other than shares, excluding financial derivatives (AF.33), whose original maturity is one year or less.
4. Debt — long-term securities (liabilities) [3A.4] is equal to that part of debt [3A.1] in the instrument securities other than shares, excluding financial derivatives (AF.33), whose original maturity is over one year.
5. Debt — loans from central bank (liabilities) [3A.5] is equal to that part of debt [3A.1] in the instrument loans (AF.4) which is an asset of S.121.
6. Debt — other loans (liabilities) [3A.6] is equal to that part of debt [3A.1] in the instrument loans (AF.4) which is not an asset of S.121.
7. Debt held by residents of the Member State [3A.7] is equal to debt held by central bank [3A.8], plus debt held by other monetary financial institutions [3A.9], plus debt held by other financial institutions [3A.10], plus debt held by other residents of the Member State [3A.11].
8. Debt held by central bank [3A.8] is equal to that part of debt [3A.1] which is an asset of S.121.
9. Debt held by other monetary financial institutions [3A.9] is equal to that part of debt [3A.1] which is an asset of S.122.

10. Debt held by other financial institutions [3A.10] is equal to that part of debt [3A.1] which is an asset of S.123, S.124 or S.125.
11. Debt held by other residents of the Member State [3A.11] is equal to that part of debt [3A.1] which is an asset of S.11, S.14 or S.15.
12. Debt held by non-residents of the Member State [3A.12] is equal to that part of debt [3A.1] which is an asset of S.2.
13. Debt denominated in national currency [3A.13] is equal to that part of debt [3A.1] denominated in the legal tender of the Member State.
14. Debt denominated in a participating foreign currency [3A.14] is equal — prior to the Member State becoming a participating Member State — to that part of debt [3A.1] denominated in the legal tender of one of the participating Member States (except national currency [3A.13]), plus debt denominated in ecus or euro.
15. Debt denominated in a non-participating foreign currency [3A.15] is equal to that part of debt [3A.1] not included in [3A.13] or [3A.14].
16. Short-term debt [3A.16] is equal to that part of debt [3A.1] whose original maturity is one year or less.
17. Long-term debt [3A.17] is equal to that part of debt [3A.1] whose original maturity is over one year.
18. Long-term debt of which variable interest rate [3A.18] is equal to that part of long-term debt [3A.17] whose interest rate is variable.
19. Debt with residual maturity up to one year [3A.19] is equal to that part of debt [3A.1] with residual maturity of one year or less.
20. Debt with residual maturity over one and up to five years [3A.20] is equal to that part of debt [3A.1] with residual maturity over one and up to five years.
21. Debt with residual maturity over one and up to five years of which variable interest rate [3A.21] is equal to that part of debt [3A.1] with residual maturity over one and up to five years [3A.20] whose interest rate is variable.
22. Debt with residual maturity over five years [3A.22] is equal to that part of debt [3A.1] with residual maturity over five years.
23. Debt with residual maturity over five years of which variable interest rate [3A.23] is equal to that part of debt [3A.1] with residual maturity over five years [3A.22] whose interest rate is variable.
24. Central government debt component [3A.24] is equal to the liabilities of S.1311, which are not assets of S.1311, minus the assets of S.1311 that are liabilities of S.13 other than S.1311 [3B.15].
25. State government debt component [3A.25] is equal to the liabilities of S.1312, which are not assets of S.1312, minus the assets of S.1312 that are liabilities of S.13 other than S.1312 [3B.16].
26. Local government debt component [3A.26] is equal to the liabilities of S.1313, which are not assets of S.1313, minus the assets of S.1313 that are liabilities of S.13 other than S.1313 [3B.17].
27. Social security funds debt component [3A.27] is equal to the liabilities of S.1314, which are not assets of S.1314, minus the assets of S.1314 that are liabilities of S.13 other than S.1314 [3B.18].
28. Average residual maturity of debt [3A.28] is equal to the average residual maturity weighted by the amounts outstanding, expressed in years.
29. Debt — zero-coupon bonds [3A.29] is equal to that part of debt [3A.1] in the form of zero-coupon bonds, i.e. bonds without coupon payments, whose interest is based on the difference between the prices at redemption and at issue.

Table 3B:

1. Debt — non-consolidated [3B.1] is equal to the liabilities of S.13, including those that are assets of S.13, in the same instruments as debt [3A.1].
 2. Consolidating elements [3B.2] is equal to the liabilities of S.13 that are simultaneously assets of S.13, in the same instruments as debt [3A.1].
 3. Consolidating elements — currency and deposits [3B.3] is equal to that part of consolidating elements [3B.2] in the instrument currency and deposits (F.2).
 4. Consolidating elements — short-term securities [3B.4] is equal to that part of consolidating elements [3B.2] in the instrument securities other than shares, excluding financial derivatives (F.33), whose original maturity is one year or less.
 5. Consolidating elements — long-term securities [3B.5] is equal to that part of consolidating elements [3B.2] in the instrument securities other than shares, excluding financial derivatives (F.33), whose original maturity is over one year.
 6. Consolidating elements — loans [3B.6] is equal to that part of consolidating elements [3B.2] in the instrument loans (F.4).
 7. Debt issued by central government [3B.7] is equal to the liabilities of S.1311, which are not assets of S.1311, in the same instruments as debt [3A.1].
 8. Debt issued by central government of which held by other government sub-sectors [3B.8] is equal to the liabilities of S.1311 which are assets of S.1312, S.1313 or S.1314, in the same instruments as debt [3A.1].
 9. Debt issued by state government [3B.9] is equal to the liabilities of S.1312, which are not assets of S.1312, in the same instruments as debt [3A.1].
 10. Debt issued by state government of which held by other government sub-sectors [3B.10] is equal to the liabilities of S.1312 which are assets of S.1311, S.1313 or S.1314, in the same instruments as debt [3A.1].
 11. Debt issued by local government [3B.11] is equal to the liabilities of S.1313, which are not assets of S.1313, in the same instruments as debt [3A.1].
 12. Debt issued by local government of which held by other government sub-sectors [3B.12] is equal to the liabilities of S.1313 which are assets of S.1311, S.1312 or S.1314, in the same instruments as debt [3A.1].
 13. Debt issued by social security funds [3B.13] is equal to the liabilities of S.1314, which are not assets of S.1314, in the same instruments as debt [3A.1].
 14. Debt issued by social security funds of which held by other government sub-sectors [3B.14] is equal to the liabilities of S.1314 which are assets of S.1311, S.1312 or S.1313, in the same instruments as debt [3A.1].
 15. Holdings by central government of debt issued by units in other government sub-sectors [3B.15] is equal to the liabilities of S.1312, S.1313 or S.1314 which are assets of S.1311, in the same instruments as debt [3A.1].
 16. Holdings by state government of debt issued by units in other government sub-sectors [3B.16] is equal to the liabilities of S.1311, S.1313 or S.1314 which are assets of S.1312, in the same instruments as debt [3A.1].
 17. Holdings by local government of debt issued by units in other government sub-sectors [3B.17] is equal to the liabilities of S.1311, S.1312 or S.1314 which are assets of S.1313, in the same instruments as debt [3A.1].
 18. Holdings by social security funds of debt issued by units in other government sub-sectors [3B.18] is equal to the liabilities of S.1311, S.1312 or S.1313 which are assets of S.1314, in the same instruments as debt [3A.1].
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ANNEX III

TRANSMISSION AND CODING STANDARDS

For the electronic transmission of the statistical information as described in Articles 2 and 3, the NCBs and the ECB use the EXDI facility. The data files will be coded in the SDMX-EDI (GESMES/TS) message format. Each time series is represented using the ECB_GST1 key family shown below.

ECB_GST1 key family

Number	Name	Description	Code list
1	Frequency	Frequency of the reported time series	CL_FREQ
2	Reference area	Alphanumeric two-character ISO country code of the reporting country or of the aggregate	CL_AREA_EE
3	Adjustment indicator	The dimension indicates whether any kind of adjustments have been applied to the time series, such as seasonal and/or working day adjustments	CL_ADJUSTMENT
4	Use or creditor/asset sector	Sector for which the category is a use/change in assets	CL_SECTOR_ESA
5	Item	Category of the time series	CL_GOVNT_ITEM_ESA
6	Resource or debtor/liability sector	Sector for which the category is a resource/change in liabilities and net worth	CL_SECTOR_ESA
7	Valuation	Valuation method used	CL_GOVNT_VALUATION
8	Series unit	Unit of the reported category and other characteristics	CL_GOVNT_ST_SUFFIX

AGREEMENTS

COUNCIL

Information relating to the entry into force of the Agreement between the European Community and the Government of the Republic of Korea concerning cooperation on anticompetitive activities

The Agreement between the European Community and the Government of the Republic of Korea concerning cooperation on anticompetitive activities entered into force on 1 July 2009, the procedures provided for in Article 11(1) of the Agreement having been completed on that day.

AGREEMENTS

Council

★ Information relating to the entry into force of the Agreement between the European Community and the Government of the Republic of Korea concerning cooperation on anti-competitive activities	46
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