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I

(Legislative acts)

DIRECTIVES

COUNCIL DIRECTIVE 2010/66/EU

of 14 October 2010

amending Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament ⁽¹⁾,

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

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Directive 2008/9/EC ⁽³⁾, laying down detailed rules for the refund of value added tax (VAT), provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State, applies to refund applications submitted after 31 December 2009.
- (2) In order to apply Directive 2008/9/EC, Member States are obliged to develop electronic portals via which taxable persons established in a Member State submit applications for the refund of VAT incurred in a State where they are not established. Those electronic portals should have been operational from 1 January 2010.
- (3) A number of serious delays and certain technical problems have affected the development and operation

of the electronic portals in a limited number of Member States, thereby preventing the timely submission of certain refund applications. Pursuant to Directive 2008/9/EC, refund applications are to be submitted to the Member State of establishment at the latest on 30 September of the calendar year following the refund period. Given that deadline, and the inoperability of some of the electronic portals, some taxable persons risk being unable to exercise their right to deduct VAT on expenses incurred in 2009. The deadline should therefore exceptionally be extended to 31 March 2011 for applications relating to refund periods in 2009.

- (4) In accordance with point 34 of the Interinstitutional Agreement on better law-making ⁽⁴⁾, Member States are encouraged to draw up, for themselves and in the interests of the Union, their own tables which will, as far as possible, illustrate the correlation between this Directive and the transposition measures, and to make them public.
- (5) In order to ensure that taxable persons will not be required to meet the deadline of 30 September 2010 in respect of applications relating to refund periods in 2009, this Directive should apply from 1 October 2010.
- (6) Directive 2008/9/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 15(1) of Directive 2008/9/EC the following subparagraph shall be added:

'Refund applications which relate to refund periods in 2009 shall be submitted to the Member State of establishment on 31 March 2011 at the latest.'

⁽¹⁾ Opinion of 22 September 2010 (not yet published in the Official Journal).

⁽²⁾ Opinion of 15 September 2010 (not yet published in the Official Journal).

⁽³⁾ OJ L 44, 20.2.2008, p. 23.

⁽⁴⁾ OJ C 321, 31.12.2003, p. 1.

Article 2

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive with effect from 1 October 2010. They shall forthwith inform the Commission thereof.

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

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

Article 3

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

It shall apply from 1 October 2010.

Article 4

This Directive is addressed to the Member States.

Done at Luxembourg, 14 October 2010.

For the Council
The President
J. SCHAUVLIEGE

II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION

of 7 October 2010

on the signing, on behalf of the European Union, of the Agreement between the European Union and the Federative Republic of Brazil on short-stay visa waiver for holders of ordinary passports

(2010/622/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 77(2)(a), in conjunction with Article 218(5), thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) In order to harmonise their visa policy with the provisions of Regulation (EC) No 539/2001 of 15 March 2001 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement⁽¹⁾, some Member States granted visa waiver to the nationals of the Federative Republic of Brazil ('Brazil') prior to their accession to the Union, as Brazil figures on the list of third countries whose nationals are exempt from the visa requirement.

(2) For constitutional reasons, Brazil cannot grant visa waiver to the Member States unilaterally; it is necessary to conclude a visa waiver agreement to be ratified by the Brazilian Parliament.

(3) Brazil has bilateral visa waiver agreements with most of the Member States, concluded either prior to their accession to the Union or prior to the establishment of the common visa policy. However, there are still four Member States with whom no bilateral visa waiver agreement was concluded in the past; therefore Brazil still requires a visa from the nationals of these Member States for short stays.

(4) It stems from the nature of the common visa policy and the exclusive external competence of the Union in this area that only the Union can negotiate and conclude a visa waiver agreement, and not the individual Member States.

(5) In view of the non-reciprocal treatment of Brazil towards certain Member States, the Council, by its Decision of 18 April 2008, authorised the Commission to negotiate an agreement between the Union and Brazil on short-stay visa waiver in order to ensure a full reciprocal visa waiver.

(6) Negotiations on the agreement were opened on 2 July 2008 and concluded on 1 October 2009.

(7) Subject to its conclusion at a later date, the Agreement between the European Union and the Federative Republic of Brazil on short-stay visa waiver for holders of ordinary passports, initialled in Brussels on 28 April 2010, should be signed.

(8) This Decision constitutes a development of the provisions of the Schengen *acquis* in which the United Kingdom does not take part, in accordance with Council Decision 2000/365/EC of 29 May 2000 concerning the request of the United Kingdom of Great Britain and Northern Ireland to take part in some of the provisions of the Schengen *acquis*⁽²⁾; the United Kingdom is therefore not taking part in its adoption and is not bound by it or subject to its application.

⁽¹⁾ OJ L 81, 21.3.2001, p. 1.

⁽²⁾ OJ L 131, 1.6.2000, p. 43.

- (9) This Decision constitutes a development of the provisions of the Schengen *acquis* in which Ireland does not take part, in accordance with Council Decision 2002/192/EC of 28 February 2002 concerning Ireland's request to take part in some of the provisions of the Schengen *acquis* ⁽¹⁾; Ireland is therefore not taking part in its adoption and is not bound by it or subject to its application,

HAS ADOPTED THIS DECISION:

Article 1

The signing of the Agreement between the European Union and the Federative Republic of Brazil on short-stay visa waiver for holders of ordinary passports ('the Agreement') is hereby approved on behalf of the Union, subject to its conclusion ⁽²⁾.

Article 2

The President of the Council is hereby authorised to designate the person(s) empowered to sign the Agreement on behalf of the Union, subject to its conclusion.

Article 3

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

Done at Luxembourg, 7 October 2010.

For the Council
The President
M. WATHELET

⁽¹⁾ OJ L 64, 7.3.2002, p. 20.

⁽²⁾ The text of the Agreement will be published together with the decision on its conclusion.

REGULATIONS

COMMISSION REGULATION (EU) No 936/2010

of 19 October 2010

establishing the standard import values for determining the entry price of certain fruit and vegetables

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 20 October 2010.

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

Done at Brussels, 19 October 2010.

*For the Commission,
On behalf of the President,
Jean-Luc DEMARTY
Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 350, 31.12.2007, p. 1.

ANNEX

Standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MA	73,0
	MK	80,1
	TR	95,0
	XS	87,5
	ZZ	83,9
0707 00 05	MK	77,8
	TR	131,0
	ZZ	104,4
0709 90 70	TR	135,9
	ZZ	135,9
0805 50 10	AR	77,2
	BR	100,4
	CL	77,6
	IL	91,2
	TR	89,9
	ZA	95,1
	ZZ	88,6
0806 10 10	BR	216,9
	TR	147,6
	US	149,0
	ZA	65,4
	ZZ	144,7
0808 10 80	AR	75,7
	BR	59,6
	CL	85,5
	CN	82,6
	NZ	104,2
	US	82,6
	ZA	85,9
ZZ	82,3	
0808 20 50	CN	75,3
	ZA	88,6
	ZZ	82,0

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

COMMISSION REGULATION (EU) No 937/2010**of 19 October 2010****amending the representative prices and additional import duties for certain products in the sugar sector fixed by Regulation (EU) No 867/2010 for the 2010/11 marketing year**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 2010/11 marketing year are fixed by Commission Regulation (EU) No 867/2010 ⁽³⁾. These prices and duties have been last amended by Commission Regulation (EU) No 933/2010 ⁽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 (EU) No 867/2010 for the 2010/11, marketing year, are hereby amended as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 October 2010.

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

Done at Brussels, 19 October 2010.

*For the Commission,
On behalf of the President,*

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 259, 1.10.2010, p. 3.

⁽⁴⁾ OJ L 273, 19.10.2010, p. 11.

ANNEX

Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 20 October 2010

(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⁾	58,26	0,00
1701 11 90 ⁽¹⁾	58,26	0,00
1701 12 10 ⁽¹⁾	58,26	0,00
1701 12 90 ⁽¹⁾	58,26	0,00
1701 91 00 ⁽²⁾	50,43	2,34
1701 99 10 ⁽²⁾	50,43	0,00
1701 99 90 ⁽²⁾	50,43	0,00
1702 90 95 ⁽³⁾	0,50	0,22

⁽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.

DECISIONS

COUNCIL DECISION

of 11 October 2010

amending Decision 1999/70/EC concerning the external auditors of the national central banks, as regards the external auditors of the Banca d'Italia

(2010/623/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Protocol on the Statute of the European System of Central Banks and of the European Central Bank annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, and in particular to Article 27.1 thereof,

Having regard to Recommendation ECB/2010/11 of the European Central Bank of 23 August 2010 to the Council of the European Union on the external auditors of the Banca d'Italia ⁽¹⁾,

Whereas:

- (1) The accounts of the European Central Bank (ECB) and of the national central banks of the Eurosystem are to be audited by independent external auditors recommended by the ECB's Governing Council and approved by the Council of the European Union.
- (2) The mandate of the current external auditors of the Banca d'Italia ended after the audit for the financial year 2009. It is therefore necessary to appoint external auditors from the financial year 2010.
- (3) The Banca d'Italia has selected PricewaterhouseCoopers SpA as its external auditors for the financial years 2010 to 2015.

- (4) The Governing Council of the ECB recommended that PricewaterhouseCoopers SpA should be appointed as the external auditors of the Banca d'Italia for the financial years 2010 to 2015.
- (5) It is appropriate to follow the recommendation of the Governing Council of the ECB and to amend Decision 1999/70/EC ⁽²⁾ accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Article 1(6) of Decision 1999/70/EC is replaced by the following:

'6. PricewaterhouseCoopers SpA is hereby approved as the external auditors of the Banca d'Italia for the financial years 2010 to 2015.'

Article 2

This Decision shall take effect on the day of its notification.

Article 3

This Decision is addressed to the European Central Bank.

Done at Luxembourg, 11 October 2010.

For the Council

The President

V. VAN QUICKENBORNE

⁽¹⁾ OJ C 233, 28.8.2010, p. 1.

⁽²⁾ OJ L 22, 29.1.1999, p. 69.

DECISION OF THE EUROPEAN CENTRAL BANK
of 14 October 2010
concerning the administration of the borrowing and lending operations concluded by the Union
under the European financial stabilisation mechanism

(ECB/2010/17)

(2010/624/EU)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 122(2) and 132(1) thereof,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Articles 17 and 21 and Article 34.1 thereof,

Having regard to Council Regulation (EU) No 407/2010 of 11 May 2010 establishing a European financial stabilisation mechanism ⁽¹⁾, and in particular Article 8 thereof,

Whereas:

- (1) Regulation (EU) No 407/2010 provides for possible Union financial assistance to Member States which are experiencing, or are seriously threatened with, a severe economic or financial disturbance caused by exceptional occurrences beyond their control in the form of loans or credit lines to be granted by a decision of the Council of the European Union.
- (2) According to Article 8 of Regulation (EU) No 407/2010 the European Commission will establish the necessary arrangements for the administration of the loans with the European Central Bank (ECB). The payments of principal and interest due under the loans will be transferred by the beneficiary Member State to an account with the ECB 14 TARGET2 business days prior to the corresponding due date.
- (3) In order to fulfil the tasks intended for the ECB under Regulation (EU) No 407/2010, the ECB considers it appropriate to open specific accounts, upon request, for the Commission and for national central banks of beneficiary Member States,

Article 1

The ECB shall perform the tasks in relation to the administration of loans, and shall effect payments connected with the Union's borrowing and lending operations under the European financial stabilisation mechanism, as stipulated in Regulation (EU) No 407/2010.

Article 2

The ECB shall, upon request of the Commission, open accounts in the name of the Commission and, upon request of a national central bank of a beneficiary Member State, open accounts in the name of such national central bank.

Article 3

The accounts referred to in Article 2 shall be used to process payments in connection with the European financial stabilisation mechanism for the benefit of Member States.

Article 4

The ECB shall pay interest on the balance standing overnight to the credit of such accounts in an amount equivalent to the applicable ECB deposit facility rate on an actual/360 basis.

Article 5

The ECB's Executive Board shall make all the arrangements necessary to give effect to this Decision.

Article 6

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

Done at Frankfurt am Main, 14 October 2010.

The President of the ECB
Jean-Claude TRICHET

⁽¹⁾ OJ L 118, 12.5.2010, p. 1.

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