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⁽¹⁾ Text with EEA relevance

EN

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II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2015/1604

of 12 June 2015

amending Regulation (EC) No 809/2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards elements related to prospectuses and advertisements

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2003/71/EC of the European Parliament and of the Council of 4 November 2003 on the prospectus to be published when securities are offered to the public or admitted to trading and amending Directive 2001/34/EC ⁽¹⁾, and in particular Article 7(1) thereof,

Whereas:

- (1) Commission Regulation (EC) No 809/2004 ⁽²⁾ requires third country issuers to prepare the historical financial information in prospectuses for offer of securities to the public or the admission of securities to trading on a regulated market in accordance with International Financial Reporting Standards (IFRS) or with the national accounting standards of a third country provided they are equivalent to these standards.
- (2) In order to assess the equivalence of the Generally Accepted Accounting Principles (GAAP) of a third country with adopted IFRS, Commission Regulation (EC) No 1569/2007 ⁽³⁾ provides for the definition of equivalence and establishes a mechanism for the determination of equivalence of the GAAP of a third country. According to the conditions of the equivalence mechanism, third country issuers could be permitted to use the GAAP of third countries which were converging or committed to adopt IFRS for a transitional period ending on 31 December 2014. It is important to assess the efforts of those countries which have taken steps to converge their accounting standards to or adopt IFRS. Therefore, Regulation (EC) No 1569/2007 should be amended to extend this transitional period until 31 March 2016. The Commission took account of the report provided by the European Securities and Markets Authority (ESMA) in October 2014 on India, which had received a transitional period by Commission Decision 2008/961/EC ⁽⁴⁾ and Regulation (EC) No 809/2004 adopted under the equivalence mechanism.
- (3) The government of India and the Indian Institute of Chartered Accountants made a public commitment to adopt IFRS by 31 December 2011 with the aim that Indian GAAP would be fully IFRS compliant by the end of the

⁽¹⁾ OJ L 345, 31.12.2003, p. 64.

⁽²⁾ Commission Regulation (EC) No 809/2004 of 29 April 2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards information contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements (OJ L 149, 30.4.2004, p. 1).

⁽³⁾ Commission Regulation (EC) No 1569/2007 of 21 December 2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third-country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council (OJ L 340, 22.12.2007, p. 66).

⁽⁴⁾ Commission Decision 2008/961/EC of 12 December 2008 on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (OJ L 340, 19.12.2008, p. 112).

programme. This process has been delayed. In October 2014, ESMA submitted to the Commission a report on the equivalence of Indian GAAP. In this report ESMA observed that Indian GAAP appear to have a number of differences from IFRS which could be significant in practice.

- (4) In March 2014 the Indian Institute of Chartered Accountants published a new roadmap for implementation of convergence of Indian GAAP with IFRS. In January 2015, the Ministry of Corporate Affairs of India announced a revised roadmap for the implementation of Indian GAAP that will be converged with IFRS. This roadmap foresees the mandatory use of Indian GAAP, converged with IFRS, by all listed companies for accounting periods beginning on or after 1 April 2016. However, uncertainties remain about the timetable for the implementation of an IFRS-compliant reporting system and IFRS enforcement.
- (5) Accordingly, it is appropriate to extend the transitional period for no more than until 1 April 2016, in order to allow third-country issuers to prepare their annual and half-yearly financial statements in accordance with the Indian GAAP for use within the Union. This additional period should be sufficient to allow Indian authorities to complete the convergence of Indian GAAP with IFRS.
- (6) Since the period for which the Commission had put in place conditions for granting equivalence to the Generally Accepted Accounting Principles (GAAP) of third countries expired on 31 December 2014, this Regulation should apply from 1 January 2015 and enter into force without delay. This is necessary in order to provide legal certainty to issuers from the relevant third countries listed in the Union and avoid the risk that they might have to reconcile their financial statements with International Financial Reporting Standards (IFRS). The provision of retroactivity thus alleviates any potential additional burden on the issuers concerned.
- (7) Regulation (EC) No 809/2004 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

In paragraph 5a of Article 35 of Regulation (EC) No 809/2004 all references to the date 1 January 2015 are replaced by the date 1 April 2016.

Article 2

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

It shall apply from 1 January 2015.

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

Done at Brussels, 12 June 2015.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION DELEGATED REGULATION (EU) 2015/1605**of 12 June 2015****amending Regulation (EC) No 1569/2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2003/71/EC of the European Parliament and of the Council of 4 November 2003 on the prospectus to be published when securities are offered to the public or admitted to trading and amending Directive 2001/34/EC ⁽¹⁾, and in particular the first subparagraph of Article 20(3) thereof,Having regard to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC ⁽²⁾, and in particular the fourth subparagraph of Article 23(4) thereof,

Whereas:

- (1) Article 23(4) of Directive 2004/109/EC requires the Commission to set up a mechanism for the determination of the equivalence of the information required under this Directive. The Commission is required to adopt measures to establish general equivalence criteria regarding accounting standards relevant to issuers of more than one country. Article 23(4) of Directive 2004/109/EC also requires the Commission to take decisions in relation to the equivalence of accounting standards used by third country issuers, and enables the Commission to allow the use of third country accounting standards during an appropriate transitional period. Given the close interconnection of the information required under Directive 2004/109/EC with the information required under Directive 2003/71/EC, it is appropriate that the same criteria for determination of equivalence apply in the framework of both Directives.
- (2) Accordingly, Commission Regulation (EC) No 1569/2007 ⁽³⁾ laid down the conditions for acceptance of third country accounting standards for a limited period expiring on 31 December 2014.
- (3) The Commission evaluated the usefulness and functioning of the equivalence mechanism for a limited period of time and concluded that it should be extended until 31 March 2016. Since the period for which the Commission had put in place conditions for granting equivalence to the Generally Accepted Accounting Principles (GAAP) of third countries, expired on 31 December 2014, this Regulation should apply from 1 January 2015 and enter into force without delay. This is necessary in order to provide legal certainty to issuers from the relevant third countries listed in the Union and to avoid the risk that they might have to reconcile their financial statements with International Financial Reporting Standards (IFRS). The provision of retroactivity thus alleviates any potential additional burden on the issuers concerned.
- (4) Regulation (EC) No 1569/2007 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1569/2007 is amended as follows:

- (a) In paragraph 1 of Article 4 the date 31 December 2014 is replaced by the date 31 March 2016;
- (b) In point (a) of Article 4(1), the date 31 December 2014 is replaced by the date 31 March 2016;

⁽¹⁾ OJ L 345, 31.12.2003, p. 64.⁽²⁾ OJ L 390, 31.10.2004, p. 38.⁽³⁾ Commission Regulation (EC) No 1569/2007 of 21 December 2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council (OJ L 340, 22.12.2007, p. 66).

- (c) In point (i) of Article 4(1)(a), the date 31 December 2014 is replaced by the date 31 March 2016;
- (d) In point (b) of Article 4(1), the date 31 December 2014 is replaced by the date 31 March 2016,

Article 2

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

It shall apply from 1 January 2015.

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

Done at Brussels, 12 June 2015.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1606**of 23 September 2015****amending Regulation (EC) No 1484/95 as regards fixing representative prices in the poultrymeat and egg sectors and for egg albumin**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽¹⁾, and in particular Article 183(b) thereof,Having regard to Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009 ⁽²⁾, and in particular Article 5(6)(a) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1484/95 ⁽³⁾ lays down detailed rules for implementing the system of additional import duties and fixes representative prices in the poultrymeat and egg sectors and for egg albumin.
- (2) Regular monitoring of the data used to determine representative prices for poultrymeat and egg products and for egg albumin shows that the representative import prices for certain products should be amended to take account of variations in price according to origin.
- (3) Regulation (EC) No 1484/95 should be amended accordingly.
- (4) Given the need to ensure that this measure applies as soon as possible after the updated data have been made available, this Regulation should enter into force on the day of its publication,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 1484/95 is replaced by the text set out in the Annex to this Regulation.

*Article 2*This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 23 September 2015.

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

Jerzy PLEWA

Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽²⁾ OJ L 150, 20.5.2014, p. 1.

⁽³⁾ Commission Regulation (EC) No 1484/95 of 28 June 1995 laying down detailed rules for implementing the system of additional import duties and fixing representative prices in the poultrymeat and egg sectors and for egg albumin, and repealing Regulation No 163/67/EEC (OJ L 145, 29.6.1995, p. 47).

ANNEX

'ANNEX I

CN code	Description	Representative price (EUR/100 kg)	Security under Article 3 (EUR/100 kg)	Origin ⁽¹⁾
0207 12 10	Fowls of the species <i>Gallus domesticus</i> , not cut in pieces, presented as "70 % chickens", frozen	127,6	0	AR
0207 12 90	Fowls of the species <i>Gallus domesticus</i> , not cut in pieces, presented as "65 % chickens", frozen	148,8 173,2	0 0	AR BR
0207 14 10	Fowls of the species <i>Gallus domesticus</i> , boneless cuts, frozen	297,7 210,6 367,3 282,7	1 27 0 5	AR BR CL TH
0207 14 60	Fowls of the species <i>Gallus domesticus</i> , legs, frozen	133,9	3	BR
0207 27 10	Turkeys, boneless cuts, frozen	386,3 307,8	0 0	BR CL
0408 91 80	Eggs, not in shell, dried	434,8	0	AR
1602 32 11	Preparations of fowls of the species <i>Gallus domesticus</i> , uncooked	264,2	7	BR

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7). The code "ZZ" represents "other origins".

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1607**of 24 September 2015****amending Annex I to Regulation (EC) No 669/2009 implementing Regulation (EC) No 882/2004 of the European Parliament and of the Council as regards the increased level of official controls on imports of certain feed and food of non-animal origin****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules ⁽¹⁾, and in particular Article 15(5) thereof,

Whereas:

- (1) Commission Regulation (EC) No 669/2009 ⁽²⁾ lays down rules concerning the increased level of official controls to be carried out on imports of feed and food of non-animal origin listed in Annex I thereto ('the list'), at the points of entry into the territories referred to in Annex I to Regulation (EC) No 882/2004.
- (2) Article 2 of Regulation (EC) No 669/2009 provides that the list is to be reviewed on a regular basis, and at least quarterly, taking into account at least the sources of information referred to in that Article.
- (3) The occurrence and relevance of recent food incidents notified through the Rapid Alert System for Food and Feed, the findings of audits to third countries carried out by the Food and Veterinary Office, as well as the quarterly reports on consignments of feed and food of non-animal origin submitted by Member States to the Commission in accordance with Article 15 of Regulation (EC) No 669/2009 indicate that the list should be amended.
- (4) In particular, for consignments of groundnuts and derived products originating from Gambia and raspberries originating from Serbia the relevant sources of information indicate the emergence of new risks requiring the introduction of an increased level of official controls. Entries concerning those consignments should therefore be included in the list.
- (5) In addition, the list should be amended by deleting the entries for commodities for which the available information indicates an overall satisfactory degree of compliance with the relevant safety requirements provided for in Union legislation and for which an increased level of official controls is therefore no longer justified. The entries in the list concerning vine fruit from Uzbekistan, betel leaves from Thailand and mint from Morocco should therefore be deleted.
- (6) In order to ensure consistency and clarity, it is appropriate to replace Annex I to Regulation (EC) No 669/2009 by the text set out in the Annex to this Regulation.
- (7) Regulation (EC) No 669/2009 should therefore be amended accordingly.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 669/2009 is replaced by the text set out in the Annex to this Regulation.

⁽¹⁾ OJ L 165, 30.4.2004, p. 1.

⁽²⁾ Commission Regulation (EC) No 669/2009 of 24 July 2009 implementing Regulation (EC) No 882/2004 of the European Parliament and of the Council as regards the increased level of official controls on imports of certain feed and food of non-animal origin and amending Decision 2006/504/EC (OJ L 194, 25.7.2009, p. 11).

Article 2

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

It shall apply from 1 October 2015.

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

Done at Brussels, 24 September 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

ANNEX I

Feed and food of non-animal origin subject to an increased level of official controls at the designated point of entry

Feed and food (intended use)	CN code (1)	TARIC sub-division	Country of origin	Hazard	Frequency of physical and identity checks (%)
Dried grapes (vine fruit) (Food)	0806 20		Afghanistan (AF)	Ochratoxin A	50
— Almonds, in shell	— 0802 11		Australia (AU)	Aflatoxins	20
— Almonds, shelled	— 0802 12				
(Food)					
— Groundnuts (peanuts), in shell	— 1202 41 00		Brazil (BR)	Aflatoxins	10
— Groundnuts (peanuts), shelled	— 1202 42 00				
— Peanut butter	— 2008 11 10				
— Groundnuts (peanuts), otherwise prepared or preserved	— 2008 11 91; 2008 11 96; 2008 11 98				
(Feed and food)					
— Yardlong beans (<i>Vigna unguiculata</i> spp. <i>sesquipedalis</i>)	— ex 0708 20 00;	10	Cambodia (KH)	Pesticide residues (2) (3)	50
	ex 0710 22 00	10			
— Aubergines	— 0709 30 00;				
	ex 0710 80 95	72			
(Food — fresh, chilled or frozen vegetables)					
Chinese celery (<i>Apium graveolens</i>) (Food — fresh or chilled herb)	ex 0709 40 00	20	Cambodia (KH)	Pesticide residues (2) (4)	50
<i>Brassica oleracea</i> (other edible Brassica, “Chinese Broccoli”) (5) (Food — fresh or chilled)	ex 0704 90 90	40	China (CN)	Pesticide residues (2)	50
Tea, whether or not flavoured (Food)	0902		China (CN)	Pesticide residues (2) (6)	10

Feed and food (intended use)	CN code (1)	TARIC sub-division	Country of origin	Hazard	Frequency of physical and identity checks (%)
— Aubergines	— 0709 30 00; ex 0710 80 95	72	Dominican Republic (DO)	Pesticide residues (2) (7)	10
— Bitter melon (<i>Momordica charantia</i>)	— ex 0709 99 90; ex 0710 80 95	70 70			
(Food — fresh, chilled or frozen vegetables)					
— Yardlong beans (<i>Vigna unguiculata</i> spp. <i>sesquipedalis</i>)	— ex 0708 20 00; ex 0710 22 00	10 10	Dominican Republic (DO)	Pesticide residues (2) (7)	20
— Peppers (sweet and other than sweet) (<i>Capsicum</i> spp.)	— 0709 60 10; ex 0709 60 99	20			
(Food — fresh, chilled or frozen vegetables)	— 0710 80 51; ex 0710 80 59	20			
Strawberries (fresh) (Food)	0810 10 00		Egypt (EG)	Pesticide residues (2) (8)	10
Peppers (sweet and other than sweet) (<i>Capsicum</i> spp.) (Food — fresh, chilled or frozen)	0709 60 10; ex 0709 60 99; 0710 80 51; ex 0710 80 59	20 20	Egypt (EG)	Pesticide residues (2) (9)	10
— Groundnuts (peanuts), in shell	— 1202 41 00		Gambia (GM)	Aflatoxins	50
— Groundnuts (peanuts), shelled	— 1202 42 00				
— Peanut butter	— 2008 11 10				
— Groundnuts (peanuts), otherwise prepared or preserved	— 2008 11 91; 2008 11 96; 2008 11 98				
(Feed and food)					
Betel leaves (<i>Piper betle</i> L.) (Food)	ex 1404 90 00	10	India (IN)	Salmonella (10)	50
Sesamum seeds (Food — fresh or chilled)	1207 40 90		India (IN)	Salmonella (10)	20
— <i>Capsicum annuum</i> , whole	— 0904 21 10		India (IN)	Aflatoxins	20
— <i>Capsicum annuum</i> , crushed or ground	— ex 0904 22 00	10			

Feed and food (intended use)	CN code (1)	TARIC sub-division	Country of origin	Hazard	Frequency of physical and identity checks (%)
— Dried fruit of the genus <i>Capsicum</i> , whole, other than sweet peppers (<i>Capsicum annuum</i>) — Nutmeg (<i>Myristica fragrans</i>) (Food — dried spices)	— 0904 21 90 — 0908 11 00; 0908 12 00				
Enzymes; prepared enzymes (Feed and food)	3507		India (IN)	Chloramphenicol	50
— Nutmeg (<i>Myristica fragrans</i>) (Food — dried spices)	— 0908 11 00; 0908 12 00		Indonesia (ID)	Aflatoxins	20
— Peas with pods (unshelled) (Food — fresh or chilled)	— ex 0708 10 00	40	Kenya (KE)	Pesticide residues (2) (11)	10
Table grapes (Food — fresh)	0806 10 10		Peru (PE)	Pesticide residues (2) (12)	10
Raspberries (Food — frozen)	0811 20 31; ex 0811 20 11; ex 0811 20 19	10 10	Serbia (RS)	Norovirus	10
Watermelon (<i>Egusi, Citrullus lanatus</i>) seeds and derived products (Food)	ex 1207 70 00; ex 1106 30 90; ex 2008 99 99	10 30 50	Sierra Leone (SL)	Aflatoxins	50
— Groundnuts (peanuts), in shell — Groundnuts (peanuts), shelled — Peanut butter — Groundnuts (peanuts), otherwise prepared or preserved (Feed and food)	— 1202 41 00 — 1202 42 00 — 2008 11 10 — 2008 11 91; 2008 11 96; 2008 11 98		Sudan (SD)	Aflatoxins	50
Peppers (other than sweet) (<i>Capsicum</i> spp.) (Food — fresh or chilled)	ex 0709 60 99	20	Thailand (TH)	Pesticide residues (2) (13)	10

Feed and food (intended use)	CN code (1)	TARIC sub-division	Country of origin	Hazard	Frequency of physical and identity checks (%)
— Yardlong beans (<i>Vigna unguiculata</i> spp. <i>sesquipedalis</i>) — Aubergines (Food — fresh, chilled or frozen vegetables)	— ex 0708 20 00; ex 0710 22 00 — 0709 30 00; ex 0710 80 95	10 10 72	Thailand (TH)	Pesticide residues (2) (14)	20
— Dried apricots — Apricots, otherwise prepared or preserved (Food)	— 0813 10 00 — 2008 50 61		Turkey (TR)	Sulphites (15)	10
— Sweet Peppers (<i>Capsicum annuum</i>) (Food — fresh, chilled or frozen vegetables)	— 0709 60 10; 0710 80 51		Turkey (TR)	Pesticide residues (2) (16)	10
Vine leaves (Food)	ex 2008 99 99	11; 19	Turkey (TR)	Pesticide residues (2) (17)	50
— Pistachios, in shell — Pistachios, shelled (Food)	— 0802 51 00 — 0802 52 00		United States (US)	Aflatoxins	20
— Dried apricots — Apricots, otherwise prepared or preserved (Food)	— 0813 10 00 — 2008 50 61		Uzbekistan (UZ)	Sulphites (15)	50
— Coriander leaves — Basil (holy, sweet) — Mint — Parsley (Food — fresh or chilled herbs)	— ex 0709 99 90 — ex 1211 90 86; ex 2008 99 99 — ex 1211 90 86; ex 2008 99 99 — ex 0709 99 90	72 20 75 30 70 40	Viet Nam (VN)	Pesticide residues (2) (18)	50
— Okra — Peppers (other than sweet) (<i>Capsicum</i> spp.) (Food — fresh or chilled)	— ex 0709 99 90 — ex 0709 60 99	20 20	Viet Nam (VN)	Pesticide residues (2) (18)	50

Feed and food (intended use)	CN code ⁽¹⁾	TARIC sub-division	Country of origin	Hazard	Frequency of physical and identity checks (%)
— Pitahaya (dragon fruit) (Food — fresh or chilled)	— ex 0810 90 20	10	Viet Nam (VN)	Pesticide residues ⁽²⁾ ⁽¹⁸⁾	20

⁽¹⁾ Where only certain products under any CN code are required to be examined and no specific subdivision under that code exists, the CN code is marked "ex".

⁽²⁾ Residues of at least those pesticides listed in the control programme adopted in accordance with Article 29(2) of Regulation (EC) No 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticide in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC (OJ L 70, 16.3.2005, p. 1) that can be analysed with multi-residue methods based on GC-MS and LC-MS (pesticides to be monitored in/on products of plant origin only).

⁽³⁾ Residues of Chlorbufam.

⁽⁴⁾ Residues of Phenthoate.

⁽⁵⁾ Species of *Brassica oleracea* L. convar. Botrytis (L) Alef var. Italica Plenck, cultivar alboglabra. Also known as "Kai Lan", "Gai Lan", "Gailan", "Kailan", "Chinese bare Jielan".

⁽⁶⁾ Residues of Trifluralin.

⁽⁷⁾ Residues of Acephate, Aldicarb (sum of aldicarb, its sulfoxide and its sulfone, expressed as aldicarb), Amitraz (amitraz including the metabolites containing the 2,4-dimethylaniline moiety expressed as amitraz), Diafenthiuron, Dicofol (sum of p, p' and o,p' isomers), Dithiocarbamates (dithiocarbamates expressed as CS₂, including maneb, mancozeb, metiram, propineb, thiram and ziram) and Methiocarb (sum of methiocarb and methiocarb sulfoxide and sulfone, expressed as methiocarb).

⁽⁸⁾ Residues of Hexaflumuron, Methiocarb (sum of methiocarb and methiocarb sulfoxide and sulfone, expressed as methiocarb), Phenthoate and Thiophanate-methyl.

⁽⁹⁾ Residues of Dicofol (sum of p, p' and o,p' isomers), Dinotefuran, Folpet, Prochloraz (sum of prochloraz and its metabolites containing the 2,4,6-Trichlorophenol moiety expressed as prochloraz), Thiophanate-methyl and Triforine.

⁽¹⁰⁾ Reference method EN/ISO 6579 or a method validated against it as referred to in Article 5 of Commission Regulation (EC) No 2073/2005 of 15 November 2005 on microbiological criteria for foodstuffs (OJ L 338, 22.12.2005, p. 1).

⁽¹¹⁾ Residues of Acephate and Diafenthiuron.

⁽¹²⁾ Residues of Ethephon.

⁽¹³⁾ Residues of Formetanate: Sum of formetanate and its salts expressed as formetanate(hydrochloride), Prothiofos and Triforine.

⁽¹⁴⁾ Residues of Acephate, Dicrotophos, Prothiofos, Quinalphos and Triforine.

⁽¹⁵⁾ Reference methods: EN 1988-1:1998, EN 1988-2:1998 or ISO 5522:1981.

⁽¹⁶⁾ Residues of Diafenthiuron, Formetanate: Sum of formetanate and its salts expressed as formetanate (hydrochloride) and Thiophanate-methyl.

⁽¹⁷⁾ Residues of Dithiocarbamates (dithiocarbamates expressed as CS₂, including maneb, mancozeb, metiram, propineb, thiram and ziram) and Metrafenone.

⁽¹⁸⁾ Residues of Dithiocarbamates (dithiocarbamates expressed as CS₂, including maneb, mancozeb, metiram, propineb, thiram and ziram), Phenthoate and Quinalphos.

COMMISSION REGULATION (EU) 2015/1608**of 24 September 2015****amending Annex IV to Regulation (EC) No 396/2005 of the European Parliament and of the Council as regards maximum residue levels for capric acid, paraffin oil (CAS 64742-46-7), paraffin oil (CAS 72623-86-0), paraffin oil (CAS 8042-47-5), paraffin oil (CAS 97862-82-3), lime sulphur and urea in or on certain products****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC ⁽¹⁾, and in particular Article 5(1) thereof,

Whereas:

- (1) For capric acid, paraffin oil (CAS 64742-46-7), paraffin oil (CAS 72623-86-0), paraffin oil (CAS 8042-47-5), paraffin oil (CAS 97862-82-3), lime sulphur and urea, no specific MRLs were set nor were the substances included in Annex IV to Regulation (EC) No 396/2005, so the default value of 0,01 mg/kg laid down in Article 18(1)(b) of that Regulation applies.
- (2) Capric acid is approved under Commission Directive 2008/127/EC ⁽²⁾. No relevant impurities were identified for that substance. In addition, natural exposure to capric acid is far higher than the one linked to the use of that substance as a plant protection product. In view of this, it is considered appropriate to include this substance in Annex IV to Regulation (EC) No 396/2005.
- (3) For paraffin oil (CAS 64742-46-7), paraffin oil (CAS 72623-86-0), paraffin oil (CAS 8042-47-5) and paraffin oil (CAS 97862-82-3) ⁽³⁾ ⁽⁴⁾, the Authority concluded that if it could be demonstrated that paraffin oils are of high purity, no toxicological concern would be raised and no acceptable daily intake (ADI), acceptable operator exposure level (AOEL) and acute reference dose (ARfD) would be required. On 20 November 2012 the Standing Committee on Food Chain and Animal Health took note of an amended version of the review reports in which it is explained that the technical specifications comply with pharmaceutical grade (high purity). In view of this, it is considered appropriate to include these substances in Annex IV to Regulation (EC) No 396/2005.
- (4) For lime sulphur ⁽⁵⁾, the Authority could not conclude on the dietary risk assessment for consumers as some information on the potential presence of polysulfide residues was not available. However, the sulphur and calcium residue from the use of lime sulphur (calcium polysulfide) is ubiquitous in the environment. In view of this, it is considered appropriate to include this substance temporarily in Annex IV to Regulation (EC) No 396/2005 pending submission of the reasoned opinion of the Authority in accordance with Article 12(1).
- (5) For urea ⁽⁶⁾, the Authority considered that a quantitative consumer dietary risk assessment was not necessary due to the specific methods of application of that substance. Urea (carbamide) is approved as a food additive in

⁽¹⁾ OJ L 70, 16.3.2005, p. 1.

⁽²⁾ Commission Directive 2008/127/EC of 18 December 2008 amending Council Directive 91/414/EEC to include several active substances (OJ L 344, 20.12.2008, p. 89).

⁽³⁾ Conclusion on pesticide peer review regarding the risk assessment of the active substance paraffin oils (CAS 64742-46-7, 72623-86-0 and 97862-82-3). *EFSA Scientific Report* (2008) 216, 1-59.

⁽⁴⁾ Conclusion on pesticide peer review regarding the risk assessment of the active substance paraffin oil (CAS 8042-47-5, chain lengths C18-C30, reliable boiling point range not available). *EFSA Scientific Report* (2008) 219, 1-61.

⁽⁵⁾ European Food Safety Authority; Conclusion on the peer review of the pesticide risk assessment of the active substance lime sulfur. *EFSA Journal* 2010;8(11):1890. [45 pp.]. doi:10.2903/j.efsa.2010.1890.

⁽⁶⁾ European Food Safety Authority; Conclusion on the peer review of the pesticide risk assessment of the active substance urea. *EFSA Journal* 2012;10(1):2523. [35 pp.]. doi:10.2903/j.efsa.2012.2523.

accordance with Regulation (EU) No 1129/2011 of the European Parliament and of the Council ⁽¹⁾. In addition, the natural exposure to that substance is far higher than the one linked to the use of urea as a plant protection product. In view of this, it is considered appropriate to include this substance in Annex IV to Regulation (EC) No 396/2005.

- (6) Based on the conclusion of the Authority and taking into account the factors relevant to the matter under consideration, the appropriate modifications to the MRLs fulfil the relevant requirements of Article 5(1) of Regulation (EC) No 396/2005.
- (7) The substances listed in Annex IV to Regulation (EC) No 396/2005 may also need to comply with the requirements provided for in Union food and/or feed legislation. In view of this, it is appropriate to modify the wording of footnote 2 in that Annex to refer to other specific Union food and/or feed legislation. Such legislation might also start to apply to a substance after its inclusion in Annex IV to Regulation (EC) No 396/2005. In view of this, it is appropriate to make that footnote applicable to all substances included in Annex IV.
- (8) Regulation (EC) No 396/2005 should therefore be amended accordingly.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS REGULATION:

Article 1

Annex IV to Regulation (EC) No 396/2005 is amended in accordance with the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 24 September 2015.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ Regulation (EU) No 1129/2011 of the European Parliament and of the Council of 11 November 2011 amending Annex II to Regulation (EC) No 1333/2008 of the European Parliament and of the Council by establishing a Union list of food additives (OJ L 295, 12.11.2011, p. 1).

ANNEX

Annex IV to Regulation (EC) No 396/2005 is amended as follows:

- (1) the entries 'capric acid', 'paraffin oil (CAS 64742-46-7)', 'paraffin oil (CAS 72623-86-0)', 'paraffin oil (CAS 8042-47-5)', 'paraffin oil (CAS 97862-82-3)', 'lime sulphur ⁽¹⁾' and 'urea' are inserted, in alphabetical order.
 - (2) the text of footnote 2 is replaced by the following:

'⁽²⁾ Substances included in Annex IV without prejudice to other specific food and/or feed legislation, e.g. on food additives, feed additives, food supplements, flavourings, etc.'
 - (3) the references to footnote 2 behind the entries are deleted.
 - (4) a reference to footnote 2 behind the title is added.
-

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1609**of 24 September 2015****approving propiconazole as an existing active substance for use in biocidal products for product-type 7****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products ⁽¹⁾, and in particular the third subparagraph of Article 89(1) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) No 1062/2014 ⁽²⁾ establishes a list of existing active substances to be evaluated for their possible approval for use in biocidal products. That list includes propiconazole.
- (2) Propiconazole has been evaluated for use in product-type 7, film preservatives, as defined in Annex V to Regulation (EU) No 528/2012.
- (3) Finland was designated as evaluating competent authority and submitted the assessment report, together with its recommendations on 6 November 2013.
- (4) In accordance with Article 7(1)(b) of Delegated Regulation (EU) No 1062/2014, the opinion of the European Chemicals Agency was formulated on 4 December 2014 by the Biocidal Product Committee, having regard to the conclusions of the evaluating competent authority.
- (5) According to that opinion, biocidal products used for product-type 7 and containing propiconazole may be expected to satisfy the requirements laid down in Article 19(1)(b) of Regulation (EU) No 528/2012, provided that certain conditions concerning its use are complied with.
- (6) It is therefore appropriate to approve propiconazole for use in biocidal products for product-type 7 subject to compliance with certain specifications and conditions.
- (7) Since propiconazole meets the criteria for being very persistent (vP) according to Annex XIII to Regulation (EC) No 1907/2006 of the European Parliament and of the Council ⁽³⁾, and meets the criteria for classification as skin sensitiser category 1 as defined in Annex I to Regulation (EC) No 1272/2008 of the European Parliament and of the Council ⁽⁴⁾, treated articles treated with or incorporating propiconazole should be appropriately labelled when placed on the market.
- (8) A reasonable period should be allowed to elapse before an active substance is approved, in order to permit interested parties to take the preparatory measures necessary to meet the new requirements.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Biocidal Products,

⁽¹⁾ OJ L 167, 27.6.2012, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) No 1062/2014 of 4 August 2014 on the work programme for the systematic examination of all existing active substances contained in biocidal products referred to in Regulation (EU) No 528/2012 of the European Parliament and of the Council (OJ L 294, 10.10.2014, p. 1).

⁽³⁾ Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1).

⁽⁴⁾ Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Propiconazole is approved as an active substance for use in biocidal products for product-type 7, subject to the specifications and conditions set out in the Annex.

Article 2

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

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

Done at Brussels, 24 September 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Common Name	IUPAC Name Identification Numbers	Minimum degree of purity of the active substance ⁽¹⁾	Date of approval	Expiry date of approval	Product type	Specific conditions
Propiconazole	IUPAC Name: 1-[[2-(2,4-dichlorophenyl)-4-propyl-1,3-dioxolan-2-yl]methyl]-1H-1,2,4-triazole EC No: 262-104-4 CAS No: 60207-90-1	960 g/kg	1 December 2016	30 November 2026	7	<p>The product assessment shall pay particular attention to the exposures, the risks and the efficacy linked to any uses covered by an application for authorisation, but not addressed in the Union level risk assessment of the active substance.</p> <p>The authorisations of biocidal products are subject to the following conditions:</p> <p>(1) For industrial or professional users, safe operational procedures and appropriate organizational measures shall be established. Products shall be used with appropriate personal protective equipment where exposure cannot be reduced to an acceptable level by other means.</p> <p>(2) In view of the risks to the soil compartment, labels and, where provided, safety data sheets of products shall indicate that measures shall be taken to protect the soil during the outdoor application of the preserved mixtures to prevent losses and minimise emissions to the environment, unless it can be demonstrated that risks can be reduced to an acceptable level by other means.</p> <p>(3) In view of the risks to the aquatic compartment, products shall not be authorised for preservation of mixtures used for outdoor application on mineral surfaces, unless it can be demonstrated that risks can be reduced to an acceptable level.</p> <p>The placing on the market of treated articles is subject to the following condition:</p> <p>The person responsible for the placing on the market of a treated article treated with or incorporating propiconazole shall ensure that the label of that treated article provides the information listed in the second subparagraph of Article 58(3) of the Regulation (EU) No 528/2012.</p>

⁽¹⁾ The purity indicated in this column was the minimum degree of purity of the active substance used for the evaluation made in accordance with Article 16(2) of Directive 98/8/EC. The active substance in the product placed on the market can be of equal or different purity if it has been proven technically equivalent with the evaluated active substance.

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1610
of 24 September 2015
approving *Pythium oligandrum* strain M1 as an active substance for use in biocidal products for product-type 10

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products ⁽¹⁾, and in particular Article 90(2) thereof,

Whereas:

- (1) The Czech Republic received on 12 July 2005 an application, in accordance with Article 11(1) of Directive 98/8/EC of the European Parliament and of the Council ⁽²⁾, for the inclusion of the active substance *Pythium oligandrum* strain M1 in its Annex I for use in product-type 10, masonry preservatives, as defined in Annex V to that Directive, which corresponds to product-type 10, as defined in Annex V to Regulation (EU) No 528/2012.
- (2) *Pythium oligandrum* strain M1 was not on the market on 14 May 2000 as an active substance of a biocidal product.
- (3) The Czech Republic submitted an assessment report, together with its recommendations, to the European Chemicals Agency on 8 November 2011 in accordance with Article 11(2) of Directive 98/8/EC.
- (4) The opinion of the European Chemicals Agency was formulated on 2 December 2014 by the Biocidal Product Committee, having regard to the conclusions of the evaluating competent authority.
- (5) According to that opinion, biocidal products used for product-type 10 and containing *Pythium oligandrum* strain M1 may be expected to satisfy the requirements laid down in Article 19(1)(b) of Regulation (EU) No 528/2012, provided that certain conditions concerning its use are complied with.
- (6) It is therefore appropriate to approve *Pythium oligandrum* strain M1 for use in biocidal products for product-type 10 subject to compliance with certain specifications and conditions.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Biocidal Products,

HAS ADOPTED THIS REGULATION:

Article 1

Pythium oligandrum strain M1 is approved as an active substance for use in biocidal products for product-type 10, subject to the specifications and conditions set out in the Annex.

Article 2

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

⁽¹⁾ OJ L 167, 27.6.2012, p. 1.

⁽²⁾ Directive 98/8/EC of the European Parliament and of the Council of 16 February 1998 concerning the placing of biocidal products on the market (OJ L 123, 24.4.1998, p. 1).

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

Done at Brussels, 24 September 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Common name	IUPAC name Identification numbers	Minimum degree of purity of the active substance ⁽¹⁾	Date of approval	Expiry date of approval	Product type	Specific conditions
<i>Pythium oligandrum</i> strain M1	Not applicable	No relevant im- purities	1 January 2016	31 December 2025	10	<p>The product assessment shall pay particular attention to the exposures, the risks and the efficacy linked to any uses covered by an application for authorisation, but not addressed in the Union level risk assessment of the active substance.</p> <p>The authorisations of biocidal products are subject to the following condition:</p> <p>For industrial or professional users, safe operational procedures and appropriate organisational measures shall be established. Products shall be used with appropriate personal protective equipment where exposure cannot be reduced to an acceptable level by other means.</p>

⁽¹⁾ The purity indicated in this column was the minimum degree of purity of the active substance used for the evaluation made in accordance with Article 16(2) of Directive 98/8/EC. The active substance in the product placed on the market can be of equal or different purity if it has been proven technically equivalent with the evaluated active substance.

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1611**of 24 September 2015****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 Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽¹⁾,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 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 XVI, Part A thereto.
- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 24 September 2015.

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

Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽²⁾ OJ L 157, 15.6.2011, 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	210,4
	MK	49,4
	TR	81,7
	XS	41,5
	ZZ	95,8
0707 00 05	MK	46,1
	TR	137,2
	ZZ	91,7
0709 93 10	TR	138,3
	ZZ	138,3
0805 50 10	AG	150,3
	AR	137,5
	BO	138,3
	CL	147,7
	UY	118,3
	ZA	131,6
	ZZ	137,3
0806 10 10	EG	170,2
	MK	32,3
	TR	121,7
	ZZ	108,1
0808 10 80	AR	209,4
	CL	164,9
	NZ	132,8
	US	142,9
	ZA	137,8
	ZZ	157,6
0808 30 90	AR	88,2
	CL	148,3
	NZ	175,8
	TR	120,2
	ZA	172,2
	ZZ	140,9
0809 30 10, 0809 30 90	MK	84,1
	TR	154,3
	ZZ	119,2

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0809 40 05	BA	56,0
	MK	38,7
	XS	61,9
	ZZ	52,2

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7). Code 'ZZ' stands for 'of other origin'.

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2015/1612

of 23 September 2015

amending Decision 2008/961/EC on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements

(notified under document C(2015) 6369)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC ⁽¹⁾, and in particular the third subparagraph of Article 23(4) thereof,

Whereas:

- (1) Pursuant to Article 23 of Directive 2004/109/EC, third-country issuers may be exempted from the requirement of preparing consolidated accounts according to International Financial Reporting Standards (IFRS) adopted in the Union if the Generally Accepted Accounting Principles (GAAP) of the third country in question lay down equivalent requirements. In order to assess the equivalence of that third country's GAAP with adopted IFRS, Commission Regulation (EC) No 1569/2007 ⁽²⁾ provides for the definition of equivalence and establishes a mechanism for the determination of equivalence of the GAAP of a third country.
- (2) It is important to assess the efforts of those countries which have taken steps to converge their accounting standards to or adopt IFRS. Therefore, Regulation (EC) No 1569/2007 should be amended to extend the period of temporary equivalence until 31 March 2016.
- (3) Commission Decision 2008/961/EC ⁽³⁾ provided that prior to financial years starting on or after 1 January 2015, third-country issuers are permitted to prepare their annual and half-yearly consolidated financial statements in accordance with the Indian GAAP.
- (4) The government of India and the Indian Institute of Chartered Accountants made a public commitment to adopt IFRS by 31 December 2011 with the aim that Indian GAAP would be fully IFRS-compliant by that date. This process has been delayed. In October 2014, the European Securities and Markets Authority (ESMA) submitted to the Commission a report on the equivalence of Indian GAAP. In this report ESMA observed that Indian GAAP appear to have a number of differences from IFRS which could be significant in practice.
- (5) In March 2014 the Indian Institute of Chartered Accountants published a new roadmap for implementation of convergence of Indian GAAP with IFRS. On 2 January 2015, the Ministry of Corporate Affairs of India announced a revised roadmap for the implementation of Indian GAAP that will be converged with IFRS. This roadmap foresees the mandatory use of Indian GAAP, converged with IFRS, by all listed companies for accounting periods beginning on or after 1 April 2016. However, uncertainties remain about the timetable for the implementation of an IFRS-compliant reporting system and IFRS enforcement.

⁽¹⁾ OJ L 390, 31.12.2004, p. 38.

⁽²⁾ Commission Regulation (EC) No 1569/2007 of 21 December 2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council (OJ L 340, 22.12.2007, p. 66).

⁽³⁾ Commission Decision 2008/961/EC of 12 December 2008 on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (OJ L 340, 19.12.2008, p. 112).

- (6) Accordingly, it is appropriate to extend the transitional period until 31 March 2016, in order to allow third-country issuers to prepare their annual and half-yearly financial statements in accordance with the Indian GAAP in the Union. This additional period should be sufficient to allow Indian authorities to complete the convergence of Indian GAAP with IFRS.
- (7) Since the transitional period for which Decision 2008/961/EC granted equivalence to Indian GAAP ended on 31 December 2014, for the sake of legal certainty, this Decision should apply from 1 January 2015.
- (8) Decision 2008/961/EC should therefore be amended accordingly.
- (9) The measures provided for in this Decision are in accordance with the opinion of the European Securities Committee,

HAS ADOPTED THIS DECISION:

Article 1

In the third paragraph of Article 1 of Decision 2008/961/EC the date 1 January 2015 is replaced by the date 1 April 2016.

Article 2

This Decision is addressed to the Member States.

This Decision shall apply from 1 January 2015.

Done at Brussels, 23 September 2015.

For the Commission
Jonathan HILL
Member of the Commission

DECISION (EU) 2015/1613 OF THE EUROPEAN CENTRAL BANK
of 10 September 2015
amending Decision (EU) 2015/5 on the implementation of the asset-backed securities purchase programme (ECB/2015/31)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first indent of Article 127(2) thereof,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular to the second subparagraph of Article 12.1 in conjunction with the first indent of Article 3.1, and Article 18.1 thereof,

Whereas:

- (1) On 4 September 2014, the Governing Council decided that a new asset-backed securities purchase programme (ABSPP) should be initiated. On 2 October 2014, the Governing Council announced the details of the ABSPP and decided that the eligibility criteria for guaranteed mezzanine tranches of asset-backed securities (ABS) would be communicated at a later stage.
- (2) On 18 March 2015, the Governing Council decided that mezzanine tranches of ABS would be considered for purchase under the ABSPP if such mezzanine tranches are secured by an appropriate guarantee that complies with the Eurosystem collateral framework criteria. Decision ECB/2014/45 ⁽¹⁾ concerns the implementation of the ABSPP and it is necessary for this Decision to be updated to reflect these changes.
- (3) Therefore, Decision ECB/2014/45 should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Amendments

Decision ECB/2014/45 is amended as follows:

1. in Article 2, point (2) is replaced by the following:

- ‘(2). Other than as provided in point 1 above and point 9 below, the ABS fulfil the eligibility criteria applicable to ABS submitted as collateral for Eurosystem monetary policy operations as laid down in Guideline ECB/2014/60 (*).

^(*) Guideline (EU) 2015/510 of the European Central Bank of 19 December 2014 on the implementation of the Eurosystem monetary policy framework (ECB/2014/60) (OJ L 91, 2.4.2015, p. 3).’;

2. in Article 2, the following point (9) is added:

- ‘(9). The requirements set out in Article 77 of Guideline ECB/2014/60 shall not apply to ABS mezzanine tranches that are only eligible for purchase under the ABSPP if they:

(a) are secured by a guarantee:

- (i) meeting the requirements for guarantees of marketable assets as set out in Articles 114, 115, 117 and 118 of Part Four, Title IV of Guideline (EU) 2015/510 (ECB/2014/60); and

⁽¹⁾ Decision (EU) 2015/5 of the European Central Bank of 19 November 2014 on the implementation of the asset-backed securities purchase programme (ECB/2014/45) (OJ L 1, 6.1.2015, p. 4).

(ii) issued by a guarantor with a credit assessment in accordance with Article 83(c) of Guideline ECB/2014/60 and provided by at least one accepted ECAI system, expressed in the form of a public credit rating, in compliance with, as a minimum, credit quality step 3 in the Eurosystem's harmonised rating scale; and

(b) satisfy all other applicable eligibility criteria for purchase under the ABSPP.

For the purposes of this Decision, "mezzanine tranche" means a tranche of an ABS issue that, in accordance with the post-enforcement priority of payments, and if applicable, the post-acceleration priority of payments as set out in the prospectus:

(a) ranks below the non-subordinated tranche or sub-tranches of the same ABS issue as set out in Article 77 of Guideline ECB/2014/60; and

(b) ranks above the most subordinated tranche or sub-tranches that are the first to bear losses incurred on the securitised exposures and which thereby provide protection to the second loss and, where relevant, higher ranking tranches or sub-tranches.'

Article 2

Entry into force

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

Done at Frankfurt am Main, 10 September 2015.

The President of the ECB

Mario DRAGHI

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