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⁽¹⁾ Text with EEA relevance

II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) 2015/2338

of 11 December 2015

amending Regulation (EU) No 965/2012 as regards requirements for flight recorders, underwater locating devices and aircraft tracking systems

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 216/2008 of the European Parliament and of the Council of 20 February 2008 on common rules in the field of civil aviation and establishing a European Aviation Safety Agency, and repealing Council Directive 91/670/EEC, Regulation (EC) No 1592/2002 and Directive 2004/36/EC ⁽¹⁾, and in particular Article 8(5) thereof,

Whereas:

- (1) The operation of aircraft has to comply with the essential requirements set out in Annex IV to Regulation (EC) No 216/2008. In accordance with Regulation (EC) No 216/2008, the Commission should adopt the necessary implementing rules for establishing the conditions for the safe operation of aircraft.
- (2) The Cockpit Voice Recorder (CVR) aims at supporting the safety investigation performed by the safety investigation authority in the case an accident or an incident occurs. Relevant safeguards to protect CVR from disclosure in a situation where a safety investigation has been opened are set out in Regulation (EU) No 996/2010 of the European Parliament and of the Council ⁽²⁾. With the introduction of safety management, it is recognised that CVR might be used outside the context of a safety investigation in order to maintain or improve safety. Therefore, Commission Regulation (EU) No 965/2012 ⁽³⁾ should be amended in order to reinforce conditions that aim to effectively prevent the inappropriate use and disclosure of CVR recordings.
- (3) With the objective to improve the overall performance of flight recorders and to facilitate the recovery of an aircraft and its flight recorders after an accident over water, several safety improvements to the current requirement have been put forward by the International Civil Aviation Organisation (ICAO). Those safety improvements include the discontinuation of outdated recording technologies such as magnetic tape or magnetic wire, the extension of the minimum recording duration of the CVR as well as the extension of the transmission time of the flight recorder underwater locating device and the carriage of an underwater locating device with a very long detection range for aeroplanes performing long-range overwater flights. Therefore, Regulation (EU) No 965/2012 should be amended in order to reflect those safety improvements.
- (4) It is necessary to take into consideration the disappearance of flight MH370 on 8 March 2014 and the recommendations made by the multidisciplinary meeting of the ICAO on global tracking of 12 and 13 May 2014. The position of public transport aircraft should be known at all times, even in a remote location, in order to facilitate the location of the aircraft in case of an abnormal behaviour, an emergency or an accident. Whenever possible, the aircraft tracking means should be robust to loss of normal electrical power on board and should not

⁽¹⁾ OJ L 79, 13.3.2008, p. 1.

⁽²⁾ Regulation (EU) No 996/2010 of the European Parliament and of the Council of 20 October 2010 on the investigation and prevention of accidents and incidents in civil aviation and repealing Directive 94/56/EC (OJ L 295, 12.11.2010, p. 35).

⁽³⁾ Regulation (EU) No 965/2012 of 5 October 2012 laying down technical requirements and administrative procedures related to air operations pursuant to Regulation (EC) No 216/2008 of the European Parliament and of the Council (OJ L 296, 25.10.2012, p. 1).

offer any control to disable it during the flight. Therefore, Regulation (EU) No 965/2012 should be amended in order to include additional requirements related to means to track aircraft on a global basis, including over oceans and remote areas.

- (5) In accordance with the proposition of the Flight Recorder Panel (FLIRECP) of the ICAO, with respect to the carriage of CVRs with extended recording duration for large aeroplanes, provision should be made for the introduction of CVR with a recording duration of 25 hours on board aircraft, manufactured after 1 January 2021, with a maximum certificated take-off mass of over 27 000 kg.
- (6) The measures provided for in this Regulation address 13 safety recommendations from safety investigation authorities ⁽¹⁾, with a view to increasing safety by facilitating the recovery of information for the purposes of European civil aviation safety investigations and improving flight recorder performance and handling as well as the location of aircraft after an accident over water.
- (7) The measures provided for in this Regulation are based on the Opinion No 01/2014 ⁽²⁾ issued by the European Aviation Safety Agency (EASA) in accordance with Articles 17(2)(b) and 19(1) of Regulation (EC) No 216/2008.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 65 of Regulation (EC) No 216/2008,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I (Definitions), Annex IV (Part-CAT), Annex VI (Part-NCC) and Annex VIII (Part-SPO) to Regulation (EU) No 965/2012 are 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, 11 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ EASA references of the 13 safety recommendations: CAND-1999-002 (McDonnell Douglas MD11, HB-IWF, 02/09/1998); GREC-2006-045 (B737 of Helios, 5B-DBY, 14/08/2005); NORW-2006-013 (ATR42, OY-JRJ 31/01/2005); NETH-2011-015 (Boeing 737, PH-BDP, 10/02/2010); UNKG-2012-013 (Boeing 767, G OOBK, 03/10/2010); FRAN-2012-025 (Airbus 340, F-GLZU, 22/07/2011); FINL-2012-003 (Airbus A330, OH-LTO, 11/12/2010); FRAN-2009-016, FRAN-2009-017, FRAN-2009-018, FRAN-2011-017 and FRAN-2011-018 (Airbus A330, F-GZCP, 01/06/2009); UNKG-2008-020 (ATR42, EI-SLD, 18/01/2007).

⁽²⁾ Opinion 01/2014 of 5 May 2014 of EASA as regards amending requirements for flight recorders and underwater locating devices.

ANNEX

1. The following points are inserted in Annex I to Regulation (EU) No 965/2012:

- '(8a) "aircraft tracking" means a ground based process that maintains and updates, at standardised intervals, a record of the four dimensional position of individual aircraft in flight;
- (8b) "aircraft tracking system" means a system that relies on aircraft tracking in order to identify abnormal flight behaviour and provide alert;'

2. Annex IV to Regulation (EU) No 965/2012 is amended as follows:

(a) In CAT.GEN.MPA.105(a), item (10) is replaced by the following:

'(10) ensure that:

- (i) flight recorders are not disabled or switched off during flight;
- (ii) in the event of an occurrence other than an accident or a serious incident that shall be reported according to ORO.GEN.160(a), flight recorders' recordings are not intentionally erased; and
- (iii) in the event of an accident or a serious incident, or if preservation of recordings of flight recorders is directed by the investigating authority:
 - (A) flight recorders' recordings are not intentionally erased;
 - (B) flight recorders are deactivated immediately after the flight is completed; and
 - (C) precautionary measures to preserve the recordings of flight recorders are taken before leaving the flight crew compartment.'

(b) CAT.GEN.MPA.195 is amended as follows:

(i) the title is replaced by the following:

'CAT.GEN.MPA.195 Handling of flight recorder recordings: preservation, production, protection and use'.

(ii) point (a) is replaced by the following:

'(a) Following an accident, a serious incident or an occurrence identified by the investigating authority, the operator of an aircraft shall preserve the original recorded data for a period of 60 days or until otherwise directed by the investigating authority.'

(iii) point (f) is replaced by the following:

'(f) Without prejudice to Regulation (EU) No 996/2010 of the European Parliament and of the Council (*):

(1) Except for ensuring the CVR serviceability, CVR recordings shall not be disclosed or used unless:

- (i) a procedure related to the handling of CVR recordings and of their transcript is in place;
- (ii) all crew members and maintenance personnel concerned have given their prior consent; and
- (iii) they are used only for maintaining or improving safety.

(1a) When a CVR recording is inspected for ensuring the CVR serviceability, the operator shall ensure the privacy of the CVR recording and the CVR recording shall not be disclosed or used for other purposes than ensuring the CVR serviceability.

- (2) FDR recordings or data link recordings shall only be used for purposes other than for the investigation of an accident or an incident which is subject to mandatory reporting, if such records are:
 - (i) used by the operator for airworthiness or maintenance purposes only; or
 - (ii) de-identified; or
 - (iii) disclosed under secure procedures.

(*) Regulation (EU) No 996/2010 of the European Parliament and of the Council of 20 October 2010 on the investigation and prevention of accidents and incidents in civil aviation and repealing Directive 94/56/EC (OJ L 295, 12.11.2010, p. 35).'

(c) The following point CAT.GEN.MPA.205 is inserted:

'CAT.GEN.MPA.205 Aircraft tracking system — Aeroplanes

- (a) By 16 December 2018 at the latest, the operator shall establish and maintain, as part of the system for exercising operational control over the flights, an aircraft tracking system, which includes the flights eligible to (b) when performed with the following aeroplanes:
 - (1) aeroplanes with an MCTOM of more than 27 000 kg, with an MOPSC of more than 19, and first issued with an individual CofA before 16 December 2018, which are equipped with a capability to provide a position additional to the secondary surveillance radar transponder;
 - (2) all aeroplanes with an MCTOM of more than 27 000 kg, with an MOPSC of more than 19, and first issued with an individual CofA on or after 16 December 2018; and
 - (3) all aeroplanes with an MCTOM of more than 45 500 kg and first issued with an individual CofA on or after 16 December 2018.
- (b) Flights shall be tracked by the operator from take-off to landing, except when the planned route and the planned diversion routes are fully included in airspace blocks where:
 - (1) ATS surveillance service is normally provided which is supported by ATC surveillance systems locating the aircraft at time intervals with adequate duration; and
 - (2) the operator has provided to competent air navigation service providers necessary contact information.'

(d) The following point CAT.GEN.MPA.210 is inserted:

'CAT.GEN.MPA.210 Location of an aircraft in distress — Aeroplanes

The following aeroplanes shall be equipped with robust and automatic means to accurately determine, following an accident where the aeroplane is severely damaged, the location of the point of end of flight:

- (1) all aeroplanes with an MCTOM of more than 27 000 kg, with an MOPSC of more than 19 and first issued with an individual CofA on or after 1 January 2021; and
- (2) all aeroplanes with an MCTOM of more than 45 500 kg and first issued with an individual CofA on or after 1 January 2021.'

(e) In CAT.IDE.A.185, points (b) to (h) are replaced by the following:

'(b) Until 31 December 2018, the CVR shall be capable of retaining the data recorded during at least:

- (1) the preceding 2 hours in the case of aeroplanes referred to in (a)(1) when the individual CofA has been issued on or after 1 April 1998;
- (2) the preceding 30 minutes for aeroplanes referred to in (a)(1) when the individual CofA has been issued before 1 April 1998; or

- (3) the preceding 30 minutes, in the case of aeroplanes referred to in (a)(2).
- (c) By 1 January 2019 at the latest, the CVR shall be capable of retaining the data recorded during at least:
- (1) the preceding 25 hours for aeroplanes with an MCTOM of more than 27 000 kg and first issued with an individual CofA on or after 1 January 2021; or
 - (2) the preceding 2 hours in all other cases.
- (d) By 1 January 2019 at the latest, the CVR shall record on means other than magnetic tape or magnetic wire.
- (e) The CVR shall record with reference to a timescale:
- (1) voice communications transmitted from or received in the flight crew compartment by radio;
 - (2) flight crew members' voice communications using the interphone system and the public address system, if installed;
 - (3) the aural environment of the flight crew compartment, including without interruption:
 - (i) for aeroplanes first issued with an individual CofA on or after 1 April 1998, the audio signals received from each boom and mask microphone in use;
 - (ii) for aeroplanes referred to in (a)(2) and first issued with an individual CofA before 1 April 1998, the audio signals received from each boom and mask microphone, where practicable;
 - (4) voice or audio signals identifying navigation or approach aids introduced into a headset or speaker.
- (f) The CVR shall start to record prior to the aeroplane moving under its own power and shall continue to record until the termination of the flight when the aeroplane is no longer capable of moving under its own power. In addition, in the case of aeroplanes issued with an individual CofA on or after 1 April 1998, the CVR shall start automatically to record prior to the aeroplane moving under its own power and continue to record until the termination of the flight when the aeroplane is no longer capable of moving under its own power.
- (g) In addition to (f), depending on the availability of electrical power, the CVR shall start to record as early as possible during the cockpit checks prior to engine start at the beginning of the flight until the cockpit checks immediately following engine shutdown at the end of the flight, in the case of:
- (1) aeroplanes referred to in (a)(1) and issued with an individual CofA on or after 1 April 1998; or
 - (2) aeroplanes referred to in (a)(2).
- (h) If the CVR is not deployable, it shall have a device to assist in locating it under water. By 16 June 2018 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the CVR is deployable, it shall have an automatic emergency locator transmitter.'
- (f) In CAT.IDE.A.190, point (e) is replaced by the following:
- '(e) If the FDR is not deployable, it shall have a device to assist in locating it under water. By 16 June 2018 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the FDR is deployable, it shall have an automatic emergency locator transmitter.'
- (g) In CAT.IDE.A.195, point (d) is replaced by the following:
- '(d) If the recorder is not deployable, it shall have a device to assist in locating it under water. By 16 June 2018 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the recorder is deployable, it shall have an automatic emergency locator transmitter.'

(h) CAT.IDE.A.280 is amended as follows:

(i) point (a) is replaced by the following:

‘(a) with an MOPSC of more than 19 shall be equipped with at least:

- (1) two ELTs, one of which shall be automatic, or one ELT and one aircraft localisation means meeting the requirement of CAT.GEN.MPA.210, in the case of aeroplanes first issued with an individual CofA after 1 July 2008; or
- (2) one automatic ELT or two ELTs of any type or one aircraft localisation means meeting the requirement of CAT.GEN.MPA.210, in the case of aeroplanes first issued with an individual CofA on or before 1 July 2008.’.

(ii) point (b) is replaced by the following:

‘(b) Aeroplanes with an MOPSC of 19 or less shall be equipped with at least:

- (1) one automatic ELT or one aircraft localisation means meeting the requirement of CAT.GEN.MPA.210, in the case of aeroplanes first issued with an individual CofA after 1 July 2008; or
- (2) one ELT of any type or one aircraft localisation means meeting the requirement of CAT.GEN.MPA.210, in the case of aeroplanes first issued with an individual CofA on or before 1 July 2008.’.

(i) In CAT.IDE.A.285, the following point is inserted:

‘(f) By 1 January 2019 at the latest, aeroplanes with an MCTOM of more than 27 000 kg and with an MOPSC of more than 19 and all aeroplanes with an MCTOM of more than 45 500 kg shall be fitted with a securely attached underwater locating device that operates at a frequency of 8,8 kHz \pm 1 kHz, unless:

- (1) the aeroplane is operated over routes on which it is at no point at a distance of more than 180 NM from the shore; or
- (2) the aeroplane is equipped with robust and automatic means to accurately determine, following an accident where the aeroplane is severely damaged, the location of the point of end of flight.’.

(j) In CAT.IDE.H.185, points (c) to (f) are replaced by the following:

‘(c) By 1 January 2019 at the latest, the CVR shall record on means other than magnetic tape or magnetic wire.

(d) The CVR shall record with reference to a timescale:

- (1) voice communications transmitted from or received in the flight crew compartment by radio;
- (2) flight crew members’ voice communications using the interphone system and the public address system, if installed;
- (3) the aural environment of the flight crew compartment, including without interruption:
 - (i) for helicopters first issued with an individual CofA on or after 1 August 1999, the audio signals received from each crew microphone;
 - (ii) for helicopters first issued with an individual CofA before 1 August 1999, the audio signals received from each crew microphone, where practicable;

(4) voice or audio signals identifying navigation or approach aids introduced into a headset or speaker.

(e) The CVR shall start to record prior to the helicopter moving under its own power and shall continue to record until the termination of the flight when the helicopter is no longer capable of moving under its own power.

- (f) In addition to (e), for helicopters referred to in (a)(2) issued with an individual CofA on or after 1 August 1999:
- (1) the CVR shall start automatically to record prior to the helicopter moving under its own power and continue to record until the termination of the flight when the helicopter is no longer capable of moving under its own power; and
 - (2) depending on the availability of electrical power, the CVR shall start to record as early as possible during the cockpit checks prior to engine start at the beginning of the flight until the cockpit checks immediately following engine shutdown at the end of the flight.
- (g) If the CVR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the CVR is deployable, it shall have an automatic emergency locator transmitter.’.

(k) In CAT.IDE.H.190, point (e) is replaced by the following:

- ‘(e) If the FDR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the FDR is deployable, it shall have an automatic emergency locator transmitter.’.

(l) In CAT.IDE.H.195, point (d) is replaced by the following:

- ‘(d) If the recorder is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the recorder is deployable, it shall have an automatic emergency locator transmitter.’.

3. Annex VI to Regulation (EU) No 965/2012 is amended as follows:

(a) In NCC.GEN.106(a), item (9) is replaced by the following:

‘(9) ensuring that:

- (i) flight recorders are not disabled or switched off during flight;
- (ii) in the event of an occurrence other than an accident or a serious incident that shall be reported according to ORO.GEN.160(a), flight recorders’ recordings are not intentionally erased; and
- (iii) in the event of an accident or a serious incident, or if preservation of recordings of flight recorders is directed by the investigating authority:
 - (A) flight recorders’ recordings are not intentionally erased;
 - (B) flight recorders are deactivated immediately after the flight is completed; and
 - (C) precautionary measures to preserve the recordings of flight recorders are taken before leaving the flight crew compartment.’.

(b) NCC.GEN.145 is amended as follows:

(i) the title is replaced by the following:

‘NCC.GEN.145 Handling of flight recorder recordings: preservation, production, protection and use’.

(ii) point (a) is replaced by the following:

- ‘(a) Following an accident, a serious incident or an occurrence identified by the investigating authority, the operator of an aircraft shall preserve the original recorded data for a period of 60 days or until otherwise directed by the investigating authority.’.

(iii) Point (f) is replaced by the following:

‘(f) Without prejudice to Regulation (EU) No 996/2010:

(1) Except for ensuring the CVR serviceability, CVR recordings shall not be disclosed or used unless:

- (i) a procedure related to the handling of CVR recordings and of their transcript is in place;
- (ii) all crew members and maintenance personnel concerned have given their prior consent; and
- (iii) they are used only for maintaining or improving safety.

(1a) When a CVR recording is inspected for ensuring the CVR serviceability, the operator shall ensure the privacy of the CVR recording and the CVR recording shall not be disclosed or used for other purposes than ensuring the CVR serviceability.

(2) FDR recordings or data link recordings shall only be used for purposes other than for the investigation of an accident or an incident which is subject to mandatory reporting, if such records are:

- (i) used by the operator for airworthiness or maintenance purposes only; or
- (ii) de-identified; or
- (iii) disclosed under secure procedures’.

(c) NCC.IDE.A.160 is amended as follows:

(i) point (b) is replaced by the following:

‘(b) The CVR shall be capable of retaining data recorded during at least:

- (1) the preceding 25 hours for aeroplanes with an MCTOM of more than 27 000 kg and first issued with an individual CofA on or after 1 January 2021; or
- (2) the preceding 2 hours in all other cases.’

(ii) point (f) is replaced by the following:

‘(f) If the CVR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the CVR is deployable, it shall have an automatic emergency locator transmitter.’

(d) In NCC.IDE.A.165, point (e) is replaced by the following:

‘(e) If the FDR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the FDR is deployable, it shall have an automatic emergency locator transmitter.’

(e) In NCC.IDE.A.215, point (a) is replaced by the following:

‘(a) Aeroplanes shall be equipped with:

- (1) an ELT of any type or an aircraft localisation means meeting the requirement of Annex IV (Part CAT), CAT.GEN.MPA.210, to Regulation (EU) No 965/2012, when first issued with an individual CofA on or before 1 July 2008;
- (2) an automatic ELT or an aircraft localisation means meeting the requirement of Annex IV (Part CAT), CAT.GEN.MPA.210, to Regulation (EU) No 965/2012, when first issued with an individual CofA after 1 July 2008.’

(f) In NCC.IDE.A.170, point (d) is replaced by the following:

‘(d) If the recorder is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the recorder is deployable, it shall have an automatic emergency locator transmitter.’.

(g) In NCC.IDE.H.160, point (f) is replaced by the following:

‘(f) If the CVR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the CVR is deployable, it shall have an automatic emergency locator transmitter.’.

(h) In NCC.IDE.H.165, point (e) is replaced by the following:

‘(e) If the FDR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the FDR is deployable, it shall have an automatic emergency locator transmitter.’.

(i) In NCC.IDE.H.170, point (d) is replaced by the following:

‘(d) If the recorder is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the recorder is deployable, it shall have an automatic emergency locator transmitter.’.

4. Annex VIII to Regulation (EU) No 965/2012 is amended as follows:

(a) In SPO.GEN.107(a), item (9) is replaced by the following:

‘(9) ensuring that:

(i) flight recorders are not disabled or switched off during flight;

(ii) in the event of an occurrence other than an accident or a serious incident that shall be reported according to ORO.GEN.160(a), flight recorders’ recordings are not intentionally erased; and

(iii) in the event of an accident or a serious incident, or if preservation of recordings of flight recorders is directed by the investigating authority:

(A) flight recorders’ recordings are not intentionally erased;

(B) flight recorders are deactivated immediately after the flight is completed; and

(C) precautionary measures to preserve the recordings of flight recorders are taken before leaving the flight crew compartment.’.

(b) SPO.GEN.145 is amended as follows:

(i) the title is replaced by the following:

‘SPO.GEN.145 Handling of flight recorder recordings: preservation, production, protection and use — operations with complex motor-powered aircraft’

(ii) point (a) is replaced by the following:

‘(a) Following an accident, a serious incident or an occurrence identified by the investigating authority, the operator of an aircraft shall preserve the original recorded data for a period of 60 days or until otherwise directed by the investigating authority.’.

(iii) point (f) is replaced by the following:

‘(f) Without prejudice to Regulation (EU) No 996/2010 and except for ensuring the CVR serviceability, CVR recordings shall not be disclosed or used unless:

- (i) a procedure related to the handling of CVR recordings and of their transcript is in place;
- (ii) all crew members and maintenance personnel concerned have given their prior consent; and
- (iii) they are used only for maintaining or improving safety.

When a CVR recording is inspected for ensuring the CVR serviceability, the operator shall ensure the privacy of the CVR recording and the CVR recording shall not be disclosed or used for other purposes than ensuring the CVR serviceability.’

(c) SPO.IDE.A.140 is amended as follows:

(i) point (b) is replaced by the following:

‘(b) The CVR shall be capable of retaining data recorded during at least:

- (1) the preceding 25 hours for aeroplanes with an MCTOM of more than 27 000 kg and first issued with an individual CofA on or after 1 January 2021; or
- (2) the preceding 2 hours in all other cases.’

(ii) point (f) is replaced by the following:

‘(f) If the CVR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the CVR is deployable, it shall have an automatic emergency locator transmitter.’

(d) In SPO.IDE.A.145, point (e) is replaced by the following:

‘(e) If the FDR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the FDR is deployable, it shall have an automatic emergency locator transmitter.’

(e) In SPO.IDE.A.150, point (d) is replaced by the following:

‘(d) If the recorder is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the recorder is deployable, it shall have an automatic emergency locator transmitter.’

(f) In SPO.IDE.A.190, point (a) is replaced by the following:

‘(a) Aeroplanes shall be equipped with:

- (1) an ELT of any type or an aircraft localisation means meeting the requirement of Annex IV (Part CAT), CAT.GEN.MPA.210, to Regulation (EU) No 965/2012, when first issued with an individual CofA on or before 1 July 2008;
- (2) an automatic ELT or an aircraft localisation means meeting the requirement of Annex IV (Part CAT), CAT.GEN.MPA.210, to Regulation (EU) No 965/2012, when first issued with an individual CofA after 1 July 2008; or
- (3) a survival ELT (ELT(S)) or a personal locator beacon (PLB), carried by a crew member or a task specialist, when certified for a maximum seating configuration of six or less.’

(g) In SPO.IDE.H.140, point (f) is replaced by the following:

‘(f) If the CVR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the CVR is deployable, it shall have an automatic emergency locator transmitter.’

(h) In SPO.IDE.H.145, point (e) is replaced by the following:

‘(e) If the FDR is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the FDR is deployable, it shall have an automatic emergency locator transmitter.’

(i) In SPO.IDE.H.150, point (d) is replaced by the following:

‘(d) If the recorder is not deployable, it shall have a device to assist in locating it under water. By 1 January 2020 at the latest, this device shall have a minimum underwater transmission time of 90 days. If the recorder is deployable, it shall have an automatic emergency locator transmitter.’

COMMISSION REGULATION (EU) 2015/2339
of 11 December 2015
establishing a prohibition of fishing for Greenland halibut in NAFO 3LMNO areas by vessels flying the flag of Spain

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy ⁽¹⁾, and in particular Article 36(2) thereof,

Whereas:

- (1) Council Regulation (EU) 2015/104 ⁽²⁾ lays down quotas for 2015.
- (2) According to the information received by the Commission, catches of the stock referred to in the Annex to this Regulation by vessels flying the flag of or registered in the Member State referred to therein have exhausted the quota allocated for 2015.
- (3) It is therefore necessary to prohibit fishing activities for that stock,

HAS ADOPTED THIS REGULATION:

Article 1

Quota exhaustion

The fishing quota allocated to the Member State referred to in the Annex to this Regulation for the stock referred to therein for 2015 shall be deemed to be exhausted from the date set out in that Annex.

Article 2

Prohibitions

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

Article 3

Entry into force

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

⁽¹⁾ OJ L 343, 22.12.2009, p. 1.

⁽²⁾ Council Regulation (EU) 2015/104 of 19 January 2015 fixing for 2015 the fishing opportunities for certain fish stocks and groups of fish stocks, applicable in Union waters and, for Union vessels, in certain non-Union waters, amending Regulation (EU) No 43/2014 and repealing Regulation (EU) No 779/2014 (OJ L 22, 28.1.2015, p. 1).

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

Done at Brussels, 11 December 2015.

*For the Commission,
On behalf of the President,
João AGUIAR MACHADO
Director-General for Maritime Affairs and Fisheries*

ANNEX

No	67/TQ104
Member State	Spain
Stock	GHL/N 3LMNO
Species	Greenland halibut (<i>Reinhardtius hippoglossoides</i>)
Zone	NAFO 3LMNO
Closing date	3.12.2015

COMMISSION REGULATION (EU) 2015/2340**of 15 December 2015****amending Directive 2009/81/EC of the European Parliament and of the Council in respect of the application thresholds for the procedures for the award of contracts****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC ⁽¹⁾, and in particular Article 68 thereof,

Whereas:

- (1) By Decision 94/800/EC ⁽²⁾ the Council concluded the Agreement on Government Procurement ('the Agreement') ⁽³⁾. The Agreement should be applied to any procurement contract with a value that reaches or exceeds the amounts ('thresholds') set in the Agreement and expressed as special drawing rights.
- (2) One of the objectives of Directives 2004/17/EC ⁽⁴⁾ and 2004/18/EC ⁽⁵⁾ of the European Parliament and of the Council is to allow the contracting entities and the contracting authorities which apply those Directives to comply at the same time with the obligations laid down in the Agreement. To achieve that, the thresholds laid down by those Directives for public contracts which are also covered by the Agreement should be aligned in order to ensure that they correspond to the euro equivalents, rounded down to the nearest thousand, of the thresholds set out in the Agreement.
- (3) For reasons of coherence, the thresholds laid down by Directive 2009/81/EC should be aligned to the revised thresholds laid down in Article 16 of Directive 2004/17/EC.
- (4) Directive 2009/81/EC should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Advisory Committee for Public Contracts,

HAS ADOPTED THIS REGULATION:

Article 1

Article 8 of Directive 2009/81/EC is amended as follows:

- (1) In point (a), the amount 'EUR 414 000' is replaced by 'EUR 418 000'.
- (2) In point (b), the amount 'EUR 5 186 000' is replaced by 'EUR 5 225 000'.

⁽¹⁾ OJ L 216, 20.8.2009, p. 76.

⁽²⁾ Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

⁽³⁾ The Agreement is a plurilateral agreement within the framework of the World Trade Organisation. The aim of the Agreement is to mutually open government procurement markets among its parties.

⁽⁴⁾ Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.4.2004, p. 1).

⁽⁵⁾ Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (OJ L 134, 30.4.2004, p. 114).

Article 2

This Regulation shall enter into force on 1 January 2016.

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

Done at Brussels, 15 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION REGULATION (EU) 2015/2341**of 15 December 2015****amending Directive 2004/17/EC of the European Parliament and of the Council in respect of the application thresholds for the procedures for the award of contracts****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors ⁽¹⁾, and in particular Article 69 thereof,

Whereas:

- (1) By Decision 94/800/EC ⁽²⁾ the Council concluded the Agreement on Government Procurement ('the Agreement') ⁽³⁾. The Agreement should be applied to any procurement contract with a value that reaches or exceeds the amounts ('thresholds') set in the Agreement and expressed as special drawing rights.
- (2) One of the objectives of Directive 2004/17/EC is to allow the contracting entities which apply that Directive to comply at the same time with the obligations laid down in the Agreement. To achieve that, the thresholds laid down by that Directive for public contracts which are also covered by the Agreement should be aligned in order to ensure that they correspond to the euro equivalents, rounded down to the nearest thousand, of the thresholds set out in the Agreement.
- (3) For reasons of coherence, it is appropriate to align also the thresholds in Directive 2004/17/EC which are not covered by the Agreement.
- (4) Directive 2004/17/EC should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Advisory Committee for Public Contracts,

HAS ADOPTED THIS REGULATION:

Article 1

Directive 2004/17/EC is amended as follows:

- (1) Article 16 is amended as follows:
 - (a) in point (a), the amount 'EUR 414 000' is replaced by 'EUR 418 000';
 - (b) in point (b), the amount 'EUR 5 186 000' is replaced by 'EUR 5 225 000'.
- (2) Article 61 is amended as follows:
 - (a) in paragraph 1, the amount 'EUR 414 000' is replaced by 'EUR 418 000';
 - (b) in paragraph 2, the amount 'EUR 414 000' is replaced by 'EUR 418 000'.

⁽¹⁾ OJ L 134, 30.4.2004, p. 1.

⁽²⁾ Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

⁽³⁾ The Agreement is a plurilateral agreement within the framework of the World Trade Organisation. The aim of the Agreement is to mutually open government procurement markets among its parties.

Article 2

This Regulation shall enter into force on 1 January 2016.

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

Done at Brussels, 15 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION REGULATION (EU) 2015/2342**of 15 December 2015****amending Directive 2004/18/EC of the European Parliament and of the Council in respect of the application thresholds for the procedures for the award of contracts****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts ⁽¹⁾, and in particular Article 78 thereof,

Whereas:

- (1) By Decision 94/800/EC ⁽²⁾ the Council concluded the Agreement on Government Procurement ('the Agreement') ⁽³⁾. The Agreement should be applied to any procurement contract with a value that reaches or exceeds the amounts ('thresholds') set in the Agreement and expressed as special drawing rights.
- (2) One of the objectives of Directive 2004/18/EC is to allow the contracting authorities which apply that Directive to comply at the same time with the obligations laid down in the Agreement. To achieve that, the thresholds laid down by that Directive for public contracts which are also covered by the Agreement should be aligned in order to ensure that they correspond to the euro equivalents, rounded down to the nearest thousand, of the thresholds set out in the Agreement.
- (3) For reasons of coherence, it is appropriate to align also the thresholds in Directive 2004/18/EC which are not covered by the Agreement.
- (4) Directive 2004/18/EC should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Advisory Committee for Public Contracts,

HAS ADOPTED THIS REGULATION:

Article 1

Directive 2004/18/EC is amended as follows:

(1) Article 7 is amended as follows:

- (a) in point (a), the amount 'EUR 134 000' is replaced by 'EUR 135 000',
- (b) in point (b), the amount 'EUR 207 000' is replaced by 'EUR 209 000',
- (c) in point (c), the amount 'EUR 5 186 000' is replaced by 'EUR 5 225 000'.

(2) The first paragraph of Article 8 is amended as follows:

- (a) in point (a), the amount 'EUR 5 186 000' is replaced by 'EUR 5 225 000',
- (b) in point (b), the amount 'EUR 207 000' is replaced by 'EUR 209 000'.

⁽¹⁾ OJ L 134, 30.4.2004, p. 114.

⁽²⁾ Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

⁽³⁾ The Agreement is a plurilateral agreement within the framework of the World Trade Organisation. The aim of the Agreement is to mutually open government procurement markets among its parties.

- (3) In Article 56, the amount 'EUR 5 186 000' is replaced by 'EUR 5 225 000'.
- (4) In the first subparagraph of Article 63(1), the amount 'EUR 5 186 000' is replaced by 'EUR 5 225 000'.
- (5) Article 67(1) is amended as follows:
- (a) in point (a), the amount 'EUR 134 000' is replaced by 'EUR 135 000',
 - (b) in point (b), the amount 'EUR 207 000' is replaced by 'EUR 209 000',
 - (c) in point (c), the amount 'EUR 207 000' is replaced by 'EUR 209 000'.

Article 2

This Regulation shall enter into force on 1 January 2016.

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

Done at Brussels, 15 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION REGULATION (EU) 2015/2343**of 15 December 2015****amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standards 5 and 7 and International Accounting Standards 19 and 34****(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 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

- (1) By Commission Regulation (EC) No 1126/2008 ⁽²⁾ certain international standards and interpretations that were in existence at 15 October 2008 were adopted.
- (2) On 25 September 2014, the International Accounting Standards Board (IASB) published *Annual Improvements to International Financial Reporting Standards 2012-2014 Cycle* ('the annual improvements'), in the framework of its regular improvement process which aims at streamlining and clarifying the standards. The objective of the annual improvements is to address non-urgent, but necessary, issues discussed by the IASB during the project cycle on areas of inconsistency in international financial reporting standards (IFRS) and international accounting standards (IAS) or where clarification of wording is required.
- (3) Amendments to IFRS 7 imply by way of consequence amendments to IFRS 1 in order to ensure consistency between international financial reporting standards.
- (4) The consultation with the European Financial Reporting Advisory Group confirms that the amendments to IFRS 5 and 7, and IAS 19 and 34 meet the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.
- (5) Regulation (EC) No 1126/2008 should therefore be amended accordingly.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 1126/2008 is amended as follows: the following international financial reporting standards and international accounting standards are amended as set out in the Annex to this Regulation:

- (a) IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations* is amended as set out in the Annex to this Regulation;
- (b) IFRS 7 *Financial Instruments: Disclosures* is amended as set out in the Annex to this Regulation;
- (c) IAS 19 *Employee Benefits* is amended as set out in the Annex to this Regulation;

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.⁽²⁾ Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1).

- (d) IAS 34 *Interim Financial Reporting* is amended as set out in the Annex to this Regulation;
- (e) IFRS 1 *First-time Adoption of International Financial Reporting Standards* is amended in accordance with the amendments to IFRS 7 as set out in the Annex to this Regulation.

Article 2

Each company shall apply the amendments referred to in Article 1, at the latest, as from the commencement date of its first financial year starting on or after 1 January 2016.

Article 3

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

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

Done at Brussels, 15 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Annual Improvements to IFRSs 2012–2014 Cycle**Amendments to****IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations***

Paragraphs 26–29 and their related heading are amended and paragraphs 26A and 44L are added.

Changes to a plan of sale or to a plan of distribution to owners

26. If an entity has classified an asset (or disposal group) as held for sale or as held for distribution to owners, but the criteria in paragraphs 7–9 (for held for sale) or in paragraph 12A (for held for distribution to owners) are no longer met, the entity shall cease to classify the asset (or disposal group) as held for sale or held for distribution to owners (respectively). In such cases an entity shall follow the guidance in paragraphs 27–29 to account for this change except when paragraph 26A applies.
- 26A. If an entity reclassifies an asset (or disposal group) directly from being held for sale to being held for distribution to owners, or directly from being held for distribution to owners to being held for sale, then the change in classification is considered a continuation of the original plan of disposal. The entity:
- (a) shall not follow the guidance in paragraphs 27–29 to account for this change. The entity shall apply the classification, presentation and measurement requirements in this IFRS that are applicable to the new method of disposal.
 - (b) shall measure the non-current asset (or disposal group) by following the requirements in paragraph 15 (if reclassified as held for sale) or 15A (if reclassified as held for distribution to owners) and recognise any reduction or increase in the fair value less costs to sell/costs to distribute of the non-current asset (or disposal group) by following the requirements in paragraphs 20–25.
 - (c) shall not change the date of classification in accordance with paragraphs 8 and 12A. This does not preclude an extension of the period required to complete a sale or a distribution to owners if the conditions in paragraph 9 are met.
27. The entity shall measure a non-current asset (or disposal group) that ceases to be classified as held for sale or as held for distribution to owners (or ceases to be included in a disposal group classified as held for sale or as held for distribution to owners) at the lower of:
- (a) its carrying amount before the asset (or disposal group) was classified as held for sale or as held for distribution to owners, adjusted for any depreciation, amortisation or revaluations that would have been recognised had the asset (or disposal group) not been classified as held for sale or as held for distribution to owners, and
 - (b) its *recoverable amount* at the date of the subsequent decision not to sell or distribute. [footnote omitted]
28. The entity shall include any required adjustment to the carrying amount of a non-current asset that ceases to be classified as held for sale or as held for distribution to owners in profit or loss [footnote omitted] from continuing operations in the period in which the criteria in paragraphs 7–9 or 12A, respectively, are no longer met. Financial statements for the periods since classification as held for sale or as held for distribution to owners shall be amended accordingly if the disposal group or non-current asset that ceases to be classified as held for sale or as held for distribution to owners is a subsidiary, joint operation, joint venture, associate, or a portion of an interest in a joint venture or an associate. The entity shall present that adjustment in the same caption in the statement of comprehensive income used to present a gain or loss, if any, recognised in accordance with paragraph 37.
29. If an entity removes an individual asset or liability from a disposal group classified as held for sale, the remaining assets and liabilities of the disposal group to be sold shall continue to be measured as a group only if the group meets the criteria in paragraphs 7–9. If an entity removes an individual asset or liability from a disposal group classified as held for distribution to owners, the remaining assets and liabilities of the disposal group to be distributed shall continue to be measured as a group only if the group meets the criteria in paragraph 12A.

Otherwise, the remaining non-current assets of the group that individually meet the criteria to be classified as held for sale (or as held for distribution to owners) shall be measured individually at the lower of their carrying amounts and fair values less costs to sell (or costs to distribute) at that date. Any non-current assets that do not meet the criteria for held for sale shall cease to be classified as held for sale in accordance with paragraph 26. Any non-current assets that do not meet the criteria for held for distribution to owners shall cease to be classified as held for distribution to owners in accordance with paragraph 26.

...

EFFECTIVE DATE

...

- 44L *Annual Improvements to IFRSs 2012–2014 Cycle*, issued in September 2014, amended paragraphs 26–29 and added paragraph 26A. An entity shall apply those amendments prospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* to changes in a method of disposal that occur in annual periods beginning on or after 1 January 2016. Earlier application is permitted. If an entity applies those amendments for an earlier period it shall disclose that fact.

Amendments to

IFRS 7 *Financial Instruments: Disclosures*

Paragraph 44R is amended and paragraph 44AA is added.

EFFECTIVE DATE AND TRANSITION

...

- 44R *Disclosures—Offsetting Financial Assets and Financial Liabilities* (Amendments to IFRS 7), issued in December 2011, added paragraphs 13A–13F and B40–B53. An entity shall apply those amendments for annual periods beginning on or after 1 January 2013. An entity shall provide the disclosures required by those amendments retrospectively.

...

- 44AA *Annual Improvements to IFRSs 2012–2014 Cycle*, issued in September 2014, amended paragraphs 44R and B30 and added paragraph B30A. An entity shall apply those amendments retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2016, except that an entity need not apply the amendments to paragraphs B30 and B30A for any period presented that begins before the annual period for which the entity first applies those amendments. Earlier application of the amendments to paragraphs 44R, B30 and B30A is permitted. If an entity applies those amendments for an earlier period it shall disclose that fact.

In Appendix B, paragraph B30 is amended and paragraph B30A is added.

Continuing involvement (paragraph 42C)

...

- B30 An entity does not have a continuing involvement in a transferred financial asset if, as part of the transfer, it neither retains any of the contractual rights or obligations inherent in the transferred financial asset nor acquires any new contractual rights or obligations relating to the transferred financial asset. An entity does not have continuing involvement in a transferred financial asset if it has neither an interest in the future performance of the transferred financial asset nor a responsibility under any circumstances to make payments in respect of the transferred financial asset in the future. The term 'payment' in this context does not include cash flows of the transferred financial asset that an entity collects and is required to remit to the transferee.

B30A When an entity transfers a financial asset, the entity may retain the right to service that financial asset for a fee that is included in, for example, a servicing contract. The entity assesses the servicing contract in accordance with the guidance in paragraphs 42C and B30 to decide whether the entity has continuing involvement as a result of the servicing contract for the purposes of the disclosure requirements. For example, a servicer will have continuing involvement in the transferred financial asset for the purposes of the disclosure requirements if the servicing fee is dependent on the amount or timing of the cash flows collected from the transferred financial asset. Similarly, a servicer has continuing involvement for the purposes of the disclosure requirements if a fixed fee would not be paid in full because of non-performance of the transferred financial asset. In these examples, the servicer has an interest in the future performance of the transferred financial asset. This assessment is independent of whether the fee to be received is expected to compensate the entity adequately for performing the servicing.

Consequential amendment to

IFRS 1 *First-time Adoption of International Financial Reporting Standards*

Paragraph 39AA is added.

EFFECTIVE DATE

...

39AA *Annual Improvements to IFRSs 2012–2014 Cycle*, issued in September 2014, added paragraph E4A. An entity shall apply that amendment for annual periods beginning on or after 1 January 2016. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

In Appendix E, paragraph E4A is added.

Disclosures about financial instruments

...

E4A A first-time adopter may apply the transition provisions in paragraph 44AA of IFRS 7.

Amendment to

IAS 19 *Employee Benefits*

Paragraph 83 is amended and paragraphs 176–177 are added.

Actuarial assumptions: discount rate

83. The rate used to discount post-employment benefit obligations (both funded and unfunded) shall be determined by reference to market yields at the end of the reporting period on high quality corporate bonds. For currencies for which there is no deep market in such high quality corporate bonds, the market yields (at the end of the reporting period) on government bonds denominated in that currency shall be used. The currency and term of the corporate bonds or government bonds shall be consistent with the currency and estimated term of the post-employment benefit obligations.

...

TRANSITION AND EFFECTIVE DATE

...

176. *Annual Improvements to IFRSs 2012–2014 Cycle*, issued in September 2014, amended paragraph 83 and added paragraph 177. An entity shall apply that amendment for annual periods beginning on or after 1 January 2016. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.
177. An entity shall apply the amendment in paragraph 176 from the beginning of the earliest comparative period presented in the first financial statements in which the entity applies the amendment. Any initial adjustment arising from the application of the amendment shall be recognised in retained earnings at the beginning of that period.

Amendment to**IAS 34 *Interim Financial Reporting***

Paragraph 16A is amended and paragraph 56 is added.

Other disclosures

16A In addition to disclosing significant events and transactions in accordance with paragraphs 15–15C, an entity shall include the following information, in the notes to its interim financial statements or elsewhere in the interim financial report. The following disclosures shall be given either in the interim financial statements or incorporated by cross-reference from the interim financial statements to some other statement (such as management commentary or risk report) that is available to users of the financial statements on the same terms as the interim financial statements and at the same time. If users of the financial statements do not have access to the information incorporated by cross-reference on the same terms and at the same time, the interim financial report is incomplete. The information shall normally be reported on a financial year-to-date basis.

(a) ...

EFFECTIVE DATE

...

56. *Annual Improvements to IFRSs 2012–2014 Cycle*, issued in September 2014, amended paragraph 16A. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2016. Earlier application is permitted. If an entity applies the amendment for an earlier period it shall disclose that fact.
-

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2344**of 15 December 2015****laying down implementing technical standards with regard to currencies with constraints on the availability of liquid assets in accordance with Regulation (EU) No 575/2013 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 Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 ⁽¹⁾, and in particular Article 419(4) thereof,

Whereas:

- (1) Article 412(1) of Regulation (EU) No 575/2013 sets out a liquidity coverage requirement, establishing that institutions must hold liquid assets to ensure they maintain levels of liquidity buffers which are adequate to face any possible imbalance between liquidity inflows and outflows.
- (2) Commission Delegated Regulation (EU) 2015/61 ⁽²⁾, adopted pursuant to Article 460 of Regulation (EU) No 575/2013, specifies in detail the liquidity coverage requirement
- (3) Where the justified needs for liquid assets in the light of the liquidity coverage requirement exceed the availability of those liquid assets in a currency, one or more derogations are to apply for that currency, as set out in Article 419(2) of Regulation (EU) No 575/2013.
- (4) It is therefore necessary to identify the currencies which should benefit from a derogation and the extent to which such a derogation should be available.
- (5) The assessment by the European Banking Authority (EBA) of justified needs was based on the best available data that could be supplied by competent authorities on the liquid assets in a currency and the amount of liquid assets required by other investors and therefore not available to meet the needs of institutions for liquid assets.
- (6) EBA has identified the Norwegian krone (NOK) as a currency with constraints on the availability of liquid assets. That identification was made before the entry into force of Delegated Regulation (EU) 2015/61, where EBA assessed the availability of liquid assets in accordance with the international standards adopted by the Basel Committee on Banking Supervision. The assessment examined the amounts of liquid assets not required by entities which are not subject to Regulation (EU) No 575/2013 and compared this to the needs of institutions, based on their estimated weighted net cash outflows over the following 30 days, taking into account the cap on inflows, factors likely to affect the shortage of liquid assets over a three to five year period and a target of 110 % for the liquidity coverage requirement.
- (7) The EBA assessment concluded that the justified needs for liquid assets exceeded the availability of liquid assets in NOK. Sovereign debt is one of the most liquid assets, but in the case of Norway the supply of Norwegian government debt is relatively constrained because of the favourable budgetary position. While international institutions and multinational development banks have also issued large amounts of bonds in NOK, these issues are predominantly private placements held by overseas investors and were therefore not considered by EBA as liquid and available for institutions within the scope of Regulation (EU) No 575/2013. Finally, the EBA assessment was based on the international liquidity standards adopted by the Basel Committee on Banking Supervision whilst the assessment whether the justified needs for liquid assets significantly exceed the availability of liquid assets in a currency should be based upon the definitive list of liquid assets established by Delegated Regulation (EU) 2015/61. The latter establishes a broader range of liquid assets, in particular in relation to

⁽¹⁾ OJ L 176, 27.6.2013, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) 2015/61 of 10 October 2014 to supplement Regulation (EU) No 575/2013 of the European Parliament and the Council with regard to liquidity coverage requirement for credit institutions (OJ L 11, 17.1.2015, p. 1).

covered bonds. However, this difference is insufficient to change the EBA conclusion that the justified needs for liquid assets exceeded the availability of liquid assets in NOK.

- (8) EBA has conducted open public consultations on the draft implementing technical standard on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council. In accordance with the procedure set out in Article 15 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽¹⁾, the Commission endorsed with amendments the draft implementing technical standard submitted by EBA after having sent the draft implementing technical standard back to EBA explaining the reasons for the amendments. The EBA provided a formal opinion supporting those amendments and confirming that the amount by which justified needs for liquid assets exceed availability of liquid assets in NOK as proposed in its original draft implementing technical standard should not be amended.

HAS ADOPTED THIS REGULATION:

Article 1

The justified needs for liquid assets in the light of the requirement in Article 412 of Regulation (EU) No 575/2013 shall be deemed to exceed the availability of those liquid assets in the currencies specified in the Annex to this Regulation by the percentage specified in that 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, 15 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12).

ANNEX

List of currencies with constraints on the availability of liquid assets

No.	Currency	Amount by which justified needs for liquid assets exceed availability
1.	Norwegian Krone (NOK)	63 %

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2345**of 15 December 2015****amending Regulation (EC) No 1235/2008 laying down detailed rules for implementation of Council Regulation (EC) No 834/2007 as regards the arrangements for imports of organic products from third countries****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91 ⁽¹⁾, and in particular Article 33(2) and (3) and Article 38(d) thereof,

Whereas:

- (1) Annex III to Commission Regulation (EC) No 1235/2008 ⁽²⁾ sets out the list of third countries whose systems of production and control measures for the organic production of agricultural products are recognised as equivalent to those laid down in Regulation (EC) No 834/2007.
- (2) According to information provided by Costa Rica, Tunisia, the United States and the Republic of Korea, the name of the control body 'BCS Öko-Garantie GmbH' has been changed to 'Kiwa BCS Öko-Garantie GmbH'.
- (3) According to information provided by Argentina, the internet address of the control body 'Letis SA' has changed.
- (4) According to information provided by Australia, the internet address of the competent authority has changed. Moreover the control authority 'AQIS' has ceased its activities and should no longer be listed in Annex III to Regulation (EC) No 1235/2008.
- (5) According to information provided by Canada, the control body 'SAI Global Certification Services Limited' has ceased its activities and should no longer be listed in Annex III to Regulation (EC) No 1235/2008. Moreover, a new control body 'TransCanada Organic Certification Services (TCO Cert)' should be listed in that Annex.
- (6) According to information provided by Costa Rica, the internet address of the control authority 'Servicio Fitosanitario del Estado' has changed.
- (7) According to information provided by India, the Indian competent authority has withdrawn its recognition of 'Biocert India Pvt. Ltd, Indore' and 'TUV India Pvt. Ltd', and these control bodies should no longer be listed in Annex III to Regulation (EC) No 1235/2008. Moreover, the Indian competent authority has recognised three control bodies which should be added to the list in that Annex: 'Odisha State Organic Certification Agency', 'Gujarat Organic Products Certification Agency' and 'Uttar Pradesh State Organic Certification Agency'.
- (8) According to the information provided by Japan, the name of a competent authority has changed.
- (9) According to information provided by Tunisia, the internet address of the competent authority has changed.
- (10) According to information provided by the United States, the name of the control body 'Department of Plant Industry' has changed to 'Clemson University', the name of the control body 'Indiana Certified Organic LLC' has changed to 'Ecocert ICO, LLC', the name of the control body 'Marin County' has changed to 'Marin Organic Certified Agriculture' and the name of the control body 'OIA North America, LLC' has changed to 'Americert International (AI)'. Moreover the control body 'Organic National & International Certifiers (ON&IC)' has ceased its activities and should no longer be listed in Annex III to Regulation (EC) No 1235/2008.

⁽¹⁾ OJ L 189, 20.7.2007, p. 1.⁽²⁾ Commission Regulation (EC) No 1235/2008 of 8 December 2008 laying down detailed rules for implementation of Council Regulation (EC) No 834/2007 as regards the arrangements for imports of organic products from third countries (OJ L 334, 12.12.2008, p. 25).

- (11) According to information provided by the Republic of Korea, the Korean competent authority has recognised two more control bodies which should be added to the list in Annex III to Regulation (EC) No 1235/2008: 'Neo environmentally-friendly' and 'Green Environmentally-Friendly certification center'.
- (12) Annex IV to Regulation (EC) No 1235/2008 sets out the list of control bodies and control authorities competent to carry out controls and issue certificates in third countries for the purpose of equivalence.
- (13) Article 33(3) of Regulation (EC) No 834/2007 provides that for products not imported under Article 32 and not imported from a third country which is recognised in accordance with Article 33(2) of that Regulation, the Commission may recognise control bodies competent to carry out the tasks for the purpose of importing products providing equivalent guarantees. Article 10(2)(b) and (3) of Regulation (EC) No 1235/2008 therefore provides that a control authority or a control body cannot be recognised for a product originating from a third country listed in the list of recognised third countries in Annex III to that Regulation and belonging to a product category for which that third country is recognised.
- (14) Since Canada and Japan are both recognised third countries in accordance with Article 33(2) of Regulation (EC) No 834/2007 and are listed for product category A in Annex III to Regulation (EC) No 1235/2008, it appears that those provisions have not been adequately respected in the past as regards the recognition of the following control bodies listed in Annex IV to Regulation (EC) No 1235/2008 for products originating in Canada and in Japan and belonging to product category A: 'CCOF Certification Services', 'IMOSwiss AG', 'International Certification Services, Inc.', 'Istituto Certificazione Etica e Ambientale', 'Japan Organic and Natural Foods Association', 'Kiwa BCS Öko-Garantie GmbH', 'Organic crop improvement association' and 'Quality Assurance International'.
- (15) The Commission has contacted the control bodies concerned to inform them of its intention to withdraw the product category A recognition for Canada and Japan. It has carefully examined the comments received.
- (16) 'Afrisco Certified Organic, CC' has informed the Commission that it has ceased its certification activities in all third countries for which it was recognised and should no longer be listed in Annex IV to Regulation (EC) No 1235/2008.
- (17) The Commission has received and examined a request from 'Agreco R.F. Göderz GmbH' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A and D to Russia and for product category D to Bolivia, Bosnia and Herzegovina, the Dominican Republic, Ecuador, Egypt, Georgia, Indonesia, Kazakhstan, Kyrgyzstan, Madagascar, Montenegro, Peru, Serbia, Tanzania, Thailand, Togo, Turkmenistan, Uzbekistan and Venezuela.
- (18) The Commission has received and examined a request from 'Australia Certified Organic' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product category B to China and to Vanuatu and for product category D to the Cook Islands.
- (19) The Commission has received and examined a request from 'Bio.inspecta AG' to amend its specifications. Based on the information, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A and D to Bosnia and Herzegovina, Morocco and the United Arab Emirates.
- (20) The Commission has received and examined a request from 'Bureau Veritas Certification France SAS' to be included in the list in Annex IV to Regulation (EC) No 1235/2008. Based on the information received, the conclusion is that it is justified to recognise 'Bureau Veritas Certification France SAS' for product categories A and D in Madagascar, Mauritius, Monaco, Morocco and Nicaragua, for product category C in Madagascar and Nicaragua, and for product category E in Mauritius.
- (21) The Commission has received and examined a request from 'CERES Certification of Environmental Standards GmbH' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A and D to the Democratic Republic of the Congo, Montenegro, Nepal, the Occupied Palestinian Territory and Pakistan, for product categories A, B and D to Cameroon and Nigeria and for product category C to China and Taiwan.

- (22) The Commission has received and examined a request from 'Certificadora Mexicana de productos y procesos ecológicos S.C.' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product category D to Colombia.
- (23) The Commission has received and examined a request from 'Control Union Certifications' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A, D and F to Benin, Botswana, Cameroon, Cuba, Curaçao, Haiti, Kenya, Lesotho, Malawi, Mongolia, Morocco, Namibia, Senegal, Suriname, Swaziland, Taiwan, Togo and Zimbabwe, for product categories A, B, C, D, E and F to Armenia and Kazakhstan and for product categories A, B, C, D and F to Iraq.
- (24) 'Doalnara Certified Organic Korea, LLC' has informed the Commission that it has ceased its certification activities in the Republic of Korea, the only third country for which it was recognised and should no longer be listed in Annex IV to Regulation (EC) No 1235/2008.
- (25) The Commission has received and examined a request from 'Ecocert SA' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product category A to Botswana, for product categories A and D to Armenia, Belize, Cape Verde, the Central African Republic, Congo (Brazzaville), the Democratic Republic of the Congo, El Salvador, Equatorial Guinea, Georgia, Guinea-Bissau, Honduras, Hong Kong, Liberia, Mauritania, Myanmar/Burma, Nicaragua, Panama, Samoa, the Seychelles, Singapore, Sri Lanka, Suriname, Tajikistan, Timor-Leste and Venezuela, for product categories A, B and D to Afghanistan and Sierra Leone, for product categories A, D and E to Turkmenistan, for product category B to Benin, Cameroon, Colombia, Côte d'Ivoire, Ecuador, Indonesia, Monaco, the Philippines, Serbia, Tunisia, Vietnam and Zambia, for product category C to the Republic of Korea, for product category D to Chad, Ethiopia, Mongolia, Namibia, Niger, Nigeria, Pakistan and Vanuatu, for product category E to India, Kyrgyzstan, Morocco, Syria, Thailand and Uruguay, for product categories B and E to Kenya, Paraguay and Uganda, for product categories B, D and E to Ukraine, for product categories B, E and F to Burkina Faso, Mexico and Peru, for product categories D and E to Kazakhstan, Russia, and Uzbekistan and for product categories E and F to Madagascar.
- (26) The Commission has received and examined a request from 'IMO Control Latinoamérica Ltda.' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A and D to Belize. Furthermore, 'IMO Control Latinoamérica Ltda.' informed the Commission that it has changed its internet address.
- (27) The Commission has received and examined a request from 'Kiwa BCS Öko-Garantie GmbH' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A and D to Gambia, Liberia, Pakistan, Tajikistan, Turkmenistan and Uzbekistan, for product categories A, D and E to Kazakhstan, for product category B to Guatemala, Kyrgyzstan, Peru and Russia and for product category E to the United Arab Emirates.
- (28) The Commission has received and examined a request from 'Mayacert' to be included in the list in Annex IV to Regulation (EC) No 1235/2008. Based on the information received, the conclusion is that it is justified to recognise 'Mayacert' for product categories A, B and D in Mexico, for product categories A and D in Guatemala, Honduras and Nicaragua and for product category D in Colombia, the Dominican Republic and El Salvador.
- (29) 'Onecert, Inc.' notified the Commission of the change of its name to 'OneCert International PVT Ltd' It also notified a change of address.
- (30) The Commission has received and examined a request from 'Organic Standard' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A and D to Tajikistan and for product category E to Kazakhstan and Russia.
- (31) The Commission has received and examined a request from 'Organización Internacional Agropecuaria' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the geographical scope of its recognition for product categories A and D to Chile, Ecuador and Peru.

- (32) The Commission has received and examined a request from 'ORSER' to be included in the list in Annex IV to Regulation (EC) No 1235/2008. Based on the information received, the conclusion is that it is justified to recognise 'ORSER' for product categories A and D in Turkey.
- (33) The Commission has received and examined a request from 'Overseas Merchandising Inspection Co. Ltd' to be included in the list in Annex IV to Regulation (EC) No 1235/2008 for product category D in Japan. As pointed out in recital 13, Article 10(2)(b) and (3) of Regulation (EC) No 1235/2008 provides that a control authority or a control body cannot be recognised for a product originating from a third country listed in the list of recognised third countries in Annex III to Regulation (EC) No 1235/2008 and belonging to a category for which the third country is recognised. Japan is recognised as a third country in accordance with Article 33(2) of Regulation (EC) No 834/2007 and listed in that Annex for product category D. However, since that recognition does not cover all ingredients that can legally be imported into and processed in Japan, the recognition of control bodies for processed products that are not covered by the recognition of Japan for product category D as included in Annex III to Regulation (EC) No 1235/2008 is appropriate in order to avoid that products originating in Japan, which are processed with ingredients that can legally be imported into Japan, but are not covered by the recognition as set out in that Annex, cannot be imported into the Union. Based on the information received, the conclusion is that it is justified to recognise 'Overseas Merchandising Inspection Co., Ltd' for product category D, except wine, in Japan for products that are not covered by the recognition under Article 33(2) of Regulation (EC) No 834/2007 as included in Annex III to Regulation (EC) No 1235/2008.
- (34) The Commission has received and examined a request from 'QC&I' to amend its specifications. Based on the information received, the Commission has concluded that it is justified to extend the scope of its recognition for product category D to wine.
- (35) The Commission has received and examined a request from 'Quality Partner' to be included in the list in Annex IV to Regulation (EC) No 1235/2008. Based on the information received, the conclusion is that it is justified to recognise 'Quality Partner' for product categories C and D in Indonesia.
- (36) Annexes III and IV to Regulation (EC) No 1235/2008 should therefore be amended accordingly.
- (37) In order to give the control bodies affected by the withdrawal of the recognition for product category A in respect of Canada and Japan the possibility to take the necessary measures to adapt their business relations to the new situation, the relevant amendments of Annex IV to Regulation (EC) No 1235/2008 should apply 6 months after the date of entry into force of this Regulation.
- (38) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Organic Production,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1235/2008 is amended as follows:

- (1) Annex III is amended in accordance with Annex I to this Regulation;
- (2) Annex IV is amended in accordance with Annex II 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*.

Points (6), (13), (14), (15), (16), (17)(d), (20) and (25) of Annex II shall apply 6 months after the date of entry into force of this Regulation.

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

Done at Brussels, 15 December 2015.

For the Commission

The President

Jean-Claude JUNCKER

ANNEX I

Annex III to Regulation (EC) No 1235/2008 is amended as follows:

(1) In the entry relating to **Argentina**, in point 5, the internet address of the control body 'Letis SA' is replaced by 'www.letis.org'.

(2) The entry relating to **Australia** is amended as follows:

(a) in point 4, the internet address of the competent authority is replaced by:

'www.agriculture.gov.au/export/food/organic-bio-dynamic'

(b) in point 5, the row relating to code number AU-BIO-002 is deleted.

(3) In the entry relating to **Canada**, point 5 is amended as follows:

(a) the row relating to code number CA-ORG-020 is deleted;

(b) the following row is added:

'CA-ORG-021	TransCanada Organic Certification Services (TCO Cert)	www.tcocert.ca'
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(4) In the entry relating to **Costa Rica**, point 5 is amended as follows:

(a) the row relating to code number CR-BIO-001 is replaced by the following:

'CR-BIO-001	Servicio Fitosanitario del Estado, Ministerio de Agricultura y Ganadería	www.sfe.go.cr'
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(b) the row relating to code number CR-BIO-002 is replaced by the following:

'CR-BIO-002	Kiwa BCS Öko-Garantie GmbH	www.bcs-oeko.com'
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(5) In the entry relating to **India**, point 5 is amended as follows:

(a) the rows relating to code numbers IN-ORG-019 and IN-ORG-022 are deleted.

(b) the following rows are added:

'IN-ORG-024	Odisha State Organic Certification Agency	www.ossopca.nic.in
IN-ORG-025	Gujarat Organic Products Certification Agency	www.gopca.in
IN-ORG-026	Uttar Pradesh State Organic Certification Agency	www.upsoca.org'

(6) In the entry relating to Japan, point 4 is replaced by the following:

'4. Competent authorities: Food Manufacture Affairs Division, Food Industry Affairs Bureau, Ministry of Agriculture, Forestry and Fisheries, www.maff.go.jp/j/jas/index.html and Food and Agricultural Materials Inspection Center (FAMIC), www.famic.go.jp'

(7) The entry relating to **Tunisia** is amended as follows:

(a) in point 4, the internet address of the competent authority is replaced by:

'www.agriculture.tn and www.onagri.tn'

(b) in point 5, the row relating to code number TN-BIO-003 is replaced by the following:

'TN-BIO-003	Kiwa BCS Öko-Garantie GmbH	www.bcs-oeko.com'
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(8) In the entry relating to the **United States**, point 5 is amended as follows:

(a) the row relating to code number US-ORG-004 is replaced by the following:

'US-ORG-004	Kiwa BCS Öko-Garantie GmbH	www.bcs-oeko.com'
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(b) the row relating to code number US-ORG-009 is replaced by the following:

'US-ORG-009	Clemson University	www.clemson.edu/public/regulatory/plant_industry/organic_certification'
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(c) the row relating to code number US-ORG-016 is replaced by the following:

'US-ORG-016	Ecocert ICO, LLC	www.ecocertico.com'
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(d) the row relating to code number US-ORG-022 is replaced by the following:

'US-ORG-022	Marin Organic Certified Agriculture	www.marincounty.org/depts/ag/moca'
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(e) the row relating to code number US-ORG-038 is replaced by the following:

'US-ORG-038	Americert International (AI)	www.americertorganic.com'
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(f) the row relating to code number US-ORG-045 is deleted.

(9) In the entry relating to the **Republic of Korea**, point 5 is amended as follows:

(a) the row relating to code number KR-ORG-002 is deleted;

(b) the row relating to code number KR-ORG-011 is replaced by the following:

'KR-ORG-011	Kiwa BCS Öko-Garantie GmbH	www.bcs-oeko.com'
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(c) the following rows are added:

'KR-ORG-019	Neo environmentally-friendly	café.naver.com/neoefcc
KR-ORG-020	Green Environmentally-Friendly certification center	www.greenorganic4us.co.kr'

ANNEX II

Annex IV to Regulation (EC) No 1235/2008 is amended as follows:

- (1) The entire entry relating to '**Afrisco Certified Organic, CC**' is deleted.
- (2) In the entry relating to '**Agreco R.F. Göderz GmbH**', point 3 is amended as follows:
 - (a) the following row is inserted:

'Russia	RU-BIO-151	x	—	—	x	—	—'
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- (b) in the rows concerning Bolivia, Bosnia and Herzegovina, Dominican Republic, Ecuador, Egypt, Georgia, Indonesia, Kazakhstan, Kyrgyzstan, Madagascar, Montenegro, Peru, Serbia, Tanzania, Thailand, Togo, Turkmenistan, Uzbekistan and Venezuela, a cross is added in column D.
- (3) In the entry relating to '**Australian Certified Organic**', point 3 is amended as follows:
 - (a) in the rows concerning China and Vanuatu, a cross is added in column B;
 - (b) in the row concerning the Cook Islands, a cross is added in column D.
- (4) In the entry relating to '**Bio.inspecta AG**', in point 3, the following rows are inserted in the appropriate order:

'Bosnia and Herzegovina	BA-BIO-161	x	—	—	x	—	—
Morocco	MA-BIO-161	x	—	—	x	—	—
United Arab Emirates	AE-BIO-161	x	—	—	x	—	—'

- (5) After the entry relating to '**Bolicert Ltd**', the following new entry is entered:

“Bureau Veritas Certification France SAS”

1. Address: Immeuble Le Guillaumet — 60 avenue du Général de Gaulle 92046 — Paris La Défense Cedex — France
2. Internet address: <http://www.qualite-france.com>
3. Third countries, code numbers and product categories concerned:

Third country	Code number	Category of products					
		A	B	C	D	E	F
Madagascar	MG-BIO-165	x	—	x	x	—	—
Mauritius	MU-BIO-165	x	—	—	x	x	—
Monaco	MC-BIO-165	x	—	—	x	—	—
Morocco	MA-BIO-165	x	—	—	x	—	—
Nicaragua	NI-BIO-165	x	—	x	x	—	—

4. Exceptions: in-conversion products
5. Duration of inclusion in the list: until 30 June 2018.'

- (6) In the entry relating to ‘**CCOF Certification Services**’, in point 3, in the row concerning Canada, the cross in column A is deleted.
- (7) In the entry relating to ‘**CERES Certification of Environmental Standards GmbH**’, point 3 is amended as follows:
- (a) the following rows are inserted in the appropriate order:

‘Cameroon	CM-BIO-140	x	x	—	x	—	—
Democratic Republic of the Congo	CD-BIO-140	x	—	—	x	—	—
Montenegro	ME-BIO-140	x	—	—	x	—	—
Nepal	NP-BIO-140	x	—	—	x	—	—
Nigeria	NG-BIO-140	x	x	—	x	—	—
Occupied Palestinian Territory	PS-BIO-140	x	—	—	x	—	—
Pakistan	PK-BIO-140	x	—	—	x	—	—

- (b) in the row concerning China, a cross is added in column C;
- (c) in the row concerning Taiwan, a cross is added in column C.
- (8) In the entry relating to ‘**Certificadora Mexicana de productos y procesos ecológicos S.C.**’, in point 3, in the row concerning Colombia, a cross is added in column D.
- (9) In the entry relating to ‘**Control Union Certifications**’, in point 3, the following rows are inserted in the appropriate order:

‘Armenia	AM-BIO-149	x	x	x	x	x	x
Benin	BJ-BIO-149	x	—	—	x	—	x
Botswana	BW-BIO-149	x	—	—	x	—	x
Cameroon	CM-BIO-149	x	—	—	x	—	x
Cuba	CU-BIO-149	x	—	—	x	—	x
Curaçao	CW-BIO-149	x	—	—	x	—	x
Haiti	HT-BIO-149	x	—	—	x	—	x
Iraq	IQ-BIO-149	x	x	x	x	—	x
Kazakhstan	KZ-BIO-149	x	x	x	x	x	x
Kenya	KE-BIO-149	x	—	—	x	—	x
Lesotho	LS-BIO-149	x	—	—	x	—	x

Malawi	MW-BIO-149	x	—	—	x	—	x
Mongolia	MN-BIO-149	x	—	—	x	—	x
Morocco	MA-BIO-149	x	—	—	x	—	x
Namibia	NA-BIO-149	x	—	—	x	—	x
Senegal	SN-BIO-149	x	—	—	x	—	x
Suriname	SR-BIO-149	x	—	—	x	—	x
Swaziland	SZ-BIO-149	x	—	—	x	—	x
Taiwan	TW-BIO-149	x	—	—	x	—	x
Togo	TG-BIO-149	x	—	—	x	—	x
Zimbabwe	ZW-BIO-149	x	—	—	x	—	x'

(10) The entire entry relating to '**Doalnara Certified Organic Korea, LLC**' is deleted.

(11) In the entry relating to '**Ecocert SA**', point 3 is amended as follows:

(a) the following rows are inserted in the appropriate order:

'Afghanistan	AF-BIO-154	x	x	—	x	—	—
Armenia	AM-BIO-154	x	—	—	x	—	—
Belize	BZ-BIO-154	x	—	—	x	—	—
Botswana	BW-BIO-154	x	—	—	—	—	—
Cape Verde	CV-BIO-154	x	—	—	x	—	—
Central African Republic	CF-BIO-154	x	—	—	x	—	—
Congo (Brazzaville)	CG-BIO-154	x	—	—	x	—	—
Democratic Republic of the Congo	CD-BIO-154	x	—	—	x	—	—
El Salvador	SV-BIO-154	x	—	—	x	—	—
Equatorial Guinea	GQ-BIO-154	x	—	—	x	—	—
Georgia	GE-BIO-154	x	—	—	x	—	—
Guinea-Bissau	GW-BIO-154	x	—	—	x	—	—
Honduras	HN-BIO-154	x	—	—	x	—	—

Hong Kong	HK-BIO-154	x	—	—	x	—	—
Liberia	LR-BIO-154	x	—	—	x	—	—
Mauritania	MR-BIO-154	x	—	—	x	—	—
Myanmar/Burma	MM-BIO-154	x	—	—	x	—	—
Nicaragua	NI-BIO-154	x	—	—	x	—	—
Panama	PA-BIO-154	x	—	—	x	—	—
Samoa	WS-BIO-154	x	—	—	x	—	—
Seychelles	SC-BIO-154	x	—	—	x	—	—
Sierra Leone	SL-BIO-154	x	x	—	x	—	—
Singapore	SG-BIO-154	x	—	—	x	—	—
Sri Lanka	LK-BIO-154	x	—	—	x	—	—
Suriname	SR-BIO-154	x	—	—	x	—	—
Tajikistan	TJ-BIO-154	x	—	—	x	—	—
Timor-Leste	TL-BIO-154	x	—	—	x	—	—
Turkmenistan	TM-BIO-154	x	—	—	x	x	—
Venezuela	VE-BIO-154	x	—	—	x	—	—

- (b) in the rows concerning Benin, Cameroon, Colombia, Côte d'Ivoire, Ecuador, Indonesia, Monaco, the Philippines, Serbia, Tunisia, Vietnam and Zambia, a cross is added in column B;
- (c) in the row concerning the Republic of Korea, a cross is added in column C;
- (d) in the rows concerning Chad, Ethiopia, Mongolia, Namibia, Niger, Nigeria, Pakistan and Vanuatu, a cross is added in column D;
- (e) in the rows concerning India, Kyrgyzstan, Morocco, Syria, Thailand and Uruguay, a cross is added in column E;
- (f) in the rows concerning Kenya, Paraguay and Uganda, a cross is added in columns B and E;
- (g) in the row concerning Ukraine, a cross is added in columns B, D and E;
- (h) in the rows concerning Burkina Faso, Mexico and Peru, a cross is added in columns B, E and F;
- (i) in the rows concerning Kazakhstan, Russia and Uzbekistan, a cross is added in columns D and E;
- (j) in the row concerning Madagascar, a cross is added in columns E and F.

(12) The entry relating to '**IMO Control Latinoamérica Ltda.**' is amended as follows:

- (a) point 2 is replaced by the following:

'2. Internet address: <http://www.imo-la.com>'

(b) in point 3, the following row is inserted:

'Belize	BZ-BIO-123	x	—	—	x	—	—'
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- (13) In the entry relating to '**IMOs**swiss AG', in point 3, in the rows concerning Canada and Japan, the cross in column A is deleted.
- (14) In the entry relating to '**International Certification Services, Inc.**', in point 3, in the row concerning Canada, the cross in column A is deleted.
- (15) In the entry relating to '**Istituto Certificazione Etica e Ambientale**', in point 3, in the row concerning Japan, the cross in column A is deleted.
- (16) In the entry relating to '**Japan Organic and Natural Foods Association**', in point 3, in the row concerning Japan, the cross in column A is deleted.
- (17) In the entry relating to '**Kiwa BCS Öko-Garantie GmbH**', point 3 is amended as follows:

(a) the following rows are inserted in the appropriate order:

'Gambia	GM-BIO-141	x	—	—	x	—	—
Kazakhstan	KZ-BIO-141	x	—	—	x	x	—
Liberia	LR-BIO-141	x	—	—	x	—	—
Pakistan	PK-BIO-141	x	—	—	x	—	—
Tajikistan	TJ-BIO-141	x	—	—	x	—	—
Turkmenistan	TM-BIO-141	x	—	—	x	—	—
Uzbekistan	UZ-BIO-141	x	—	—	x	—	—'

- (b) in the rows concerning Guatemala, Kyrgyzstan, Peru and Russia, a cross is added in column B;
- (c) in the row concerning the United Arab Emirates, a cross is added in column E;
- (d) in the row concerning Japan, the cross in column A is deleted.
- (18) After the entry relating to '**Letis SA**', the following new entry is inserted:

“Mayacert”

1. Address: 18 calle 7-25 zona 11, Colonia Mariscal, 01011 Guatemala City, Guatemala
2. Internet address: <http://www.mayacert.com>
3. Third countries, code numbers and product categories concerned:

Third country	Code number	Category of products					
		A	B	C	D	E	F
Colombia	CO-BIO-169	—	—	—	x	—	—
Dominican Republic	DO-BIO-169	—	—	—	x	—	—

Third country	Code number	Category of products					
		A	B	C	D	E	F
El Salvador	SV-BIO-169	—	—	—	x	—	—
Guatemala	GT-BIO-169	x	—	—	x	—	—
Honduras	HN-BIO-169	x	—	—	x	—	—
Mexico	MX-BIO-169	x	x	—	x	—	—
Nicaragua	NI-BIO-169	x	—	—	x	—	—

4. Exceptions: in-conversion products, wine

5. Duration of inclusion in the list: until 30 June 2018.'

(19) In the entry relating to '**Onecert, Inc.**', the heading and point 1 are replaced by the following.

“OneCert International PVT Ltd”

1. Address: H-08, Mansarovar Industrial Area, Mansarovar, Jaipur-302020, Rajasthan, India'

(20) In the entry relating to '**Organic crop improvement association**', in point 3, in the rows concerning Canada and Japan, the cross in column A is deleted.

(21) In the entry relating to '**Organic Standard**', point 3 is amended as follows:

(a) the following row is inserted:

'Tajikistan	TJ-BIO-108	x	—	—	x	—	—'
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(b) in the rows concerning Kazakhstan and Russia, a cross is added in column E.

(22) In the entry relating to '**Organización Internacional Agropecuaria**', in point 3, the following rows are inserted in the appropriate order:

'Chile	CL-BIO-110	x	—	—	x	—	—
Ecuador	EC-BIO-110	x	—	—	x	—	—
Peru	PE-BIO-110	x	—	—	x	—	—'

(23) After the entry relating to '**Organska Kontrola**', the following new entries are inserted:

“ORSER”

1. Address: Paris Caddesi No: 6/15, Ankara 06540, Turkey

2. Internet address: <http://orser.com.tr>

3. Third countries, code numbers and product categories concerned:

Third country	Code number	Category of products					
		A	B	C	D	E	F
Turkey	TR-BIO-166	x	—	—	x	—	—

4. Exceptions: in-conversion products
5. Duration of inclusion in the list: until 30 June 2018.

“Overseas Merchandising Inspection Co., Ltd”

1. Address: 15-6 Nihonbashi Kabuto-cho, Chuo-ku, Tokyo 103-0026, Japan
2. Internet address: <http://www.omicnet.com/omicnet/services-en/organic-certification-en.html>
3. Third countries, code numbers and product categories concerned:

Third country	Code number	Category of products					
		A	B	C	D	E	F
Japan	JP-BIO-167	—	—	—	x	—	—

4. Exceptions: in-conversion products, wine and products covered by Annex III
 5. Duration of inclusion in the list: until 30 June 2018.’
- (24) In the entry relating to ‘**QC&I GmbH**’, point 4 is replaced by the following:
- ‘4. Exceptions: in-conversion products’
- (25) In the entry relating to ‘**Quality Assurance International**’, in point 3, in the row concerning Canada, the cross in column A is deleted.
- (26) After the entry relating to ‘**Quality Assurance International**’, the following new entry is inserted:

“Quality Partner”

1. Address: Rue Hayeneux, 62, 4040 Herstal, Belgium
2. Internet address: <http://www.quality-partner.be>
3. Third countries, code numbers and product categories concerned:

Third country	Code number	Category of products					
		A	B	C	D	E	F
Indonesia	ID-BIO-168	—	—	x	x	—	—

4. Exceptions: in-conversion products, algae and wine
5. Duration of inclusion in the list: until 30 June 2018.’

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2346**of 15 December 2015**

initiating an investigation concerning the possible circumvention of anti-dumping measures imposed by Council Implementing Regulation (EU) No 1008/2011, as amended by Council Implementing Regulation (EU) No 372/2013, on imports of hand pallet trucks and their essential parts originating in the People's Republic of China by imports of slightly modified hand pallet trucks originating in the People's Republic of China, and making such imports subject to registration

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community ⁽¹⁾ ('the basic Regulation'), and in particular Articles 13(3) and 14(5) thereof,

After having informed the Member States,

Whereas:

A. REQUEST

- (1) The European Commission ('the Commission') has received a request pursuant to Articles 13(3) and 14(5) of the basic Regulation to investigate the possible circumvention of the anti-dumping measures imposed on hand pallet trucks and their essential parts originating in the People's Republic of China by imports of slightly modified hand pallet trucks originating in the People's Republic of China, and to make such imports subject to registration.
- (2) The request was lodged on 4 November 2015 by BT Products AS, Lifter SRL and PR Industrial SRL, Union producers of hand pallet trucks.

B. PRODUCT

- (3) The product concerned by the possible circumvention is hand pallet trucks and their essential parts, i.e. chassis and hydraulics, originating in the People's Republic of China, currently falling within CN codes ex 8427 90 00 and ex 8431 20 00 (TARIC codes 8427 90 00 19 and 8431 20 00 19). For the purpose of this Regulation, hand pallet trucks shall be trucks with wheels supporting lifting fork arms for handling pallets, designed to be manually pushed, pulled and steered, on smooth, level, hard surfaces, by a pedestrian operator using an articulated tiller. The hand pallet trucks are only designed to raise a load, by pumping the tiller, to a height sufficient for transporting and do not have any other additional functions or uses such as for example (i) to move and to lift the loads in order to place them higher or assist in storage of loads (highlifters); (ii) to stack one pallet above the other (stackers); (iii) to lift the load to a working level (scissorlifts); or (iv) to lift and to weigh the loads (weighing trucks) ('the product concerned').
- (4) The product under investigation is the same as that defined in the previous recital, but presented at import with a so-called 'weight indication system' consisting of a weighing mechanism not integrated in the chassis having a margin of error equal to or exceeding 1 % of the load, currently falling within the same CN codes as the product concerned but falling within a different TARIC codes (i.e. 8427 90 00 90 and 8431 20 00 90 until the entry into force of this Regulation) and originating in the People's Republic of China ('the product under investigation').

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

C. EXISTING MEASURES

- (5) The measures currently in force and possibly being circumvented are anti-dumping measures imposed by Council Implementing Regulation (EU) No 1008/2011 ⁽¹⁾ on imports of hand pallet trucks and their essential parts originating in the People's Republic of China, as amended by Council Implementing Regulation (EU) No 372/2013 ⁽²⁾ ('the existing measures').

D. GROUNDS

- (6) The request contains sufficient *prima facie* evidence that the anti-dumping measures on imports of hand pallet trucks originating in the People's Republic of China are being circumvented by means of practices, processes or work for which there is insufficient due cause or economic justification other than the imposition of the anti-dumping duty.
- (7) The *prima facie* evidence submitted is as follows:
- (8) The request demonstrates that *prima facie* a significant change in the pattern of trade involving exports from the People's Republic of China to the Union has taken place following the increase of the definitive anti-dumping duty on the product concerned by Implementing Regulation (EU) No 372/2013, without sufficient due cause or economic justification for such a change other than the imposition of the duty.
- (9) This change appears to stem from the importation of the product under investigation into the Union. The request contains sufficient *prima facie* evidence that the product under investigation has the same essential characteristics and uses as the product concerned. According to the *prima facie* evidence in the request, the weight indicating system that is presented with the product under investigation at importation is an inexpensive mechanism that does not give accurate weight readings due to having a margin of error equal to or exceeding 1 % of the load and may be easily removed and discarded after importation as it is not integrated in the chassis. Therefore, the weight indicating system at stake does not alter the essential characteristics and uses of the product concerned, neither transforms the product concerned into 'weighting trucks' as the latter have different essential characteristics and uses. However, the investigation covers any practice, process or work for which there is insufficient due cause or economic justification other than the imposition of the anti-dumping duty.
- (10) Furthermore, the request contains sufficient *prima facie* evidence that the remedial effects of the existing anti-dumping measures on the product concerned are being undermined both in terms of quantity and price. Significant volumes of imports of the product under investigation appear to have replaced imports of the product concerned. In addition, there is sufficient *prima facie* evidence that imports of the product under investigation are made at prices below the non-injurious price established in the investigation that led to the existing measures.
- (11) Finally, the request contains sufficient *prima facie* evidence that the prices of the product under investigation are dumped in relation to the normal value previously established.

E. PROCEDURE

- (12) In light of the above, the Commission has concluded that sufficient evidence exists to justify the initiation of an investigation pursuant to Article 13(3) of the basic Regulation and to make imports of the product under investigation subject to registration, in accordance with Article 14(5) of the basic Regulation.

⁽¹⁾ Council Implementing Regulation (EU) No 1008/2011 of 10 October 2011 imposing a definitive anti-dumping duty on imports of hand pallet trucks and their essential parts originating in the People's Republic of China as extended to imports of hand pallet trucks and their essential parts consigned from Thailand, whether declared as originating in Thailand or not, following an expiry review pursuant to Article 11(2) of Regulation (EC) No 1225/2009 (OJ L 268, 13.10.2011, p. 1).

⁽²⁾ Council Implementing Regulation (EU) No 372/2013 of 22 April 2013 amending Implementing Regulation (EU) No 1008/2011 imposing a definitive anti-dumping duty on imports of hand pallet trucks and their essential parts originating in the People's Republic of China following a partial interim review pursuant to Article 11(3) of Regulation (EC) No 1225/2009 (OJ L 112, 24.4.2013, p. 1).

(a) Questionnaires

- (13) In order to obtain information it deems necessary for its investigation, the Commission will send questionnaires to the known exporters/producers and to the known associations of exporters/producers in the People's Republic of China, to the known importers and to the known associations of importers in the Union and to the authorities of the People's Republic of China. Information, as appropriate, may also be sought from the Union industry.
- (14) In any event, all interested parties should contact the Commission, but not later than the time limit set in Article 3 of this Regulation, and request a questionnaire within the time limit set in Article 3, first subparagraph, of this Regulation, given that the time limit set in Article 3, second subparagraph, of this Regulation applies to all interested parties.
- (15) The authorities of the People's Republic of China will be notified of the initiation of the investigation.

(b) Collection of information and holding of hearings

- (16) All interested parties are invited to make their views known in writing and to provide supporting evidence. Furthermore, the Commission may hear interested parties, provided that they make a request in writing and show that there are particular reasons why they should be heard.

(c) Exemption from registration of imports or measures

- (17) In accordance with Article 13(4) of the basic Regulation, imports of the product under investigation may be exempted from registration or measures if the importation does not constitute circumvention.
- (18) Since the possible circumvention takes place outside the Union, exemptions may be granted, in accordance with Article 13(4) of the basic Regulation, to producers of the product under investigation in the People's Republic of China that can show that they are not related⁽¹⁾ to any producer subject to the measures⁽²⁾ and that are found not to be engaged in circumvention practices as defined in Article 13(1) and (2) of the basic Regulation. Producers wishing to obtain an exemption should submit a request duly supported by evidence within the time limit indicated in Article 3, third subparagraph, of this Regulation.

F. REGISTRATION

- (19) Pursuant to Article 14(5) of the basic Regulation, imports of the product under investigation shall be made subject to registration in order to ensure that, should the investigation result in findings of circumvention, anti-dumping duties of an appropriate amount can be levied from the date on which registration of such imports was imposed.

⁽¹⁾ In accordance with Article 143 of Commission Regulation (EEC) No 2454/93 concerning the implementation of the Community Customs Code, persons shall be deemed to be related only if: (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or holds 5 % or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they directly or indirectly control a third person; or (h) they are members of the same family. Persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another: (i) husband and wife, (ii) parent and child, (iii) brother and sister (whether by whole or half-blood), (iv) grandparent and grandchild, (v) uncle or aunt and nephew or niece, (vi) parent-in-law and son-in-law or daughter-in-law, (vii) brother-in-law and sister-in-law (OJ L 253, 11.10.1993, p. 1). In this context 'person' means any natural or legal person.

⁽²⁾ However, even if producers are related in the aforementioned sense to companies subject to the measures in place on imports originating in the People's Republic of China, an exemption may still be granted if there is no evidence that the relationship with the companies subject to the original measures was established or used to circumvent the original measures.

G. TIME LIMITS

- (20) In the interest of sound administration, time limits should be stated within which:
- interested parties may make themselves known to the Commission, present their views in writing and submit questionnaire replies or any other information to be taken into account during the investigation,
 - producers in the People's Republic of China may request exemption from registration of imports or measures,
 - interested parties may make a written request to be heard by the Commission.
- (21) Attention is drawn to the fact that the exercise of most procedural rights set out in the basic Regulation depends on the party's making itself known within the time limits laid down in Article 3 of this Regulation.

H. NON-COOPERATION

- (22) In cases in which any interested party refuses access to or does not provide the necessary information within the time limits, or significantly impedes the investigation, findings, affirmative or negative, may be made in accordance with Article 18 of the basic Regulation, on the basis of the facts available.
- (23) Where it is found that any interested party has supplied false or misleading information, the information shall be disregarded and use may be made of facts available.
- (24) If an interested party does not cooperate or cooperates only partially and findings are therefore based on the facts available in accordance with Article 18 of the basic Regulation, the result may be less favourable to that party than if it had cooperated.
- (25) Failure to give a computerised response shall not be deemed to constitute non-cooperation, provided that the interested party shows that presenting the response as requested would result in an unreasonable extra burden or unreasonable additional cost. The interested party should immediately contact the Commission.

I. SCHEDULE OF THE INVESTIGATION

- (26) The investigation will be concluded, pursuant to Article 13(3) of the basic Regulation, within nine months of the date the date of entry into force of this Regulation.

J. PROCESSING OF PERSONAL DATA

- (27) It is noted that any personal data collected in this investigation will be treated in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council ⁽¹⁾.

K. HEARING OFFICER

- (28) Interested parties may request the intervention of the Hearing Officer in trade proceedings. The Hearing Officer acts as an interface between the interested parties and the Commission investigation services. The Hearing Officer reviews requests for access to the file, disputes regarding the confidentiality of documents, requests for extension of time limits and requests by third parties to be heard. The Hearing Officer may organise a hearing with an individual interested party and mediate to ensure that the interested parties' rights of defence are being fully exercised.

⁽¹⁾ 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 (OJ L 8, 12.1.2001, p. 1).

- (29) A request for a hearing with the Hearing Officer should be made in writing and should specify the reasons for the request. The Hearing Officer will also provide opportunities for a hearing involving parties to take place which would allow different views to be presented and rebuttal arguments offered.
- (30) For further information and contact details interested parties may consult the Hearing Officer's web pages on the Directorate-General for Trade's website: <http://ec.europa.eu/trade/trade-policy-and-you/contacts/hearing-officer/>

HAS ADOPTED THIS REGULATION:

Article 1

An investigation is initiated pursuant to Article 13(3) of Regulation (EC) No 1225/2009, in order to determine if imports into the Union of hand pallet trucks and their essential parts, i.e. chassis and hydraulics, with a so-called 'weight indication system' consisting of a weighing mechanism not integrated in the chassis having a margin of error equal to or exceeding 1 % of the load, originating in the People's Republic of China, currently falling within CN codes ex 8427 90 00 and ex 8431 20 00 (TARIC codes 8427 90 00 30 and 8431 20 00 50) are circumventing the measures imposed by Implementing Regulation (EU) No 1008/2011, as amended by Implementing Regulation (EU) No 372/2013.

Article 2

The Customs authorities shall, pursuant to Articles 13(3) and 14(5) of Regulation (EC) No 1225/2009, take the appropriate steps to register the imports into the Union identified in Article 1 of this Regulation.

Registration shall expire nine months following the date of entry into force of this Regulation.

The Commission, by regulation, may direct Customs authorities to cease registration in respect of imports into the Union of products manufactured by producers having applied for an exemption from registration and having been found to fulfil the conditions for an exemption to be granted.

Article 3

Questionnaires must be requested from the Commission within 15 days from the date of entry into force of this Regulation.

Interested parties, if their representations are to be taken into account during the investigation, must make themselves known by contacting the Commission, present their views in writing and submit questionnaire replies or any other information within 37 days from the date of entry into force of this Regulation, unless otherwise specified.

Producers in the People's Republic of China requesting exemption from registration of imports or measures must submit a request duly supported by evidence within the same 37-day time limit.

Interested parties may also apply to be heard by the Commission within the same 37-day time limit.

Information submitted to the Commission for the purpose of trade defence investigations shall be free from copyrights. Interested parties, before submitting to the Commission information and/or data which is subject to third party copyrights, must request specific permission to the copyright holder explicitly allowing a) the Commission to use the information and data for the purpose of this trade defence proceeding and b) to provide the information and/or data to interested parties to this investigation in a form that allows them to exercise their right of defence.

All written submissions, including the information requested in this Regulation, completed questionnaires and correspondence provided by interested parties for which confidential treatment is requested shall be labelled 'Limited' ⁽¹⁾.

Interested parties providing 'Limited' information are required to furnish non-confidential summaries of it pursuant to Article 19(2) of Regulation (EC) No 1225/2009, which will be labelled 'For inspection by interested parties'. These summaries should be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted in confidence. If an interested party providing confidential information does not furnish a non-confidential summary of it in the requested format and quality, such information may be disregarded.

Interested parties are invited to make all submissions and requests by email including scanned powers of attorney and certification sheets, with the exception of voluminous replies which shall be submitted on a CD-ROM or DVD by hand or by registered mail. By using email, interested parties express their agreement with the rules applicable to electronic submissions contained in the document 'CORRESPONDENCE WITH THE EUROPEAN COMMISSION IN TRADE DEFENCE CASES' published on the website of the Directorate-General for Trade: http://trade.ec.europa.eu/doclib/docs/2011/june/tradoc_148003.pdf. The interested parties must indicate their name, address, telephone and a valid email address and they should ensure that the provided email address is a functioning official business email which is checked on a daily basis. Once contact details are provided, the Commission will communicate with interested parties by email only, unless they explicitly request to receive all documents from the Commission by another means of communication or unless the nature of the document to be sent requires the use of a registered mail. For further rules and information concerning correspondence with the Commission including principles that apply to submissions by email, interested parties should consult the communication instructions with interested parties referred to above.

Commission address for correspondence:

European Commission
Directorate-General for Trade
Directorate H
Office: CHAR 04/039
1040 Brussels
BELGIUM
Email: TRADE-HPT-R637-CIRCUMVENTION@ec.europa.eu

Article 4

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

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Brussels, 15 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ A 'Limited' document is a document which is considered confidential pursuant to Article 19 of Council Regulation (EC) No 1225/2009 (OJ L 343, 22.12.2009, p. 51) and Article 6 of the WTO Agreement on Implementation of Article VI of the GATT 1994 (Anti-Dumping Agreement). It is also a document protected pursuant to Article 4 of Regulation (EC) No 1049/2001 of the European Parliament and of the Council (OJ L 145, 31.5.2001, p. 43).

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2347**of 15 December 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, 15 December 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	100,3
	TR	116,3
	ZZ	108,3
0707 00 05	EG	191,7
	MA	90,5
	TR	153,4
0709 93 10	ZZ	145,2
	MA	59,0
	TR	153,1
0805 10 20	ZZ	106,1
	MA	67,8
	TR	47,6
0805 20 10	ZA	49,7
	ZW	32,0
	ZZ	49,3
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	MA	70,6
	ZZ	70,6
	IL	110,9
0805 50 10	TR	91,6
	ZZ	101,3
	ZZ	92,8
0808 10 80	TR	92,8
	CA	151,7
	CL	86,8
0808 30 90	US	75,0
	ZA	188,2
	ZZ	125,4
	CN	63,2
	TR	134,4
	ZZ	98,8

⁽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

COUNCIL IMPLEMENTING DECISION (EU) 2015/2348

of 10 December 2015

amending Implementing Decision 2013/53/EU authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 291(2) thereof,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Under Article 285 of Directive 2006/112/EC, Member States which have not made use of Article 14 of the Second Council Directive 67/228/EEC ⁽²⁾ may exempt taxable persons whose annual turnover is no higher than EUR 5 000.
- (2) By Council Implementing Decision 2013/53/EU ⁽³⁾, the Kingdom of Belgium was authorised, until 31 December 2015 and as a derogation, to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000. Through that measure, those taxable persons would be exempted from all or some of the obligations in relation to VAT referred to in Chapters 2 to 6 of Title XI of Directive 2006/112/EC. Belgium did not make use of the maximum authorised threshold but applied, as from 1 April 2014, a threshold of EUR 15 000.
- (3) By letters registered with the Commission on 15 July 2015 and 20 August 2015, Belgium again requested authorisation to apply an exemption threshold of EUR 25 000.
- (4) In accordance with the second subparagraph of Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States, by letter dated 3 September 2015, of the request made by Belgium. By letter dated 4 September 2015, the Commission notified Belgium that it had all the information necessary to consider the request.
- (5) Information provided by Belgium indicates that an additional 18 942 taxable persons benefited from the application of the increased threshold of EUR 15 000 and that it has led to an estimated reduction of its budget revenues from VAT of approximately 0,0188 % in 2014.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax (OJ 71, 14.4.1967, p. 1303/67).

⁽³⁾ Council Implementing Decision 2013/53/EU of 22 January 2013 authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax (OJ L 22, 25.1.2013, p. 13).

- (6) Given that the applied threshold has resulted in reduced VAT obligations for those smallest businesses which did not opt for the regular VAT arrangements in accordance with Article 290 of Directive 2006/112/EC, Belgium should be authorised to apply a threshold of EUR 25 000, as this would further reduce the VAT obligations for small businesses. This would be in line with the objectives of Commission Communication dated 25 June 2008 entitled “Think Small First” — A “Small Business Act” for Europe’.
- (7) According to Belgium, the derogating measure will only have a negligible effect on the overall amount of the tax revenue at the stage of final consumption.
- (8) The derogating measure will have no adverse impact on the Union’s own resources accruing from VAT because Belgium will carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC, Euratom) No 1553/89 ⁽¹⁾.
- (9) Implementing Decision 2013/53/EU should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In the second paragraph of Article 2 of Implementing Decision 2013/53/EU, the date ‘31 December 2015’ is replaced by the date ‘31 December 2018’.

Article 2

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 10 December 2015.

For the Council
The President
F. BAUSCH

⁽¹⁾ Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

COUNCIL IMPLEMENTING DECISION (EU) 2015/2349**of 10 December 2015****authorising Hungary to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 291(2) thereof,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letters registered with the Commission on 23 December 2014 and 8 May 2015, Hungary requested authorisation to introduce a special measure derogating from Article 193 of Directive 2006/112/EC as regards the person liable for payment of value added tax (VAT).
- (2) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States, by letter dated 2 July 2015, of the request made by Hungary. By letter dated 7 July 2015, the Commission notified Hungary that it had all the information it considered necessary to consider the request.
- (3) Article 193 of Directive 2006/112/EC provides that the taxable person supplying goods or services is, as a general rule, liable for the payment of the VAT to the tax authorities. The purpose of the derogation requested by Hungary is to make the recipient liable for the payment of VAT in relation to supply of staff.
- (4) According to information provided by Hungary, a number of traders in the sector of temporary employment agencies engage in fraudulent activities by supplying services without paying the VAT over to the tax authorities. Since this type of activity does not necessarily require important input or investment, the VAT these agencies receive often greatly exceeds the deductible VAT they have paid to their suppliers. A number of these agencies, often with little or no assets, disappear after a short period of even only a few months, making the recovery of unpaid VAT difficult or impossible.
- (5) By designating the person to whom these services are supplied as the person liable for the payment of VAT in such cases, the derogation would eliminate the opportunity to engage in that form of tax evasion. For a number of situations of supply of staff, listed in point (a) of Article 199(1) of Directive 2006/112/EC, it is already possible to indicate the recipient as the person liable for the payment of VAT. The derogating measure is therefore applicable to situations of supply of staff not already covered by Directive 2006/112/EC.
- (6) The derogating measure will not have an adverse effect on the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 193 of Directive 2006/112/EC, Hungary is authorised to provide that the person liable for payment of VAT is the taxable person to whom supplies of staff, engaged in activities other than those covered by point (a) of Article 199(1) of Directive 2006/112/EC, are made.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

Article 2

This Decision shall expire on 31 December 2017.

Article 3

This Decision is addressed to Hungary.

Done at Brussels, 10 December 2015.

For the Council
The President
E. BAUSCH

CORRIGENDA

Corrigendum to Commission Implementing Regulation (EU) 2015/2222 of 1 December 2015 amending Implementing Regulation (EU) No 908/2014 as regards declarations of expenditure, conformity clearance and the content of the annual accounts

(Official Journal of the European Union L 316 of 2 December 2015)

On page 5, the Annex is replaced as follows:

‘ANNEX

“ANNEX II

Model table referred to in Article 29(f)

The information referred to in Article 29(f) shall be provided per paying agency by using the following table:

New cases ⁽¹⁾	Old cases ⁽²⁾		
x	x	Paying Agency	A
x	x	Fund	B
x	x	Case (Old/New)	AA
x		Financial year of expenditure of origin	V1 ⁽³⁾
x		Budget codes of expenditure of origin	V2 ⁽⁴⁾
x	x	Financial year n	C
x	x	Currency unit	D
x	x	Case identification number	E
x	x	OLAF identification if applicable ⁽⁵⁾	F
	x	Case in debtors' ledger	G
x	x	Beneficiary identification	H
x	x	Programme closed (only for EAFRD)	I
x		Date of approval of control report or similar document as referred to in Article 54(1) of Regulation (EU) No 1306/2013	W
	x	Financial year of primary finding of irregularity	J
x		Date of recovery request	X
x	x	Subject to judicial proceedings	K
	x	Original amount to be recovered	L

New cases ⁽¹⁾	Old cases ⁽²⁾		
x		Original amount to be recovered (principal)	L1
x		Original amount to be recovered (interest)	L2
x		Principal amount for which recovery was ongoing at end of financial year n-1	Y1
x		Interest for which recovery was ongoing at end of financial year n-1	Y2
	x	Total corrected amount (entire recovery period)	M
	x	Total recovered amount (entire recovery period)	N
	x	Amount declared irrecoverable	O
x		Amount (principal) declared irrecoverable	O1
x		Amount (interest) declared irrecoverable	O2
x	x	Financial year of establishment of the irrecoverability	P
x	x	Reason for irrecoverability	Q
	x	Corrected amount (in financial year n)	R
x		Corrected amount (principal) (in financial year n)	R1
x		Corrected amount (interest) (in financial year n)	R2
x		Interest (in financial year n)	Z
	x	Recovered amounts (in financial year n)	S
x		Recovered amount (principal) (in financial year n)	S1
x		Recovered amount (interest) (in financial year n)	S2
x	x	Amount for which recovery is ongoing	T
x		Amount (principal) for which recovery is ongoing	T1
x		Interest for which recovery is ongoing	T2
x		Amount subject to the 50/50 rule as set out in Article 54(2) of Regulation (EU) No 1306/2013 at the end of financial year n	BB
x	x	Amount to be credited to EU budget	U

⁽¹⁾ This concerns the cases reported by using this model set out in this Annex starting with financial year 2015.

⁽²⁾ This concerns the cases reported by using this model set out in this Annex until financial year 2014 included.

⁽³⁾ Information to be provided starting financial year 2016.

⁽⁴⁾ Information to be provided starting financial year 2016.

⁽⁵⁾ This concerns the OLAF reference number(s) (IMS notification numbers).

“x” denotes that the column is applicable.”

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