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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 1007/95**of 4 May 1995****fixing the minimum levies on the importation of olive oil and levies on the importation of other olive oil sector products**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats⁽¹⁾, as last amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 16 (2) thereof,

Having regard to Council Regulation (EEC) No 1514/76 of 24 June 1976 on imports of olive oil originating in Algeria⁽²⁾, as last amended by Regulation (EEC) No 1900/92⁽³⁾, and in particular Article 5 thereof,

Having regard to Council Regulation (EEC) No 1521/76 of 24 June 1976 on imports of olive oil originating in Morocco⁽⁴⁾, as last amended by Regulation (EEC) No 1901/92⁽⁵⁾, and in particular Article 5 thereof,

Having regard to Council Regulation (EEC) No 1508/76 of 24 June 1976 on imports of olive oil originating in Tunisia⁽⁶⁾, as last amended by Regulation (EEC) No 413/86⁽⁷⁾, and in particular Article 5 thereof,

Having regard to Council Regulation (EEC) No 1180/77 of 17 May 1977 on imports into the Community of certain agricultural products originating in Turkey⁽⁸⁾, as last amended by Regulation (EEC) No 1902/92⁽⁹⁾, and in particular Article 10 (2) thereof,

Having regard to Council Regulation (EEC) No 1620/77 of 18 July 1977 laying down detailed rules for the importation of olive oil from Lebanon⁽¹⁰⁾,

Whereas by Regulation (EEC) No 3131/78⁽¹¹⁾, as amended by the Act of Accession of Greece, the Commission decided to use the tendering procedure to fix levies on olive oil;

Whereas Article 3 of Council Regulation (EEC) No 2751/78 of 23 November 1978 laying down general rules for fixing the import levy on olive oil by tender⁽¹²⁾ specifies that the minimum levy rate shall be fixed for each of the products concerned on the basis of the situation on the world market and the Community market and of the levy rates indicated by tenderers;

Whereas, in the collection of the levy, account should be taken of the provisions in the Agreements between the Community and certain third countries; whereas in particular the levy applicable for those countries must be fixed, taking as a basis for calculation the levy to be collected on imports from the other third countries;

Whereas, with regard to Turkey and the Maghreb countries, the provisions of this Regulation should be without prejudice to the additional amount to be determined in accordance with the agreements between the Community and these third countries;

Whereas, pursuant to Article 101 (1) of Council Decision 91/482/EEC of 25 July 1991 on the association of the overseas countries and territories with the European Economic Community⁽¹³⁾, no levies shall apply on imports of products originating in the overseas countries and territories;

Whereas application of the rules recalled above to the levy rates indicated by tenderers on 1 and 2 May 1995

⁽¹⁾ OJ No 172, 30. 9. 1966, p. 3025/66.

⁽²⁾ OJ No L 169, 28. 6. 1976, p. 24.

⁽³⁾ OJ No L 192, 11. 7. 1992, p. 1.

⁽⁴⁾ OJ No L 169, 28. 6. 1976, p. 43.

⁽⁵⁾ OJ No L 192, 11. 7. 1992, p. 2.

⁽⁶⁾ OJ No L 169, 28. 6. 1976, p. 9.

⁽⁷⁾ OJ No L 48, 26. 2. 1986, p. 1.

⁽⁸⁾ OJ No L 142, 9. 6. 1977, p. 10.

⁽⁹⁾ OJ No L 192, 11. 7. 1992, p. 3.

⁽¹⁰⁾ OJ No L 181, 21. 7. 1977, p. 4.

⁽¹¹⁾ OJ No L 370, 30. 12. 1978, p. 60.

⁽¹²⁾ OJ No L 331, 28. 11. 1978, p. 6.

⁽¹³⁾ OJ No L 263, 19. 9. 1991, p. 1.

leads to the minimum levies being fixed as indicated in Annex I to this Regulation ;

Whereas the import levy on olives falling within CN codes 0709 90 39 and 0711 20 90 and on products falling within CN codes 1522 00 31, 1522 00 39 and 2306 90 19 must be calculated from the minimum levy applicable on the olive oil contained in these products ; whereas, however, the levy charged for olive oil may not be less than an amount equal to 8 % of the value of the imported product, such amount to be fixed at a standard rate ; whereas application of these provisions leads to the levies being fixed as indicated in Annex II to this Regulation,

HAS ADOPTED THIS REGULATION :

Article 1

The minimum levies on olive oil imports are fixed in Annex I.

Article 2

The levies applicable on imports of other olive oil sector products are fixed in Annex II.

Article 3

This Regulation shall enter into force on 5 May 1995.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

Minimum import levies on olive oil⁽¹⁾

(ECU/100 kg)

CN code	Non-member countries
1509 10 10	59,00 ⁽²⁾
1509 10 90	59,00 ⁽²⁾
1509 90 00	70,00 ⁽³⁾
1510 00 10	72,00 ⁽²⁾
1510 00 90	116,00 ⁽⁴⁾

⁽¹⁾ No levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC.

⁽²⁾ For imports of oil falling within this CN code and produced entirely in one of the countries listed below and transported directly from any of those countries to the Community, the levy to be collected is reduced by :

- (a) Lebanon : ECU 0,7245 per 100 kg ;
- (b) Turkey : ECU 13,8645 ^(*) per 100 kg provided that the operator furnishes proof of having paid the export tax applied by that country ; however, the repayment may not exceed the amount of the tax in force ;
- (c) Algeria, Tunisia and Morocco : ECU 15,3245 ^(*) per 100 kg provided that the operator furnishes proof of having paid the export tax applied by that country ; however, the repayment may not exceed the amount of the tax in force.

^(*) These amounts may be increased by an additional amount to be determined by the Community and the third countries in question.

⁽³⁾ For imports of oil falling within this CN code :

- (a) produced entirely in Algeria, Morocco or Tunisia and transported directly from any of those countries to the Community, the levy to be collected is reduced by ECU 4,661 per 100 kg ;
- (b) produced entirely in Turkey and transported directly from that country to the Community, the levy to be collected is reduced by ECU 3,731 per 100 kg.

⁽⁴⁾ For imports of oil falling within this CN code :

- (a) produced entirely in Algeria, Morocco or Tunisia and transported directly from any of those countries to the Community, the levy to be collected is reduced by ECU 8,754 per 100 kg ;
- (b) produced entirely in Turkey and transported directly from that country to the Community, the levy to be collected is reduced by ECU 7,004 per 100 kg.

ANNEX II

Import levies on other olive oil sector products⁽¹⁾

(ECU/100 kg)

CN code	Non-member countries
0709 90 39	12,98
0711 20 90	12,98
1522 00 31	29,50
1522 00 39	47,20
2306 90 19	5,76

⁽¹⁾ No levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC.

COMMISSION REGULATION (EC) No 1008/95

of 4 May 1995

amending Regulation (EC) No 601/94 for the application of Council Regulation (EC) No 165/94 as regards laying down detailed rules on co-financing by the Community of remote sensing checks on agricultural areas

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 165/94 of 24 January 1994 concerning the co-financing by the Community of remote sensing checks and amending Regulation (EEC) No 3508/92 establishing an integrated administration and control system for certain Community aid schemes⁽¹⁾, as amended by Regulation (EC) No 3235/94⁽²⁾, and in particular Article 1 (4) and Article 4 thereof,

Having regard to the reasoned requests submitted by Member States for 1994,

Whereas Article 4 (3) and Article 5 (4) of Commission Regulation (EC) No 601/94⁽³⁾, provide for the reallocation of unused amounts in accordance with rules to be adopted later;

Whereas it seems fair to reallocate the amounts still available in proportion to eligible expenditure, while exceeding the ceilings for each Member State imposed by the distribution scale; whereas, however, pursuant to Article 1 (2) of Regulation (EC) No 165/94, the amounts reallocated are distributed without taking account of the scale;

Whereas accounts for 1994 are yet to be closed; whereas it is therefore desirable, in view of the special authorization of the Council for 1994, not to confine the reallocation to those Member States that have financed over 50 % of the work from their own resources;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the EAGGF Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 601/94 is hereby amended as follows.

1. Article 4 (3) is replaced by the following:

'3. Where it appears, from the forecast of expenditure arising from Article 2 of Regulation (EC) No 165/94 and the decisions on applications for

co-financing referred to in paragraph 1 of this Article, that the total appropriations available will not be used, the Commission may reallocate the remaining appropriations between those applicant Member States financing more than 50 % of the work approved by the Commission from their own resources. If the total credits requested exceeds the appropriations still available after the initial allocation, reallocation shall be based on a coefficient to be applied to the eligible requests of the Member States exceeding the ceiling resulting from the application of the distribution scale. The coefficient shall be obtained by dividing by the total amount remaining available the sum of the Member States' forecasts that exceed not only 50 % of the predicted cost of the work but also the ceiling for each Member State. The coefficient obtained shall be applied, for each Member State, to the excess amount calculated as above.'

2. Article 5 (4) is replaced by the following:

'4. Where it appears, given the expenditure arising from Article 2 of Regulation (EC) No 165/94 and the application of paragraphs 2 and 3 of this Article, that the total appropriations available will not be used, the Commission shall reallocate the remaining appropriations among those Member States submitting a statement of account approved by the Commission. If the total credits requested exceeds the appropriations still available after the initial allocation, reallocation shall be based on a coefficient to be applied to the valid accounts exceeding the ceiling resulting from the application of the distribution scale. The coefficient shall be obtained by dividing by the total amount remaining available the sum of the Member States' forecasts that exceed not only 50 % of the predicted cost of the work but also the ceiling for each Member State. The coefficient obtained shall be applied, for each Member State, to the excess amount calculated as above.'

For costs incurred for 1994, the condition requiring Member States to finance more than 50 % of the cost of work from their own resources shall not apply.'

Article 2

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

⁽¹⁾ OJ No L 24, 29. 1. 1994, p. 6.

⁽²⁾ OJ No L 338, 28. 12. 1994, p. 16.

⁽³⁾ OJ No L 76, 18. 3. 1994, p. 20.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission

COMMISSION REGULATION (EC) No 1009/95

of 4 May 1995

temporarily suspending the advance fixing of export refunds on poultrymeat

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2777/75 of 29 October 1975 on the common organization of the market in poultrymeat⁽¹⁾, as last amended by the Act of Accession of Austria, Finland and Sweden and by Regulation (EC) No 3290/94⁽²⁾,

Having regard to Council Regulation (EEC) No 2779/75 of 29 October 1975 laying down general rules for granting export refunds on poultrymeat and criteria for fixing the amount of such refunds⁽³⁾, and in particular the second subparagraph of Article 5 (4) thereof,

Whereas the refunds for poultrymeat products were fixed by Commission Regulation (EC) No 909/95⁽⁴⁾;

Whereas an examination of the situation on the market in poultrymeat reveals the existence of a number of problems arising from the application of the provisions concerning the advance fixing of the refund; whereas this situation is causing applications to be submitted for the advance fixing of refunds for speculative ends; whereas, however, this situation does not apply in the case of applications for the special refund provided for in Commission Regulation (EC) No 437/95 of 28 February

1995 laying down the detailed rules for granting a special refund for exports of poultrymeat sector products to certain third countries⁽⁵⁾, as amended by Regulation (EC) No 973/95⁽⁶⁾; whereas the advance fixing of refunds should therefore be suspended immediately, with no action being taken on applications already lodged but not yet dealt with,

HAS ADOPTED THIS REGULATION:

Article 1

1. The advance fixing of export refunds on the products listed to in Article 1 of Regulation (EEC) No 2777/75 shall be suspended from 5 May 1995.
2. No action shall be taken in respect of licence applications with advance fixing of the refund pending which should be issued as from 8 May 1995.
3. The suspension provided for in paragraph 1 shall not apply to applications for advance fixing of the refund lodged pursuant to Regulation (EC) No 437/95.

Article 2

This Regulation shall enter into force on 5 May 1995.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 282, 1. 11. 1975, p. 77.

⁽²⁾ OJ No L 349, 31. 12. 1994, p. 105.

⁽³⁾ OJ No L 282, 1. 11. 1975, p. 90.

⁽⁴⁾ OJ No L 93, 26. 4. 1995, p. 16.

⁽⁵⁾ OJ No L 45, 1. 3. 1995, p. 30.

⁽⁶⁾ OJ No L 97, 29. 4. 1995, p. 65.

COMMISSION REGULATION (EC) No 1010/95

of 4 May 1995

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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 3223/94 of 21 December 1994, on detailed rules for the application of the import arrangements for fruit and vegetables⁽¹⁾, as amended by Regulation (EC) No 553/95⁽²⁾, and in particular Article 4 (1) thereof,Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the units of account on the conversion rates to be applied with the purposes of the common agricultural policy⁽³⁾, as last amended by Regulation (EC) No 150/95⁽⁴⁾, and in particular Article 3 (3) thereof,

Whereas Regulation (EC) No 3223/94 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commis-

sion fixes the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto;

Whereas, in compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 4 of Regulation (EC) No 3223/94 shall be fixed as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 May 1995.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission⁽¹⁾ OJ No L 337, 24. 12. 1994, p. 66.⁽²⁾ OJ No L 56, 14. 3. 1995, p. 1.⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.⁽⁴⁾ OJ No L 22, 31. 1. 1995, p. 1.

ANNEX

to the Commission Regulation of 4 May 1995 establishing the standard import values for determining the entry price of certain fruit and vegetables

(ECU/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 25	052	86,6
	060	80,2
	204	50,9
	212	117,9
	624	104,3
	999	88,0
0707 00 20	052	47,2
	053	166,9
	060	39,2
	066	75,0
	068	73,8
	204	49,1
	624	207,3
	999	94,1
0709 90 75	052	129,7
	204	77,5
	624	196,3
	999	134,5

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 3079/94 (OJ No L 325, 17. 12. 1994, p. 17). Code '999' stands for 'of other origin.'

COMMISSION REGULATION (EC) No 1011/95

of 4 May 1995

fixing the export refunds on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals⁽¹⁾, as last amended by the Act of Accession of Austria, Finland and Sweden, and in particular the third subparagraph of Article 13 (2) thereof,

Whereas Article 13 of Regulation (EEC) No 1766/92 provides that the difference between quotations or prices on the world market for the products listed in Article 1 of that Regulation and prices for those products in the Community may be covered by an export refund;

Whereas the refunds must be fixed taking into account the factors referred to in Article 2 of Commission Regulation (EEC) No 1533/93 of 22 June 1993 laying down certain detailed rules under Council Regulation (EEC) No 1766/92 on the granting of export refunds on cereals and the measures to be taken in the event of disturbance on the market for cereals⁽²⁾, as last amended by Regulation (EC) No 3304/94⁽³⁾;

Whereas export possibilities exist for a quantity of 350 000 tonnes of soft wheat flour and 50 000 tonnes of rye flour to certain destinations; whereas the procedure laid down in Article 9 (4) of Commission Regulation (EEC) No 891/89⁽⁴⁾, as last amended by Regulation (EC) No 2658/94⁽⁵⁾, should be used; whereas account should be taken of this when the refunds are fixed;

Whereas, as far as wheat and rye flour, groats and meal are concerned, when the refund on these products is being calculated, account must be taken of the quantities of cereals required for their manufacture; whereas these quantities were fixed in Regulation (EEC) No 1533/93;

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the refund for certain products according to destination;

Whereas the refund must be fixed once a month; whereas it may be altered in the intervening period;

Whereas the representative market rates defined in Article 1 of Council Regulation (EEC) No 3813/92⁽⁶⁾, as last amended by Regulation (EC) No 150/95⁽⁷⁾, are used to convert amounts expressed in third country currencies and are used as the basis for determining the agricultural conversion rates of the Member States' currencies; whereas detailed rules on the application and determination of these conversions were set by Commission Regulation (EEC) No 1068/93⁽⁸⁾, as last amended by Regulation (EC) No 157/95⁽⁹⁾;

Whereas it follows from applying the detailed rules set out above to the present situation on the market in cereals, and in particular to quotations or prices for these products within the Community and on the world market, that the refunds should be as set out in the Annex hereto;

Whereas Council Regulation (EEC) No 990/93⁽¹⁰⁾ prohibits trade between the European Community and the Federal Republic of Yugoslavia (Serbia and Montenegro); whereas this prohibition does not apply in certain situations as comprehensively listed in Articles 2, 4, 5 and 7 thereof; whereas account should be taken of this fact when fixing the refunds;

Whereas the Management Committee for Cereals has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

The export refunds on the products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 1766/92, excluding malt, exported in the natural state, shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 8 May 1995.

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 151, 23. 6. 1993, p. 15.

⁽³⁾ OJ No L 341, 30. 12. 1994, p. 48.

⁽⁴⁾ OJ No L 94, 7. 4. 1989, p. 13.

⁽⁵⁾ OJ No L 284, 1. 11. 1994, p. 24.

⁽⁶⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁷⁾ OJ No L 22, 31. 1. 1995, p. 1.

⁽⁸⁾ OJ No L 108, 1. 5. 1993, p. 106.

⁽⁹⁾ OJ No L 24, 1. 2. 1995, p. 1.

⁽¹⁰⁾ OJ No L 102, 28. 4. 1993, p. 14.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX

to the Commission Regulation of 4 May 1995 fixing the export refunds on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)

(ECU/tonne)

Product code	Destination (1)	Amount of refund (2)	Product code	Destination (1)	Amount of refund (2)
0709 90 60 000	—	—	1007 00 90 000	—	—
0712 90 19 000	—	—	1008 20 00 000	—	—
1001 10 00 200	—	—	1101 00 11 000	—	—
1001 10 00 400	—	—	1101 00 15 100	01	89,00 (4)
1001 90 91 000	—	—	1101 00 15 130	01	84,00 (4)
1001 90 99 000	03	50,00	1101 00 15 150	01	77,00 (4)
	02	10,00	1101 00 15 170	01	71,00 (4)
1002 00 00 000	04	65,00	1101 00 15 180	01	67,00 (4)
	05	85,00	1101 00 15 190	—	—
	02	10,00	1101 00 90 000	—	—
1003 00 10 000	—	—	1102 10 00 500	01	89,00 (5)
1003 00 90 000	03	59,00	1102 10 00 700	—	—
	02	10,00	1102 10 00 900	—	—
1004 00 00 200	—	—	1103 11 10 200	01	0 (3)
1004 00 00 400	—	—	1103 11 10 400	01	0 (3)
1005 10 90 000	—	—	1103 11 10 900	—	—
1005 90 00 000	—	—	1103 11 90 200	01	0 (3)
			1103 11 90 800	—	—

(1) The destinations are identified as follows:

- 01 All third countries,
- 02 Other third countries,
- 03 Switzerland, Liechtenstein, Ceuta and Melilla,
- 04 Switzerland, Liechtenstein and Hungary,
- 05 Slovenia.

(2) Refunds on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) may be granted only where the conditions laid down in Regulation (EEC) No 990/93 are observed.

(3) No refund is granted when this product contains compressed meal.

(4) Refund fixed under the procedure laid down in Article 9 (4) of amended Regulation (EEC) No 891/89 in respect of a quantity of 350 000 tonnes of soft wheat flour for export to third countries.

(5) Refund fixed under the procedure laid down in Article 9 (4) of amended Regulation (EEC) No 891/89 in respect of a quantity of 50 000 tonnes of rye flour for export to third countries.

NB: The zones are those defined in Commission Regulation (EEC) No 2145/92 (OJ No L 214, 30. 7. 1992, p. 20).

COMMISSION REGULATION (EC) No 1012/95**of 4 May 1995****fixing the import levies on white sugar and raw sugar**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EC) No 283/95 ⁽²⁾, and in particular Article 16 (8) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as last amended by Regulation (EC) No 150/95 ⁽⁴⁾, and in particular Article 5 thereof,

Whereas the import levies on white sugar and raw sugar were fixed by Commission Regulation (EC) No 1957/94 ⁽⁵⁾, as last amended by Regulation (EC) No 1004/95 ⁽⁶⁾;

Whereas it follows from applying the detailed rules contained in Commission Regulation (EC) No 1957/94 to

the information known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto;

Whereas, in order to make it possible for the levy arrangements to function normally, the representative market rate established during the reference period from 3 May 1995, as regards floating currencies, should be used to calculate the levies,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies referred to in Article 16 (1) of Regulation (EEC) No 1785/81 shall be, in respect of white sugar and standard quality raw sugar, as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 May 1995.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 34, 14. 2. 1995, p. 3.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 22, 31. 1. 1995, p. 1.

⁽⁵⁾ OJ No L 198, 30. 7. 1994, p. 88.

⁽⁶⁾ OJ No L 101, 4. 5. 1995, p. 33.

ANNEX

to the Commission Regulation of 4 May 1995 fixing the import levies on white sugar and raw sugar

(ECU/100 kg)

CN code	Levy ⁽¹⁾
1701 11 10	39,69 ⁽¹⁾
1701 11 90	39,69 ⁽¹⁾
1701 12 10	39,69 ⁽¹⁾
1701 12 90	39,69 ⁽¹⁾
1701 91 00	49,23
1701 99 10	49,23
1701 99 90	49,23 ⁽²⁾

⁽¹⁾ The levy applicable is calculated in accordance with the provisions of Article 2 or 3 of Commission Regulation (EEC) No 837/68 (OJ No L 151, 30. 6. 1968, p. 42), as last amended by Regulation (EEC) No 1428/78 (OJ No L 171, 28. 6. 1978, p. 34).

⁽²⁾ In accordance with Article 16 (2) of Regulation (EEC) No 1785/81 this amount is also applicable to sugar obtained from white and raw sugar containing added substances other than flavouring or colouring matter.

⁽³⁾ No import levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC.

COMMISSION REGULATION (EC) No 1013/95**of 4 May 1995****altering the basic amount of the import levies on syrups and certain other products in the sugar sector**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector⁽¹⁾, as last amended by Regulation (EC) No 283/95⁽²⁾, and in particular Article 16 (8) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy⁽³⁾, as last amended by Regulation (EC) No 150/95⁽⁴⁾, and in particular Article 5 thereof,

Whereas the import levies on syrups and certain other sugar products were fixed by Commission Regulation (EC) No 960/95⁽⁵⁾, as amended by Regulation (EC) No 1003/95⁽⁶⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EC) No 960/95 to the information known to the Commission that the basic amount of

the levy on syrups and certain other sugar products at present in force should be altered;

Whereas, in order to make it possible for the levy arrangements to function normally, the representative market rate established during the reference period from 3 May 1995, as regards floating currencies, should be used to calculate the levies,

HAS ADOPTED THIS REGULATION:

Article 1

The basic amounts of the import levy on the products listed in Article 1 (1) (d) of Regulation (EEC) No 1785/81, as fixed in the Annex to amended Regulation (EC) No 960/95 are hereby altered to the amounts shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 May 1995.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 34, 14. 2. 1995, p. 3.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 22, 31. 1. 1995, p. 1.

⁽⁵⁾ OJ No L 97, 29. 4. 1995, p. 30.

⁽⁶⁾ OJ No L 101, 4. 5. 1995, p. 31.

ANNEX

to the Commission Regulation of 4 May 1995 altering the basic amount of the import levy
on syrups and certain other products in the sugar sector

(ECU)

CN code	Basic amount per percentage point of sucrose content and per 100 kg net of the product in question ⁽¹⁾	Amount of levy per 100 kg of dry matter ⁽¹⁾
1702 20 10	0,4923	—
1702 20 90	0,4923	—
1702 30 10	—	59,06
1702 40 10	—	59,06
1702 60 10	—	59,06
1702 60 90 10 ⁽²⁾	—	112,21
1702 60 90 90 ⁽³⁾	0,4923	—
1702 90 30	—	59,06
1702 90 60	0,4923	—
1702 90 71	0,4923	—
1702 90 80	—	112,21
1702 90 99	0,4923	—
2106 90 30	—	59,06
2106 90 59	0,4923	—

⁽¹⁾ No import levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC.

⁽²⁾ Taric code : Inulin syrup. For the purposes of classification under this subheading, 'Inulin syrup' means the immediate product obtained by hydrolysis of inulin or oligofructoses.

⁽³⁾ Taric code : CN code 1702 60 90, other than inulin syrup.

COMMISSION REGULATION (EC) No 1014/95

of 4 May 1995

fixing the corrective amount applicable to the refund on cereals

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals⁽¹⁾, as last amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 13 (4) thereof,

Whereas Article 13 (4) of Regulation (EEC) No 1766/92 provides that the export refund applicable to cereals on the day on which application for an export licence is made, adjusted for the threshold price in force during the month of exportation, must be applied on request to exports to be effected during the period of validity of the export licence; whereas, in this case, a corrective amount may be applied to the refund;

Whereas Commission Regulation (EEC) No 1533/93 of 22 June 1993 laying down certain detailed rules under Council Regulation (EEC) No 1766/92 on the granting of export refunds on cereals and the cereals and the measures to be taken in the event of disturbance on the market for cereals⁽²⁾, as last amended by Regulation (EC) No 3304/94⁽³⁾, allows for the fixing of a corrective amount for the products listed in Article 1 (1) (c) of Regulation (EEC) No 1766/92; whereas that corrective amount must be calculated taking account of the factors referred to in Article 2 of Regulation (EEC) No 1533/93;

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the corrective amount according to destination;

Whereas the corrective amount must be fixed at the same time as the refund and according to the same procedure; whereas it may be altered in the period between fixings;

Whereas the representative market rates defined in Article 1 of Council Regulation (EEC) No 3813/92⁽⁴⁾, as last amended by Regulation (EC) No 150/95⁽⁵⁾, are used to convert amounts expressed in third country currencies and are used as the basis for determining the agricultural conversion rates of the Member States' currencies; whereas detailed rules on the application and determination of these conversions were set by Commission Regulation (EEC) No 1068/93⁽⁶⁾, as last amended by Regulation (EC) No 157/95⁽⁷⁾;

Whereas it follows from applying the provisions set out above that the corrective amount must be as set out in the Annex hereto;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The corrective amount referred to in Article 1 (1) (a), (b) and (c) of Regulation (EEC) No 1766/92 which is applicable to export refunds fixed in advance in respect of malt shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 May 1995.

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

Done at Brussels, 4 May 1995.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 151, 23. 6. 1993, p. 15.

⁽³⁾ OJ No L 341, 30. 12. 1994, p. 48.

⁽⁴⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁵⁾ OJ No L 22, 31. 1. 1995, p. 1.

⁽⁶⁾ OJ No L 108, 1. 5. 1993, p. 106.

⁽⁷⁾ OJ No L 24, 1. 2. 1995, p. 1.

ANNEX

to the Commission Regulation of 4 May 1995 fixing the corrective amount applicable to the refund on cereals

(ECU/tonne)

Product code	Destination (1)	Current 5	1st period 6	2nd period 7	3rd period 8	4th period 9	5th period 10	6th period 11
0709 90 60 000	—	—	—	—	—	—	—	—
0712 90 19 000	—	—	—	—	—	—	—	—
1001 10 00 200	—	—	—	—	—	—	—	—
1001 10 00 400	—	—	—	—	—	—	—	—
1001 90 91 000	—	—	—	—	—	—	—	—
1001 90 99 000	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1002 00 00 000	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1003 00 10 000	—	—	—	—	—	—	—	—
1003 00 90 000	01	0	— 35,00	— 35,00	— 35,00	— 35,00	—	—
1004 00 00 200	—	—	—	—	—	—	—	—
1004 00 00 400	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1005 10 90 000	—	—	—	—	—	—	—	—
1005 90 00 000	—	—	—	—	—	—	—	—
1007 00 90 000	—	—	—	—	—	—	—	—
1008 20 00 000	—	—	—	—	—	—	—	—
1101 00 11 000	—	—	—	—	—	—	—	—
1101 00 15 100	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1101 00 15 130	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1101 00 15 150	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1101 00 15 170	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1101 00 15 180	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1101 00 15 190	—	—	—	—	—	—	—	—
1101 00 90 000	—	—	—	—	—	—	—	—
1102 10 00 500	01	0	0	— 35,00	— 35,00	— 35,00	—	—
1102 10 00 700	—	—	—	—	—	—	—	—
1102 10 00 900	—	—	—	—	—	—	—	—
1103 11 10 200	01	0	0	0	0	0	—	—
1103 11 10 400	01	0	0	0	0	0	—	—
1103 11 10 900	—	—	—	—	—	—	—	—
1103 11 90 200	01	0	0	0	0	0	—	—
1103 11 90 800	—	—	—	—	—	—	—	—

(1) The destinations are identified as follows:

01 all third countries.

NB: The zones are those defined in amended Commission Regulation (EEC) No 2145/92 (OJ No L 214, 30. 7. 1992, p. 20).

COUNCIL DIRECTIVE 95/7/EC**of 10 April 1995****amending Directive 77/388/EEC and introducing new simplification measures with regard to value added tax — scope of certain exemptions and practical arrangements for implementing them**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas the operation of the internal market can be improved by introducing common rules clarifying the scope of, and arrangements for, applying some of the exemptions provided for in Articles 14 (1), 15, point 2, and 16 (1) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — common system of value added tax: uniform basis of assessment⁽¹⁾; whereas the introduction of such common rules is provided for by the aforesaid Directive, and in particular Articles 14 (2) and 16 (3) thereof;

Whereas Article 3 of Council Directive 92/111/EEC of 14 December 1992 amending Directive 77/388/EEC and introducing simplification measures with regard to value added tax⁽²⁾ provides for the adoption of special rules for the taxation of chain transactions between taxable persons; whereas such rules must ensure not only compliance with the principle of neutrality of the common system of value added tax as regards the origin of goods and services but also compliance with the choices made as to the principles governing value added tax and its monitoring arrangements during the transitional period;

Whereas it is appropriate to include in the taxable amount on importation all ancillary costs arising from the transport of goods to any place of destination in the Community since that place is known at the time the importation is carried out; whereas, as a result, the

supplies of services in question enjoy the exemptions provided for in Article 14 (1) (i) of Directive 77/388/EEC;

Whereas Article 15 (2) of that Directive provides that the Commission shall submit to the Council proposals to establish Community tax rules specifying the scope of, and practical arrangements for implementing, the export exemptions applicable to supplies of goods carried in the personal luggage of travellers;

Whereas it is appropriate that the period serving as a basis for calculating the adjustments provided for by Article 20 (2) of the said Directive should be extended up to 20 years by Member States for immovable property acquired as capital goods, bearing in mind the duration of their economic life;

Whereas Member States should be enabled to maintain the rate applicable to goods after making up work which they carried out under a contract to make up work on 1 January 1993;

Whereas the rules governing territorial application and the tax arrangements applicable in the field of intra-Community goods-transport services function in a simple and satisfactory manner for both traders and the authorities in the Member States;

Whereas, by treating a transport operation within a Member State as an intra-Community goods-transport operation where it is directly linked to a transport operation between Member States, it is possible to simplify not only the principles and arrangements for taxing those domestic transport services but also the rules applicable to ancillary services and to services supplied by intermediaries involved in the supply of these various services;

Whereas the qualification of certain works on movable property as work carried out under a contract to make up work is a source of difficulty and should be eliminated;

Whereas, with a view to facilitating intra-Community trade in the field of work on movable tangible property, the tax arrangements applicable for these transactions should be modified when they are carried out for a person who is identified for value added tax purposes in a Member State other than that of their physical execution;

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 94/76/EC (OJ No L 365, 31. 12. 1994, p. 53).

⁽²⁾ OJ No L 384, 30. 12. 1992, p. 47.

Whereas Article 16 (1) (B) to (E) of the said Directive, taken together in particular with Article 22 (9) concerning release from obligations, makes it possible to overcome the difficulties encountered by traders participating in transaction chains involving goods placed and kept under warehousing arrangements;

Whereas it is necessary in this connection to ensure that the tax treatment applied to supplies of goods and the provision of services relating to certain of the goods which may be placed under customs warehousing arrangements can also be applied to the same transactions involving goods placed under warehousing arrangements other than customs warehousing;

Whereas these transactions concern principally raw materials and other goods negotiated on international forward markets; whereas a list of the goods covered by these provisions should be drawn up;

Whereas, subject to consultation of the Committee on Value Added Tax, the Member States are responsible for defining those warehousing arrangements other than customs warehousing; whereas it is necessary nevertheless to exclude in principle from such arrangements goods that are intended to be supplied at the retail stage;

Whereas it is necessary to clarify some of the rules for applying tax when goods cease to be covered by the arrangements provided for in Article 16 (1) (B) to (E) of the said Directive, particularly as regards the person liable for payment of the tax due;

Whereas it is necessary to clarify the scope of those provisions of Article 17 (2) (a) of the said Directive that are applicable during the transitional period referred to in Article 28 1;

Whereas it is accordingly necessary to amend Directive 77/388/EEC,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 77/388/EEC is hereby amended as follows:

1. Article 5 (5) shall be replaced by the following:

‘5. Member States may consider the handing over of certain works of construction to be supplies within the meaning of paragraph 1.’;

2. Article 11 (B) (3) (b), third subparagraph, shall be replaced by the following:

‘The incidental expenses referred to above shall also be included in the taxable amount where they result from transport to another place of destination within

the territory of the Community if that place is known when the chargeable event occurs.’;

3. Article 15 (2), second and third subparagraphs, shall be replaced by the following three subparagraphs:

‘In the case of the supply of goods to be carried in the personal luggage of travellers, this exemption shall apply on condition that:

— the traveller is not established within the Community,

— the goods are transported to a destination outside the Community before the end of the third month following that in which the supply is effected,

— the total value of the supply, including value added tax, is more than the equivalent in national currency of ECU 175, fixed in accordance with Article 7 (2) of Directive 69/169/EEC (*) ; however, Member States may exempt a supply with a total value of less than that amount.

For the purposes of applying the second subparagraph:

— a traveller not established within the Community shall be taken to mean a traveller whose domicile or habitual residence is not situated within the Community. For the purposes of this provision, “domicile or habitual residence” shall mean the place entered as such in a passport, identity card or other identity documents which the Member State within whose territory the supply takes place recognizes as valid,

— proof of exportation shall be furnished by means of the invoice or other document in lieu thereof, endorsed by the customs office where the goods left the Community.

Each Member State shall transmit to the Commission specimens of the stamps it uses for the endorsement referred to in the second indent of the third subparagraph. The Commission shall transmit this information to the tax authorities in the other Member States.

(*) OJ No L 133, 4. 6. 1969, p. 6. Directive as last amended by Directive 94/4/EC (OJ No L 60, 3. 3. 1994, p. 14).’;

4. in Article 20 (2), the last subparagraph shall be replaced by the following:

‘In the case of immovable property acquired as capital goods, the adjustment period may be extended up to 20 years.’;

5. in Article 28 (2), the following point shall be added :

- (h) Member States which, on 1 January 1993, were availing themselves of the option provided for in Article 5 (5) (a) as in force on that date, may apply to supplies under a contract to make up work the rate applicable to the goods after making up.

For the purposes of applying this provision, supplies under a contract to make up work shall be deemed to be delivery by a contractor to his customer of movable property made or assembled by the contractor from materials or objects entrusted to him by the customer for this purpose, whether or not the contractor has provided any part of the materials used.' ;

6. Article 28 (a) (5) shall be amended as follows :

- the introductory sentence shall be replaced by the following :

'The following shall be treated as supplies of goods effected for consideration' ;

- (a) shall be deleted,

- the fourth indent in the second subparagraph of (b) shall be deleted,

- the fifth indent in the second subparagraph of (b) shall be replaced by the following :

'— the supply of a service performed for the taxable person and involving work on the goods in question physically carried out in the Member State in which the dispatch or transport of the goods ends, provided that the goods, after being worked upon, are re-dispatched to that taxable person in the Member State from which they had initially been dispatched or transported' ;

7. Article 28b shall be amended as follows :

- in the first indent of C (1), the comma shall be replaced by a full stop and the following subparagraph shall be added :

'The transport of goods where the place of departure and the place of arrival are situated within the territory of the country shall be treated as intra-Community transport of goods where such transport is directly linked to transport of goods where the place of departure and the place of arrival are situated within the territories of two different Member States' ;

— the following section shall be added :

- 'F. Place of the supply of services in the case of valuations of or work on movable tangible property

By way of derogation from Article 9 (2) (c), the place of the supply of services involving valuations or work on movable tangible property, provided to customers identified for value added tax purposes in a Member State other than the one where those services are physically carried out, shall be deemed to be in the territory of the Member State which issued the customer with the value added tax identification number under which the service was carried out for him.

This derogation shall not apply where the goods are not dispatched or transported out of the Member State where the services were physically carried out.' ;

8. in the first subparagraph of Article 28c (A) (a), 'as defined in Articles 5 and 28a (5) (a)' shall be replaced by 'as defined in Article 5' ;

9. Article 28c (E) (1) shall be replaced by the following :

'1. In Article 16 :

- paragraph 1 shall be replaced by the following :

"1. Without prejudice to other Community tax provisions, Member States may, subject to the consultations provided for in Article 29, take special measures designed to exempt all or some of the following transactions, provided that they are not aimed at final use and/or consumption and that the amount of value added tax due on cessation of the arrangements on situations referred to at A to E corresponds to the amount of tax which would have been due had each of these transactions been taxed within the territory of the country :

A. imports of goods which are intended to be placed under warehousing arrangements other than customs ;

B. supplies of goods which are intended to be :

(a) produced to customs and, where applicable, placed in temporary storage ;

(b) placed in a free zone or in a free warehouse ;

(c) placed under customs warehousing arrangements or inward processing arrangements ;

(d) admitted into territorial waters :

- in order to be incorporated into drilling or production platforms, for purposes of the construction, repair, maintenance, alteration or fitting-out of such platforms, or to link such drilling or production platforms to the mainland,
- for the fuelling and provisioning of drilling or production platforms ;

(e) placed, within the territory of the country, under warehousing arrangements other than customs warehousing.

For the purposes of this Article, warehouses other than customs warehouses shall be taken to be :

- for products subject to excise duty, the places defined as tax warehouses for the purposes of Article 4 (b) of Directive 92/12/EEC,
- for goods other than those subject to excise duty, the places defined as such by the Member States. However, Member States may not provide for warehousing arrangements other than customs warehousing where the goods in question are intended to be supplied at the retail stage.

Nevertheless, Member States may provide for such arrangements for goods intended for :

- taxable persons for the purposes of supplies effected under the conditions laid down in Article 28k,
- tax-free shops within the meaning of Article 28k, for the purposes of supplies to travellers taking flights or sea crossings to third countries, where those supplies are exempt pursuant to Article 15,
- taxable persons for the purposes of supplies to travellers on board aircraft or vessels during a flight or sea crossing where the place of arrival is situated outside the Community,

- taxable persons for the purposes of supplies effected free of tax pursuant to Article 15, point 10.

The places referred to in (a), (b), (c) and (d) shall be as defined by the Community customs provisions in force ;

C. supplies of services relating to the supplies of goods referred to in B ;

D. supplies of goods and of services carried out :

(a) in the places listed in B (a), (b), (c) and (d) and still subject to one of the situations specified therein ;

(b) in the places listed in B (e) and still subject, within the territory of the country, to the situation specified therein.

Where they exercise the option provided for in (a) for transactions effected in customs warehouses, Member States shall take the measures necessary to ensure that they have defined warehousing arrangements other than customs warehousing which permit the provisions in (b) to be applied to the same transactions concerning goods listed in Annex J which are effected in such warehouses other than customs warehouses ;

E. supplies :

- of goods referred to in Article 7 (1) (a) still subject to arrangements for temporary importation with total exemption from import duty or to external transit arrangements,
- of goods referred to in Article 7 (1) (b) still subject to the internal Community transit procedure provided for in Article 33a,

as well as supplies of services relating to such supplies.

By way of derogation from the first subparagraph of Article 21 (1) (a), the person liable to pay the tax due in accordance with the first subparagraph shall be the person who causes the goods to cease to be covered by the arrangements or situations listed in this paragraph.

When the removal of goods from the arrangements or situations referred to in this paragraph gives rise to importation within the meaning of Article 7 (3), the Member State of import shall take the measures necessary to avoid double taxation within the country.”;

- the following paragraph shall be added:

“1a. Where they exercise the option provided for in paragraph 1, Member States shall take the measures necessary to ensure that intra-Community acquisitions of goods intended to be placed under one of the arrangements or in one of the situations referred to in paragraph 1 (B) benefit from the same provisions as supplies of goods effected within the country under the same conditions.”;

10. in Article 28f (1), Article 17 (2) (a) shall be replaced by the following:

‘(a) value added tax due or paid within the territory of the country in respect of goods or services supplied or to be supplied to him by another taxable person’;

11. in Article 28g, Article 21 (1) (b) shall be replaced by the following:

‘(b) persons to whom services covered by Article 9 (2) (e) are supplied or persons who are identified for value added tax purposes within the territory of the country to whom services covered by Article 28b, (C), (D), (E) and (F) are supplied, if the services are carried out by a taxable person established abroad; however, Member States may require that the supplier of services shall be held jointly and severally liable for payment of the tax’;

12. Article 28h shall be amended as follows:

- Article 22 (2), (b) shall be replaced by the following:

‘(b) Every taxable person shall keep a register of the goods he has dispatched or transported or which have been dispatched or transported on his behalf out of the territory defined in Article 3 but within the Community for the purposes of the transactions referred to in the fifth, sixth and seventh indents of Article 28a (5) (b).

Every taxable person shall keep sufficiently detailed accounts to permit the identification of goods dispatched to him from another Member State by or on behalf of a taxable person identified for purposes of value added tax in that other Member State, in connection with which a service has been provided

pursuant to the third or fourth indent of Article 9 (2) (c).’;

- the first indent of the second subparagraph of Article 22 (3) (b) shall be replaced by the following:

‘— in the case of the transactions referred to in Article 28b (C), (D), (E) and (F), the number by which the taxable person is identified in the territory of the country and the number by which the customer is identified and under which the service has been rendered to him.’;

- the first subparagraph of Article 22 (6) (b) shall be replaced by the following:

‘Every taxable person identified for value added tax purposes shall also submit a recapitulative statement of the acquirers identified for value added tax purposes to whom he has supplied goods under the conditions provided for in Article 28c (A) (a) and (d), and of consignees identified for value added tax purposes in the transactions referred to in the fifth subparagraph.’;

- the second indent of the third subparagraph of Article 22 (6) (b) shall be replaced by the following:

‘— the number by which each person acquiring goods is identified for purposes of value added tax in another Member State and under which the goods were supplied to him.’;

- the fifth subparagraph of Article 22 (6) (b) shall be deleted;

13. Annex J which appears in the Annex to this Directive shall be added.

Article 2

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive on 1 January 1996. They shall forthwith inform the Commission thereof.

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

2. By way of derogation from the first subparagraph of paragraph 1, Member States may take measures by way of law, regulation or administrative action in order to bring the provisions in Article 1 (3), (4) and (9) into force not later than 1 January 1996.

However, the Federal Republic of Germany and the Grand Duchy of Luxembourg are authorized to take measures by way of law, regulation or administrative action in order to apply the provisions in Article 1 (9) not later than 1 January 1997.

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

Article 3

This Directive shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

Article 4

This Directive is addressed to the Member States.

Done at Luxembourg, 10 April 1995.

For the Council

The President

A. JUPPÉ

ANNEX

ANNEX J

Description of goods	CN code
Tin	8001
Copper	7402 7403 7405 7408
Zinc	7901
Nickel	7502
Aluminium	7601
Lead	7801
Indium	ex 8112 91 ex 8112 99
Cereals	1001 to 1005 1006 : unprocessed rice only 1007 to 1008
Oil seeds and oleaginous fruit Coconuts, Brazil nuts and cashew nuts Other nuts Olives	1201 to 1207 0801 0802 0711 20
Grains and seeds (including soya beans)	1201 to 1207
Coffee, not roasted	0901 11 00 0901 12 00
Tea	0902
Cocoa beans, whole or broken, raw or roasted	1801
Raw sugar	1701 11 1701 12
Rubber, in primary forms or in plates, sheets or strip	4001 4002
Wool	5101
Chemicals in bulk	Chapters 28 and 29
Mineral oils (including propane and butane; also including crude petroleum oils)	2709 2710 2711 12 2711 13
Silver	7106
Platinum (palladium, rhodium)	7110 11 00 7110 21 00 7110 31 00
Potatoes	0701
Vegetable oils and fats and their fractions, whether or not refined, but not chemically modified	1507 to 1515'