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## Legislation

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## I

(Acts whose publication is obligatory)

**REGULATION (EC) No 1606/2002 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
of 19 July 2002  
on the application of international accounting standards**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 95(1) thereof,

Having regard to the proposal from the Commission <sup>(1)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(2)</sup>,

Acting in accordance with the procedure laid down in Article 251 of the Treaty <sup>(3)</sup>,

Whereas:

- (1) The Lisbon European Council of 23 and 24 March 2000 emphasised the need to accelerate completion of the internal market for financial services, set the deadline of 2005 to implement the Commission's Financial Services Action Plan and urged that steps be taken to enhance the comparability of financial statements prepared by publicly traded companies.
- (2) In order to contribute to a better functioning of the internal market, publicly traded companies must be required to apply a single set of high quality international accounting standards for the preparation of their consolidated financial statements. Furthermore, it is important that the financial reporting standards applied by Community companies participating in financial markets are accepted internationally and are truly global standards. This implies an increasing convergence of accounting standards currently used internationally with the ultimate objective of achieving a single set of global accounting standards.
- (3) Council Directive 78/660/EEC of 25 July 1978 on the annual accounts of certain types of companies <sup>(4)</sup>,

Council Directive 83/349/EEC of 13 June 1983 on consolidated accounts <sup>(5)</sup>, Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions <sup>(6)</sup> and Council Directive 91/674/EEC of 19 December 1991 on the annual accounts and consolidated accounts of insurance companies <sup>(7)</sup> are also addressed to publicly traded Community companies. The reporting requirements set out in these Directives cannot ensure the high level of transparency and comparability of financial reporting from all publicly traded Community companies which is a necessary condition for building an integrated capital market which operates effectively, smoothly and efficiently. It is therefore necessary to supplement the legal framework applicable to publicly traded companies.

- (4) This Regulation aims at contributing to the efficient and cost-effective functioning of the capital market. The protection of investors and the maintenance of confidence in the financial markets is also an important aspect of the completion of the internal market in this area. This Regulation reinforces the freedom of movement of capital in the internal market and helps to enable Community companies to compete on an equal footing for financial resources available in the Community capital markets, as well as in world capital markets.
- (5) It is important for the competitiveness of Community capital markets to achieve convergence of the standards used in Europe for preparing financial statements, with international accounting standards that can be used globally, for cross-border transactions or listing anywhere in the world.
- (6) On 13 June 2000, the Commission published its Communication on 'EU Financial Reporting Strategy: the way forward' in which it was proposed that all publicly traded Community companies prepare their consolidated

<sup>(1)</sup> OJ C 154 E, 29.5.2001, p. 285.

<sup>(2)</sup> OJ C 260, 17.9.2001, p. 86.

<sup>(3)</sup> Opinion of the European Parliament of 12 March 2002 (not yet published in the Official Journal) and Decision of the Council of 7 June 2002.

<sup>(4)</sup> OJ L 222, 14.8.1978, p. 11. Directive as last amended by European Parliament and Council Directive 2001/65/EC (OJ L 283, 27.10.2001, p. 28).

<sup>(5)</sup> OJ L 193, 18.7.1983, p. 1. Directive as last amended by European Parliament and Council Directive 2001/65/EC.

<sup>(6)</sup> OJ L 372, 31.12.1986, p. 1. Directive as last amended by European Parliament and Council Directive 2001/65/EC.

<sup>(7)</sup> OJ L 374, 31.12.1991, p. 7.

financial statements in accordance with one single set of accounting standards, namely International Accounting Standards (IAS), at the latest by 2005.

accounts. The mechanism should be a means to foster common understanding of adopted international accounting standards in the Community.

- (7) International Accounting Standards (IASs) are developed by the International Accounting Standards Committee (IASC), whose purpose is to develop a single set of global accounting standards. Further to the restructuring of the IASC, the new Board on 1 April 2001, as one of its first decisions, renamed the IASC as the International Accounting Standards Board (IASB) and, as far as future international accounting standards are concerned, renamed IAS as International Financial Reporting Standards (IFRS). These standards should, wherever possible and provided that they ensure a high degree of transparency and comparability for financial reporting in the Community, be made obligatory for use by all publicly traded Community companies.
- (8) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission<sup>(1)</sup> and with due regard to the declaration made by the Commission in the European Parliament on 5 February 2002 concerning the implementation of financial services legislation.
- (9) To adopt an international accounting standard for application in the Community, it is necessary firstly that it meets the basic requirement of the aforementioned Council Directives, that is to say that its application results in a true and fair view of the financial position and performance of an enterprise — this principle being considered in the light of the said Council Directives without implying a strict conformity with each and every provision of those Directives; secondly that, in accordance with the conclusions of the Council of 17 July 2000, it is conducive to the European public good and lastly that it meets basic criteria as to the quality of information required for financial statements to be useful to users.
- (10) An accounting technical committee should provide support and expertise to the Commission in the assessment of international accounting standards.
- (11) The endorsement mechanism should act expeditiously on proposed international accounting standards and also be a means to deliberate, reflect and exchange information on international accounting standards among the main parties concerned, in particular national accounting standard setters, supervisors in the fields of securities, banking and insurance, central banks including the ECB, the accounting profession and users and preparers of accounts. The mechanism should be a means to foster common understanding of adopted international accounting standards in the Community.
- (12) In accordance with the principle of proportionality, the measures provided for in this Regulation, in requiring that a single set of international accounting standards be applied to publicly traded companies, are necessary to achieve the objective of contributing to the efficient and cost-effective functioning of Community capital markets and thereby to the completion of the internal market.
- (13) In accordance with the same principle, it is necessary, as regards annual accounts, to leave to Member States the option to permit or require publicly traded companies to prepare them in conformity with international accounting standards adopted in accordance with the procedure laid down in this Regulation. Member States may decide as well to extend this permission or this requirement to other companies as regards the preparation of their consolidated accounts and/or their annual accounts.
- (14) In order to facilitate an exchange of views and to allow Member States to coordinate their positions, the Commission should periodically inform the accounting regulatory committee about active projects, discussion papers, point outlines and exposure drafts issued by the IASB and about the consequential technical work of the accounting technical committee. It is also important that the accounting regulatory committee is informed at an early stage if the Commission intends not to propose to adopt an international accounting standard.
- (15) In its deliberations on and in elaborating positions to be taken on documents and papers issued by the IASB in the process of developing international accounting standards (IFRS and SIC-IFRIC), the Commission should take into account the importance of avoiding competitive disadvantages for European companies operating in the global marketplace, and, to the maximum possible extent, the views expressed by the delegations in the Accounting Regulatory Committee. The Commission will be represented in constituent bodies of the IASB.
- (16) A proper and rigorous enforcement regime is key to underpinning investors' confidence in financial markets. Member States, by virtue of Article 10 of the Treaty, are required to take appropriate measures to ensure compliance with international accounting standards. The Commission intends to liaise with Member States, notably through the Committee of European Securities Regulators (CESR), to develop a common approach to enforcement.

<sup>(1)</sup> OJ L 184, 17.7.1999, p. 23.

- (17) Further, it is necessary to allow Member States to defer the application of certain provisions until 2007 for those companies publicly traded both in the Community and on a regulated third-country market which are already applying another set of internationally accepted standards as the primary basis for their consolidated accounts as well as for companies which have only publicly traded debt securities. It is nonetheless crucial that by 2007 at the latest a single set of global international accounting standards, the IAS, apply to all Community companies publicly traded on a Community regulated market.
- (18) In order to allow Member States and companies to carry out the necessary adaptations to make the application of international accounting standards possible, it is necessary to apply certain provisions only in 2005. Appropriate provisions should be put in place for the first-time application of IAS by companies as a result of the entry into force of the present regulation. Such provisions should be drawn up at international level in order to ensure international recognition of the solutions adopted,

HAVE ADOPTED THIS REGULATION:

#### Article 1

##### Aim

This Regulation has as its objective the adoption and use of international accounting standards in the Community with a view to harmonising the financial information presented by the companies referred to in Article 4 in order to ensure a high degree of transparency and comparability of financial statements and hence an efficient functioning of the Community capital market and of the Internal Market.

#### Article 2

##### Definitions

For the purpose of this Regulation, 'international accounting standards' shall mean International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and related Interpretations (SIC-IFRIC interpretations), subsequent amendments to those standards and related interpretations, future standards and related interpretations issued or adopted by the International Accounting Standards Board (IASB).

#### Article 3

##### Adoption and use of international accounting standards

1. In accordance with the procedure laid down in Article 6(2), the Commission shall decide on the applicability within the Community of international accounting standards.
2. The international accounting standards can only be adopted if:
  - they are not contrary to the principle set out in Article 2(3) of Directive 78/660/EEC and in Article 16(3) of Directive

83/349/EEC and are conducive to the European public good and,

- they meet the criteria of understandability, relevance, reliability and comparability required of the financial information needed for making economic decisions and assessing the stewardship of management.

3. At the latest by 31 December 2002, the Commission shall, in accordance with the procedure laid down in Article 6(2), decide on the applicability within the Community of the international accounting standards in existence upon entry into force of this Regulation.

4. Adopted international accounting standards shall be published in full in each of the official languages of the Community, as a Commission Regulation, in the *Official Journal of the European Communities*.

#### Article 4

##### Consolidated accounts of publicly traded companies

For each financial year starting on or after 1 January 2005, companies governed by the law of a Member State shall prepare their consolidated accounts in conformity with the international accounting standards adopted in accordance with the procedure laid down in Article 6(2) if, at their balance sheet date, their securities are admitted to trading on a regulated market of any Member State within the meaning of Article 1(13) of Council Directive 93/22/EEC of 10 May 1993 on investment services in the securities field <sup>(1)</sup>.

#### Article 5

##### Options in respect of annual accounts and of non publicly-traded companies

Member States may permit or require:

- (a) the companies referred to in Article 4 to prepare their annual accounts,
- (b) companies other than those referred to in Article 4 to prepare their consolidated accounts and/or their annual accounts,

in conformity with the international accounting standards adopted in accordance with the procedure laid down in Article 6(2).

#### Article 6

##### Committee procedure

1. The Commission shall be assisted by an accounting regulatory committee hereinafter referred to as 'the Committee'.
2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

<sup>(1)</sup> OJ L 141, 11.6.1993, p. 27. Directive as last amended by European Parliament and Council Directive 2000/64/EC (OJ L 290, 17.11.2000, p. 27).

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

3. The Committee shall adopt its rules of procedure.

*Article 7*

**Reporting and coordination**

1. The Commission shall liaise on a regular basis with the Committee about the status of active IASB projects and any related documents issued by the IASB in order to coordinate positions and to facilitate discussions concerning the adoption of standards that might result from these projects and documents.

2. The Commission shall duly report to the Committee in a timely manner if it intends not to propose the adoption of a standard.

*Article 8*

**Notification**

Where Member States take measures by virtue of Article 5, they shall immediately communicate these to the Commission and to other Member States.

*Article 9*

**Transitional provisions**

By way of derogation from Article 4, Member States may provide that the requirements of Article 4 shall only apply for

each financial year starting on or after January 2007 to those companies:

- (a) whose debt securities only are admitted on a regulated market of any Member State within the meaning of Article 1(13) of Directive 93/22/EEC; or
- (b) whose securities are admitted to public trading in a non-member State and which, for that purpose, have been using internationally accepted standards since a financial year that started prior to the publication of this Regulation in the *Official Journal of the European Communities*.

*Article 10*

**Information and review**

The Commission shall review the operation of this Regulation and report thereon to the European Parliament and to the Council by 1 July 2007 at the latest.

*Article 11*

**Entry into force**

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

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

Done at Brussels, 19 July 2002.

*For the European Parliament*

*The President*

P. COX

*For the Council*

*The President*

T. PEDERSEN

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**COMMISSION REGULATION (EC) No 1607/2002**  
**of 10 September 2002**  
**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 <sup>(1)</sup>, as last amended by Regulation (EC) No 1498/98 <sup>(2)</sup>, and in particular Article 4(1) thereof,

Whereas:

- (1) Regulation (EC) No 3223/94 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 the Annex thereto.

- (2) 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 11 September 2002.

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

Done at Brussels, 10 September 2002.

*For the Commission*  
J. M. SILVA RODRÍGUEZ  
*Agriculture Director-General*

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<sup>(1)</sup> OJ L 337, 24.12.1994, p. 66.

<sup>(2)</sup> OJ L 198, 15.7.1998, p. 4.

## ANNEX

**to the Commission Regulation of 10 September 2002 establishing the standard import values for determining the entry price of certain fruit and vegetables**

(EUR/100 kg)

CN code	Third country code <sup>(1)</sup>	Standard import value
0702 00 00	052	55,0
	096	41,1
	999	48,0
0707 00 05	052	92,6
	999	92,6
0709 90 70	052	92,6
	999	92,6
0805 50 10	388	53,9
	524	39,6
	528	56,4
	999	50,0
0806 10 10	052	67,1
	064	105,0
	400	154,5
	999	108,9
0808 10 20, 0808 10 50, 0808 10 90	388	87,0
	400	90,9
	512	88,0
	720	71,5
	800	111,1
	804	89,9
	999	89,7
0808 20 50	052	76,5
	388	71,8
	720	59,0
	999	69,1
0809 30 10, 0809 30 90	052	107,2
	999	107,2
0809 40 05	052	68,5
	060	68,0
	064	44,9
	066	76,6
	068	46,0
	094	44,1
	624	189,0
	999	76,7

<sup>(1)</sup> Country nomenclature as fixed by Commission Regulation (EC) No 2020/2001 (OJ L 273, 16.10.2001, p. 6). Code '999' stands for 'of other origin'.



**COMMISSION REGULATION (EC) No 1608/2002****of 10 September 2002****amending Regulation (EC) No 1661/1999 as regards the list of customs offices permitting the declaration of products for free circulation in the Community**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 737/90 of 22 March 1990 on the conditions governing imports of agricultural products originating in third countries following the accident at the Chernobyl nuclear power station <sup>(1)</sup>, as last amended by Regulation (EC) No 616/2000 <sup>(2)</sup>, and in particular Article 6 thereof,

Whereas:

- (1) According to Article 1(3)(b) of Commission Regulation (EC) No 1661/1999 of 27 July 1999 laying down detailed rules for the application of Council Regulation (EEC) No 737/90 on the conditions governing imports of agricultural products originating in third countries following the accident at the Chernobyl nuclear power station <sup>(3)</sup>, as last amended by Regulation (EC) No 1621/2001 <sup>(4)</sup>, the products listed in Annex I to that Regulation may only be declared for free circulation in the Member State of destination in a restricted number of customs offices. Annex III to Regulation (EC) No 1661/1999 contains the list of those customs offices.

- (2) In view of the request of the competent authorities of Germany, Sweden and France, it is appropriate to modify the list of customs offices in their territory.
- (3) Regulation (EC) No 1661/1999 should therefore be amended accordingly.
- (4) The measures provided in this Regulation are in accordance with the opinion of the Committee established by Article 7 of Regulation (EEC) No 737/90,

HAS ADOPTED THIS REGULATION:

*Article 1*

Regulation (EC) No 1661/1999 is amended as follows:  
Annex III is replaced by the Annex to this Regulation.

*Article 2*

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

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

Done at Brussels, 10 September 2002.

*For the Commission*  
Margot WALLSTRÖM  
*Member of the Commission*

<sup>(1)</sup> OJ L 82, 29.3.1990, p. 1.

<sup>(2)</sup> OJ L 75, 24.3.2000, p. 1.

<sup>(3)</sup> OJ L 197, 29.7.1999, p. 17.

<sup>(4)</sup> OJ L 215, 9.8.2001, p. 18.



## ANNEX

## ‘ANNEX III

## LIST OF CUSTOMS OFFICES IN WHICH PRODUCTS LISTED IN ANNEX I MAY BE DECLARED FOR FREE CIRCULATION IN THE EUROPEAN COMMUNITY

Member State	Customs offices	
BELGIQUE/BELGIË	Anvers DE — voie maritime Bierset — (Grâce-Hollogne) DE — voies aérienne et/ou terrestre Bruxelles DE — voie aérienne Zaventem D — voie aérienne	
DANMARK	Every port and airport in Denmark	
DEUTSCHLAND	Baden-Württemberg	HZA Lörrach — ZA Weil-am-Rhein-Autobahn HZA Stuttgart — ZA Flughafen HZA Ulm — ZA Aalen
	Bayern	HZA München — ZA Flughafen HZA Hof — ZA Schirnding-Landstraße HZA Weiden — ZA Furth-im-Wald-Schafberg HZA Weiden — ZA Waidhaus-Autobahn HZA Bamberg — ZA Kulmbach HZA Nürnberg — ZA Neustadt-Aisch HZA Passau — ZA Philipsreut HZA Regensburg — ZA Hafen HZA Regensburg — ZA Amberg HZA Schweinfurt — ZA Kitzingen
	Berlin	HZA Berlin — ZA Marzahn, Abfertigungsstelle Großmarkthalle HZA Potsdam — ZA Berlin-Flughafen-Tegel
	Brandenburg	HZA Frankfurt (Oder) — ZA Autobahn HZA Cottbus — ZA Forst-Autobahn HZA Potsdam — Berlin-Flughafen-Schönefeld
	Bremen	HZA Bremen — ZA Neustädter Hafen HZA Bremerhaven — ZA Bremerhaven
	Hamburg	HZA Hamburg-Hafen HZA Hamburg-Freihafen — ZA Ericus-Abfertigungsstelle Südbahnhof HZA Hamburg-Harburg — ZA Köhlfließdamm HZA Hamburg-St. Annen — ZA Altona HZA Hamburg-Stadt — ZA Oberelbe HZA Hamburg-Hafen — ZA Waltershof HZA Itzehoe — ZA Hamburg-Flughafen
	Hessen	HZA Frankfurt-am-Main-Flughafen
	Mecklenburg-Vorpommern	HZA Neubrandenburg — ZA Pomellen — Grenzkontrollstelle Pomellen HZA Stralsund — ZA Rostock-Seehafen — Grenzkontrollstelle Rostock-Seehafen
	Niedersachsen	HZA Hannover — ZA Lüneburg HZA Braunschweig — ZA Göttingen HZA Hannover — Abfertigungsstelle
	Nordrhein-Westfalen	HZA Dortmund — ZA Ost HZA Düsseldorf — ZA Flughafen
	Rheinland-Pfalz	HZA Koblenz — ZA Idar-Oberstein, Grenzkontrollstelle Flughafen Hahn

Member State	Customs offices	
	Sachsen	HZA Dresden — ZA Friedrichstadt, Grenzkontrollstelle Dresdenfriedrichstadt (für Eisenbahntransport) HZA Pirna — ZA Altenberg, AbfSt Zinnwald (für Straßentransport) HZA Löbau — ZA Ludwigsdorf-Autobahn, Grenzkontrollstelle Ludwigsdorf (für Straßentransport)
	Schleswig-Holstein	HZA Kiel — ZA Wik, Grenzkontrollstelle Kiel Ostuferhafen HZA Kiel — ZA Lübeck-Travemünde Grenzkontrollstelle
ΕΛΛΑΔΑ	Αθηνών, Πειραιά, Κρατικού Αερολιμένα Αθηνών, Θεσσαλονίκης, Αερολιμένα Μίκρας, Βόλου, Πατρών, Ηρακλείου, Αερολιμένα Ηρακλείου Κρήτης, Καβάλας, Ιωαννίνων, Ναυπλίου	
ESPAÑA	Algeciras (Puerto), Alicante (Aeropuerto, Puerto), Almería (Aeropuerto, Puerto), Barcelona (Aeropuerto, Puerto), Bilbao (Aeropuerto, Puerto), Cádiz (Puerto), Cartagena (Puerto), Gijón (Aeropuerto, Puerto), Huelva (Puerto), A Coruña-Santiago de Compostela (Aeropuerto, Puerto), Las Palmas de Gran Canaria (Aeropuerto, Puerto), Madrid-Barajas (Aeropuerto), Málaga (Aeropuerto, Puerto), Palma de Mallorca (Aeropuerto), Pasajes-Irún (Aeropuerto, Puerto), Santa Cruz de Tenerife (Aeropuerto, Puerto), Santander (Aeropuerto, Puerto), Sevilla (Aeropuerto, Puerto), Tarragona (Puerto), Valencia (Aeropuerto, Puerto), Vigo-Villagarcía (Aeropuerto), Marín (Puerto), Vitoria (Aeropuerto), Zaragoza (Aeropuerto)	
FRANCE	Dunkerque (transport maritime) Lille (transport aérien et terrestre) Marseille (transport aérien, terrestre et maritime) Roissy (transport aérien et terrestre) Saint-Louis/Bâle (transport aérien et terrestre) Strasbourg (transport terrestre) Orly (transport aérien) Bordeaux (transport aérien) Lyon-Satolas (transport aérien) Nice-aéroport (transport aérien) Toulouse-Blagnac (transport aérien) Thionville (transport terrestre) Saint-Julien-en-Genevois (transport terrestre) Brive (transport terrestre) Le Puy-en-Velay (transport terrestre) Valence (transport terrestre)	
IRELAND	All customs offices	
ITALIA	Ufficio di Sanità marittima ed aerea di Trieste Ufficio di Sanità aerea di Torino — Caselle Ufficio di Sanità aerea di Roma — Fiumicino Ufficio di Sanità marittima ed aerea di Venezia Ufficio di Sanità marittima ed aerea di Genova Ufficio di Sanità marittima di Livorno Ufficio di Sanità marittima ed aerea di Ancona Ufficio di Sanità marittima ed aerea di Brindisi Ufficio di Sanità aerea di Varese — Malpensa Ufficio di Sanità aerea di Bologna — Panicale Ufficio di Sanità marittima ed aerea di Bari Posto d'Ispezione frontaliere di Chiasso	
LUXEMBOURG	Bureau des douanes et accises Centre douanier — Luxembourg Bureau des douanes et accises Luxembourg-aéroport — Niederanven	

Member State	Customs offices
NEDERLAND	All customs offices
ÖSTERREICH	Drasenhofen (Republik Tschechien) Berg (Slowakische Republik) Nickelsdorf (Republik Ungarn) Heiligenkreuz (Republik Ungarn) Spielfeld (Republik Slowenien) Tisis (Schweiz) Wien Flughafen Schwechat
PORTUGAL	Airports of Lisbon, Porto and Faro Ports of Lisbon and Leixões
SUOMI — FINLAND	Helsinki, Vaalimaa, Niirala, Vartius, Raja-Jooseppi, Utsjoki, Kilpisjärvi
SVERIGE	Arlanda, Göteborg, Landvetter, Helsingborg, Karlskrona, Stockholm, Ystad, Karlshamn
UNITED KINGDOM	Belfast International Airport, Port of Belfast, Port of Dover, Port of Falmouth, Port of Felixstowe, Gatwick Airport, Port of Hull, Port of Larne, Port of London, Port of Southampton'

**COMMISSION REGULATION (EC) No 1609/2002****of 10 September 2002****on the issue of import licences for high-quality fresh, chilled or frozen beef and veal**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 936/97 of 27 May 1997 opening and providing for the administration of tariff quotas for high-quality fresh, chilled and frozen beef and for frozen buffalo meat <sup>(1)</sup>, as last amended by Regulation (EC) No 1524/2002 <sup>(2)</sup>,

Whereas:

- (1) Regulation (EC) No 936/97 provides in Articles 4 and 5 the conditions for applications and for the issue of import licences for meat referred to in Article 2(f).
- (2) Article 2(f) of Regulation (EC) No 936/97 fixes the amount of high-quality fresh, chilled or frozen beef and veal originating in and imported from the United States of America and Canada which may be imported on special terms for the period 1 July 2002 to 30 June 2003 at 11 500 t.

- (3) It should be recalled that licences issued pursuant to this Regulation will, throughout the period of validity, be open for use only in so far as provisions on health protection in force permit,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. All applications for import licences from 1 to 5 September 2002 for high-quality fresh, chilled or frozen beef and veal as referred to in Article 2(f) of Regulation (EC) No 936/97 shall be granted in full.
2. Applications for licences may be submitted, in accordance with Article 5 of Regulation (EC) No 936/97, during the first five days of October 2002 for 3 597,446 t.

*Article 2*

This Regulation shall enter into force on 11 September 2002.

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

Done at Brussels, 10 September 2002.

*For the Commission*

J. M. SILVA RODRÍGUEZ

*Agriculture Director-General*

<sup>(1)</sup> OJ L 137, 28.5.1997, p. 10.

<sup>(2)</sup> OJ L 229, 27.8.2002, p. 7.

**COMMISSION REGULATION (EC) No 1610/2002  
of 10 September 2002  
determining the world market price for unginne cotton**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Protocol 4 on cotton, annexed to the Act of Accession of Greece, as last amended by Council Regulation (EC) No 1050/2001 <sup>(1)</sup>,

Having regard to Council Regulation (EC) No 1051/2001 of 22 May 2001 on production aid for cotton <sup>(2)</sup>, and in particular Article 4 thereof,

Whereas:

- (1) In accordance with Article 4 of Regulation (EC) No 1051/2001, a world market price for unginne cotton is to be determined periodically from the price for ginned cotton recorded on the world market and by reference to the historical relationship between the price recorded for ginned cotton and that calculated for unginne cotton. That historical relationship has been established in Article 2(2) of Commission Regulation (EC) No 1591/2001 of 2 August 2001 <sup>(3)</sup>, as amended by Regulation (EC) No 1486/2002 <sup>(4)</sup>. Where the world market price cannot be determined in this way, it is to be based on the most recent price determined.
- (2) In accordance with Article 5 of Regulation (EC) No 1051/2001, the world market price for unginne cotton is to be determined in respect of a product of specific characteristics and by reference to the most favourable

offers and quotations on the world market among those considered representative of the real market trend. To that end, an average is to be calculated of offers and quotations recorded on one or more European exchanges for a product delivered cif to a port in the Community and coming from the various supplier countries considered the most representative in terms of international trade. However, there is provision for adjusting the criteria for determining the world market price for ginned cotton to reflect differences justified by the quality of the product delivered and the offers and quotations concerned. Those adjustments are specified in Article 3(2) of Regulation (EC) No 1591/2001.

- (3) The application of the above criteria gives the world market price for unginne cotton determined hereinafter,

HAS ADOPTED THIS REGULATION:

*Article 1*

The world price for unginne cotton as referred to in Article 4 of Regulation (EC) No 1051/2001 is hereby determined as equalling EUR 24,119/100 kg.

*Article 2*

This Regulation shall enter into force on 11 September 2002.

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

Done at Brussels, 10 September 2002.

*For the Commission*

J. M. SILVA RODRÍGUEZ

*Agriculture Director-General*

<sup>(1)</sup> OJ L 148, 1.6.2001, p. 1.

<sup>(2)</sup> OJ L 148, 1.6.2001, p. 3.

<sup>(3)</sup> OJ L 210, 3.8.2001, p. 10.

<sup>(4)</sup> OJ L 223, 20.8.2002, p. 3.

**COMMISSION REGULATION (EC) No 1611/2002**  
**of 10 September 2002**  
**amending representative prices and additional duties for the import of certain 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 (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector <sup>(1)</sup>, as amended by Commission Regulation (EC) No 680/2002 <sup>(2)</sup>,

Having regard to Commission Regulation (EC) No 1423/95 of 23 June 1995 laying down detailed implementing rules for the import of products in the sugar sector other than molasses <sup>(3)</sup>, as last amended by Regulation (EC) No 624/98 <sup>(4)</sup>, and in particular the second subparagraph of Article 1(2), and Article 3(1) thereof,

Whereas:

- (1) The amounts of the representative prices and additional duties applicable to the import of white sugar, raw sugar and certain syrups are fixed by Commission Regulation (EC) No 1153/2002 <sup>(5)</sup>, as last amended by Regulation (EC) No 1599/2002 <sup>(6)</sup>.

- (2) It follows from applying the general and detailed fixing rules contained in Regulation (EC) No 1423/95 to the information known to the Commission that the representative prices and additional duties at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

*Article 1*

The representative prices and additional duties on imports of the products referred to in Article 1 of Regulation (EC) No 1423/95 shall be as set out in the Annex hereto.

*Article 2*

This Regulation shall enter into force on 11 September 2002.

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

Done at Brussels, 10 September 2002.

*For the Commission*

J. M. SILVA RODRÍGUEZ

*Agriculture Director-General*

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<sup>(1)</sup> OJ L 178, 30.6.2001, p. 1.

<sup>(2)</sup> OJ L 104, 20.4.2002, p. 26.

<sup>(3)</sup> OJ L 141, 24.6.1995, p. 16.

<sup>(4)</sup> OJ L 85, 20.3.1998, p. 5.

<sup>(5)</sup> OJ L 170, 29.6.2002, p. 27.

<sup>(6)</sup> OJ L 240, 7.9.2002, p. 43.

## ANNEX

**to the Commission Regulation of 10 September 2002 altering representative prices and the amounts of additional duties applicable to imports of white sugar, raw sugar and products covered by CN code 1702 90 99**

(EUR)

CN code	Amount of representative prices per 100 kg net of product concerned	Amount of additional duty per 100 kg net of product concerned
1701 11 10 <sup>(1)</sup>	18,41	7,10
1701 11 90 <sup>(1)</sup>	18,41	13,06
1701 12 10 <sup>(1)</sup>	18,41	6,91
1701 12 90 <sup>(1)</sup>	18,41	12,54
1701 91 00 <sup>(2)</sup>	22,66	14,54
1701 99 10 <sup>(2)</sup>	22,66	9,38
1701 99 90 <sup>(2)</sup>	22,66	9,38
1702 90 99 <sup>(3)</sup>	0,23	0,41

<sup>(1)</sup> For the standard quality as defined in Annex I, point II to Council Regulation (EC) No 1260/2001 (OJ L 178, 30.6.2001, p. 1).

<sup>(2)</sup> For the standard quality as defined in Annex I, point I to Council Regulation (EC) No 1260/2001 (OJ L 178, 30.6.2001, p. 1).

<sup>(3)</sup> By 1 % sucrose content.



# DIRECTIVE 2002/61/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 19 July 2002

## amending for the nineteenth time Council Directive 76/769/EEC relating to restrictions on the marketing and use of certain dangerous substances and preparations (azocolourants)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 95 thereof,

Having regard to the proposals from the Commission <sup>(1)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(2)</sup>,

Acting in accordance with the procedure laid down in Article 251 of the Treaty <sup>(3)</sup>,

Whereas:

- (1) Work on the internal market should gradually improve the quality of life, health protection and consumer safety. The measures provided for in this Directive ensure a high level of health and consumer protection.
- (2) Textile and leather articles containing certain azodyes have the capacity to release certain arylamines, which may pose cancer risks.
- (3) Limitations already adopted or planned by certain Member States on the use of azodyed textile and leather articles concern the completion and functioning of the internal market. It is therefore necessary to approximate the laws of the Member States in this field and, consequently, to amend Annex I to Council Directive 76/769/EEC of 27 July 1976 on the approximation of the laws, regulations and administrative provisions of the Member States relating to restrictions on the marketing and use of certain dangerous substances and preparations <sup>(4)</sup>.
- (4) The Scientific Committee on Toxicity, Ecotoxicity and the Environment (CSTEE), after being consulted by the Commission, has confirmed that cancer risks posed by textile and leather goods coloured by certain azodyes, give cause for concern.
- (5) In order to protect human health, the use of dangerous azodyes and the placing on the market of some articles coloured with such dyes should be prohibited.
- (6) For textile articles made of recycled fibres, a maximum concentration of 70 ppm for the amines listed in point 43 in the appendix to Directive 76/769/EEC should be

applied. This should be the case for a transitional period until 1 January 2005 if the amines are released by the residues deriving from the previous dyeing of the same fibres. This will allow for the recycling of textiles, which has overall benefits for the environment.

- (7) Harmonised testing methods are necessary for the application of this Directive. The Commission, in accordance with Article 2a of Directive 76/769/EEC, should establish such methods. The testing methods should preferably be developed at European level, if appropriate by the European Committee for Standardisation (CEN).
- (8) In the light of new scientific knowledge, testing methods should be reviewed, including testing methods for analysing 4-amino azobenzene.
- (9) In the light of new scientific knowledge, the provisions on certain azocolourants should be reviewed, in particular with regard to the need to include other materials not covered by this Directive, as well as other aromatic amines. Special attention should be paid to possible risks to children.
- (10) This Directive applies without prejudice to Community legislation laying down minimum requirements for the protection of workers contained in Council Directive 89/391/EEC <sup>(5)</sup> and in individual directives based thereon, in particular Council Directive 90/394/EEC <sup>(6)</sup> and Directive 98/24/EC of the European Parliament and of the Council <sup>(7)</sup>,

HAVE ADOPTED THIS DIRECTIVE:

### Article 1

Annex I to Directive 76/769/EEC is hereby amended as set out in the Annex to this Directive.

### Article 2

Testing methods for the application of point 43 of Annex I to Directive 76/769/EEC shall be adopted by the Commission in accordance with the procedure laid down in Article 2a of that Directive.

<sup>(1)</sup> OJ C 89 E, 28.3.2000, p. 67 and OJ C 96 E, 27.3.2001, p. 269.

<sup>(2)</sup> OJ C 204, 18.7.2000, p. 90.

<sup>(3)</sup> Opinion of the European Parliament of 7 September 2000 (OJ C 135, 7.5.2001, p. 257), Council Common Position of 18 February 2002 (OJ C 119 E, 22.5.2002, p. 7) and Decision of the European Parliament of 11 June 2002 (not yet published in the Official Journal).

<sup>(4)</sup> OJ L 262, 27.9.1976, p. 201. Directive as last amended by Commission Directive 2001/91/EC (OJ L 286, 30.10.2001, p. 27).

<sup>(5)</sup> OJ L 183, 29.6.1989, p. 1.

<sup>(6)</sup> OJ L 196, 26.7.1990, p. 1. Directive as last amended by Directive 1999/38/EC (OJ L 138, 1.6.1999, p. 66).

<sup>(7)</sup> OJ L 131, 5.5.1998, p. 11.

*Article 3*

1. Member States shall adopt and publish, not later than 11 September 2003, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith inform the Commission thereof.

They shall apply these provisions from 11 September 2003.

2. 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.

*Article 4*

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

*Article 5*

This Directive is addressed to the Member States.

Done at Brussels, 19 July 2002.

*For the European Parliament*

*The President*

P. COX

*For the council*

*The President*

T. PEDERSEN

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## ANNEX

Annex I to Directive 76/769/EEC is amended as follows:

1. The following point shall be added:

'43. Azocolourants	<p>1. Azodyes which, by reductive cleavage of one or more azo groups, may release one or more of the aromatic amines listed in the Appendix, in detectable concentrations, i.e. above 30 ppm in the finished articles or in the dyed parts thereof, according to the testing method established in accordance with Article 2a of this Directive, may not be used in textile and leather articles which may come into direct and prolonged contact with the human skin or oral cavity, such as:</p> <ul style="list-style-type: none"> <li>— clothing, bedding, towels, hairpieces, wigs, hats, nappies and other sanitary items, sleeping bags,</li> <li>— footwear, gloves, wristwatch straps, handbags, purses/wallets, briefcases, chair covers, purses worn round the neck,</li> <li>— textile or leather toys and toys which include textile or leather garments,</li> <li>— yarn and fabrics intended for use by the final consumer.</li> </ul> <p>2. Furthermore, the textile and leather Articles referred to in point 1 above may not be placed on the market unless they conform to the requirements set out in that point. By way of derogation, until 1 January 2005, this provision shall not apply to textile articles made of recycled fibres if the amines are released by residues deriving from previous dyeing of the same fibres and if the listed amines are released in concentrations below 70 ppm.</p> <p>3. Not later than 11 September 2005, the Commission shall, in the light of new scientific knowledge, review the provisions on azocolourants.'</p>
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2. The following point shall be added to the Appendix:

**'Point 43 — Azocolourants**

*List of aromatic amines*

	CAS number	Index number	EC number	Substances
1	92-67-1	612-072-00-6	202-177-1	biphenyl-4-ylamine 4-aminobiphenyl xenylamine
2	92-87-5	612-042-00-2	202-199-1	benzidine
3	95-69-2		202-441-6	4-chloro-o-toluidine
4	91-59-8	612-022-00-3	202-080-4	2-naphthylamine
5	97-56-3	611-006-00-3	202-591-2	o-aminoazotoluene 4-amino-2',3-dimethylazobenzene 4-o-tolylazo-o-toluidine
6	99-55-8		202-765-8	5-nitro-o-toluidine
7	106-47-8	612-137-00-9	203-401-0	4-chloroaniline
8	615-05-4		210-406-1	4-methoxy-m-phenylenediamine
9	101-77-9	612-051-00-1	202-974-4	4,4'-methylenedianiline 4,4'-diaminodiphenylmethane

	CAS number	Index number	EC number	Substances
10	91-94-1	612-068-00-4	202-109-0	3,3'-dichlorobenzidine 3,3'-dichlorobiphenyl-4,4'-ylenediamine
11	119-90-4	612-036-00-X	204-355-4	3,3'-dimethoxybenzidine o-dianisidine
12	119-93-7	612-041-00-7	204-358-0	3,3'-dimethylbenzidine 4,4'-bi-o-toluidine
13	838-88-0	612-085-00-7	212-658-8	4,4'-methylenedi-o-toluidine
14	120-71-8		204-419-1	6-methoxy-m-toluidine p-cresidine
15	101-14-4	612-078-00-9	202-918-9	4,4'-methylene-bis-(2-chloro-aniline) 2,2'-dichloro-4,4'-methylene-dianiline
16	101-80-4		202-977-0	4,4'-oxydianiline
17	139-65-1		205-370-9	4,4'-thiodianiline
18	95-53-4	612-091-00-X	202-429-0	o-toluidine 2-aminotoluene
19	95-80-7	612-099-00-3	202-453-1	4-methyl-m-phenylenediamine
20	137-17-7		205-282-0	2,4,5-trimethylaniline
21	90-04-0	612-035-00-4	201-963-1	o-anisidine 2-methoxyaniline
22	60-09-3	611-008-00-4	200-453-6	4-amino azobenzene'

## II

(Acts whose publication is not obligatory)

## COMMISSION

**COMMISSION DECISION**  
**of 10 September 2002**  
**amending Decision 98/676/EC as regards fluazolat**

(notified under document number C(2002) 3324)

(Text with EEA relevance)

(2002/748/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market <sup>(1)</sup>, as last amended by Commission Directive 2002/37/EC <sup>(2)</sup>, and in particular Article 6(3) thereof,

Whereas:

- (1) In accordance with Article 6(2) of Directive 91/414/EEC, the United Kingdom received on 29 September 1997 an application from Twinagro Ltd. for the inclusion of the active substance fluazolat in Annex I to Directive 91/414/EEC.
- (2) Commission Decision 98/676/EC <sup>(3)</sup> confirmed that, on preliminary examination, the dossier was complete in the sense that it could be considered as satisfying, in principle, the data and information requirements of Annex II and Annex III to Directive 91/414/EEC.
- (3) Member States were thereby given the possibility to grant provisional authorisations for plant protection products containing fluazolat, in accordance with Article 8(1) of Directive 91/414/EEC. No Member State has used this possibility.
- (4) The United Kingdom, as rapporteur Member State, has indicated to the Commission that a detailed examination of the dossier revealed that several additional items of data were still required under Annexes II and III of Directive 91/414/EEC, in particular in relation to the environmental fate of the active substance and its degradation

products. Accordingly, the dossier can no longer be considered to be complete.

- (5) The applicant has informed the United Kingdom and the Commission of its intention not to support the ongoing evaluation any further and not to submit further data on the active substance or its degradation products. As a result, it is clear that the dossier will not be completed and that it will thus be impossible for the United Kingdom to draft an assessment report concerning fluazolat and distribute it to the Commission and other Member States. The possibility of granting provisional authorisation for fluazolat should therefore be withdrawn.
- (6) No period of grace for disposal, storage, placing on the market and use of existing stocks of plant protection products containing fluazolat is necessary as no Member State has granted a provisional authorisation for this active substance.
- (7) Decision 98/676/EC should therefore be amended accordingly.
- (8) The measure provided for in this Decision is in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DECISION:

Article 1

<sup>(1)</sup> OJ L 230, 19.8.1991, p. 1.

<sup>(2)</sup> OJ L 117, 4.5.2002, p. 10.

<sup>(3)</sup> OJ L 317, 26.11.1998, p. 47.

In Article 1 of Decision 98/676/EC, point 4 is deleted.

*Article 2*

This Decision is addressed to the Member States.

Done at Brussels, 10 September 2002.

*For the Commission*

David BYRNE

*Member of the Commission*

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