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⁽¹⁾ Text with EEA relevance

I

(Acts whose publication is obligatory)

**COMMISSION REGULATION (EC) No 1436/2003
of 12 August 2003
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 last amended by Regulation (EC) No 1947/2002 ⁽²⁾, 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 13 August 2003.

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

Done at Brussels, 12 August 2003.

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

⁽¹⁾ OJ L 337, 24.12.1994, p. 66.

⁽²⁾ OJ L 299, 1.11.2002, p. 17.

ANNEX

to the Commission Regulation of 12 August 2003 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	060	56,2
	999	56,2
0709 90 70	052	83,4
	999	83,4
0805 50 10	382	55,1
	388	53,6
	524	50,5
	528	46,3
	999	51,4
0806 10 10	052	116,4
	220	126,8
	400	181,4
	600	129,5
	999	138,5
0808 10 20, 0808 10 50, 0808 10 90	039	65,0
	388	76,5
	400	85,2
	508	66,9
	512	91,4
	528	68,9
	720	99,2
	800	204,6
	804	90,7
	999	94,3
0808 20 50	052	94,0
	388	65,6
	512	54,6
	528	87,4
	800	123,4
0809 30 10, 0809 30 90	999	85,0
	052	131,9
	068	54,1
	094	70,9
0809 40 05	999	85,6
	064	72,2
	066	57,9
	093	63,0
	094	66,2
	999	64,8

⁽¹⁾ 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 1437/2003
of 12 August 2003**

amending Annexes I, II, IIIB and VI to Council Regulation (EC) No 517/94 on common rules for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements, or by other specific Community import rules

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 517/94 of 7 March 1994 on common rules for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements, or by other specific Community import rules ⁽¹⁾, as last amended by Regulation (EC) No 1309/2002 ⁽²⁾, and in particular Article 28 thereof,

Whereas:

- (1) Amendments effected by Commission Regulation (EC) No 1832/2002 of 1 August 2002 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽³⁾, make it necessary to amend Annex I to Regulation (EC) No 517/94 as well. For reasons of clarity, that Annex should be replaced altogether.
- (2) The entry into force of the new Constitutional Charter of the State union of Serbia and Montenegro, which renamed the former 'Federal Republic of Yugoslavia' as 'Serbia and Montenegro' with effect from 4 February 2003, makes it desirable to replace the name of that former Republic wherever it appears in Annexes II, IIIB and VI to Regulation (EC) No 517/94.

(3) Regulation (EC) No 517/94 should therefore be amended accordingly.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Textile Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 517/94 is amended as follows:

1. Annex I is replaced by the text shown in the Annex to this Regulation.
2. The term 'Federal Republic of Yugoslavia' is replaced by 'Serbia and Montenegro' wherever it appears in Annexes II, IIIB and VI.

Article 2

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

Point (1) of Article 1 shall apply from 1 January 2003.

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

Done at Brussels, 12 August 2003.

For the Commission

Pascal LAMY

Member of the Commission

⁽¹⁾ OJ L 67, 10.3.1994, p. 1.

⁽²⁾ OJ L 192, 20.7.2002, p. 1.

⁽³⁾ OJ L 290, 28.10.2002, p. 1.

ANNEX

‘ANNEX I

A. TEXTILE PRODUCTS REFERRED TO IN ARTICLE 1

1. Without prejudice to the rules for the interpretation of the combined nomenclature, the wording of the description of goods is considered to be of indicative value only, since the products covered by each category are determined, within this Annex, by CN codes. Where there is an “ex” symbol in front of a CN code, the products covered in each category are determined by the scope of the CN code and by that of the corresponding description.
2. Garments which are not recognisable as being garments for men or boys or as being garments for women or girls are classified with the latter.
3. Where the expression “babies' garments” is used, this is meant to cover garments up to and including commercial size 86.

Category	Description CN code 2003	Table of equivalence	
		pieces/kg	g/piece
(1)	(2)	(3)	(4)

GROUP I A

1	<p>Cotton yarn, not put up for retail sale</p> <p>5204 11 00, 5204 19 00, 5205 11 00, 5205 12 00, 5205 13 00, 5205 14 00, 5205 15 10, 5205 15 90, 5205 21 00, 5205 22 00, 5205 23 00, 5205 24 00, 5205 26 00, 5205 27 00, 5205 28 00, 5205 31 00, 5205 32 00, 5205 33 00, 5205 34 00, 5205 35 00, 5205 41 00, 5205 42 00, 5205 43 00, 5205 44 00, 5205 46 00, 5205 47 00, 5205 48 00, 5206 11 00, 5206 12 00, 5206 13 00, 5206 14 00, 5206 15 10, 5206 15 90, 5206 21 00, 5206 22 00, 5206 23 00, 5206 24 00, 5206 25 10, 5206 25 90, 5206 31 00, 5206 32 00, 5206 33 00, 5206 34 00, 5206 35 00, 5206 41 00, 5206 42 00, 5206 43 00, 5206 44 00, 5206 45 00, ex 5604 90 00</p>		
2	<p>Woven fabrics of cotton, other than gauze, terry fabrics, narrow woven fabrics, pile fabrics, chenille fabrics, tulle and other net fabrics</p> <p>5208 11 10, 5208 11 90, 5208 12 16, 5208 12 19, 5208 12 96, 5208 12 99, 5208 13 00, 5208 19 00, 5208 21 10, 5208 21 90, 5208 22 16, 5208 22 19, 5208 22 96, 5208 22 99, 5208 23 00, 5208 29 00, 5208 31 00, 5208 32 16, 5208 32 19, 5208 32 96, 5208 32 99, 5208 33 00, 5208 39 00, 5208 41 00, 5208 42 00, 5208 43 00, 5208 49 00, 5208 51 00, 5208 52 10, 5208 52 90, 5208 53 00, 5208 59 00, 5209 11 00, 5209 12 00, 5209 19 00, 5209 21 00, 5209 22 00, 5209 29 00, 5209 31 00, 5209 32 00, 5209 39 00, 5209 41 00, 5209 42 00, 5209 43 00, 5209 49 10, 5209 49 90, 5209 51 00, 5209 52 00, 5209 59 00, 5210 11 10, 5210 11 90, 5210 12 00, 5210 19 00, 5210 21 10, 5210 21 90, 5210 22 00, 5210 29 00, 5210 31 10, 5210 31 90, 5210 32 00, 5210 39 00, 5210 41 00, 5210 42 00, 5210 49 00, 5210 51 00, 5210 52 00, 5210 59 00, 5211 11 00, 5211 12 00, 5211 19 00, 5211 21 00, 5211 22 00, 5211 29 00, 5211 31 00, 5211 32 00, 5211 39 00, 5211 41 00, 5211 42 00, 5211 43 00, 5211 49 10, 5211 49 90, 5211 51 00, 5211 52 00, 5211 59 00, 5212 11 10, 5212 11 90, 5212 12 10, 5212 12 90, 5212 13 10, 5212 13 90, 5212 14 10, 5212 14 90, 5212 15 10, 5212 15 90, 5212 21 10, 5212 21 90, 5212 22 10, 5212 22 90, 5212 23 10, 5212 23 90, 5212 24 10, 5212 24 90, 5212 25 10, 5212 25 90, ex 5811 00 00, ex 6308 00 00</p>		

(1)	(2)	(3)	(4)
2 a)	<p>Of which: Other than unbleached or bleached</p> <p>5208 31 00, 5208 32 16, 5208 32 19, 5208 32 96, 5208 32 99, 5208 33 00, 5208 39 00, 5208 41 00, 5208 42 00, 5208 43 00, 5208 49 00, 5208 51 00, 5208 52 10, 5208 52 90, 5208 53 00, 5208 59 00, 5209 31 00, 5209 32 00, 5209 39 00, 5209 41 00, 5209 42 00, 5209 43 00, 5209 49 10, 5209 49 90, 5209 51 00, 5209 52 00, 5209 59 00, 5210 31 10, 5210 31 90, 5210 32 00, 5210 39 00, 5210 41 00, 5210 42 00, 5210 49 00, 5210 51 00, 5210 52 00, 5210 59 00, 5211 31 00, 5211 32 00, 5211 39 00, 5211 41 00, 5211 42 00, 5211 43 00, 5211 49 10, 5211 49 90, 5211 51 00, 5211 52 00, 5211 59 00, 5212 13 10, 5212 13 90, 5212 14 10, 5212 14 90, 5212 15 10, 5212 15 90, 5212 23 10, 5212 23 90, 5212 24 10, 5212 24 90, 5212 25 10, 5212 25 90, ex 5811 00 00, ex 6308 00 00</p>		
3	<p>Woven fabrics of synthetic fibres (discontinuous or waste) other than narrow woven fabrics, pile fabrics (including terry fabrics) and chenille fabrics</p> <p>5512 11 00, 5512 19 10, 5512 19 90, 5512 21 00, 5512 29 10, 5512 29 90, 5512 91 00, 5512 99 10, 5512 99 90, 5513 11 20, 5513 11 90, 5513 12 00, 5513 13 00, 5513 19 00, 5513 21 10, 5513 21 30, 5513 21 90, 5513 22 00, 5513 23 00, 5513 29 00, 5513 31 00, 5513 32 00, 5513 33 00, 5513 39 00, 5513 41 00, 5513 42 00, 5513 43 00, 5513 49 00, 5514 11 00, 5514 12 00, 5514 13 00, 5514 19 00, 5514 21 00, 5514 22 00, 5514 23 00, 5514 29 00, 5514 31 00, 5514 32 00, 5514 33 00, 5514 39 00, 5514 41 00, 5514 42 00, 5514 43 00, 5514 49 00, 5515 11 10, 5515 11 30, 5515 11 90, 5515 12 10, 5515 12 30, 5515 12 90, 5515 13 11, 5515 13 19, 5515 13 91, 5515 13 99, 5515 19 10, 5515 19 30, 5515 19 90, 5515 21 10, 5515 21 30, 5515 21 90, 5515 22 11, 5515 22 19, 5515 22 91, 5515 22 99, 5515 29 10, 5515 29 30, 5515 29 90, 5515 91 10, 5515 91 30, 5515 91 90, 5515 92 11, 5515 92 19, 5515 92 91, 5515 92 99, 5515 99 10, 5515 99 30, 5515 99 90, 5803 90 30, ex 5905 00 70, ex 6308 00 00</p>		
3 a)	<p>Of which: Other than unbleached or bleached</p> <p>5512 19 10, 5512 19 90, 5512 29 10, 5512 29 90, 5512 99 10, 5512 99 90, 5513 21 10, 5513 21 30, 5513 21 90, 5513 22 00, 5513 23 00, 5513 29 00, 5513 31 00, 5513 32 00, 5513 33 00, 5513 39 00, 5513 41 00, 5513 42 00, 5513 43 00, 5513 49 00, 5514 21 00, 5514 22 00, 5514 23 00, 5514 29 00, 5514 31 00, 5514 32 00, 5514 33 00, 5514 39 00, 5514 41 00, 5514 42 00, 5514 43 00, 5514 49 00, 5515 11 30, 5515 11 90, 5515 12 30, 5515 12 90, 5515 13 19, 5515 13 99, 5515 19 30, 5515 19 90, 5515 21 30, 5515 21 90, 5515 22 19, 5515 22 99, 5515 29 30, 5515 29 90, 5515 91 30, 5515 91 90, 5515 92 19, 5515 92 99, 5515 99 30, 5515 99 90, ex 5803 90 30, ex 5905 00 70, ex 6308 00 00</p>		
GROUP I B			
4	<p>Shirts, T-shirts, lightweight fine knit roll, polo or turtle necked jumpers and pullovers (other than of wool or fine animal hair), undervests and the like, knitted or crocheted</p> <p>6105 10 00, 6105 20 10, 6105 20 90, 6105 90 10, 6109 10 00, 6109 90 10, 6109 90 30, 6110 20 10, 6110 30 10</p>	6,48	154
5	<p>Jerseys, pullovers, slip-overs, waistcoats, twinsets, cardigans, bed-jackets and jumpers (others than jackets and blazers), anoraks, wind-cheaters, waister jackets and the like, knitted or crocheted</p> <p>6101 10 90, 6101 20 90, 6101 30 90, 6102 10 90, 6102 20 90, 6102 30 90, 6110 11 10, 6110 11 30, 6110 11 90, 6110 12 10, 6110 12 90, 6110 19 10, 6110 19 90, 6110 20 91, 6110 20 99, 6110 30 91, 6110 30 99</p>	4,53	221

(1)	(2)	(3)	(4)
6	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man made fibres; lower parts of track suits with lining, others than category 16 or 29, of cotton or of man-made fibres 6203 41 10, 6203 41 90, 6203 42 31, 6203 42 33, 6203 42 35, 6203 42 90, 6203 43 19, 6203 43 90, 6203 49 19, 6203 49 50, 6204 61 10, 6204 62 31, 6204 62 33, 6204 62 39, 6204 63 18, 6204 69 18, 6211 32 42, 6211 33 42, 6211 42 42, 6211 43 42	1,76	568
7	Women's or girls' blouses, shirts and shirt-blouses, whether or not knitted or crocheted, of wool, of cotton or man-made fibres 6106 10 00, 6106 20 00, 6106 90 10, 6206 20 00, 6206 30 00, 6206 40 00	5,55	180
8	Men's or boys' shirts, other than knitted or crocheted, of wool, cotton or man-made fibres 6205 10 00, 6205 20 00, 6205 30 00	4,60	217
GROUP II A			
9	Terry towelling and similar woven terry fabrics of cotton; toilet linen and kitchen linen, other than knitted or crocheted, of terry towelling and woven terry fabrics, of cotton 5802 11 00, 5802 19 00, ex 6302 60 00		
20	Bed linen, other than knitted or crocheted 6302 21 00, 6302 22 90, 6302 29 90, 6302 31 10, 6302 31 90, 6302 32 90, 6302 39 90		
22	Yarn of staple or waste synthetic fibres, not put up for retail sale 5508 10 11, 5508 10 19, 5509 11 00, 5509 12 00, 5509 21 10, 5509 21 90, 5509 22 10, 5509 22 90, 5509 31 10, 5509 31 90, 5509 32 10, 5509 32 90, 5509 41 10, 5509 41 90, 5509 42 10, 5509 42 90, 5509 51 00, 5509 52 10, 5509 52 90, 5509 53 00, 5509 59 00, 5509 61 10, 5509 61 90, 5509 62 00, 5509 69 00, 5509 91 10, 5509 91 90, 5509 92 00, 5509 99 00		
22 a)	Of which acrylic ex 5508 10 19, 5509 31 10, 5509 31 90, 5509 32 10, 5509 32 90, 5509 61 10, 5509 61 90, 5509 62 00, 5509 69 00		
23	Yarn of staple or waste artificial fibres, not put up for retail sale 5508 20 10, 5510 11 00, 5510 12 00, 5510 20 00, 5510 30 00, 5510 90 00		
32	Woven pile fabrics and chenille fabrics (other than terry towelling or terry fabrics of cotton and narrow woven fabrics) and tufted textile surfaces, of wool, of cotton or of man-made textile fibres 5801 10 00, 5801 21 00, 5801 22 00, 5801 23 00, 5801 24 00, 5801 25 00, 5801 26 00, 5801 31 00, 5801 32 00, 5801 33 00, 5801 34 00, 5801 35 00, 5801 36 00, 5802 20 00, 5802 30 00		
32 a)	Of which: Cotton corduroy 5801 22 00		
39	Table linen, toilet linen and kitchen linen, other than knitted or crocheted, other than of terry towelling or a similar terry fabrics of cotton 6302 51 10, 6302 51 90, 6302 53 90, ex 6302 59 00, 6302 91 10, 6302 91 90, 6302 93 90, ex 6302 99 00		

(1)	(2)	(3)	(4)
GROUP II B			
12	Panty-hose and tights, stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, other than for babies, including stockings for varicose veins, other than products of category 70 6115 12 00, 6115 19 00, 6115 20 11, 6115 20 90, 6115 91 00, 6115 92 00, 6115 93 10, 6115 93 30, 6115 93 99, 6115 99 00	24,3 pairs	41
13	Men's or boys' underpants and briefs, women's or girls' knickers and briefs, knitted or crocheted, of wool, of cotton or of man-made fibres 6107 11 00, 6107 12 00, 6107 19 00, 6108 21 00, 6108 22 00, 6108 29 00, ex 6212 10 10	17	59
14	Men's or boys' woven overcoats, raincoats and other coats, cloaks and capes, of wool, of cotton or of man-made textile fibres (other than parkas) (of category 21) 6201 11 00, ex 6201 12 10, ex 6201 12 90, ex 6201 13 10, ex 6201 13 90, 6210 20 00	0,72	1 389
15	Women's or girls' woven overcoats, raincoats and other coats, cloaks and capes; jackets and blazers, of wool, of cotton or of man-made textile fibres (other than parkas) (of category 21) 6202 11 00, ex 6202 12 10, ex 6202 12 90, ex 6202 13 10, ex 6202 13 90, 6204 31 00, 6204 32 90, 6204 33 90, 6204 39 19, 6210 30 00	0,84	1 190
16	Men's or boys' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski suits; men's or boys' track suits with lining, with an outer shell of a single identical fabric, of cotton or of man-made fibres 6203 11 00, 6203 12 00, 6203 19 10, 6203 19 30, 6203 21 00, 6203 22 80, 6203 23 80, 6203 29 18, 6211 32 31, 6211 33 31	0,80	1 250
17	Men's or boys' jackets or blazers, other than knitted or crocheted, of wool, of cotton or of man-made fibres 6203 31 00, 6203 32 90, 6203 33 90, 6203 39 19	1,43	700
18	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, other than knitted or crocheted 6207 11 00, 6207 19 00, 6207 21 00, 6207 22 00, 6207 29 00, 6207 91 10, 6207 91 90, 6207 92 00, 6207 99 00 Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, other than knitted or crocheted 6208 11 00, 6208 19 10, 6208 19 90, 6208 21 00, 6208 22 00, 6208 29 00, 6208 91 11, 6208 91 19, 6208 91 90, 6208 92 00, 6208 99 00, ex 6212 10 10		
19	Handkerchiefs, other than knitted or crocheted 6213 20 00, 6213 90 00	59	17

(1)	(2)	(3)	(4)
21	<p>Parkas; anoraks, windcheaters, waister jackets and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres; upper parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres</p> <p>ex 6201 12 10, ex 6201 12 90, ex 6201 13 10, ex 6201 13 90, 6201 91 00, 6201 92 00, 6201 93 00, ex 6202 12 10, ex 6202 12 90, ex 6202 13 10, ex 6202 13 90, 6202 91 00, 6202 92 00, 6202 93 00, 6211 32 41, 6211 33 41, 6211 42 41, 6211 43 41</p>	2,3	435
24	<p>Men's or boys' nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted</p> <p>6107 21 00, 6107 22 00, 6107 29 00, 6107 91 10, 6107 91 90, 6107 92 00, ex 6107 99 00</p> <p>Women's or girls' night-dresses, pyjamas, négligees, bathrobes, dressing gowns and similar articles, knitted or crocheted</p> <p>6108 31 10, 6108 31 90, 6108 32 11, 6108 32 19, 6108 32 90, 6108 39 00, 6108 91 10, 6108 91 90, 6108 92 00, 6108 99 10</p>	3,9	257
26	<p>Women's or girls' dresses, of wool, of cotton or of man-made fibres</p> <p>6104 41 00, 6104 42 00, 6104 43 00, 6104 44 00, 6204 41 00, 6204 42 00, 6204 43 00, 6204 44 00</p>	3,1	323
27	<p>Women's or girls' skirts, including divided skirts</p> <p>6104 51 00, 6104 52 00, 6104 53 00, 6104 59 00, 6204 51 00, 6204 52 00, 6204 53 00, 6204 59 10</p>	2,6	385
28	<p>Trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, of wool, of cotton or of man-made fibres</p> <p>6103 41 10, 6103 41 90, 6103 42 10, 6103 42 90, 6103 43 10, 6103 43 90, 6103 49 10, 6103 49 91, 6104 61 10, 6104 61 90, 6104 62 10, 6104 62 90, 6104 63 10, 6104 63 90, 6104 69 10, 6104 69 91</p>	1,61	620
29	<p>Women's or girls' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski suits; women's or girls' track suits with lining, with an outer shell of an identical fabric, of cotton or of man-made fibres</p> <p>6204 11 00, 6204 12 00, 6204 13 00, 6204 19 10, 6204 21 00, 6204 22 80, 6204 23 80, 6204 29 18, 6211 42 31, 6211 43 31</p>	1,37	730
31	<p>Brassières, woven, knitted or crocheted</p> <p>ex 6212 10 10, 6212 10 90</p>	18,2	55
68	<p>Babies' garments and clothing accessories, excluding babies' gloves, mittens and mitts of categories 10 and 87, and babies' stockings, socks and sockettes, other than knitted or crocheted, of category 88</p> <p>6111 10 90, 6111 20 90, 6111 30 90, ex 6111 90 00, ex 6209 10 00, ex 6209 20 00, ex 6209 30 00, ex 6209 90 00</p>		
73	<p>Track suits of knitted or crocheted fabric, of wool, of cotton or of man-made textile fibres</p> <p>6112 11 00, 6112 12 00, 6112 19 00</p>	1,67	600

(1)	(2)	(3)	(4)
76	<p>Men's or boys' industrial or occupational clothing, other than knitted or crocheted</p> <p>6203 22 10, 6203 23 10, 6203 29 11, 6203 32 10, 6203 33 10, 6203 39 11, 6203 42 11, 6203 42 51, 6203 43 11, 6203 43 31, 6203 49 11, 6203 49 31, 6211 32 10, 6211 33 10</p> <p>Women's or girls' aprons, smock overalls and other industrial or occupational clothing, other than knitted or crocheted</p> <p>6204 22 10, 6204 23 10, 6204 29 11, 6204 32 10, 6204 33 10, 6204 39 11, 6204 62 11, 6204 62 51, 6204 63 11, 6204 63 31, 6204 69 11, 6204 69 31, 6211 42 10, 6211 43 10</p>		
77	<p>Ski suits, other than knitted or crocheted</p> <p>ex 6211 20 00</p>		
78	<p>Garments, other than knitted or crocheted, excluding garments of categories 6, 7, 8, 14, 15, 16, 17, 18, 21, 26, 27, 29, 68, 72, 76 and 77</p> <p>6203 41 30, 6203 42 59, 6203 43 39, 6203 49 39, 6204 61 80, 6204 61 90, 6204 62 59, 6204 62 90, 6204 63 39, 6204 63 90, 6204 69 39, 6204 69 50, 6210 40 00, 6210 50 00, 6211 31 00, 6211 32 90, 6211 33 90, 6211 41 00, 6211 42 90, 6211 43 90</p>		
83	<p>Overcoats, jackets, blazers and other garments, including ski suits, knitted or crocheted, excluding garments of categories 4, 5, 7, 13, 24, 26, 27, 28, 68, 69, 72, 73, 74, 75</p> <p>6101 10 10, 6101 20 10, 6101 30 10, 6102 10 10, 6102 20 10, 6102 30 10, 6103 31 00, 6103 32 00, 6103 33 00, ex 6103 39 00, 6104 31 00, 6104 32 00, 6104 33 00, ex 6104 39 00, 6112 20 00, 6113 00 90, 6114 10 00, 6114 20 00, 6114 30 00</p>		

GROUP III A

33	<p>Woven fabrics of synthetic filament yarn obtained from strip or the like of polyethylene or polypropylene, less than 3 m wide</p> <p>5407 20 11</p> <p>Sacks and bags, of a kind used for the packing of goods, not knitted or crocheted, obtained from strip or the like</p> <p>6305 32 81, 6305 32 89, 6305 33 91, 6305 33 99</p>		
34	<p>Woven fabrics of synthetic filament yarn obtained from strip or the like of polyethylene or polypropylene, 3 m or more wide</p> <p>5407 20 19</p>		
35	<p>Woven fabrics of synthetic fibres (continuous), other than those for tyres of category 114</p> <p>5407 10 00, 5407 20 90, 5407 30 00, 5407 41 00, 5407 42 00, 5407 43 00, 5407 44 00, 5407 51 00, 5407 52 00, 5407 53 00, 5407 54 00, 5407 61 10, 5407 61 30, 5407 61 50, 5407 61 90, 5407 69 10, 5407 69 90, 5407 71 00, 5407 72 00, 5407 73 00, 5407 74 00, 5407 81 00, 5407 82 00, 5407 83 00, 5407 84 00, 5407 91 00, 5407 92 00, 5407 93 00, 5407 94 00, ex 5811 00 00, ex 5905 00 70</p>		

(1)	(2)	(3)	(4)
35 a)	Of which: Other than unbleached or bleached ex 5407 10 00, ex 5407 20 90, ex 5407 30 00, 5407 42 00, 5407 43 00, 5407 44 00, 5407 52 00, 5407 53 00, 5407 54 00, 5407 61 30, 5407 61 50, 5407 61 90, 5407 69 90, 5407 72 00, 5407 73 00, 5407 74 00, 5407 82 00, 5407 83 00, 5407 84 00, 5407 92 00, 5407 93 00, 5407 94 00, ex 5811 00 00, ex 5905 00 70		
36	Woven fabrics of continuous artificial fibres, other than those for tyres of category 114 5408 10 00, 5408 21 00, 5408 22 10, 5408 22 90, 5408 23 10, 5408 23 90, 5408 24 00, 5408 31 00, 5408 32 00, 5408 33 00, 5408 34 00, ex 5811 00 00, ex 5905 00 70		
36 a)	Of which: Other than unbleached or bleached ex 5408 10 00, 5408 22 10, 5408 22 90, 5408 23 10, 5408 23 90, 5408 24 00, 5408 32 00, 5408 33 00, 5408 34 00, ex 5811 00 00, ex 5905 00 70		
37	Woven fabrics of artificial staple fibres 5516 11 00, 5516 12 00, 5516 13 00, 5516 14 00, 5516 21 00, 5516 22 00, 5516 23 10, 5516 23 90, 5516 24 00, 5516 31 00, 5516 32 00, 5516 33 00, 5516 34 00, 5516 41 00, 5516 42 00, 5516 43 00, 5516 44 00, 5516 91 00, 5516 92 00, 5516 93 00, 5516 94 00, 5803 90 50, ex 5905 00 70		
37 a)	Of which: Other than unbleached or bleached 5516 12 00, 5516 13 00, 5516 14 00, 5516 22 00, 5516 23 10, 5516 23 90, 5516 24 00, 5516 32 00, 5516 33 00, 5516 34 00, 5516 42 00, 5516 43 00, 5516 44 00, 5516 92 00, 5516 93 00, 5516 94 00, ex 5803 90 50, ex 5905 00 70		
38 A	Knitted or crocheted synthetic curtain fabric including net curtain fabric 6005 31 10, 6005 32 10, 6005 33 10, 6005 34 10, 6006 31 10, 6006 32 10, 6006 33 10, 6006 34 10		
38 B	Net curtains, other than knitted or crocheted ex 6303 91 00, ex 6303 92 90, ex 6303 99 90		
40	Woven curtains (including drapes, interior blinds, curtain and bed valances and other furnishing articles), other than knitted or crocheted, of wool, of cotton or of man-made fibres ex 6303 91 00, ex 6303 92 90, ex 6303 99 90, 6304 19 10, ex 6304 19 90, 6304 92 00, ex 6304 93 00, ex 6304 99 00		
41	Yarn of synthetic filament (continuous), not put up for retail sale, other than non textured single yarn untwisted or with a twist of not more than 50 turns/m 5401 10 11, 5401 10 19, 5402 10 10, 5402 10 90, 5402 20 00, 5402 31 00, 5402 32 00, 5402 33 00, 5402 39 10, 5402 39 90, 5402 49 10, 5402 49 91, 5402 49 99, 5402 51 00, 5402 52 00, 5402 59 10, 5402 59 90, 5402 61 00, 5402 62 00, 5402 69 10, 5402 69 90, ex 5604 20 00, ex 5604 90 00		

(1)	(2)	(3)	(4)
42	<p>Yarn of continuous man-made fibres, not put up for retail sale</p> <p>5401 20 10</p> <p>Yarn of artificial fibres; yarn of artificial filaments, not put up for retail sale, other than single yarn of viscose rayon untwisted or with a twist of not more than 250 turns/m and single non textured yarn of cellulose acetate</p> <p>5403 10 00, 5403 20 00, ex 5403 32 00, ex 5403 33 00, 5403 39 00, 5403 41 00, 5403 42 00, 5403 49 00, ex 5604 20 00</p>		
43	<p>Yarn of man-made filament, yarn of artificial staple fibres, cotton yarn, put up for retail sale</p> <p>5204 20 00, 5207 10 00, 5207 90 00, 5401 10 90, 5401 20 90, 5406 10 00, 5406 20 00, 5508 20 90, 5511 30 00</p>		
46	<p>Carded or combed sheep's or lambs' wool or other fine animal hair</p> <p>5105 10 00, 5105 21 00, 5105 29 00, 5105 31 00, 5105 39 10, 5105 39 90</p>		
47	<p>Yarn of carded sheep's or lambs' wool (woollen yarn) or of carded fine animal hair, not put up for retail sale</p> <p>5106 10 10, 5106 10 90, 5106 20 10, 5106 20 91, 5106 20 99, 5108 10 10, 5108 10 90</p>		
48	<p>Yarn of combed sheep's or lambs' wool (worsted yarn) or of combed fine animal hair, not put up for retail sale</p> <p>5107 10 10, 5107 10 90, 5107 20 10, 5107 20 30, 5107 20 51, 5107 20 59, 5107 20 91, 5107 20 99, 5108 20 10, 5108 20 90</p>		
49	<p>Yarn of sheep's or lambs' wool or of combed fine animal hair, put up for retail sale</p> <p>5109 10 10, 5109 10 90, 5109 90 10, 5109 90 90</p>		
50	<p>Woven fabrics of sheep's or lambs' wool or of fine animal hair</p> <p>5111 11 11, 5111 11 19, 5111 11 91, 5111 11 99, 5111 19 11, 5111 19 19, 5111 19 31, 5111 19 39, 5111 19 91, 5111 19 99, 5111 20 00, 5111 30 10, 5111 30 30, 5111 30 90, 5111 90 10, 5111 90 91, 5111 90 93, 5111 90 99, 5112 11 10, 5112 11 90, 5112 19 11, 5112 19 19, 5112 19 91, 5112 19 99, 5112 20 00, 5112 30 10, 5112 30 30, 5112 30 90, 5112 90 10, 5112 90 91, 5112 90 93, 5112 90 99</p>		
51	<p>Cotton, carded or combed</p> <p>5203 00 00</p>		
53	<p>Cotton gauze</p> <p>5803 10 00</p>		
54	<p>Artificial staple fibres, including waste, carded, combed or otherwise processed for spinning</p> <p>5507 00 00</p>		
55	<p>Synthetic staple fibres, including waste, carded, combed or otherwise processed for spinning</p> <p>5506 10 00, 5506 20 00, 5506 30 00, 5506 90 10, 5506 90 90</p>		

(1)	(2)	(3)	(4)
56	Yarn of synthetic staple fibres (including waste), put up for retail sale 5508 10 90, 5511 10 00, 5511 20 00		
58	Carpets, carportines and rugs, knotted (made up or not) 5701 10 10, 5701 10 91, 5701 10 93, 5701 10 99, 5701 90 10, 5701 90 90		
59	Carpets and other textile floor coverings, other than the carpets of category 58 5702 10 00, 5702 31 00, 5702 32 00, 5702 39 10, 5702 41 00, 5702 42 00, 5702 49 10, 5702 51 00, 5702 52 00, ex 5702 59 00, 5702 91 00, 5702 92 00, ex 5702 99 00, 5703 10 00, 5703 20 11, 5703 20 19, 5703 20 91, 5703 20 99, 5703 30 11, 5703 30 19, 5703 30 51, 5703 30 59, 5703 30 91, 5703 30 99, 5703 90 00, 5704 10 00, 5704 90 00, 5705 00 10, 5705 00 30, ex 5705 00 90		
60	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needlework tapestries (e.g. petit point and cross stitch) made in panels and the like by hand 5805 00 00		
61	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft, assembled by means of an adhesive, other than labels and similar articles of category 62 Elastic fabrics and trimmings (not knitted or crocheted), made from textile materials assembled from rubber thread ex 5806 10 00, 5806 20 00, 5806 31 00, 5806 32 10, 5806 32 90, 5806 39 00, 5806 40 00		
62	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn and gimped horsehair yarn) 5606 00 91, 5606 00 99 Tulle and other net fabrics but not including woven, knitted or crocheted fabrics, hand or mechanically-made lace, in the piece, in strips or in motifs 5804 10 11, 5804 10 19, 5804 10 90, 5804 21 10, 5804 21 90, 5804 29 10, 5804 29 90, 5804 30 00 Labels, badges and the like of textile materials, not embroidered, in the piece, in strips or cut to shape or size, woven 5807 10 10, 5807 10 90 Braids and ornamental trimmings in the piece; tassels, pompons and the like 5808 10 00, 5808 90 00 Embroidery, in the piece, in strips or in motifs 5810 10 10, 5810 10 90, 5810 91 10, 5810 91 90, 5810 92 10, 5810 92 90, 5810 99 10, 5810 99 90		
63	Knitted or crocheted fabric of synthetic fibres containing by weight 5 % or more elastomeric yarn and knitted or crocheted fabrics containing by weight 5 % or more of rubber thread 5906 91 00, ex 6002 40 00, 6002 90 00, ex 6004 10 00, 6004 90 00 Raschel lace and long-pile fabric of synthetic fibres ex 6001 10 00, 6003 30 10, 6005 31 50, 6005 32 50, 6005 33 50, 6005 34 50		

(1)	(2)	(3)	(4)
65	Knitted or crocheted fabric, other than those of categories 38 A and 63, of wool, of cotton or of man-made fibres 5606 00 10, ex 6001 10 00, 6001 21 00, 6001 22 00, 6001 29 10, 6001 91 10, 6001 91 30, 6001 91 50, 6001 91 90, 6001 92 10, 6001 92 30, 6001 92 50, 6001 92 90, 6001 99 10, ex 6002 40 00, 6003 10 00, 6003 20 00, 6003 30 90, 6003 40 00, ex 6004 10 00, 6005 10 00, 6005 21 00, 6005 22 00, 6005 23 00, 6005 24 00, 6005 31 90, 6005 32 90, 6005 33 90, 6005 34 90, 6005 41 00, 6005 42 00, 6005 43 00, 6005 44 00, 6006 10 00, 6006 21 00, 6006 22 00, 6006 23 00, 6006 24 00, 6006 31 90, 6006 32 90, 6006 33 90, 6006 34 90, 6006 41 00, 6006 42 00, 6006 43 00, 6006 44 00		
66	Travelling rugs and blankets, other than knitted or crocheted, of wool, of cotton or of man-made fibres 6301 10 00, 6301 20 91, 6301 20 99, 6301 30 90, ex 6301 40 90, ex 6301 90 90		

GROUP III B

10	Gloves, mittens and mitts, knitted or crocheted 6111 10 10, 6111 20 10, 6111 30 10, ex 6111 90 00, 6116 10 20, 6116 10 80, 6116 91 00, 6116 92 00, 6116 93 00, 6116 99 00	17 pairs	59
67	Knitted or crocheted clothing accessories other than for babies; household linen of all kinds, knitted or crocheted; curtains (including drapes) and interior blinds, curtain or bed valances and other furnishing articles knitted or crocheted; knitted or crocheted blankets and travelling rugs, other knitted or crocheted articles including parts of garments or of clothing accessories 5807 90 90, 6113 00 10, 6117 10 00, 6117 20 00, 6117 80 10, 6117 80 90, 6117 90 00, 6301 20 10, 6301 30 10, 6301 40 10, 6301 90 10, 6302 10 10, 6302 10 90, 6302 40 00, ex 6302 60 00, 6303 11 00, 6303 12 00, 6303 19 00, 6304 11 00, 6304 91 00, ex 6305 20 00, 6305 32 11, ex 6305 32 90, 6305 33 10, ex 6305 39 00, ex 6305 90 00, 6307 10 10, 6307 90 10		
67 a)	Of which: Sacks and bags of a kind used for the packing of goods, made from polyethylene or polypropylene strip 6305 32 11, 6305 33 10		
69	Women's and girls' slips and petticoats, knitted or crocheted 6108 11 00, 6108 19 00	7,8	128
70	Panty-hose and tights of synthetic fibres, measuring per single yarn less than 67 decitex (6,7 tex) 6115 11 00, 6115 20 19 Women's full length hosiery of synthetic fibres 6115 93 91	30,4 pairs	33
72	Swimwear, of wool, of cotton or of man-made fibres 6112 31 10, 6112 31 90, 6112 39 10, 6112 39 90, 6112 41 10, 6112 41 90, 6112 49 10, 6112 49 90, 6211 11 00, 6211 12 00	9,7	103

(1)	(2)	(3)	(4)
74	Women's or girls' knitted or crocheted suits and ensembles, of wool, of cotton or of man-made fibres, excluding ski suits 6104 11 00, 6104 12 00, 6104 13 00, ex 6104 19 00, 6104 21 00, 6104 22 00, 6104 23 00, ex 6104 29 00	1,54	650
75	Men's or boys' knitted or crocheted suits and ensembles, of wool, of cotton or of man-made fibres, excluding ski suit 6103 11 00, 6103 12 00, 6103 19 00, 6103 21 00, 6103 22 00, 6103 23 00, 6103 29 00	0,80	1 250
84	Shawls, scarves, mufflers, mantillas, veils and the like other than knitted or crocheted, of wool, of cotton or of man-made fibres 6214 20 00, 6214 30 00, 6214 40 00, 6214 90 10		
85	Ties, bow ties and cravats other than knitted or crocheted, of wool, of cotton or of man-made fibres 6215 20 00, 6215 90 00	17,9	56
86	Corsets, corset-belts, suspender belts, braces, suspenders, garters and the like, and parts thereof, whether or not knitted or crocheted 6212 20 00, 6212 30 00, 6212 90 00	8,8	114
87	Gloves, mittens and mitts, not knitted or crocheted ex 6209 10 00, ex 6209 20 00, ex 6209 30 00, ex 6209 90 00, 6216 00 00		
88	Stockings, socks and sockettes, not knitted or crocheted; other clothing accessories, parts of garments or of clothing accessories other than for babies, other than knitted or crocheted ex 6209 10 00, ex 6209 20 00, ex 6209 30 00, ex 6209 90 00, 6217 10 00, 6217 90 00		
90	Twine, cordage, ropes and cables of synthetic fibres, plaited or not 5607 41 00, 5607 49 11, 5607 49 19, 5607 49 90, 5607 50 11, 5607 50 19, 5607 50 30, 5607 50 90		
91	Tents 6306 21 00, 6306 22 00, 6306 29 00		
93	Sacks and bags, of a kind used for the packing of goods of woven fabrics, other than made from polyethylene or polypropylene strip ex 6305 20 00, ex 6305 32 90, ex 6305 39 00		
94	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps 5601 10 10, 5601 10 90, 5601 21 10, 5601 21 90, 5601 22 10, 5601 22 91, 5601 22 99, 5601 29 00, 5601 30 00		
95	Felt and articles thereof, whether or not impregnated or coated, other than floor coverings 5602 10 19, 5602 10 31, 5602 10 39, 5602 10 90, 5602 21 00, 5602 29 90, 5602 90 00, ex 5807 90 10, ex 5905 00 70, 6210 10 10, 6307 90 91		

(1)	(2)	(3)	(4)
96	<p>Non-woven fabrics and articles of such fabrics, whether or not impregnated, coated, covered or laminated</p> <p>5603 11 10, 5603 11 90, 5603 12 10, 5603 12 90, 5603 13 10, 5603 13 90, 5603 14 10, 5603 14 90, 5603 91 10, 5603 91 90, 5603 92 10, 5603 92 90, 5603 93 10, 5603 93 90, 5603 94 10, 5603 94 90, ex 5807 90 10, ex 5905 00 70, 6210 10 91, 6210 10 99, ex 6301 40 90, ex 6301 90 90, 6302 22 10, 6302 32 10, 6302 53 10, 6302 93 10, 6303 92 10, 6303 99 10, ex 6304 19 90, ex 6304 93 00, ex 6304 99 00, ex 6305 32 90, ex 6305 39 00, 6307 10 30, ex 6307 90 99</p>		
97	<p>Nets and netting made of twine, cordage or rope and made up fishing nets of yarn, twine, cordage or rope</p> <p>5608 11 11, 5608 11 19, 5608 11 91, 5608 11 99, 5608 19 11, 5608 19 19, 5608 19 30, 5608 19 90, 5608 90 00</p>		
98	<p>Other articles made from yarn, twine, cordage, cables or rope, other than textile fabrics, articles made from such fabrics and articles of category 97</p> <p>5609 00 00, 5905 00 10</p>		
99	<p>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations</p> <p>5901 10 00, 5901 90 00</p> <p>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape</p> <p>5904 10 00, 5904 90 00</p> <p>Rubberised textile fabric, not knitted or crocheted, excluding those for tyres</p> <p>5906 10 00, 5906 99 10, 5906 99 90</p> <p>Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths, other than of category 100</p> <p>5907 00 10, 5907 00 90</p>		
100	<p>Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials</p> <p>5903 10 10, 5903 10 90, 5903 20 10, 5903 20 90, 5903 90 10, 5903 90 91, 5903 90 99</p>		
101	<p>Twine, cordage, ropes and cables, plaited or not, other than of synthetic fibres</p> <p>ex 5607 90 90</p>		
109	<p>Tarpaulins, sails, awnings and sunblinds</p> <p>6306 11 00, 6306 12 00, 6306 19 00, 6306 31 00, 6306 39 00</p>		
110	<p>Woven pneumatic mattresses</p> <p>6306 41 00, 6306 49 00</p>		
111	<p>Camping goods, woven, other than pneumatic mattresses and tents</p> <p>6306 91 00, 6306 99 00</p>		

(1)	(2)	(3)	(4)
112	Other made up textile articles, woven, excluding those of categories 113 and 114 6307 20 00, ex 6307 90 99		
113	Floor cloth, dish cloth and dusters, other than knitted or crocheted 6307 10 90		
114	Woven fabrics and articles for technical uses 5902 10 10, 5902 10 90, 5902 20 10, 5902 20 90, 5902 90 10, 5902 90 90, 5908 00 00, 5909 00 10, 5909 00 90, 5910 00 00, 5911 10 00, ex 5911 20 00, 5911 31 11, 5911 31 19, 5911 31 90, 5911 32 10, 5911 32 90, 5911 40 00, 5911 90 10, 5911 90 90		
GROUP IV			
115	Flax or ramie yarn 5306 10 10, 5306 10 30, 5306 10 50, 5306 10 90, 5306 20 10, 5306 20 90, 5308 90 12, 5308 90 19		
117	Woven fabrics of flax or of ramie 5309 11 10, 5309 11 90, 5309 19 00, 5309 21 10, 5309 21 90, 5309 29 00, 5311 00 10, 5803 90 90, 5905 00 30		
118	Table linen, toilet linen and kitchen linen of flax or ramie, other knitted or crocheted 6302 29 10, 6302 39 10, 6302 39 30, 6302 52 00, ex 6302 59 00, 6302 92 00, ex 6302 99 00		
120	Curtains (including drapes), interior blinds, curtain and bed valances and other furnishing articles, not knitted or crocheted, of flax or ramie ex 6303 99 90, 6304 19 30, ex 6304 99 00		
121	Twine, cordage, ropes and cables, plaited or not, of flax or ramie ex 5607 90 00		
122	Sacks and bags, of a kind used for the packing of goods, used, of flax, other than knitted or crocheted ex 6305 90 00		
123	Woven pile fabrics and chenille fabrics of flax or ramie, other than narrow woven fabrics 5801 90 10, ex 5801 90 90 Shawls, scarves, mufflers, mantillas, veils and the like, of flax or ramie, other than knitted or crocheted 6214 90 90		
GROUP V			
124	Synthetic staple fibres 5501 10 00, 5501 20 00, 5501 30 00, 5501 90 10, 5501 90 90, 5503 10 10, 5503 10 90, 5503 20 00, 5503 30 00, 5503 40 00, 5503 90 10, 5503 90 90, 5505 10 10, 5505 10 30, 5505 10 50, 5505 10 70, 5505 10 90		
125 A	Synthetic filament yarn (continuous) not put up for retail sale, other than yarn of category 41 5402 41 00, 5402 42 00, 5402 43 00		

(1)	(2)	(3)	(4)
125 B	Monofilament, strip (artificial straw and the like) and imitation catgut of synthetic materials 5404 10 10, 5404 10 90, 5404 90 11, 5404 90 19, 5404 90 90, ex 5604 20 00, ex 5604 90 00		
126	Artificial staple fibres 5502 00 10, 5502 00 40, 5502 00 80, 5504 10 00, 5504 90 00, 5505 20 00		
127 A	Yarn of artificial filaments (continuous) not put up for retail sale, other than yarn of category 42 5403 31 00, ex 5403 32 00, ex 5403 33 00		
127 B	Monofilament, strip (artificial straw and the like) and imitation catgut of artificial textile materials 5405 00 00, ex 5604 90 00		
128	Coarse animal hair, carded or combed 5105 40 00		
129	Yarn of coarse animal hair or of horsehair 5110 00 00		
130 A	Silk yarn other than yarn spun from silk waste 5004 00 10, 5004 00 90, 5006 00 10		
130 B	Silk yarn other than of category 130 A; silk-worm gut 5005 00 10, 5005 00 90, 5006 00 90, ex 5604 90 00		
131	Yarn of other vegetable textile fibres 5308 90 90		
132	Paper yarn 5308 90 50		
133	Yarn of true hemp 5308 20 10, 5308 20 90		
134	Metallized yarn 5605 00 00		
135	Woven fabrics of coarse animal hair or of horse hair 5113 00 00		
136	Woven fabrics of silk or of silk waste 5007 10 00, 5007 20 11, 5007 20 19, 5007 20 21, 5007 20 31, 5007 20 39, 5007 20 41, 5007 20 51, 5007 20 59, 5007 20 61, 5007 20 69, 5007 20 71, 5007 90 10, 5007 90 30, 5007 90 50, 5007 90 90, 5803 90 10, ex 5905 00 90, ex 5911 20 00		
137	Woven pile fabric and chenille fabrics and narrow woven fabrics of silk, or of silk waste ex 5801 90 90, ex 5806 10 00		
138	Woven fabrics of paper yarn and other textile fibres other than of ramie 5311 00 90, ex 5905 00 90		

(1)	(2)	(3)	(4)
139	Woven fabrics of metal threads or of metallized yarn 5809 00 00		
140	Knitted or crocheted fabric of textile material other than wool or fine animal hair, cotton or man made fibres 6001 99 90, 6003 90 00, 6005 90 00, 6006 90 00		
141	Travelling rugs and blankets of textile material other than wool or fine animal hair, cotton or man made fibres ex 6301 90 90		
142	Carpets and other textile floor coverings of sisal, of other fibres of the agave family or the Manila hemp ex 5702 39 90, ex 5702 49 90, ex 5702 59 00, ex 5702 99 00, ex 5705 00 90		
144	Felt of coarse animal hair 5602 10 35, 5602 29 10		
145	Twine, cordage, ropes and cables plaited or not abaca (Manila hemp) or of true hemp 5607 90 10, ex 5607 90 90		
146 A	Binder or baler twine for agricultural machines, of sisal or other fibres of the agave family ex 5607 21 00		
146 B	Twine, cordage, ropes and cables of sisal or other fibres of the agave family, other than the products of category 146 A ex 5607 21 00, 5607 29 10, 5607 29 90		
146 C	Twine, cordage, ropes and cables, whether or not plaited or braided, of jute or of other textile bast fibres of heading No 5303 5607 10 00		
147	Silk waste (including cocoons unsuitable for reeling), yarn waste and garnetted stock, other than not carded or combed 5003 90 00		
148 A	Yarn of jute or of other textile bast fibres of heading No 5303 5307 10 10, 5307 10 90, 5307 20 00		
148 B	Coir yarn 5308 10 00		
149	Woven fabrics of jute or of other textile bast fibres of a width of more than 150 cm 5310 10 90, ex 5310 90 00		
150	Woven fabrics of jute or of other textile bast fibres of a width of not more than 150 cm; sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres, other than used 5310 10 10, ex 5310 90 00, 5905 00 50, 6305 10 90		
151 A	Floor coverings of coconut fibres (coir) 5702 20 00		

(1)	(2)	(3)	(4)
151 B	Carpets and other textile floor coverings, of jute or of other textile bast fibres, other than tufted or flocked ex 5702 39 90, ex 5702 49 90, ex 5702 59 00, ex 5702 99 00		
152	Needle loom felt of jute or of other textile bast fibres not impregnated or coated, other than floor coverings 5602 10 11		
153	Used sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading No 5303 6305 10 10		
154	<p>Silkworm cocoons suitable for reeling 5001 00 00</p> <p>Raw silk (not thrown) 5002 00 00</p> <p>Silk waste (including cocoons unsuitable for reeling), yarn waste and garnetted stock, not carded or combed 5003 10 00</p> <p>Wool not carded or combed 5101 11 00, 5101 19 00, 5101 21 00, 5101 29 00, 5101 30 00</p> <p>Fine or coarse animal hair, not carded or combed 5102 11 00, 5102 19 10, 5102 19 30, 5102 19 40, 5102 19 90, 5102 20 00</p> <p>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock 5103 10 10, 5103 10 90, 5103 20 10, 5103 20 91, 5103 20 99, 5103 30 00</p> <p>Garnetted stock of wool or of fine or coarse animal hair 5104 00 00</p> <p>Flax, raw or processed but not spun: flax tow and waste (including yarn waste and garnetted stock) 5301 10 00, 5301 21 00, 5301 29 00, 5301 30 10, 5301 30 90</p> <p>Ramie and other vegetable textile fibres, raw or processed but not spun: tow, noils and waste, other than coir and abaca of heading No 5304 5305 90 00</p> <p>Cotton, not carded nor combed 5201 00 10, 5201 00 90</p> <p>Cotton waste (including yarn waste and garnetted stock) 5202 10 00, 5202 91 00, 5202 99 00</p> <p>True hemp (<i>cannabis sativa</i> L.), raw or processed but not spun: tow and waste of true hemp (including yarn waste and garnetted stock) 5302 10 00, 5302 90 00</p> <p>Abaca (<i>Manila hemp</i> or <i>Musa Textilis</i> Nee), raw or processed but not spun: tow and waste of abaca (including yarn waste and garnetted stock) 5305 21 00, 5305 29 00</p> <p>Jute or other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun: tow and waste of jute or other textile bast fibres (including yarn waste and garnetted stock) 5303 10 00, 5303 90 00</p> <p>Other vegetable textile fibres, raw or processed but not spun: tow and waste of such fibres (including yarn waste and garnetted stock) 5304 10 00, 5304 90 00, 5305 11 00, 5305 19 00, 5305 90 00</p>		

(1)	(2)	(3)	(4)
156	Blouses and pullovers knitted or crocheted of silk or silk waste for women and girls 6106 90 30, ex 6110 90 90		
157	Garments, knitted or crocheted, other than those of categories 1 to 123 and 156 6101 90 10, 6101 90 90, 6102 90 10, 6102 90 90, ex 6103 39 00, 6103 49 99, ex 6104 19 00, ex 6104 29 00, ex 6104 39 00, 6104 49 00, 6104 69 99, 6105 90 90, 6106 90 50, 6106 90 90, ex 6107 99 00, 6108 99 90, 6109 90 90, 6110 90 10, ex 6110 90 90, ex 6111 90 00, 6114 90 00		
159	Dresses, blouses and shirt-blouses, not knitted or crocheted, of silk or silk waste 6204 49 10, 6206 10 00 Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of silk or silk waste 6214 10 00 Ties, bow ties and cravats of silk or silk waste 6215 10 00		
160	Handkerchiefs of silk or silk waste 6213 10 00		
161	Garments, not knitted or crocheted, other than those of categories 1 to 123 and category 159 6201 19 00, 6201 99 00, 6202 19 00, 6202 99 00, 6203 19 90, 6203 29 90, 6203 39 90, 6203 49 90, 6204 19 90, 6204 29 90, 6204 39 90, 6204 49 90, 6204 59 90, 6204 69 90, 6205 90 10, 6205 90 90, 6206 90 10, 6206 90 90, ex 6211 20 00, 6211 39 00, 6211 49 00		

B. OTHER TEXTILE PRODUCTS REFERRED TO IN ARTICLE 1(1)

CN codes

3005 90	4202 92 98	6601 10 00
3921 12 00	5604 10 00	6601 91 00
ex 3921 13		6601 99
ex 3921 90 60	6309 00 00	6601 99 90
	6310 10 10	7019 11 00
4202 12 19	6310 10 30	7019 12 00
4202 12 50	6310 10 90	ex 7019 19
4202 12 91	6310 90 00	
4202 12 99		8708 21 10
4202 22 10	ex 6405 20	8708 21 90
4202 22 90	ex 6406 10	
4202 32 10	ex 6406 99	8804 00 00
4202 32 90	ex 6501 00 00	9113 90 30
4202 92 11	ex 6502 00 00	ex 9113 90 90
4202 92 15	ex 6503 00	
4202 92 19	ex 6504 00 00	ex 9404 90
4202 92 91	ex 6505 90	ex 9612 10'

COMMISSION REGULATION (EC) No 1438/2003**of 12 August 2003****laying down implementing rules on the Community Fleet Policy as defined in Chapter III of Council Regulation (EC) No 2371/2002**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the Common Fisheries Policy ⁽¹⁾, and in particular Article 11(5), Article 12(2), Article 13(3) and Article 14(2) thereof,

Whereas:

- (1) The adjustment in fishing capacity of the Community fishing fleet should be monitored closely to bring it into line with the available resources. To that end, Chapter III of Regulation (EC) No 2371/2002 sets out a number of specific measures.
- (2) Rules should be laid down to ensure the correct implementation of Chapter III of Regulation (EC) No 2371/2002 by the Member States, taking into account all relevant parameters for the management of fleet capacity, in terms of tonnage (GT) and power (kW), provided for in that Regulation and also in Council Regulation (EC) No 2369/2002 of 20 December 2002 amending Regulation (EC) No 2792/1999 laying down the detailed rules and arrangements regarding Community structural assistance in the fisheries sector ⁽²⁾.
- (3) Reference levels for fishing capacity should be fixed at 1 January 2003 for the fleet of each Member State, with the exception of its fleet registered in the outermost regions.
- (4) It is necessary to establish rules for the adjustment of the reference levels to take account of Article 11(4) and (5), Article 13(2) and, for reasons of transparency, Article 13(1)(b)(ii) of Regulation (EC) No 2371/2002 and of the re-measurement of the Community fleet which is to be completed by the end of the year 2003 in accordance with Council Regulation (EEC) No 2930/86 of 22 September 1986 defining characteristics for fishing vessels ⁽³⁾, as amended by Regulation (EC) No 3259/94 ⁽⁴⁾.
- (5) It is necessary to establish rules to assess whether Member States who grant renewal aid after 1 January 2003 comply with the obligation to reduce their reference level of 1 January 2003 by 3 % on 1 January 2005.

- (6) Requests by Member States submitted to the Commission before 31 December 2002 to increase their objectives in the Fourth Multiannual Guidance Programme (MAGP IV), as provided for in Article 6(2) of Council Regulation (EC) No 2792/1999 ⁽⁵⁾, as amended by Regulation (EC) No 179/2002 ⁽⁶⁾, and Article 3 and Article 4(2) of Council Decision 97/413/EC ⁽⁷⁾, as amended by Decision 2002/70/EC ⁽⁸⁾, are to be taken into account where appropriate for the determination of reference levels.

- (7) It is necessary to establish a calculation method in order to assess whether Member States manage entries into and exits from their fleet of fishing vessels in compliance with Regulation (EC) No 2371/2002.

- (8) For the calculation of the overall fishing capacity of the fleet at 1 January 2003 special treatment should be given to entries into the fleet of vessels for which an administrative decision was taken between 1 January 2000 and 31 December 2002 in conformity with the legislation applicable at that time and in accordance with the national entry/exit regime notified to the Commission under Article 6 of Decision 97/413/EC, provided that those vessels enter the fleet not later than three years after the date of the administrative decision by the concerned Member State.

- (9) Implementing rules are needed for decisions by Member States on the eligibility of modernisation works to improve safety, working conditions, product quality and hygiene on board vessels as referred to in Article 11(5) of Regulation (EC) No 2371/2002, in order to ensure a transparent assessment and an equal treatment of the requests, while preventing any increase in fishing effort as a result of such works.

- (10) Increases in enclosed volume over the main deck do not affect the tonnage of vessels under 15 m in length overall, in accordance with Regulation (EEC) No 2930/86. Therefore, the modernisation of these vessels above the main deck is not taken into account when adapting the reference levels according to Article 11(5) of Regulation (EC) No 2371/2002.

⁽¹⁾ OJ L 358, 31.12.2002, p. 59.

⁽²⁾ OJ L 358, 31.12.2002, p. 49.

⁽³⁾ OJ L 274, 25.9.1986, p. 1.

⁽⁴⁾ OJ L 339, 29.12.1994, p. 11.

⁽⁵⁾ OJ L 337, 30.12.1999, p. 10.

⁽⁶⁾ OJ L 31, 1.2.2002, p. 25.

⁽⁷⁾ OJ L 175, 3.7.1997, p. 27.

⁽⁸⁾ OJ L 31, 1.2.2002, p. 77.

- (11) It is necessary to lay down implementing rules to ensure that clear rules and procedures are set for the way Member States transmit data to the Community fishing fleet register and new validation rules are needed to guarantee the quality and the reliability of such data.
- (12) The annual reports and the summary thereof made by the Commission in accordance with Article 14 of Council Regulation (EC) No 2371/2002 should give a clear picture of the equilibrium between fleet fishing capacity and fishing opportunities.
- (13) The Management Committee for Fisheries and Aquaculture has not issued an opinion on the measures provided for in this Regulation within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SCOPE AND DEFINITIONS

Article 1

Scope

This Regulation lays down the implementing rules for the Chapter on Fleet Policy of Regulation (EC) No 2371/2002. It shall apply to the fishing capacity of Community fishing vessels with the exception of vessels which are:

- (a) exclusively used in aquaculture as defined in Annex III, 2.2 of Council Regulation (EC) No 2792/1999, or
- (b) registered in the outermost regions of France, Portugal and Spain as indicated in Article 299(2) of the Treaty.

Article 2

Definitions

For the purpose of this Regulation the following definitions shall apply:

1. 'GT_a' or 'the total tonnage of vessels leaving the fleet with public aid after 31 December 2002': means the total tonnage of vessels that left the fleet with public aid between 1 January 2003 and the date for which GT_i is calculated. In the formula concerning the reference level in tonnage in Article 4 this value is only taken into account for the amount of capacity that went beyond the tonnage reduction necessary to comply with the reference levels under Article 12(1) of Regulation (EC) No 2371/2002;
2. 'GT_s' or 'the total tonnage increases granted under the provisions of Article 11(5) of Regulation (EC) No 2371/2002': means the total tonnage increases granted under Article 11(5) of Regulation (EC) No 2371/2002 and registered before the date for which GT_i is calculated;

3. 'ΔR(GT-GRT)' or 'the adjustment in the final global objectives of MAGP': means the adjustment in the final global objectives of MAGP IV expressed in tonnage as a result of the completion of the re-measurement of the fleet in GT tonnage in accordance with Regulation (EEC) No 2930/86;
4. 'GT₁₀₀' or 'the total tonnage of vessels of more than 100 GT entering the fleet with public aid granted after 31 December 2002': means the total tonnage of vessels of more than 100 GT that entered into the fleet between 1 January 2003 and the date for which GT_i is calculated, and for which an administrative decision by the Member State concerned to grant aid was taken after 31 December 2002;
5. 'kW_a' or 'the total power of vessels leaving the fleet with public aid after 31 December 2002': means the total power of vessels that left the fleet with public aid between 1 January 2003 and the date for which kW_i is calculated. In the formula concerning the reference level in power in Article 4 this value is only taken into account for the amount of capacity that went beyond the power reduction necessary to comply with the reference levels under Article 12(1) of Regulation (EC) No 2371/2002;
6. 'kW₁₀₀' or 'the total power of vessels of more than 100 GT entering the fleet with public aid granted after 31 December 2002': means the total power of vessels of more than 100 GT that entered into the fleet between 1 January 2003 and the date for which kW_i is calculated, and for which an administrative decision by the Member State concerned to grant aid was taken after 31 December 2002.
7. 'GT_i': means the total tonnage of the fleet, calculated at any given date after 1 January 2003;
8. 'Δ(GT-GRT)' or 'the result of the re-measurement of the fleet': means the difference between the total capacity in terms of tonnage of the fleet on 1 January 2003 and the same value re-calculated once the re-measurement of the fleet in GT is completed in accordance with Regulation (EEC) No 2930/86;
9. 'kW_i': means the total power of the fleet calculated at any date after 1 January 2003;
10. 'main deck': means the 'upper deck' as defined by the International Convention on Tonnage Measurement of Ships, 1969.

CHAPTER II

REFERENCE LEVELS FOR FISHING FLEETS

Article 3

Fixing of reference levels

The reference levels in tonnage (GT) and power (kW) for each Member State at 1 January 2003 as referred to in Article 12 of Regulation (EC) No 2371/2002, except those for the outermost regions, are set out in Annex I.

Article 4

Monitoring of reference levels

1. Without prejudice to Article 5, for each Member State the reference level in tonnage at any given date after 1 January 2003 ($R(GT)_t$) shall be equal to the reference level for that Member State set out in Annex I at 1 January 2003 ($R(GT)_{03}$) adjusted by:

- (a) deducting the total tonnage of vessels leaving the fleet with public aid after 31 December 2002 (GT_a);
- (b) and adding
 - (i) the total tonnage increases granted under the provisions of Article 11(5) of Regulation (EC) No 2371/2002 (GT_s);
 - (ii) the adjustment in the final global objectives of MAGP as a result of the re-measurement of the fleet ($\Delta R(GT-GRT)$).

Those reference levels shall be determined according to the following formula:

$$R(GT)_t = R(GT)_{03} - GT_a + GT_s + \Delta R(GT-GRT)$$

When new fishing capacity enters the fleet under the conditions of Article 13(1)(b)(ii) the reference levels mentioned in the second subparagraph shall be reduced by 35 % of the total tonnage of vessels of more than 100 GT entering the fleet with public aid granted after 31 December 2002 (GT_{100}) according to the following formula:

$$R(GT)_t = R(GT)_{03} - GT_a - 0,35 GT_{100} + GT_s + \Delta R(GT-GRT)$$

2. Without prejudice to Article 5, for each Member State the reference level in power at any given date after 1 January 2003 ($R(kW)_t$) shall be equal to the reference level for that Member State set out in Annex I at 1 January 2003 ($R(kW)_{03}$) as adjusted by deducting the total power of vessels leaving the fleet with public aid after 31 December 2002 (kW_a).

Those reference levels shall be determined according to the following formula:

$$R(kW)_t = R(kW)_{03} - kW_a$$

When new fishing capacity enters the fleet under the conditions of Article 13(1)(b)(ii) the reference levels mentioned in the second subparagraph shall be reduced by 35 % of the total power of vessels of more than 100 GT entering the fleet with public aid granted after 31 December 2002 (kW_{100}) according to the following formula:

$$R(kW)_t = R(kW)_{03} - kW_a - 0,35 kW_{100}$$

Article 5

Fleet renewal with public aid

1. Without prejudice to Article 4, for each Member State that decides to grant aid for fleet renewal after 31 December 2002 the reference levels in tonnage at 1 January 2005 ($R(GT)_{05}$) shall be equal to or less than 97 % of the reference level at 1 January 2003 for that Member State set out in Annex I as adjusted by adding:

- (a) the total tonnage increases granted under the provisions of Article 11(5) of Regulation (EC) No 2371/2002 (GT_s);
- (b) the adjustment in the final global objectives of MAGP as the result of the re-measurement of the fleet ($\Delta R(GT-GRT)$).

Those reference levels shall comply with the following formula:

$$R(GT)_{05} \leq 0,97 R(GT)_{03} + GT_s + \Delta R(GT-GRT)$$

2. Without prejudice to Article 4, for each Member State that decides to grant aid for fleet renewal after 31 December 2002 the reference levels in power at 1 January 2005 ($R(kW)_{05}$) shall be equal to or less than 97 % of the reference level at 1 January 2003 for that Member State set out in Annex I.

Those reference levels shall comply with the following formula:

$$R(kW)_{05} \leq 0,97 R(kW)_{03}$$

CHAPTER III

MANAGEMENT OF ENTRIES AND EXITS

Article 6

Fishing capacity of the fleet on 1 January 2003

For the purposes of Article 7 the fishing capacity in terms of tonnage (GT_{03}) and power (kW_{03}) at 1 January 2003 shall be determined taking into account, in accordance with Annex II, the entries of vessels which are based on an administrative decision by the Member State concerned taken between 1 January 2000 and 31 December 2002 in conformity with the legislation applicable at that time, and in particular in accordance with the national entry/exit regime notified to the Commission under Article 6(2) of Decision 97/413/EC, and which take place not later than three years after the date of the administrative decision.

Article 7

Monitoring of entries and exits

1. In order to comply with Article 13 of Regulation (EC) No 2371/2002 each Member State shall ensure that at all times the fishing capacity in tonnage (GT_t) is equal to or less than the fishing capacity at 1 January 2003 (GT_{03}) as adjusted by:

(a) deducting:

- (i) the total tonnage of vessels leaving the fleet with public aid after 31 December 2002 (GT_a);
- (ii) 35 % of the total tonnage of vessels of more than 100 GT entering the fleet with public aid granted after 31 December 2002 (GT_{100});

(b) and adding

- (i) the total tonnage increases granted under the provisions of Article 11(5) of Regulation (EC) No 2371/2002 (GT_s);
- (ii) the result of the re-measurement of the fleet ($\Delta(GT-GRT)$).

Each Member State shall ensure that the following formula is complied with:

$$GT_t \leq GT_{03} - GT_a - 0,35 GT_{100} + GT_s + \Delta(GT-GRT)$$

2. In order to comply with Article 13 of Regulation (EC) No 2371/2002, each Member State shall ensure that at all times the fishing capacity in power (kW_t) is equal to or less than the fishing capacity at 1 January 2003 (kW_{03}) as adjusted by deducting:

(a) the total power of vessels leaving the fleet with public aid after 31 December 2002 (kW_a);

(b) 35 % of the total power of vessels of more than 100 GT entering the fleet with public aid granted after 31 December 2002 (kW_{100}).

Each Member State shall ensure that the following formula is complied with:

$$kW_t \leq kW_{03} - kW_a - 0,35 kW_{100}$$

CHAPTER IV

INCREASE IN TONNAGE TO IMPROVE SAFETY ON BOARD, WORKING CONDITIONS, HYGIENE AND PRODUCT QUALITY

Article 8

Eligibility of requests to increase tonnage

A request to increase the tonnage of a vessel under Article 11(5) of Regulation (EC) No 2371/2002 shall be considered eligible subject to compliance with the following conditions:

- (a) the vessel has not already been granted an increase in tonnage under those provisions;

- (b) the vessel has an overall length of 15 m or more;
- (c) the age of the vessel, calculated as the difference between the date of receipt of the application and the date of entry into service as defined in Article 6 of Regulation (EEC) No 2930/86, is at least five years;
- (d) the increase in tonnage is the result of modernisation works to be performed with the purpose of improving safety on board, working conditions, hygiene or product quality;
- (e) the works referred to in point (d) do not increase the volume under the main deck;
- (f) the works referred to in point (d) do not result in additional volume devoted to fish holds or fishing gear.

Article 9

Responsibilities of Member States

1. Member States shall assess the requests to increase the tonnage and decide if they are eligible in accordance with the conditions provided for in Article 8.
2. Member States shall keep a file for each vessel for which a decision on an increase in tonnage under the provisions of Article 11(5) of Regulation (EC) No 2371/2002 has been taken. That file shall include all technical information used in the assessment of the request by the Member State. Member States shall make such files available to the Commission upon request and without delay.

CHAPTER V

DATA COLLECTION

Article 10

Collection of information by the Member State and communication of information to the Commission

1. Each Member State shall collect information on:
 - (a) each entry into or exit from the fleet;
 - (b) each modernisation of a vessel that affects its fishing capacity.
2. Member States shall communicate at least the following data to the Commission:
 - (a) the internal number and the name of the vessel;
 - (b) the fishing capacity of the vessel in GT and kW;
 - (c) the port of registration of the vessel;
 - (d) the nature and dates of the following event:
 - (i) exit (e.g. scrapping, export, transfer to another Member State, joint venture, transfer to another activity),
 - (ii) entry (e.g. construction, importation, transfer from another Member State, transfer from another activity), or
 - (iii) modernisation, specifying if it is for reasons of safety in accordance with Article 11(5) of Regulation (EC) No 2371/2002;
 - (e) whether the event is supported with public aid;
 - (f) if appropriate, the date of the administrative decision by the Member State to grant that aid;
 - (g) in the case of a modernisation, the modification of power (in kW), the modification of tonnage (in GT) above and below the main deck.

3. Until the adoption of the implementing provisions foreseen in Article 15 of Council Regulation (EC) No 2371/2002, Member States shall transmit the information exceeding the scope of the present Community Fleet Register as defined by Commission Regulation (EC) No 2090/98 ⁽¹⁾ in electronic format.

CHAPTER VI

EXCHANGE OF INFORMATION AND ANNUAL REPORT

Article 11

Exchange of information

Member States shall make available to other Member States and to the Commission the information related to the implementation of Community legislation on fleet policy including the following:

- (a) national implementing rules and instruments to ensure compliance with Chapter III of Regulation (EC) No 2371/2002;
- (b) administrative procedures for fleet monitoring and surveillance and information on which authorities are involved;
- (c) information on the development of fleet capacity, in particular on withdrawals and renewals with public aid;
- (d) plans to reduce the fleet in order to comply with the reference levels where appropriate;
- (e) information on the development of fleet capacity in their outermost regions in relation to transfers of vessels between the mainland and the outermost regions;
- (f) information on the impact on fleet capacity of effort limitation schemes, in particular when they are part of a recovery plan or a multiannual management plan;
- (g) any other information deemed relevant and useful for the purpose of the exchange of information and best practices between Member States.

Article 12

Annual report

1. Each Member State shall send to the Commission by 30 April each year, in electronic format, a report on its efforts during the previous year to achieve a sustainable balance between fishing capacity and fishing opportunities.

2. On the basis of the data in the Community Fleet Register and information contained in the reports received in accordance with paragraph 1, the Commission shall prepare a summary and present it to the Scientific Technical and Economic Committee for Fisheries and to the Committee for Fisheries and Aquaculture established under Article 30(1) of Regulation (EC) No 2371/2002, before 31 July each year.

Those two committees shall transmit their opinion to the Commission no later than 31 October each year.

3. By 31 December each year, the Commission shall send the summary with the Member States' reports attached to the European Parliament and the Council, accompanied by the opinions of the committees mentioned in paragraph 2.

Article 13

Information to be contained in the Annual Reports

1. The reports by the Member States as provided for in Article 12 shall contain at least the following information:

- (a) a description of the fishing fleets in relation to fisheries: development(s) during the previous year, including fisheries covered by multiannual management or recovery plans;

⁽¹⁾ OJ L 266, 1.10.1998, p. 27.

- (b) the impact on fishing capacity of fishing effort reduction schemes adopted under multiannual management or recovery plans or, if appropriate, under national schemes;
 - (c) information on the compliance with the entry/exit scheme and with the level of reference;
 - (d) a summary report on the weaknesses and strengths of the fleet management system together with a plan for improvements and information on the general level of compliance with fleet policy instruments;
 - (e) any information on changes of the administrative procedures relevant to the management of the fleet.
2. The reports by Member State shall not exceed 10 pages.

Article 14

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

It shall apply from 1 January 2003.

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

Done at Brussels, 12 August 2003.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

REFERENCE LEVELS BY MEMBER STATE ⁽¹⁾

Member State	Reference levels 1 January 2003	
	R(GT) ₀₃	R(kW) ₀₃
Belgium	23 372	67 857
Denmark	132 706	459 526
Germany	84 262	175 927
Greece	119 910	653 497
Spain (excluding the capacity registered in the Canary Islands at 31 December 2002) ⁽²⁾	728 344	1 671 739
France (excluding the MAGP IV objectives for the segments of the French Overseas Departments) ⁽³⁾	230 257	920 969
Ireland	86 981	230 226
Italy	229 862	1 338 971
Netherlands	213 139	527 067
Portugal (excluding the MAGP IV objectives for the segments of Azores and Madeira) ⁽⁴⁾	171 502	412 025
Finland	23 203	216 195
Sweden	51 993	261 028
United Kingdom	286 120	1 129 194
Total	2 381 651	8 064 221

⁽¹⁾ The levels of reference may be revised to take into account vessels that existed on 31 December 2002 but were either not covered by MAGP IV or not registered on the date this table was prepared.

⁽²⁾ The reference levels for Spain, including the Canary Islands, are of 783 113 GT and 1 793 251 kW. These reference levels may be revised on the basis of the Commission Decision fixing the reference levels for the Canary Islands pursuant to Council Regulation (EC) No .../2003 (COM(2003) 175).

⁽³⁾ The reference levels for France, including the Overseas Departments, are of 259 838 GT and 1 164 805 kW.

⁽⁴⁾ The reference levels for Portugal, including Azores and Madeira are of 194 756 GT and 492 844 kW.

ANNEX II

RULES FOR THE CALCULATION OF THE FISHING CAPACITY IN TERMS OF TONNAGE (GT₀₃) AND POWER (kW₀₃) AT 1 JANUARY 2003

For the purposes of this Annex:

1. GT_{FR}: means the fishing capacity of the fleet on 1 January 2003 in terms of tonnage as calculated on the basis of the Community fishing fleet register;
2. GT₁: means the total tonnage of vessels which entered the fleet after 31 December 2002 with public aid based on an administrative decision taken between 1 January 2000 and 31 December 2002, for which an associated capacity has been withdrawn without public aid between 1 January 2000 and 31 December 2002;
3. GT₂: means the total tonnage of vessels which entered the fleet after 31 December 2002 with public aid based on an administrative decision taken between 1 January 2002 and 30 June 2002 in an MAGP IV segment that did not comply with its objectives, for which an associated capacity withdrawal without public aid takes place after 31 December 2002;
4. GT₃: means the total tonnage of vessels which entered the fleet after 31 December 2002 without public aid based on an administrative decision taken between 1 January 2000 and 31 December 2002, for which an associated capacity has been withdrawn without public aid between 1 January 2000 and 31 December 2002;
5. GT₄: means the total tonnage of vessels which entered the fleet after 31 December 2002 with public aid based on an administrative decision taken between 1 January 2000 and 31 December 2001 in an MAGP IV segment that did not comply with its objectives, for which an associated capacity withdrawal without public aid takes place after 31 December 2002;
6. kW_{FR}: means fishing capacity of the fleet on 1 January 2003 in terms of power as calculated on the basis of the Community fishing fleet register;
7. kW₁: means the total power of vessels which entered the fleet after 31 December 2002 with public aid based on an administrative decision taken between 1 January 2000 and 31 December 2002, for which an associated capacity has been withdrawn without public aid between 1 January 2000 and 31 December 2002;
8. kW₂: means the total power of vessels which entered the fleet after 31 December 2002 with public aid based on an administrative decision taken between 1 January 2002 and 30 June 2002 in an MAGP IV segment that did not comply with its objectives, for which an associated capacity withdrawal without public aid takes place after 31 December 2002;
9. kW₃: means the total power of vessels which entered the fleet after 31 December 2002 without public aid based on an administrative decision taken between 1 January 2000 and 31 December 2002, for which an associated capacity has been withdrawn without public aid between 1 January 2000 and 31 December 2002;
10. kW₄: means the total power of vessels which entered the fleet after 31 December 2002 with public aid based on an administrative decision taken between 1 January 2000 and 31 December 2001 in an MAGP IV segment that did not comply with its objectives, for which an associated capacity withdrawal without public aid takes place after 31 December 2002.

The fishing capacity of the fleet expressed in terms of tonnage GT₀₃ and power kW₀₃, as defined in Article 6, shall be calculated with the following formulae:

$$\begin{aligned}
 GT_{03} &= GT_{FR} + GT_1 - 0,35 GT_2 + GT_3 - 0,30 GT_4 \\
 kW_{03} &= kW_{FR} + kW_1 - 0,35 kW_2 + kW_3 - 0,30 kW_4
 \end{aligned}$$

COMMISSION REGULATION (EC) No 1439/2003**of 12 August 2003****amending Regulation (EC) No 896/2001 laying down detailed rules for applying Council Regulation (EEC) No 404/93 as regards the arrangements for importing bananas into the Community**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 404/93 of 13 February 1993 on the common organisation of the market in bananas ⁽¹⁾, as last amended by Regulation (EC) No 2587/2001 ⁽²⁾, and in particular Article 20 thereof,

Whereas:

- (1) Commission Regulation (EC) No 896/2001 ⁽³⁾, as last amended by Regulation (EC) No 1303/2003 ⁽⁴⁾, lays down detailed rules for applying Regulation (EEC) No 404/93, applicable from 1 July 2001, as regards the management of the import tariff quotas provided for in Article 18(1) of that Regulation.
- (2) Article 4 of Regulation (EC) No 896/2001 lays down, in particular, the method for establishing the reference quantity for each traditional operator A/B and C on the basis of the average of primary imports carried out by them during 1994, 1995 and 1996 taken into account for the purposes of administering the tariff quota opened for 1998.
- (3) To update the data and simplify administration of the regime, for the tariff quotas A/B and C opened for 2004 and, subsequently, for 2005, the reference quantity for traditional operators should be calculated on the basis of the extent to which they used the import licences issued to them under Article 4(1) and (2) of Regulation (EC) No 896/2001 and/or transferred to them under Article 20 of that Regulation in the course of 2002 and 2003, respectively.
- (4) The competent national authorities are responsible for making the documentary checks required to verify that import licences are used by their holder, or by the transferee where licences are transferred under Article 20 of Regulation (EC) No 896/2001 and the relevant provisions of Commission Regulation (EC) No 1291/2000 of 9 June 2000 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products ⁽⁵⁾, as last amended by Regulation (EC) No 325/2003 ⁽⁶⁾.

(5) Account should be taken of the special situation of traditional operators to whom an exceptionally low reference quantity would be allocated in 2004 and/or 2005 as a result of hardship affecting their activities in the course of the reference year, and provision made for a procedure for taking appropriate measures if they prove necessary, within the limits of the quantities under tariff quotas A/B and C.

(6) Regulation (EC) No 896/2001 should be amended accordingly.

(7) The provisions of the import regime do not give rise to acquired rights nor may they be invoked as legitimate expectations by operators.

(8) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Bananas,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 896/2001 is hereby amended as follows:

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

- ‘1. “traditional operators” means economic agents, whether natural persons or entities having legal personality, individual agents or groups, established in the Community, who, for their own account, purchased a minimum quantity of bananas originating in third countries from the producers or, where applicable, produced, consigned and sold such products in the Community during one of the years of the reference period used up to 31 December 2003.

Operations as defined in the previous subparagraph shall hereinafter be called “primary imports”.

The minimum quantity referred to in the first subparagraph shall be 250 tonnes, or 20 tonnes where marketing or import concerns only bananas with a length of 10 centimetres or less.’

⁽¹⁾ OJ L 47, 25.2.1993, p. 1.

⁽²⁾ OJ L 345, 29.12.2001, p. 13.

⁽³⁾ OJ L 126, 8.5.2001, p. 6.

⁽⁴⁾ OJ L 185, 24.7.2003, p. 5.

⁽⁵⁾ OJ L 152, 24.6.2000, p. 1.

⁽⁶⁾ OJ L 47, 21.2.2003, p. 21.

2. Articles 4 and 5 are replaced by the following:

Article 4

1. The reference quantity for each traditional operator A/B and C who submits a written application shall be established on the basis of the extent to which they used the import licences issued to them or transferred to them under Article 20 for 2002 (in the case of imports to be carried out in 2004) and 2003 (in the case of imports to be carried out in 2005), respectively.

2. Each traditional operator shall submit an application for a reference quantity to the competent national authority no later than 15 September of the year preceding the year for which the tariff quota is opened.

Applications shall include details of the quantities of bananas for which the import licences issued for the year determining the reference quantity in accordance with paragraph 1 have been used by the applicant. They shall be accompanied by copies of the import licences used by the applicant traditional operators.

3. Operators resulting from a merger of other traditional operators, each with their own rights under this Regulation, shall enjoy the same rights as those former operators.

Article 5

1. The competent national authorities shall make the checks required to determine the reference quantity of traditional operators for each of the years 2004 and 2005. The extent to which licences have been used shall be verified on the basis of copies of the licences issued and used by applicant operators.

Where licences are transferred under Article 20, the competent national authorities of the Member States concerned shall exchange the necessary information.

2. The competent national authorities shall notify the Commission of the sum of the reference quantities separately for tariff quotas A/B and C no later than 15 October of the year preceding the year for which the tariff quota is opened.

3. Using the information received under paragraph 2, and in the light of the total quantities available under tariff quotas A/B and C, the Commission shall, where appropriate, set a single adjustment coefficient to be applied to each traditional operator's reference quantity.

4. The competent national authorities shall notify each traditional operator of their reference quantity, adjusted where applicable by the coefficient laid down in accordance with paragraph 3, no later than 15 November.

5. Where the reference quantity allocated to an operator is exceptionally low as a result of hardship affecting their activity during the reference year, a request for recognition of hardship may be submitted to the Commission by the competent national authority, accompanied by the necessary supporting documents. Where required, the Commission shall take appropriate measures in accordance with Article 20 of Regulation (EC) No 404/93, within the limits of the quantities under tariff quotas A/B and C.

6. The competent authorities in each Member State shall be as listed in the Annex. That list shall be amended by the Commission on the basis of changes notified by the Member States.'

Article 2

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

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

Done at Brussels, 12 August 2003.

For the Commission

Franz FISCHLER

Member of the Commission

COMMISSION REGULATION (EC) No 1440/2003
of 12 August 2003
opening tendering procedures for the sale of wine alcohol exclusively for use in third countries in
the fuel sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community,

Article 1

Having regard to Council Regulation (EC) No 1493/1999 of 17 May 1999 on the common organisation of the market in wine ⁽¹⁾, as last amended by Regulation (EC) No 806/2003 ⁽²⁾,

Eight tendering procedures, Nos 333/2003 EC to 340/2003 EC, are hereby opened for the sale of alcohol exclusively for use in the fuel sector in third countries.

Having regard to Commission Regulation (EC) No 1623/2000 of 25 July 2000 laying down detailed rules for implementing Regulation (EC) No 1493/1999 on the common organisation of the market in wine with regard to market mechanisms ⁽³⁾, as last amended by Regulation (EC) No 1183/2003 ⁽⁴⁾, and in particular Article 86 thereof,

The total volume is 430 000 hectolitres. The alcohol concerned was produced from distillation pursuant to Article 35 of Regulation (EEC) No 822/87 and Articles 27 and 30 of Regulation (EC) No 1493/1999 and is held by the French and Portuguese intervention agencies.

Whereas:

Tendering procedures Nos 333/2003 EC to 339/2003 EC shall each relate to a volume of 50 000 hectolitres of alcohol at 100 % vol, and tendering procedure 340/2003 EC shall relate to a volume of 80 000 hectolitres of alcohol at 100 % vol.

(1) Regulation (EC) No 1623/2000 lays down, *inter alia*, the detailed rules for disposing of stocks of alcohol arising from distillation under Articles 27, 28 and 30 of Regulation (EC) No 1493/1999 held by intervention agencies.

Article 2

(2) Tendering procedures should be opened for the sale of wine alcohol for export to third countries exclusively for use in the fuel sector in a third country, with a view to reducing stocks of wine alcohol of Community origin and giving third countries greater continuity of supply.

The alcohol put up for sale for export from the European Community shall be imported to Costa Rica, El Salvador or Jamaica, and must be used in accordance with Article 86 of Regulation (EC) No 1623/2000.

(3) The wine alcohol of Community origin in storage in the Member States consists of quantities produced from distillation under Articles 35, 36 and 39 of Council Regulation (EEC) No 822/87 of 16 March 1987 on the common organisation of the market in wine ⁽⁵⁾, as last amended by Regulation (EC) No 1677/1999 ⁽⁶⁾, and under Articles 27, 28 and 30 of Regulation (EC) No 1493/1999.

Article 3

The place of storage, the vat numbers, the volume of alcohol in each vat, the alcoholic strength and the characteristics of the alcohol, certain specific conditions, as well as the address of the Commission department responsible for receiving tenders shall be as set out in Annex I to this Regulation.

(4) Since the adoption of Council Regulation (EC) No 2799/98 of 15 December 1998 establishing agrimonetary arrangements for the euro ⁽⁷⁾, the prices offered in tenders and securities must be expressed in euro and payments must be made in euro.

Article 4

The sale shall be conducted in accordance with Articles 87, 88, 89, 90, 91, 95, 96, 100, 101 and 102 of Regulation (EC) No 1623/2000 and Article 2 of Regulation (EC) No 2799/98.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Wine,

Article 5

The minimum price which may be offered shall be EUR 9 per hectolitre of alcohol at 100 % vol for tendering procedures Nos 333/2003 EC to 340/2003 EC.

⁽¹⁾ OJ L 179, 14.7.1999, p. 1.

⁽²⁾ OJ L 122, 16.5.2003, p. 1.

⁽³⁾ OJ L 194, 31.7.2000, p. 45.

⁽⁴⁾ OJ L 165, 3.7.2003, p. 20.

⁽⁵⁾ OJ L 84, 27.3.1987, p. 1.

⁽⁶⁾ OJ L 199, 30.7.1999, p. 8.

⁽⁷⁾ OJ L 349, 24.12.1998, p. 1.

Article 6

1. The physical removal of the alcohol from the stores of each of the intervention agencies concerned shall be completed no later than 31 March 2004.

2. The alcohol awarded under the tendering procedures referred to in Article 1 of this Regulation shall be exported no later than 30 April 2004.

Article 7

To be eligible for consideration, tenders shall include presentation of the undertakings and documents listed in Annex II to this Regulation and must comply with Articles 88 and 97 of Regulation (EC) No 1623/2000.

Article 8

The formalities for sampling shall be as set out in Articles 91 and 98 of Regulation (EC) No 1623/2000.

Article 9

The Commission department referred to in Article 91(5) of Regulation (EC) No 1623/2000 shall be that indicated in Annex III to this Regulation.

Article 10

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

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

Done at Brussels, 12 August 2003.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

TENDERING PROCEDURE No 333/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY**I. Place of storage, volume and characteristics of the alcohol put up for sale**

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulation (EC) No 1493/1999, Article	Type of alcohol
FRANCE	Onivins Chez Vopak 3197 XK Botlek Rotterdam	702	50 000	27	raw + 92 %
	Total		50 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

II. Destination and use of the alcohol

The alcohol put up for sale is intended for export from the Community. It must be imported into and dehydrated in one of the third countries listed in Article 2 of this Regulation exclusively for use in the fuel sector in a third country.

Proof of the destination and use of the alcohol shall be supplied to the intervention agency concerned by an international surveillance firm.

The cost of providing such proof shall be borne by the successful tenderer.

III. Submission of tenders

1. Tenders shall relate to 50 000 hectolitres of alcohol expressed in hectolitres of alcohol at 100 % vol.

Tenders for smaller volumes shall not be eligible for consideration.

2. Tenders must:

- either be sent by registered mail to the Commission of the European Communities, rue de la Loi/Wetstraat 200, B-1049 Brussels,
- or delivered to the reception of building 'Loi 130' of the Commission of the European Communities, rue de la Loi/Wetstraat 130, B-1049 Brussels, between 11.00 and 12.00 on the date mentioned in point 4.

3. Tenders shall be submitted in a sealed double envelope, the inside envelope marked: 'Tender under procedure No 333/2003 EC, sale of alcohol exclusively for use in the fuel sector in third countries — Alcohol, DG AGRI/D/4 — Not to be opened until the meeting of the group opening the tenders', the outer envelope addressed to the Commission.

4. Tenders must reach the Commission no later than 12.00 Brussels time on 2 September 2003.

5. Tenders must indicate the name and address of the tenderer, and

- (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 333/2003 EC;
- (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
- (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.

6. Tenders must be accompanied by a receipt certifying the lodging of a tendering security, issued by the following intervention agency:

ONIVINS-Libourne, Délégation nationale, 17 avenue de la Ballastière, boîte postale 231, F-33505 Libourne Cedex
(Tel. (33-5) 57 55 20 00; Telex 57 20 25; Fax (33-5) 57 55 20 59).

Securities shall be for EUR 200 000.

TENDERING PROCEDURE No 334/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY**I. Place of storage, volume and characteristics of the alcohol put up for sale**

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulation (EC) No 1493/1999, Article	Type of alcohol
FRANCE	Onivins Chez Vopak 3197 XK Botlek Rotterdam Nederland	410	600	30	raw + 92 %
		702	49 400	27	raw + 92 %
	Total		50 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

II. Destination and use of the alcohol

The alcohol put up for sale is intended for export from the Community. It must be imported into and dehydrated in one of the third countries listed in Article 2 of this Regulation exclusively for use in the fuel sector in a third country.

Proof of the destination and use of the alcohol shall be supplied to the intervention agency concerned by an international surveillance firm.

The cost of providing such proof shall be borne by the successful tenderer.

III. Submission of tenders

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4. Tenders must reach the Commission no later than 12.00 Brussels time on 2 September 2003.

5. Tenders must indicate the name and address of the tenderer, and

- (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 334/2003 EC;
- (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
- (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.

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(Tel. (33-5) 57 55 20 00; Telex 57 20 25; Fax (33-5) 57 55 20 59).

Securities shall be for EUR 200 000.

TENDERING PROCEDURE No 335/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY**I. Place of storage, volume and characteristics of the alcohol put up for sale**

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulation (EC) No 1493/1999, Article	Type of alcohol
FRANCE	Onivins Chez Vopak 3197 XK Botlek Rotterdam	703	50 000	27	raw + 92 %
	Total		50 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

II. Destination and use of the alcohol

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5. Tenders must indicate the name and address of the tenderer, and

- (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 335/2003 EC;
- (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
- (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.

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(Tel. (33-5) 57 55 20 00; Telex 57 20 25; Fax (33-5) 57 55 20 59).

Securities shall be for EUR 200 000.

TENDERING PROCEDURE No 336/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY**I. Place of storage, volume and characteristics of the alcohol put up for sale**

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulation (EC) No 1493/1999, Article	Type of alcohol
FRANCE	Onivins Chez Vopak 3197 XK Botlek Rotterdam	703	50 000	27	raw + 92 %
	Total		50 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

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The alcohol put up for sale is intended for export from the Community. It must be imported into and dehydrated in one of the third countries listed in Article 2 of this Regulation exclusively for use in the fuel sector in a third country.

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5. Tenders must indicate the name and address of the tenderer, and

- (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 336/2003 EC;
- (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
- (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.

6. Tenders must be accompanied by a receipt certifying the lodging of a tendering security, issued by the following intervention agency:

ONIVINS-Libourne, Délégation nationale, 17 avenue de la Ballastière, boîte postale 231, F-33505 Libourne Cedex (Tel. (33-5) 57 55 20 00; Telex 57 20 25; Fax (33-5) 57 55 20 59).

Securities shall be for EUR 200 000.

TENDERING PROCEDURE No 337/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY**I. Place of storage, volume and characteristics of the alcohol put up for sale**

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulation (EC) No 1493/1999, Article	Type of alcohol
FRANCE	Onivins Chez Vopak 3197 XK Botlek Rotterdam	803	50 000	27	raw + 92 %
	Total		50 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

II. Destination and use of the alcohol

The alcohol put up for sale is intended for export from the Community. It must be imported into and dehydrated in one of the third countries listed in Article 2 of this Regulation exclusively for use in the fuel sector in a third country.

Proof of the destination and use of the alcohol shall be supplied to the intervention agency concerned by an international surveillance firm.

The cost of providing such proof shall be borne by the successful tenderer.

III. Submission of tenders

1. Tenders shall relate to 50 000 hectolitres of alcohol expressed in hectolitres of alcohol at 100 % vol.

Tenders for smaller volumes shall not be eligible for consideration.

2. Tenders must:

- either be sent by registered mail to the Commission of the European Communities, rue de la Loi/Wetstraat 200, B-1049 Brussels,
- or delivered to the reception of building 'Loi 130' of the Commission of the European Communities, rue de la Loi/Wetstraat 130, B-1049 Brussels, between 11.00 and 12.00 on the date mentioned in point 4.

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4. Tenders must reach the Commission no later than 12.00 Brussels time on 2 September 2003.

5. Tenders must indicate the name and address of the tenderer, and

- (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 337/2003 EC;
- (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
- (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.

6. Tenders must be accompanied by a receipt certifying the lodging of a tendering security, issued by the following intervention agency:

ONIVINS-Libourne, Délégation nationale, 17 avenue de la Ballastière, boîte postale 231, F-33505 Libourne Cedex
(Tel. (33-5) 57 55 20 00; Telex 57 20 25; Fax (33-5) 57 55 20 59).

Securities shall be for EUR 200 000.

TENDERING PROCEDURE No 338/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY**I. Place of storage, volume and characteristics of the alcohol put up for sale**

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulation (EC) No 1493/1999, Article	Type of alcohol
FRANCE	Onivins Chez Vopak 3197 XK Botlek Rotterdam	410	7 700	30	raw + 92 %
		703	15 200	27	raw + 92 %
		803	27 100	27	raw + 92 %
	Total		50 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

II. Destination and use of the alcohol

The alcohol put up for sale is intended for export from the Community. It must be imported into and dehydrated in one of the third countries listed in Article 2 of this Regulation exclusively for use in the fuel sector in a third country.

Proof of the destination and use of the alcohol shall be supplied to the intervention agency concerned by an international surveillance firm.

The cost of providing such proof shall be borne by the successful tenderer.

III. Submission of tenders

1. Tenders shall relate to 50 000 hectolitres of alcohol expressed in hectolitres of alcohol at 100 % vol.

Tenders for smaller volumes shall not be eligible for consideration.

2. Tenders must:

- either be sent by registered mail to the Commission of the European Communities, rue de la Loi/Wetstraat 200, B-1049 Brussels,
- or delivered to the reception of building 'Loi 130' of the Commission of the European Communities, rue de la Loi/Wetstraat 130, B-1049 Brussels, between 11.00 and 12.00 on the date mentioned in point 4.

3. Tenders shall be submitted in a sealed double envelope, the inside envelope marked: 'Tender under procedure No 338/2003 EC, sale of alcohol exclusively for use in the fuel sector in third countries — Alcohol, DG AGRI/D/4 — Not to be opened until the meeting of the group opening the tenders', the outer envelope addressed to the Commission.

4. Tenders must reach the Commission no later than 12.00 Brussels time on 2 September 2003.

5. Tenders must indicate the name and address of the tenderer, and

- (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 338/2003 EC;
- (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
- (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.

6. Tenders must be accompanied by a receipt certifying the lodging of a tendering security, issued by the following intervention agency:

ONIVINS-Libourne, Délégation nationale, 17 avenue de la Ballastière, boîte postale 231, F-33505 Libourne Cedex
(Tel. (33-5) 57 55 20 00; Telex 57 20 25; Fax (33-5) 57 55 20 59).

Securities shall be for EUR 200 000.

TENDERING PROCEDURE No 339/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY**I. Place of storage, volume and characteristics of the alcohol put up for sale**

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulation (EC) No 1493/1999, Article	Type of alcohol
FRANCE	Onivins — Port La Nouvelle Av. Adolphe Turrel B.P. 62 11210 Port La Nouvelle	8	1 800	27	raw + 92 %
		2	48 200	27	raw + 92 %
	Total		50 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

II. Destination and use of the alcohol

The alcohol put up for sale is intended for export from the Community. It must be imported into and dehydrated in one of the third countries listed in Article 2 of this Regulation exclusively for use in the fuel sector in a third country.

Proof of the destination and use of the alcohol shall be supplied to the intervention agency concerned by an international surveillance firm.

The cost of providing such proof shall be borne by the successful tenderer.

III. Submission of tenders

1. Tenders shall relate to 50 000 hectolitres of alcohol expressed in hectolitres of alcohol at 100 % vol.

Tenders for smaller volumes shall not be eligible for consideration.

2. Tenders must:

- either be sent by registered mail to the Commission of the European Communities, rue de la Loi/Wetstraat 200, B-1049 Brussels,
- or delivered to the reception of building 'Loi 130' of the Commission of the European Communities, rue de la Loi/Wetstraat 130, B-1049 Brussels, between 11.00 and 12.00 on the date mentioned in point 4.

3. Tenders shall be submitted in a sealed double envelope, the inside envelope marked: 'Tender under procedure No 339/2003 EC, sale of alcohol exclusively for use in the fuel sector in third countries — Alcohol, DG AGRI/D/4 — Not to be opened until the meeting of the group opening the tenders', the outer envelope addressed to the Commission.

4. Tenders must reach the Commission no later than 12.00 Brussels time on 2 September 2003.

5. Tenders must indicate the name and address of the tenderer, and

- (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 339/2003 EC;
- (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
- (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.

6. Tenders must be accompanied by a receipt certifying the lodging of a tendering security, issued by the following intervention agency:

ONIVINS-Libourne, Délégation nationale, 17 avenue de la Ballastière, boîte postale 231, F-33505 Libourne Cedex
(Tel. (33-5) 57 55 20 00; Telex 57 20 25; Fax (33-5) 57 55 20 59).

Securities shall be for EUR 200 000.

TENDERING PROCEDURE No 340/2003 EC FOR THE SALE OF ALCOHOL EXCLUSIVELY FOR USE IN THE FUEL SECTOR IN A THIRD COUNTRY

I. Place of storage, volume and characteristics of the alcohol put up for sale

Member State	Location	Vat No	Volume in hectolitres of alcohol at 100% vol	Reference Regulations (EEC) No 822/97 and (EC) No 1493/1999, Article	Type of alcohol
PORTUGAL	Bombarral	Inox 147	22 439,17	27	raw + 92 %
			2,61	35	raw + 92 %
	S. João Da Pesqueira	Inox 1	2 026,95	30	raw + 92 %
		Inox 12	10 304,12	30	raw + 92 %
		Inox 13	10 330,69	30	raw + 92 %
	Carregado	Inox 1	1 328,91	27	raw + 92 %
		Inox 2	1 353,91	27	raw + 92 %
		Inox 3	2 408,08	27	raw + 92 %
		Inox 4	1 422,35	27	raw + 92 %
		Inox 5	9 390,84	27	raw + 92 %
		282	1 571,85	27	raw + 92 %
		288	1 339,70	27	raw + 92 %
		291	1 796,34	27	raw + 92 %
		305	1 746,16	27	raw + 92 %
		312	1 725,69	27	raw + 92 %
		313	1 606,88	27	raw + 92 %
		330	1 660,56	27	raw + 92 %
		340	1 674,27	27	raw + 92 %
		341	1 487,21	27	raw + 92 %
		352	1 650,42	27	raw + 92 %
		353	1 670,24	27	raw + 92 %
		365	1 063,05	27	raw + 92 %
	Total		80 000		

On application to the intervention agency concerned, interested parties may obtain samples of the alcohol put up for sale, taken by a representative of the intervention agency concerned, against payment of EUR 10 per litre.

II. Destination and use of the alcohol

The alcohol put up for sale is intended for export from the Community. It must be imported into and dehydrated in one of the third countries listed in Article 2 of this Regulation exclusively for use in the fuel sector in a third country.

Proof of the destination and use of the alcohol shall be supplied to the intervention agency concerned by an international surveillance firm.

The cost of providing such proof shall be borne by the successful tenderer.

III. Submission of tenders

1. Tenders shall relate to 80 000 hectolitres of alcohol expressed in hectolitres of alcohol at 100 % vol.
Tenders for smaller volumes shall not be eligible for consideration.
 2. Tenders must:
 - either be sent by registered mail to the Commission of the European Communities, rue de la Loi/Wetstraat 200, B-1049 Brussels,
 - or delivered to the reception of building 'Loi 130' of the Commission of the European Communities, rue de la Loi/Wetstraat 130, B-1049 Brussels, between 11.00 and 12.00 on the date mentioned in point 4.
 3. Tenders shall be submitted in a sealed double envelope, the inside envelope marked: 'Tender under procedure No 340/2003 EC, sale of alcohol exclusively for use in the fuel sector in third countries — Alcohol, DG AGRI/D/4 — Not to be opened until the meeting of the group opening the tenders', the outer envelope addressed to the Commission.
 4. Tenders must reach the Commission no later than 12.00 Brussels time on 2 September 2003.
 5. Tenders must indicate the name and address of the tenderer, and
 - (a) the reference number of the tendering procedure for the sale of alcohol exclusively for use in third countries in the fuel sector, i.e. 340/2003 EC;
 - (b) the price offered, expressed in euro per hectolitre of alcohol at 100 % vol;
 - (c) all the undertakings, documents and statements provided for in Articles 88 and 97 of Regulation (EC) No 1623/2000 and in Annex II to this Regulation.
 6. Tenders must be accompanied by a receipt certifying the lodging of a tendering security, issued by the following intervention agency:
IVV-R Mouzinho da Silveira, 5, P-1250-165 Lisbon (Tel. (351-21) 356 33 21; Telex 18508 IVV P; Fax (351-21) 356 12 25).
- Securities shall be for EUR 320 000.
-

ANNEX II

List of undertakings and documents to be supplied by tenderers when submitting their tenders:

1. Proof that the tendering security has been lodged with each intervention agency.
2. Indication of the place of final use of the alcohol and an undertaking by the tenderer to comply with that destination.
3. Proof, dated after the entry into force of this Regulation, that the tenderer has binding commitments to an operator in the fuel sector in one of the third countries listed in Article 2 of this Regulation. The operator concerned must undertake to dehydrate the awarded alcohol in one of those countries and to export it exclusively for use in the fuel sector.
4. Tenders must also give the name and address of the tenderer, the reference of the notice of invitation to tender and the price offered, expressed in euro per hectolitre of alcohol at 100 % vol.
5. An undertaking from the tenderer to comply with all the rules relating to the tendering procedure in question.
6. A statement by the tenderer waiving all claims in respect of the quality and characteristics of any alcohol awarded, agreeing to submit to any checks made on the destination and use of the alcohol and accepting responsibility for providing evidence that the alcohol is used as specified in this notice of invitation to tender.

ANNEX III

The only numbers to be used in Brussels are:

DG AGRI/D-4 (for the attention of Willy Schoofs or Félice Romano):

- e-mail: agri-d4@cec.eu.int
 - fax (32-2) 295 92 52.
-

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 17 February 2003

on aid scheme C54/2001 (ex NN55/2000) Ireland — Foreign Income

(notified under document number C(2003) 569)

(Only the English text is authentic)

(Text with EEA relevance)

(2003/601/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular the first subparagraph of Article 88(2) thereof,

Having regard to the Agreement on the European Economic Area and in particular Article 62(1)(a) thereof,

Having called on interested parties to submit their comments pursuant to the provisions cited above ⁽¹⁾,

Whereas:

Code of Conduct Group. In this context, the Commission notes the parallelism between the work of the Code of Conduct Group and the Community's policy in respect of State aid, which share a common goal of abolishing measures which distort or threaten to distort competition within the single market. The Commission also notes the progress made towards achieving the ultimate objective of eliminating harmful tax competition and specifically the steps taken by Member States to abolish, or to remove the harmful features from, those tax measures identified as harmful.

I. PROCEDURE

(1) In 1997, the ECOFIN Council adopted a Code of conduct for business taxation ⁽²⁾ with the objective of tackling harmful tax competition; it subsequently established a Group to assess tax measures that fall within the scope of that Code. Following its commitment taken by way of the Code, the Commission published in 1998 a Notice on the application of State aid rules to measures relating to direct business taxation ⁽³⁾, stressing its determination to apply them rigorously and to respect the principle of equality of treatment. It was within this framework that the Commission embarked upon its examination of measures identified as harmful by the

(2) By letter dated 29 May 2000 (D/53182), the Commission requested information on the so-called Foreign Income scheme. Following an extension to the deadline, Ireland replied by letter dated 19 July 2000 (A/36170). A second request for information was sent on 8 August 2000, and a reminder was sent on 13 September 2000. Ireland replied on 20 September 2000 (A/37792).

(3) By letter dated 11 July 2001 (SG 2001 D/289754), the Commission informed Ireland that it had decided to initiate the procedure laid down in Article 88(2) of the EC Treaty in respect of the Foreign Income scheme. By letter dated 4 October 2001 (A/37839), Ireland submitted its observations.

⁽¹⁾ OJ C 308, 1.11.2001, p. 2.

⁽²⁾ OJ C 2, 6.1.1998, p. 1.

⁽³⁾ OJ C 384, 10.12.1998, p. 3.

- (4) The Commission Decision to initiate the formal investigation procedure was published in the *Official Journal of the European Communities*, inviting interested parties to submit their observations⁽⁴⁾. No comments were received.
- (5) By letter dated 24 January 2002 (D/50287), the Commission sought further information. Following an extension to the deadline, Ireland replied on 26 March 2002 (A/32369).
- (9) No particular category of investment or employment is specified, provided that the trading activities concerned and the employment itself are in Ireland. The investment may be made by the company in activities it carries out directly or may be made indirectly — for example, by subscription for shares in another company which would then make the investment. The employment may either be new jobs in a new or expanding business, or existing jobs in a business which, in the absence of the investment, would probably close down or reduce the size of the workforce. There is no requirement as to the number of jobs created or maintained. The amount qualifying for exemption can be reduced where the full amount of the dividends is not spent on the approved investment plan.

II. DESCRIPTION OF THE MEASURE

- (6) In Ireland, double taxation relief is normally given to companies via the credit system, under which Irish tax on doubly taxed income and gains is reduced by the foreign tax incurred on that income or those gains. The tax credit cannot exceed the amount of tax due in Ireland on that foreign income or gains. However, under the Foreign Income scheme, relief is instead provided by exempting the foreign source income or gains from Irish corporation tax. The Irish Foreign Income scheme consists of two separate measures: one for foreign dividends, the other for foreign branch profits and gains. They are set out in sections 222 and 847 of the Taxes Consolidation Act 1997.

Section 847

- (10) The exemption for foreign branch profits and gains was originally introduced by section 29 of the Finance Act 1995. Guidelines were issued in 1995.

Section 222

- (7) The exemption for foreign dividends was originally introduced by section 41 of the Finance Act 1988, under which dividends received by an Irish resident company from its foreign subsidiaries are exempt from Irish corporation tax where those dividends are applied to an investment plan. A 'foreign subsidiary' is a company resident in a State with which Ireland has a double taxation Treaty and which is a 51 % subsidiary of the Irish resident company seeking the exemption. The investment plan must be submitted in advance to the Irish authorities who issue an exemption certificate in respect of a specified amount of dividends if they are satisfied that the investment is directed towards the creation or maintenance of employment in Ireland. The exempted dividends must be applied for the purposes of the plan within a three-year period, beginning one year before and ending two years after their receipt in Ireland.
- (8) Section 40 of the Finance Act 1991 amended the measure to allow the submission of an investment plan within one year of its commencement and to allow the Irish authorities to extend the three-year period in which the dividends may be applied.
- (11) In order to qualify for the exemption, a company must submit an investment plan in advance setting out details of the investment proposed by itself or by an associated company. Information submitted with the plan must include, *inter alia*: a background note on the company; details and nature of the activities, both initial and planned; the level and type of investment; timescale; funding arrangements; financial forecasts; projected employment; and location of proposed activities.
- (12) The Irish authorities may certify the company as a 'qualifying company' (and may accordingly grant the exemption) if they are satisfied that the plan is directed at the creation of 'substantial new employment' in Ireland, that the investment will be made, that the creation of employment will be achieved and that the maintenance of the employment in Ireland is dependent on the carrying-on of the foreign trading activities. The minimum level of sustainable employment created must be of the order of 40 new, incremental jobs and must be achieved at the latest by the end of a three-year period starting from the start-up date specified in the exemption certificate. Substantial permanent capital is such amount as is considered 'appropriate' by the Irish authorities and is specified in the exemption certificate. The income and gains from foreign trading activities are only exempt from tax where they are carried out in the country specified in the exemption certificate.

⁽⁴⁾ See footnote 1.

III. GROUNDS FOR INITIATING THE PROCEDURE

- (13) In its evaluation of the information submitted by Ireland in the course of its preliminary investigation, the Commission considered that the Irish authorities conferred an advantage on particular companies by exempting from Irish taxation certain dividends from foreign subsidiaries or certain foreign branch profits and gains. It considered that this advantage was granted via State resources, affected trade between Member States, and was selective. The Commission also considered that none of the exceptions on the general prohibition on State aid provided for in Article 87(2) and (3) of the EC Treaty applied. On those grounds the Commission had doubts as to the compatibility of the measure with the common market and therefore decided to initiate the formal investigation procedure.

IV. COMMENTS FROM IRELAND

- (14) In their letter of 4 October 2001, apart from summarising the requirements, respectively, of sections 222 and 847 of the Taxes Consolidation Act (see paragraphs 7 to 12 above), the Irish authorities made some general observations, added further comments on the two measures, and sought to correct any inaccurate descriptions or misinterpretations contained in the Commission's letter of 11 July 2001. They also provided arguments on possible legitimate expectations of companies granted relief under the schemes. In their letter of 26 March 2002, the Irish authorities provided further information on the practical application of the two measures. These comments can be summarised as follows.

General comments

- (15) Section 86 of the 2001 Finance Act abolished the tax relief for foreign dividends granted by section 222, by restricting the relief to dividends certified before 15 February 2001. Section 89 of the 2001 Finance Act provided that no company may avail itself of the relief under section 847 unless it holds an exemption certificate issued before 15 February 2001.
- (16) In the evaluation ⁽⁵⁾ of the measure (both reliefs together) by the Code of Conduct Group, the measure was not considered to be in breach of any of the criteria under paragraph B of the Code ⁽⁶⁾. The rationale used by the Group does not relate to exemption of foreign branch trading profits.
- (17) Both reliefs are investment aid, because both include investment plans. Most of the sums relieved of tax were invested in plant, machinery, land, buildings and

working capital. At the time, the whole of Ireland was a region falling within the scope of Article 87(3)(a) of the Treaty. The measures are therefore compatible with the common market. Most of the companies to which exemption certificates were issued were in the Dublin region, but they involved investment in both Dublin and other parts of Ireland. The remaining companies were located in the South-East or Mid-West regions. Before 1 January 2000, the maximum State aid intensity for these regions was 57 %. As the highest rate of corporation tax in the period concerned was 43 % in 1989, this ceiling could not have been breached, even though there were no specific controls. Since the rate of corporation tax has declined, little or no tax relief would have been granted in recent years.

Section 222

- (18) At the time at which this relief was introduced in 1988, the Irish economy was going through a very difficult phase and had an unemployment rate as high as 16,3 %. Dramatic remedial action was being taken to overcome the severe imbalance in public finances. The aim of the relief was to bring back dividends to Ireland so as to help Irish employment. It was not intended to promote the trading operations of the foreign subsidiaries. In total, 12 certificates for the repatriation of specified dividends have been granted to Irish companies. In two cases, the plan was not subsequently implemented and no tax relief was claimed and in a third case it is possible that the relief was never in fact claimed. In another, less than 20 % of the approved relief was claimed. The first certificate was issued on 1 February 1989 and the last on 5 December 1996. All the investments made on the basis of approved plans were executed before the end of 1999, when all of Ireland was considered a region covered by Article 87(3)(a).
- (19) If the dividends were not repatriated to Ireland, then no Irish tax liability would arise in respect of the foreign subsidiaries. The incentive was that no additional tax would arise if the dividends were repatriated.
- (20) Most of the companies granted relief were in the manufacturing sector and most of the repatriated dividends were applied for investment in plant, machinery, buildings, land and working capital. One company was a major Irish bank. In that case, the dividends were lent out for productive investment in the fishing, farming, tourism, health and small business sectors as well as for training courses and venture capital.

⁽⁵⁾ Report of Code of Conduct Group (Business Taxation) to ECOFIN Council, SN 1401/99, 23.11.1999.

⁽⁶⁾ See footnote 2.

- (21) Only three companies definitely claimed relief for dividends repatriated to finance investment plans in respect of which a certificate was issued.
- (22) No assessment was made of the dividend repatriation history of the companies concerned at the time when the reliefs were granted. It is not known whether the exempted dividends would have been repatriated without the relief.
- (23) One major Irish multinational manufacturing group, active in other sectors including forestry, tourism and financial services, was issued certificates on seven occasions between 1988 and 1996 in respect of a total of dividends of IEP 99 million repatriated from subsidiaries located in the United States. The approved plans related to investments in, *inter alia*:
- (a) new machinery, plant, equipment, vehicles and software;
 - (b) forestry;
 - (c) certain group companies, in the form of capital injections;
 - (d) a new hotel and golf club;
 - (e) a golf club;
 - (f) hotel and golf club developments, designed to offset start-up losses;
 - (g) a timber processing plant, offsetting operating losses;
 - (h) existing group financial services companies and a new financial services company;
 - (i) a special job creation enterprise fund;
 - (j) software;
 - (k) upgrading plant, equipment, machinery and software;
 - (l) computerisation.
- (24) Another company group in the manufacturing sector was granted a certificate in respect of IEP 10 million of dividends from a subsidiary in the United States. The approved plan related to investments in: the construction of a new liquid milk plant; the construction of a new cheese plant; the total refurbishment of slaughtering and meat-boning plants to meet Community and Irish regulations; and the refurbishment of a cheese plant.
- (25) The Irish bank was granted a certificate in respect of IEP 125 million repatriated from a subsidiary in the United States. The approved plan involved subsidised lending to various business sectors under various schemes, including:
- (a) the Operational Programme for Small Business: this provided loans to small- and medium-sized enterprises (SMEs) in the services, manufacturing, food and tourism sectors for the construction or refurbishment of premises, the purchase of new or second-hand plant and equipment, and the provision of long-term working capital;
 - (b) loans to projects in certain seaside resorts: these provided loans for capital investments in resort accommodation and for the construction, renovation and refurbishment of resort amenities;
 - (c) special loans for the purchase of milk quota: these provided finance in 2000 for the purchase of milk quota by farmers under the Irish Department of Agriculture's EU Milk Quota Restructuring Scheme;
 - (d) enterprise loan scheme: this provided loans to start-up and early stage companies in the period 1994-2001;
 - (e) loans for various Government initiatives: these provide finance for rural renewal in the Upper Shannon region (construction and refurbishment of residential and commercial buildings), the construction or refurbishment of nursing homes and the development of the Irish white-fish fleet;
 - (f) two venture capital funds.
- (26) The company for which it has not been possible to establish whether the relief granted was in fact claimed is a leisure company. The investment plan concerned the development of a golf club and holiday villas. The exemption covered only IEP 0,15 million of dividends: the vast bulk of the project finance came from other sources.

Section 847

- (27) Only three certificates have been granted. In one case, the relief concerned branches located in a number of countries, although branches were established in only four countries: Germany, Italy, South Africa and Japan. The certificate was issued in July 1999 and was effective from September 1996.
- (28) In the two other cases, the relief has never been claimed, in one case because no incremental Irish tax would have been due and in the other because the foreign branches concerned have never been established.

Legitimate expectations

- (29) Companies could claim to have legitimate expectations to receive the reliefs for which they qualified under the legislation, as they were not aware until recently that no State aid approval had been obtained for the measures. They submitted plans, were granted certificates, and incurred expenditure implementing their plans in the belief that, having been certified by the Irish authorities, they would be entitled to the relief in accordance with the legislation. The companies could not reasonably have foreseen a situation in which, following substantial investment and job creation, the relief would not be allowed to run its course. The manner in which the measures were amended by the 2001 Finance Act — closing the section 847 relief to new entrants and effectively abolishing the section 222 relief — acknowledges the existence of companies' legitimate expectations.

V. ASSESSMENT OF THE MEASURE

- (30) After having considered the observations of the Irish authorities, the Commission maintains its position, expressed in its letter of 11 July 2001 ⁽⁷⁾ to Ireland initiating the procedure under Article 88(2) of the Treaty, that the scheme under examination constitutes unlawful State operating aid, within the scope of Article 87(1) of the Treaty. In the assessment that follows, the Commission explicitly examines the scheme as formed by the two individual measures set out in sections 222 and 847 of the Taxes Consolidation Act 1997. This assessment is not intended to provide an assessment of any individual grants of aid to particular undertakings under the two measures. No individual case was notified to the Commission with all the necessary information for the Commission to assess it. The Commission is bound by the very nature of the two measures to make a general and abstract examination both on the existence of State aid within the meaning of Article 87(1) and on the question of the compatibility of such aid. Thus, all the elements necessary to assess whether the Foreign Income scheme involves State aid and whether it is compatible with the common market can be found in the scheme itself. The Treaty itself, Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty ⁽⁸⁾, and the case law of the Court of Justice of the European Communities ⁽⁹⁾ empower the Commission to conduct such an analysis. The Commission will not therefore formally examine the application of the measures in

each individual case. The Commission does not know the identity of the beneficiaries of the scheme, nor all the relevant information in any individual case.

Existence of State aid

- (31) The Commission notes the observations of the Irish authorities on the evaluation of the Foreign Income scheme by the Code of Conduct Group. However, this evaluation has no bearing on the objective assessment of the existence, or otherwise, of State aid.
- (32) In order to be considered State aid within the meaning of Article 87(1), a measure must fulfil the following four criteria:
- (33) First, the measure must afford the beneficiaries an advantage that reduces the costs they normally bear in the course of their business. Both tax credits and tax exemptions are mechanisms for avoiding the double taxation of corporate income. Where a foreign tax credit is granted, the taxes paid on the income in the foreign jurisdiction is deducted from the liability to tax on that income in the domestic tax jurisdiction, up to the limit of that domestic tax liability. In contrast, where foreign income is exempted, no domestic corporation tax is payable. Thus, where the domestic tax liability is greater than the tax paid in the foreign source jurisdiction, under a credit system, further tax is payable, whereas under an exemption system, no further tax is due. Therefore, where a specific tax exemption for foreign income is granted under a system where the general rule provides for a credit, this exemption constitutes a tax advantage and reduces the beneficiary company's tax burden.
- (34) According to point 9 of the Commission Notice on the application of the State aid rules to measures relating to direct business taxation ⁽¹⁰⁾ (hereinafter 'the Notice'), the tax advantage may be granted through different types of reduction in the company's burden and, in particular, through a reduction in the amount of tax. The Foreign Income scheme clearly fulfils this criterion. By exempting the foreign source income and gains from any taxation in Ireland, the companies concerned and the groups to which they belong are relieved, to the extent to which it would otherwise occur, of the additional tax liability after the application of the generally applied tax credit. The scheme is not a technical measure applying to all firms without distinction, of the sort envisaged by point 13 of the Notice.

⁽⁷⁾ See footnote 1.

⁽⁸⁾ OJ L 83, 27.3.1999, p. 1.

⁽⁹⁾ Judgments of the Court of 14 October 1987 in Case 248/84 *Germany v. Commission* [1987] ECR 4013, at paragraphs 17-18; of 5 October 1994 in Case C-47/91 *Italy v. Commission* [1994] ECR I-4635, at paragraphs 20-21; of 17 June 1999 in Case C-75/97 *Belgium v. Commission* [1999] ECR I-3671, at paragraph 48; of 19 October 2000, Joined Cases C-15/98 and C-105/99, *Italy and Sardegna Lines v. Commission* [2000] ECR I-8855, at paragraph 51.

⁽¹⁰⁾ See footnote 3.

(35) The observation that if the dividends were not repatriated to Ireland, then no Irish tax liability would arise in respect of the foreign subsidiaries does not alter the fact that the measure grants a tax advantage to the beneficiaries. Although the advantage under this measure is granted in order to encourage a particular course of action, this fact cannot affect the objective analysis of whether the measure constitutes State aid.

(36) Secondly, the advantage must be granted by the State or through State resources. The grant of a tax reduction, such as that conferred on companies under the Foreign Income scheme by the Irish authorities, involves a loss of tax revenue which, according to point 10 of the Notice, is equivalent to the use of State resources in the form of fiscal expenditure.

(37) Thirdly, the measure must affect competition and trade between Member States. As is explained in point 11 of the Notice, this criterion is fulfilled if a company benefiting from a measure carries on an economic activity involving trade between Member States. Companies granted tax relief under the Foreign Income scheme necessarily form part of international groups with foreign subsidiaries or branches. On the basis of the information supplied by the Irish authorities, it is clear that at least some of the companies concerned, or the groups to which they belong, were active in sectors subject to intra-Community trade.

(38) Lastly, the measure must be specific or selective in that it favours 'certain undertakings or the production of certain goods'. The beneficiaries of the measure are only those companies that have obtained an exemption certificate in accordance with the specific requirements of either section 222 or section 847 (see paragraphs 7 to 12 above). The conditions set out in the legislation are very restrictive. Accordingly, the Foreign Income scheme cannot be considered a general measure but constitutes a selective advantage to those few companies that satisfy its requirements and therefore constitutes a State aid scheme.

(39) However, notwithstanding this general assessment of the scheme, the Commission notes the comments from the Irish authorities to the effect that no new exemption

certificates can be delivered and that only one of the three companies granted an exemption certificate under section 847 has in fact claimed the tax exemption. The Commission also notes that from the current financial year, corporation tax is 12,5 % and that, in principle, such a rate is lower than those applied in those jurisdictions where the branches of the relevant company are established. Therefore, the Commission accepts that, under the present circumstances, exemption under section 847 no longer confers an advantage on those companies to which certificates have been granted. Accordingly, in respect of those companies, the measure no longer falls within the scope of Article 87(1) of the Treaty.

Compatibility

(40) In so far as the Foreign Income scheme constitutes State aid within the meaning of Article 87(1) of the Treaty, its compatibility must be evaluated in the light of the exceptions provided for in Article 87(2) and (3).

(41) The exceptions provided for in Article 87(2), which concern aid of a social character granted to individual consumers, aid to make good the damage caused by natural disasters or exceptional occurrences and aid granted to certain areas of the Federal Republic of Germany, do not apply in this case.

(42) The exception provided for in Article 87(3)(a) provides for the authorisation of aid to promote the economic development of areas where the standard of living is abnormally low or where there is serious underemployment.

(43) The Commission notes the observations from the Irish authorities that the Foreign Income scheme constitutes investment aid rather than operating aid, that all the investments aided by the section 222 measure were made before the end of 1999, at a time when the whole of Ireland was considered as an Article 87(3)(a) region for State aid purposes, and that all the applications and certifications under section 847 were also finalised before the end of 1999.

(44) At first sight, section 222 might appear to be an investment aid measure. However, nothing in the legislation or in the information provided by the Irish authorities demonstrates that the criteria for granting the tax relief satisfy the regional aid guidelines in force at the time ⁽¹¹⁾. To the extent that these guidelines provide for aid to be granted for initial investment or job creation, the Commission notes that, according to Ireland, tax relief was granted in respect of, *inter alia*, working capital, start-up and operating losses, capital injections, upgrading of plant, machinery and software, and refurbishment of facilities. As the Commission has consistently ruled in previous decisions, none of these is normally considered to constitute initial investment or job creation for which State aid may be granted. Similarly, the Commission notes that section 222 provides for tax relief for the maintenance of employment as well as for its creation. This is borne out by information provided by Ireland on the practical application of section 222. Similarly, nothing in the legislation or in the information provided by the Irish authorities demonstrates that controls were in place to ensure compliance with other rules on State aid, notably aid to sensitive sectors, aid to companies in difficulty and cumulation of aid. In particular, the Commission notes that relief was given in respect of production and processing of goods featuring in Annex I to the EC Treaty and in respect of operations which, according to the Irish authorities, would otherwise have been unviable.

(45) The Commission therefore concludes that section 222 grants operating aid to those companies awarded a tax exemption for dividends repatriated from foreign subsidiaries. Although operating aid may be granted in the areas envisaged in Article 87(3)(a), such aid is subject to strict conditions. In particular, the aid must be limited in time and designed to overcome the structural handicaps of enterprises located in such regions ⁽¹²⁾. Although aid granted under section 222 is, in principle, limited to a duration of three years, nothing in the legislation or in the information provided by Ireland demonstrates that the tax relief granted is designed to overcome the structural handicaps of enterprises located in Ireland. In this respect, the Commission notes that the measure is narrow in scope. Rather than helping to offset the structural handicaps faced by enterprises in Ireland in general, it is targeted at a very restricted group of companies that have foreign subsidiaries in certain tax jurisdictions where the overall rate of taxation is lower than in Ireland. It is hard to establish what, if any, particular structural handicaps these firms faced. It also appears

that in some cases at least, the aid granted through the tax relief was not a critical factor in determining whether the investment would take place. The Commission also notes that the investment supported by the relief can be made indirectly through subscription to shares in a company which would then undertake the investment. However, it is not clear that this mechanism acts as an incentive for the creation or maintenance of employment. In order for this to be the case, the Irish authorities would have to be sure that in the absence of the specific subscription to shares the investment would not take place, and that the subscription would not materialise unless the tax relief was granted. Nothing in the legislation or in the information provided by Ireland demonstrates that such control mechanisms were in place.

(46) As was mentioned in paragraph 30, the Commission makes no specific assessment as to whether an aid element is present in the individual tax reliefs granted under the Foreign Income scheme, nor whether those reliefs are compatible. However, in respect of the bank granted tax relief under section 222, the Commission would make the following observations. Regardless of the purpose to which the repatriated dividends were applied, the tax relief must be viewed as operating aid to the bank. Even if some aid was passed on by the bank to its customers as part of new lending, by increasing the resources of the bank available for lending, the relief would have strengthened the competitive position of both the bank itself and the international group to which it belongs. The Commission also notes that no controls were put in place to ensure that the lending of the bank under the approved investment plan itself satisfied the requirements of the relevant State aid rules. By way of example, the Commission would note that, as it has consistently held in previous decisions, State aid for the purchase of milk quota is incompatible with the common market ⁽¹³⁾.

(47) The Commission notes the comments from Ireland that, once granted, the tax relief under section 847 applies on an ongoing basis if the conditions continue to be met and that there is, at present, no closing date for the reliefs already granted. The Commission also notes that, according to the wording of section 847, one of the conditions of the relief is that the maintenance of the employment created depends on the carrying-on of foreign trading activities in respect of which the exemption is granted. It is therefore clear that rather than grant investment aid, section 847, which was conceived at a

⁽¹¹⁾ Commission Communication on the method for the application of Article 92(3)(a) and (c) to regional aid: OJ C 212, 12.8.1988, p. 2.

⁽¹²⁾ Point 6, first indent, of the 1988 Communication on regional aid.

⁽¹³⁾ See for example Commission Decisions 1996/616/EC, OJ L 274, 26.10.1996, p. 26 and 2002/411/EC, OJ L 144, 1.6.2002, p. 49.

time when the rate of corporation tax in Ireland was much higher than it is now, constituted an operating aid measure, the benefit of which would cease as soon as it was withdrawn. Since tax relief granted under section 847 applied on an ongoing basis without a closing date, it fails to meet the requirement that operating aid under Article 87(3)(a), where given, is limited in time ⁽¹⁴⁾.

(48) According to Ireland, the investment plan of the one company to have claimed section 847 relief 'was prepared in September 1994 and commitments were given by the Irish Authorities in December 1994 to bring in the tax relief in question'. In this respect, given these circumstances as well as the narrow scope and very limited uptake of the section 847 relief, the Commission notes that an individual ad hoc aid payment made to a single firm, or aid confined to one area of activity, may have a major impact on competition in the relevant market and that its effects on regional development are likely to be too limited for the purposes of its Guidelines on National Regional Aid ⁽¹⁵⁾.

(49) According to point 33 of the Notice, in order to be considered compatible with the common market, State aid intended to promote the economic development of particular areas must be in proportion to, and targeted at, the aims sought. The Irish authorities have provided little evidence to demonstrate that either section 222 or section 847 meets these requirements. Very few applications for aid were made. In a number of cases, either the tax relief was not fully taken up, being incidental to the execution of the investment plan, or the investment was not executed. The Irish authorities have also admitted that although reliefs were granted, little or no tax relief would have been claimed in recent years. The Commission also notes that both reliefs were open to companies in the financial services sector. The Commission's practice in previous decisions, consistent with point 33 of the Notice, has been to exclude financial services from the scope of operating aid measures ⁽¹⁶⁾.

(50) Therefore, tax relief under sections 222 and 847 cannot be held to be compatible with the common market in accordance with Article 87(3)(a).

(51) The exceptions laid down in Article 87(3)(b) and (d) do not apply to the Foreign Income scheme. It does not have the objective either to promote the execution of an important project of common European interest or to

remedy to a serious disturbance in the economy of Ireland. Nor is it intended to promote culture or heritage conservation.

(52) Finally, the Foreign Income scheme must be examined in the light of Article 87(3)(c), which provides for the authorisation of aid to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent that is contrary to the common interest. As was established in paragraphs 43 to 46, the tax advantages granted by the Foreign Income scheme are operating aid, the benefits of which cease as soon as the aid is withdrawn. According to previous decisions of the Commission, such aid cannot be considered to facilitate the development of certain activities or of certain economic areas.

(53) The Irish authorities have not attempted to argue that the Foreign Income scheme complies with the Guidelines on aid to employment ⁽¹⁷⁾ under which certain aid measures may be considered compatible with the common market by virtue of Article 87(3)(c). However, the Commission notes that to the extent that section 222 is aimed at the maintenance of employment, the measure does not grant aid to a firm to persuade it not to lay off its workers, with the subsidy being calculated on the basis of the number of employees at the time the aid is granted. To the extent that both section 222 and section 847 are aimed at job creation, neither provision provides that the amount of aid per worker must be justified, nor that it shall not represent too high a proportion of the firm's production costs. The Foreign Income scheme cannot therefore be regarded as falling within the scope of the Guidelines on aid to employment.

Legitimate expectations and recovery

(54) Where illegally granted State aid is found to be incompatible with the common market, the natural consequence of such a finding is that the aid should be recovered from the beneficiaries ⁽¹⁸⁾. Through recovery of the aid, the competitive position that existed before the aid was granted is restored as far as is possible. However, Article 14(1) of Regulation (EC) 659/1999 ⁽¹⁹⁾ states that 'the Commission shall not require the recovery of the aid if this would be contrary to a general principle of Community law'. The case law of the Court of Justice and the

⁽¹⁴⁾ Point 6, first indent, of the 1988 Communication on regional aid.

⁽¹⁵⁾ OJ C 74, 10.3.1998, p. 9; see heading 2.

⁽¹⁶⁾ See for example Article 2 of Commission Decision on the Fiscal Regime in the Azores, SG (2002) 233143.

⁽¹⁷⁾ OJ C 334, 12.12.1995, p. 4.

⁽¹⁸⁾ See for example case C-169/1995, *Spain v. Commission* ECR [1997] I 135, paragraph 47.

⁽¹⁹⁾ See footnote 8.

Commission's own practice have established that where, as a result of the Commission's actions, a legitimate expectation exists on the part of the beneficiary of a measure that the aid has been granted in accordance with Community law, then an order to recover the aid would infringe a general principle of Community law.

- (55) In the judgment on the *Van den Bergh en Jurgens* case ⁽²⁰⁾, the Court ruled:

'The Court has consistently held that any trader in regard to whom an institution has given rise to justified hopes may rely on the principle of protection of legitimate expectation. On the other hand, if a prudent and discriminating trader could have foreseen the adoption of a Community measure likely to affect his interests, he cannot plead that principle if the measure is adopted.'

- (56) In the present case, the Commission notes that the scheme introduced in Belgium by Arrêté royal No 187 of 30 December 1982 dealing with the tax treatment of coordination centres ⁽²¹⁾, like the Irish Foreign Income scheme, is a measure which affects the taxation of multinational companies and concerns rules that are designed to avoid double taxation. In its decision of 2 May 1984, the Commission considered the Belgian scheme not to be an aid within the meaning of Article 92(1) of the EEC Treaty (now Article 87(1) of the EC Treaty). Even if this Decision was not published, the fact that the Commission had not raised any objections to the Belgian coordination centres scheme was publicised both in the XIVth Competition Report and in an answer to a parliamentary question ⁽²²⁾. In particular, in this answer, the Commission stated that 'such rules do not fall within the scope of Articles 92 and 93 of the EEC Treaty (now Articles 87 and 88 of the EC Treaty)'.
- (57) Accordingly, the Commission accepts that the beneficiaries of the measures were entitled to entertain a legitimate expectation that the measures did not constitute State aid. These considerations therefore prevent the Commission from ordering the recovery of any aid granted.

VI. CONCLUSIONS

- (58) The Commission finds that Ireland has illegally implemented the Foreign Income scheme as set out in sections 222 and 847 of the Taxes Consolidation Act 1997. The

Commission concludes that the tax reliefs in question constituted a scheme of operating aid that was not covered by any of the derogations to the prohibition on State aid set out in Articles 87(2) and 87(3) of the EC Treaty and is therefore incompatible with the common market. The Commission notes that section 222 has in effect been abolished and that since section 847 was introduced, the rate of corporation tax has fallen to the extent that section 847 no longer constitutes State aid with respect to the companies which currently benefit from it. The Commission also concludes that to the extent that aid was granted by sections 222 and 847, the beneficiaries were entitled to entertain legitimate expectations that the Irish Foreign Income scheme did not constitute State aid. Therefore, the Commission does not require recovery of any aid granted,

HAS ADOPTED THIS DECISION:

Article 1

The State aid scheme in the form of tax exemptions, unlawfully put into effect by Ireland, in breach of Article 88(3) of the EC Treaty, through section 41 of the Finance Act 1988 and section 29 of the Finance Act 1995, consolidated under sections 222 and 847 of the Taxes Consolidation Act 1997, is incompatible with the common market.

Article 2

Outstanding tax exemption certificates issued under section 847 of the Taxes Consolidation Act 1995 shall not be considered State aid within the meaning of Article 87(1) of the Treaty.

Article 3

This Decision is addressed to the Republic of Ireland.

Done at Brussels, 17 February 2003.

For the Commission

Mario MONTI

Member of the Commission

⁽²⁰⁾ Case C-265/85, *Van den Bergh en Jurgens BV v. Commission* [1987] ECR 1155, at paragraph 44.

⁽²¹⁾ *Moniteur belge*, 13.1.1983 (Dossier No 1982-12-30/69).

⁽²²⁾ Written question No 1735/90, OJ C 63, 11.3.1991, p. 37.

COMMISSION DECISION
of 12 August 2003
repealing Decision 2002/75/EC laying down special conditions on the import from third countries
of star anise

(notified under document number C(2003) 2889)

(Text with EEA relevance)

(2003/602/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 93/43/EEC of 14 June 1993 on the hygiene of foodstuffs⁽¹⁾, and in particular Article 10(1) thereof,

Having regard to Commission Decision 2002/75/EC laying down special conditions on the import from third countries of star anise⁽²⁾, and in particular recital 8 thereof,

Whereas:

- (1) Analyses of consignments of star anise (*illicium verum*) from certain third countries had revealed the presence of the botanical variety known as Japanese star anise (*illicium anisatum*), which is scientifically recognised as highly poisonous and therefore not fit for human consumption.
- (2) The presence of Japanese star anise had been linked to some cases of food poisoning in the Community.
- (3) As a consequence, and in accordance with Article 10 of Directive 93/43/EEC, the Commission adopted Decision 2002/75/EC laying down special conditions on the import from third countries of star anise, in order to ensure that star anise imported from third countries and intended for human consumption does not contain Japanese star anise.

(4) The checks and analyses carried out under the conditions prescribed in Decision 2002/75/EC have not revealed any new cases of contamination, and no cases of poisoning have been reported.

(5) The special conditions attaching to the import of star anise are therefore no longer justified and Commission Decision 2002/75/EC can be repealed.

(6) The Member States have been consulted on the repealing of Decision 2002/75/EC, in accordance with Article 10 of Directive 93/43/EEC,

HAS ADOPTED THIS DECISION:

Article 1

Decision 2002/75/EC is hereby repealed.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 12 August 2003.

For the Commission

David BYRNE

Member of the Commission

⁽¹⁾ OJ L 175, 19.7.1993, p. 1.

⁽²⁾ OJ L 33, 2.2.2002, p. 31.