

Official Journal

of the European Union

L 165

Volume 50

27 June 2007

English edition

Legislation

Contents

I Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory

REGULATIONS

- ★ **Council Regulation (EC, Euratom) No 723/2007 of 18 June 2007 adjusting the weightings applicable to the remuneration of officials and other servants of the European Communities** 1
- ★ **Commission Regulation (EC) No 724/2007 of 27 February 2007 amending Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community** 2
- ★ **Commission Regulation (EC) No 725/2007 of 27 February 2007 adapting Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community, by reason of the accession of Bulgaria and Romania to the European Union** 4
- Commission Regulation (EC) No 726/2007 of 26 June 2007 establishing the standard import values for determining the entry price of certain fruit and vegetables 6
- ★ **Commission Regulation (EC) No 727/2007 of 26 June 2007 amending Annexes I, III, VII and X to Regulation (EC) No 999/2001 of the European Parliament and of the Council laying down rules for the prevention, control and eradication of certain transmissible spongiform encephalopathies ⁽¹⁾** 8

DIRECTIVES

- ★ **Directive 2007/30/EC of the European Parliament and of the Council of 20 June 2007 amending Council Directive 89/391/EEC, its individual Directives and Council Directives 83/477/EEC, 91/383/EEC, 92/29/EEC and 94/33/EC with a view to simplifying and rationalising the reports on practical implementation ⁽¹⁾** 21
- ★ **Commission Directive 2007/39/EC of 26 June 2007 amending Annex II to Council Directive 90/642/EEC as regards maximum residue levels for diazinon ⁽¹⁾** 25

⁽¹⁾ Text with EEA relevance

(Continued overleaf)

DECISIONS

Council

2007/441/EC:

- ★ **Council Decision of 18 June 2007 authorising the Italian Republic to apply measures derogating from Articles 26(1)(a) and 168 of Directive 2006/112/EC on the common system of value added tax** 33
-

Corrigenda

- ★ **Corrigendum to Commission Regulation (EC) No 208/2007 of 27 February 2007 adapting Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community, by reason of the accession of Bulgaria and Romania to the European Union (OJ L 61, 28.2.2007)** 35
- ★ **Corrigendum to Commission Regulation (EC) No 209/2007 of 27 February 2007 amending Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community (OJ L 61, 28.2.2007)** 35

I

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

REGULATIONS

COUNCIL REGULATION (EC, EURATOM) No 723/2007

of 18 June 2007

adjusting the weightings applicable to the remuneration of officials and other servants of the European Communities

THE COUNCIL OF THE EUROPEAN UNION,

Whereas:

Having regard to the Treaty establishing the European Community,

There was a substantial increase in the cost of living in Estonia in the period from June to December 2006. The weighting applied to the remuneration of officials and other servants should therefore be adjusted,

Having regard to the Protocol on the Privileges and Immunities of the European Communities, and in particular Article 13 thereof,

HAS ADOPTED THIS REGULATION:

Article 1

Having regard to the Staff Regulations of officials of the European Communities and to the Conditions of employment of other servants of the European Communities, as laid down by Council Regulation (EEC, Euratom, ECSC) No 259/68 ⁽¹⁾, and in particular Articles 63, 64, Article 65(2) of the Staff Regulations and Annexes VII and XI thereto, and having regard to the first paragraph of Article 20, Article 64 and Article 92 of the Conditions of employment of other servants,

With effect from 1 January 2007, the weighting applicable, under Article 64 of the Staff Regulations, to the remuneration of officials and other servants employed in the country listed below shall be as follows:

— Estonia 83,4.

Article 2

Having regard to the proposal from the Commission,

This Regulation shall enter into force on the 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 Luxembourg, 18 June 2007.

For the Council

The President

F.-W. STEINMEIER

⁽¹⁾ OJ L 56, 4.3.1968, p. 1. Regulation as last amended by Regulation (EC, Euratom) No 1895/2006 (OJ L 397, 30.12.2006, p. 6).

COMMISSION REGULATION (EC) No 724/2007**of 27 February 2007****amending Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community (*)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3730/87 of 10 December 1987 laying down the general rules for the supply of food from intervention stocks to designated organisations for distribution to the most deprived persons in the Community ⁽¹⁾, and in particular Article 6 thereof,

Whereas:

- (1) Following the enlargement of the Community on 1 January 1995 and 1 May 2004, Commission Regulation (EEC) No 3149/92 ⁽²⁾ was not adapted to include entries in the languages of the new Member States joining the Community on those dates. Entries in the languages concerned should be added.
- (2) In order to ensure consistency with Commission Regulation (EC) No 725/2007 ⁽³⁾, which adapts Regulation (EEC) No 3149/92 following the accession of Bulgaria and Romania to the European Union, this Regulation should apply from 1 January 2007.
- (3) Regulation (EEC) No 3149/92 should therefore be amended.

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

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3149/92 is hereby amended as follows:

1. The third subparagraph of Article 7(5) is replaced by the following:

‘Dispatch declarations issued by the supplier intervention agency shall include one of the entries given in the Annex.’

2. The text given in the Annex hereto is added as an Annex.

Article 2

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

It shall apply from 1 January 2007.

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

Done at Brussels, 27 February 2007.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

(*) See page 35 of this Official Journal.

⁽¹⁾ OJ L 352, 15.12.1987, p. 1. Regulation as amended by Regulation (EC) No 2535/95 (OJ L 260, 31.10.1995, p. 3).

⁽²⁾ OJ L 313, 30.10.1992, p. 50. Regulation as last amended by Regulation (EC) No 133/2006 (OJ L 23, 27.1.2006, p. 11).

⁽³⁾ See page 4 of this Official Journal.

ANNEX

'ANNEX

Entries referred to in the third subparagraph of Article 7(5)

- In Spanish:* Transferencia de productos de intervención — aplicación del artículo 7, apartado 5, del Reglamento (CEE) n.º 3149/92.
- In Czech:* Přeprava intervenčních produktů – Použití čl. 7 odst. 5 nařízení (EHS) č. 3149/92.
- In Danish:* Overførsel af interventionsprodukter — Anvendelse af artikel 7, stk. 5, i forordning (EØF) nr. 3149/92.
- In German:* Transfer von Interventionserzeugnissen — Anwendung von Artikel 7 Absatz 5 der Verordnung (EWG) Nr. 3149/92.
- In Estonian:* Sekkumistoodete üleandmine – määruse (EMÜ) nr 3149/92 artikli 7 lõike 5 rakendamine.
- In Greek:* Μεταφορά προϊόντων παρέμβασης — Εφαρμογή του άρθρου 7 παράγραφος 5 του κανονισμού (ΕΟΚ) αριθ. 3149/92.
- In English:* Transfer of intervention products — Application of Article 7(5) of Regulation (EEC) No 3149/92.
- In French:* Transfert de produits d'intervention — Application de l'article 7, paragraphe 5, du règlement (CEE) n.º 3149/92.
- In Italian:* Trasferimento di prodotti d'intervento — Applicazione dell'articolo 7, paragrafo 5, del regolamento (CEE) n. 3149/92.
- In Latvian:* Intervences produktu transportēšana – Piemērojot Regulas (EEK) Nr. 3149/92 7. panta 5. punktu.
- In Lithuanian:* Intervencinių produktų vežimas – taikant Reglamento (EEB) Nr. 3149/92 7 straipsnio 5 dalį.
- In Hungarian:* Intervenció termékek átszállítása – A 3149/92/EKG rendelet 7. cikke (5) bekezdésének alkalmazása.
- In Maltese:* Trasferiment ta' prodotti ta' l-intervent – Applikazzjoni ta' l-Artikolu 7 (5) tar-Regolament (KEE) Nru 3149/92.
- In Dutch:* Overdracht van interventieproducten — Toepassing van artikel 7, lid 5, van Verordening (EEG) nr. 3149/92.
- In Polish:* Przekazanie produktów objętych interwencją – stosuje się art. 7 ust. 5 rozporządzenia (EWG) nr 3149/92.
- In Portuguese:* Transferência de produtos de intervenção — aplicação do n.º 5 do artigo 7.º do Regulamento (CEE) n.º 3149/92.
- In Slovak:* Premiestnenie intervenčných výrobkov – uplatnenie článku 7 odseku 5 nariadenia (EHS) č. 3149/92.
- In Slovene:* Prenos intervencijskih proizvodov – Uporaba člena 7(5) Uredbe (EGS) št. 3149/92.
- In Finnish:* Interventiotuotteiden siirtäminen – Asetuksen (ETY) N:o 3149/92 7 artiklan 5 kohdan soveltaminen.
- In Swedish:* Överföring av interventionsprodukter – Tillämpning av artikel 7.5 i förordning (EEG) nr 3149/92.'

COMMISSION REGULATION (EC) No 725/2007**of 27 February 2007****adapting Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community, by reason of the accession of Bulgaria and Romania to the European Union (*)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty of Accession of Bulgaria and Romania,

Having regard to the Act of Accession of Bulgaria and Romania, and in particular Article 56 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 3149/92 ⁽¹⁾ contains certain entries in all the languages of the Community as constituted at 31 December 2006. Entries in Bulgarian and Romanian should be added.
- (2) Regulation (EEC) No 3149/92 should therefore be amended,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EEC) No 3149/92 is replaced by the text given in the Annex hereto.

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

It shall apply from 1 January 2007.

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

Done at Brussels, 27 February 2007.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

(*) See page 35 of this Official Journal.

(¹) OJ L 313, 30.10.1992, p. 50. Regulation as last amended by Regulation (EC) No 724/2006 (see page 2 of this Official Journal).

ANNEX

'ANNEX

Entries referred to in the third subparagraph of Article 7(5)

- In Bulgarian:* Превоз на интервенционни продукти — прилагане на член 7, параграф 5 от Регламент (ЕИО) № 3149/92.
- In Spanish:* Transferencia de productos de intervención — aplicación del artículo 7, apartado 5, del Reglamento (CEE) nº 3149/92.
- In Czech:* Převrava intervenčních produktů — Použití čl. 7 odst. 5 nařízení (EHS) č. 3149/92.
- In Danish:* Overførsel af interventionsprodukter — Anvendelse af artikel 7, stk. 5, i forordning (EØF) nr. 3149/92.
- In German:* Transfer von Interventionserzeugnissen — Anwendung von Artikel 7 Absatz 5 der Verordnung (EWG) Nr. 3149/92.
- In Estonian:* Sekkumistoodete üleandmine — määruse (EMÜ) nr 3149/92 artikli 7 lõike 5 rakendamine.
- In Greek:* Μεταφορά προϊόντων παρέμβασης — Εφαρμογή του άρθρου 7 παράγραφος 5 του κανονισμού (ΕΟΚ) αριθ. 3149/92.
- In English:* Transfer of intervention products — Application of Article 7(5) of Regulation (EEC) No 3149/92.
- In French:* Transfert de produits d'intervention — Application de l'article 7, paragraphe 5, du règlement (CEE) n° 3149/92.
- In Italian:* Trasferimento di prodotti d'intervento — Applicazione dell'articolo 7, paragrafo 5, del regolamento (CEE) n. 3149/92.
- In Latvian:* Intervences produktu transportēšana — Piemērojot Regulas (EEK) Nr. 3149/92 7. panta 5. punktu.
- In Lithuanian:* Intervencinių produktų vežimas — taikant Reglamento (EEB) Nr. 3149/92 7 straipsnio 5 dalį.
- In Hungarian:* Intervenció termékek átszállítása — A 3149/92/EGK rendelet 7. cikke (5) bekezdésének alkalmazása.
- In Maltese:* Trasferiment ta' prodotti ta' l-intervent — Applikazzjoni ta' l-Artikolu 7 (5) tar-Regolament (KEE) Nru 3149/92.
- In Dutch:* Overdracht van interventieproducten — Toepassing van artikel 7, lid 5, van Verordening (EEG) nr. 3149/92.
- In Polish:* Przekazanie produktów objętych interwencją — stosuje się art. 7 ust. 5 rozporządzenia (EWG) nr 3149/92.
- In Portuguese:* Transferência de produtos de intervenção — aplicação do n.º 5 do artigo 7.º do Regulamento (CEE) n.º 3149/92.
- In Romanian:* Transfer de produse de intervenție — Aplicare a articolului 7 alineatul (5) din Regulamentul (CEE) nr. 3149/92.
- In Slovak:* Premiestnenie intervenčných výrobkov — uplatnenie článku 7 odseku 5 nariadenia (EHS) č. 3149/92.
- In Slovene:* Prenos intervencijskih proizvodov — Uporaba člena 7(5) Uredbe (EGS) št. 3149/92.
- In Finnish:* Interventiotuotteiden siirtäminen — Asetuksen (ETY) N:o 3149/92 7 artiklan 5 kohdan soveltaminen.
- In Swedish:* Överföring av interventionsprodukter — Tillämpning av artikel 7.5 i förordning (EEG) nr 3149/92.'

COMMISSION REGULATION (EC) No 726/2007**of 26 June 2007****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⁾, 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 27 June 2007.

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

Done at Brussels, 26 June 2007.

For the Commission

Jean-Luc DEMARTY

*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 337, 24.12.1994, p. 66. Regulation as last amended by Regulation (EC) No 386/2005 (OJ L 62, 9.3.2005, p. 3).

ANNEX

to Commission Regulation of 26 June 2007 establishing the standard import values for determining the entry price of certain fruit and vegetables

<i>(EUR/100 kg)</i>		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MA	41,5
	MK	39,3
	TR	94,9
	ZZ	58,6
0707 00 05	JO	159,1
	TR	100,2
	ZZ	129,7
0709 90 70	IL	42,1
	TR	88,0
	ZZ	65,1
0805 50 10	AR	53,1
	TR	92,6
	UY	68,9
	ZA	53,3
	ZZ	67,0
0808 10 80	AR	91,5
	BR	80,6
	CA	102,7
	CL	86,6
	CN	73,1
	CO	90,0
	NZ	99,1
	US	112,0
	UY	91,5
	ZA	96,1
	ZZ	92,3
0809 10 00	TR	195,4
	ZZ	195,4
0809 20 95	TR	274,4
	US	545,4
	ZZ	409,9
0809 30 10, 0809 30 90	ZA	88,5
	ZZ	88,5
0809 40 05	IL	251,6
	ZZ	251,6

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 727/2007

of 26 June 2007

amending Annexes I, III, VII and X to Regulation (EC) No 999/2001 of the European Parliament and of the Council laying down rules for the prevention, control and eradication of certain transmissible spongiform encephalopathies

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 999/2001 of the European Parliament and of the Council of 22 May 2001 laying down rules for the prevention, control and eradication of certain transmissible spongiform encephalopathies ⁽¹⁾, and in particular Article 6a(2) and Article 23 thereof,

Whereas:

- (1) Regulation (EC) No 999/2001 lays down rules for the monitoring of transmissible spongiform encephalopathies in bovine, ovine and caprine animals and for eradication measures to be carried out following the confirmation of a transmissible spongiform encephalopathy (TSE) in ovine and caprine animals.
- (2) In October 2005 the European Food Safety Authority (EFSA) adopted an opinion on the classification of atypical TSE cases in small ruminants. In its opinion EFSA concludes that an operational definition of atypical scrapie is possible and provides the elements for a classification of scrapie cases. EFSA also recommends that surveillance programmes, including tests and sampling arrangements, be used so as to enable detection of all forms of TSE in small ruminants.
- (3) It appears appropriate, therefore, to introduce definitions for TSE in small ruminants, scrapie cases, classical scrapie cases and atypical scrapie cases.
- (4) Where an animal slaughtered for human consumption is found positive to a rapid test under the current rules, namely Annex III to Regulation (EC) No 999/2001, at least the carcase immediately preceding the test-positive carcase and two carcasses immediately following the test-positive carcase on the same slaughter line have to be destroyed, in addition to the test-positive carcase.
- (5) The complete destruction, on the same slaughter line, of the three carcasses adjacent to a rapid test-positive one is disproportionate with regard to the risk. These carcasses should only be destroyed if the result of a rapid test is confirmed positive or inconclusive after examination by the reference methods.
- (6) Regulation (EC) No 999/2001, as amended by Commission Regulations (EC) No 214/2005 ⁽²⁾ and (EC) No 1041/2006 ⁽³⁾ provide for increased monitoring programmes in caprine and ovine animals, following the detection of bovine spongiform encephalopathies (BSE) in a goat in 2005 and three unusual TSE cases in sheep where BSE could not be excluded. Those monitoring programmes should be reviewed in the light of the results of two years of intensified testing which have not led to the detection of any additional BSE case in ovine or caprine animals. In order to ensure an efficient implementation of the programmes the reviewed monitoring requirements should apply from 1 July 2007.
- (7) The monitoring programmes in ovine and caprine animals should be assessed and reviewed in the light of new scientific data.
- (8) In view of the results of the increased monitoring in ovine and caprine animals, the current strict culling and repopulation policy in TSE affected flocks appears to be disproportionate. In addition, several difficulties, in particular regarding repopulation of infected flocks, hamper the effective implementation of measures following the detection of a TSE in a flock.
- (9) On 8 March 2007 EFSA adopted an opinion on certain aspects related to the risk of TSEs in ovine and caprine animals. In its opinion, the Authority considers that there is no evidence for an epidemiological or molecular link between classical and/or atypical scrapie and TSEs in humans and that the BSE agent is the only TSE agent identified as zoonotic. In addition, the Authority considers that Current discriminatory tests as described in the EC legislation to be used for discrimination between scrapie and BSE are reliable for the differentiation of BSE from classical and atypical scrapie.

⁽¹⁾ OJ L 147, 31.5.2001, p. 1. Regulation as last amended by Regulation (EC) No 1923/2006 (OJ L 404, 30.12.2006, p. 1).

⁽²⁾ OJ L 37, 10.2.2005, p. 9.

⁽³⁾ OJ L 187, 8.7.2006, p. 10.

- (10) Additional factors which confirm the need to reappraise TSE eradication measures in small ruminants include the absence of scientific evidence to indicate that scrapie is transmissible to humans, the ruling out of BSE in cases of TSE in small ruminants and the detection of atypical TSE cases having a limited spread of infection within a flock but also emerging in sheep with genotypes considered resistant to BSE and classical scrapie.
- (11) The structure of the sheep and goat sector is notoriously different across the Community, Member States should therefore have the possibility to apply alternative policies, provided that harmonised rules are established.
- (12) The Commission's TSE roadmap, adopted on 15 July 2005, establishes as one of the strategic goals the review of the eradication measures for small ruminants taking into account the new diagnostic tools available but ensuring the current level of consumer protection.
- (13) On 13 July 2006 EFSA adopted an opinion on the Breeding Programmes for TSE resistance in sheep. In its opinion EFSA concludes that the breeding programmes increase the robustness of sheep populations against the currently known TSEs and therefore contributes to both improved animal health and consumer protection. EFSA also made recommendations on the determination of the prion protein genotype.
- (14) Article 6a of Regulation (EC) No 999/2001 provides that Member States may introduce breeding programmes to select for resistance to TSEs in their ovine populations. It is necessary to introduce harmonised minimum requirements for those breeding programmes.
- (15) Regulation (EC) No 999/2001 should therefore be amended accordingly.
- (16) Commission Decision 2003/100/EC of 13 February 2003 laying down minimum requirements for the establishment of breeding programmes for resistance to transmissible spongiform encephalopathies in sheep ⁽¹⁾ is obsolete as the provisions provided for therein are now to be replaced by provisions laid down in this Regulation. In the interests of clarity and legal certainty that Decision should be repealed.
- (17) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes I, III, VII and X to Regulation (EC) No 999/2001 are amended in accordance with the Annex to this Regulation.

Article 2

Decision 2003/100/EC is repealed.

Article 3

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

Point (2)(b) of the Annex to this Regulation shall apply from 1 July 2007.

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

Done at Brussels, 26 June 2007.

For the Commission
Markos KYPRIANOU
Member of the Commission

⁽¹⁾ OJ L 41, 14.2.2003, p. 41.

ANNEX

Annexes I, III, VII and X to Regulation (EC) No 999/2001 are amended as follows:

(1) In Annex I, point 2 is replaced by the following:

‘2. For the purpose of this Regulation, the following definitions shall also apply:

- (a) “indigenous case of BSE” means a case of bovine spongiform encephalopathy which has not been clearly demonstrated to be due to infection prior to importation as a live animal;
- (b) “discrete adipose tissue” means internal and external body fat removed during the slaughter and cutting process, in particular fresh fat from the heart, caul and kidney of bovine animals, and fat from cutting rooms;
- (c) “cohort” means a group of bovine animals which includes both:
 - (i) animals born in the same herd as the affected bovine animal, and within 12 months preceding or following the date of birth of the affected bovine animal; and
 - (ii) animals which at any time during the first year of their lives were reared together with the affected bovine animal during the first year of its life;
- (d) “index case” means the first animal on a holding, or in an epidemiologically defined group, in which a TSE infection is confirmed;
- (e) “TSE in Small Ruminants” means a transmissible spongiform encephalopathy case detected in an ovine or caprine animal following a confirmatory test for abnormal PrP protein;
- (f) “scrapie case” means a transmissible spongiform encephalopathy confirmed case in an ovine or caprine animal where a diagnosis of BSE has been excluded in accordance with the criteria laid down in the Community reference laboratory’s technical handbook on TSE strain characterisation in small ruminants (*);
- (g) “classical scrapie case” means a scrapie confirmed case classified as classical in accordance with the criteria laid down in the Community reference laboratory’s technical handbook on TSE strain characterisation in small ruminants;
- (h) “atypical scrapie case” means a scrapie confirmed case which is distinguishable from classical Scrapie in accordance with the criteria laid down in the Community reference laboratory’s technical handbook on TSE strain characterisation in small ruminants.

(*) <http://www.defra.gov.uk/corporate/vla/science/science-tse-rl-confirm.htm>

(2) In Annex III, Chapter A is amended as follows:

(a) In part I, points 6.4 and 6.5 are replaced by the following:

‘6.4. All parts of the body of an animal found positive or inconclusive to the rapid test including the hide shall be disposed of in accordance with Article 4(2)(a) and (b) of Regulation (EC) No 1774/2002, apart from material to be retained in conjunction with the records provided for in Chapter B(III).

6.5. Where an animal slaughtered for human consumption is found positive or inconclusive to the rapid test, at least the carcase immediately preceding and the two carcasses immediately following the tested positive or inconclusive animal on the same slaughter line shall be destroyed in accordance with point 6.4. By way of derogation, Member States may decide to destroy the aforementioned carcasses only if the result of the rapid test is confirmed to be positive or inconclusive by confirmatory examinations referred to in Annex X, Chapter C, point 3.1(b).’

(b) Part II is replaced by the following:

II. MONITORING IN OVINE AND CAPRINE ANIMALS

1. General

Monitoring in ovine and caprine animals shall be carried out in accordance with the laboratory methods laid down in Annex X, Chapter C, point 3.2(b).

2. Monitoring in ovine and caprine animals slaughtered for human consumption

- (a) Member States in which the population of ewes and ewe lambs put to the ram exceeds 750 000 animals shall test in accordance with the sampling rules set out in point 4 a minimum annual sample of 10 000 ovine animals slaughtered for human consumption;
- (b) Member States in which the population of goats which have already kidded and goats mated exceeds 750 000 animals shall test in accordance with the sampling rules set out in point 4 a minimum annual sample of 10 000 caprine animals slaughtered for human consumption;
- (c) Where a Member State experiences difficulty in collecting sufficient numbers of healthy slaughtered ovine or caprine animals to reach its allotted minimum sample size established in points (a) and (b), it may choose to replace a maximum of 50 % of its minimum sample size by testing dead ovine or caprine animals over the age of 18 months at the ratio of one to one and in addition to the minimum sample size set out in point 3. In addition a Member State may choose to replace a maximum of 10 % of its minimum sample size by testing ovine or caprine animals killed in the framework of a disease eradication campaign over the age of 18 months at the ratio of one to one.

3. Monitoring in ovine and caprine animals not slaughtered for human consumption

Member States shall test, in accordance with the sampling rules set out in point 4 and the minimum sample sizes indicated in Table A and Table B, ovine and caprine animals which have died or been killed, but which were not:

- killed in the framework of a disease eradication campaign, or
- slaughtered for human consumption.

Table A

Member State population of ewes and ewe lambs put to the ram	Minimum sample size of dead ovine animals ⁽¹⁾
> 750 000	10 000
100 000-750 000	1 500
40 000-100 000	100 % up to 500
< 40 000	100 % up to 100

⁽¹⁾ Minimum sample sizes are set to take account of the size of the ovine populations in the individual Member States and are intended to provide achievable targets.

Table B

Member State population of goats which have already kidded and goats mated	Minimum sample size of dead caprine animals ⁽¹⁾
> 750 000	10 000
250 000-750 000	1 500
40 000-250 000	100 % up to 500
< 40 000	100 % up to 100

⁽¹⁾ Minimum sample sizes are set to take account of the size of the caprine population in the individual Member States and are intended to provide achievable targets.

4. Sampling rules applicable to the animals referred to in points 2 and 3

The animals shall be over 18 months of age or have more than two permanent incisors erupted through the gum.

The age of the animals shall be estimated on the basis of dentition, obvious signs of maturity, or any other reliable information.

The sample selection shall be designed with a view to avoid the over-representation of any group as regards the origin, age, breed, production type or any other characteristic.

The sampling shall be representative for each region and season. Multiple sampling in the same flock shall be avoided, wherever possible. Member States shall aim their monitoring programmes to achieve, wherever possible, that in successive sampling years all officially registered holdings with more than 100 animals and where TSE cases have never been detected are subject to TSE testing.

The Member States shall put in place a system to check, on a targeted or other basis, that animals are not being diverted from sampling.

However, Member States may decide to exclude from the sampling remote areas with a low animal density, where no collection of dead animals is organised. Member States making use of this derogation shall inform the Commission thereof, and shall submit a list of those remote areas where the derogation applies. The derogation shall not cover more than 10 % of the ovine and caprine population in the Member State concerned.

5. Monitoring in infected flocks

Animals over 18 months of age or have more than two permanent incisors erupted through the gum, and which are killed for destruction in accordance with Annex VII, point 2.3(b)(i) or (ii) or point 5(a), shall be tested based on the selection of a simple random sample, in accordance with the sample size indicated in the following table.

Number of animals over 18 months of age or which have more than two permanent incisors erupted through the gum, killed for destruction in the herd or flock	Minimum sample size
70 or less	All eligible animals
80	68
90	73
100	78
120	86
140	92
160	97
180	101
200	105
250	112
300	117
350	121
400	124
450	127
500 or more	150

6. Monitoring in other animals

In addition to the monitoring programmes set out in points 2, 3 and 4, Member States may on a voluntary basis carry out monitoring in other animals, in particular:

- animals used for dairy production,
- animals originating from countries with indigenous TSEs,
- animals which have consumed potentially contaminated feedingstuffs,
- animals born or derived from TSE infected dams.

7. Measures following testing of ovine and caprine animals

- 7.1. Where an ovine or caprine animal slaughtered for human consumption has been selected for TSE testing in accordance with point 2, its carcass shall not be marked with the health marking provided for in Section I, Chapter III of Annex I to Regulation (EC) No 854/2004 until a negative result to the rapid test has been obtained.
- 7.2. Member States may derogate from point 7.1. where a system approved by the competent authority is in place in the slaughterhouse ensuring that all parts of an animal can be traced and that no parts of the animals tested bearing the health mark can leave the slaughterhouse until a negative result to the rapid test has been obtained.
- 7.3. All parts of the body of a tested animal, including the hide, shall be retained under official control until a negative result has been obtained to the rapid test, except for animal by-products directly disposed of in accordance with Article 4(2)(a), (b) or (e) of Regulation (EC) No 1774/2002.
- 7.4. Except for the material to be retained in conjunction with the records provided for in Chapter B, Part III of this Annex, all parts of the body of an animal found positive to the rapid test, including the hide, shall be directly disposed of in accordance with Article 4(2)(a), (b) or (e) of Regulation (EC) No 1774/2002.

8. Genotyping

- 8.1. The prion protein genotype for the codons 136, 154 and 171 shall be determined for each positive TSE case in sheep. TSE cases found in sheep of genotypes which encode alanine on both alleles at codon 136, arginine on both alleles at codon 154 and arginine on both alleles at codon 171 shall immediately be reported to the Commission. Where the positive TSE case is an atypical scrapie case the prion protein genotype for the codon 141 shall be determined.
- 8.2. In addition to the animals genotyped in accordance with point 8.1, the prion protein genotype for the codons 136, 141, 154 and 171 of a minimum sample of ovine animals shall be determined. In the case of Member States with an adult sheep population of more than 750 000 animals, this minimum sample shall consist of at least 600 animals. In the case of other Member States the minimum sample shall consist of at least 100 animals. The samples may be chosen from animals slaughtered for human consumption, from animals dead-on-farm or from live animals. The sampling should be representative of the entire ovine population.

(3) Annex VII is replaced by the following:

‘ANNEX VII

ERADICATION OF TRANSMISSIBLE SPONGIFORM ENCEPHALOPATHY

CHAPTER A

Measures following confirmation of the presence of a TSE

1. The inquiry referred to in Article 13(1)(b) must identify:
 - (a) in the case of bovine animals:
 - all other ruminants on the holding of the animal in which the disease was confirmed,
 - where the disease was confirmed in a female animal, its progeny born within two years prior to, or after, clinical onset of the disease,

- all animals of the cohort of the animal in which the disease was confirmed,
 - the possible origin of the disease,
 - other animals on the holding of the animal in which the disease was confirmed or on other holdings which may have become infected by the TSE agent or been exposed to the same feed or contamination source,
 - the movement of potentially contaminated feedingstuffs, of other material or any other means of transmission, which may have transmitted the TSE agent to or from the holding in question;
- (b) in the case of ovine and caprine animals:
- all ruminants other than ovine and caprine animals on the holding of the animal in which the disease was confirmed,
 - in so far as they are identifiable, the parents, and in the case of females all embryos, ova and the last progeny of the female animal in which the disease was confirmed,
 - all other ovine and caprine animals on the holding of the animal in which the disease was confirmed in addition to those referred to in the second indent,
 - the possible origin of the disease and the identification of other holdings on which there are animals, embryos or ova which may have become infected by the TSE agent or been exposed to the same feed or contamination source,
 - the movement of potentially contaminated feedingstuffs, other material or any other means of transmission, which may have transmitted the TSE agent to or from the holding in question.
2. The measures laid down in Article 13(1)(c) shall comprise at least:
- 2.1. In the case of confirmation of BSE in a bovine animal, the killing and complete destruction of bovine animals identified by the inquiry referred to in the second and third indents of point 1(a); however, the Member State may decide:
- not to kill and destroy animals of the cohort referred to in the third indent of point 1(a) if evidence has been provided that such animals did not have access to the same feed as the affected animal,
 - to defer the killing and destruction of animals in the cohort referred to in the third indent of point 1(a) until the end of their productive life, provided that they are bulls continuously kept at a semen collection centre and it can be ensured that they are completely destroyed following death.
- 2.2. If a TSE is suspected in an ovine or caprine animal on a holding in a Member State, all other ovine and caprine animals from that holding shall be placed under official movement restriction until the results of the examination are available. If there is evidence that the holding where the animal was present when the TSE was suspected is not likely to be the holding where the animal could have been exposed to a TSE, the competent authority may decide that other holdings or only the holding of exposure shall be placed under official control depending on the epidemiological information available.
- 2.3. In the case of confirmation of TSE in an ovine or caprine animal:
- (a) if BSE cannot be excluded after the results of a ring trial carried out in accordance with the procedure set out in Annex X, Chapter C, point 3.2(c), the killing and complete destruction of all animals, embryos and ova identified by the inquiry referred to in the second to fifth indents of point 1(b);
 - (b) if BSE is excluded in accordance with the procedure set out in Annex X, Chapter C, point 3.2(c), pursuant to the decision of the competent authority:
 - either
 - (i) the killing and complete destruction of all animals, embryos and ova identified by the inquiry referred to in the second and third indents of point 1(b). The conditions set out in point 3 shall apply to the holding;
 - or

(ii) the killing and complete destruction of all animals, embryos and ova identified by the inquiry referred to in the second and third indents of point 1(b), with the exception of:

- breeding rams of the ARR/ARR genotype,
- breeding ewes carrying at least one ARR allele and no VRQ allele and, where such breeding ewes are pregnant at the time of the inquiry, the lambs subsequently born, if their genotype meets the requirements of this subparagraph,
- sheep carrying at least one ARR allele which are intended solely for slaughter,
- if the competent authority so decides, sheep and goats less than three months old which are intended solely for slaughter.

The conditions set out in point 3 shall apply to the holding;

or

(iii) a Member State may decide not to kill and destroy the animals, identified by the inquiry referred to in the second and third indents of point 1(b) where it is difficult to obtain replacement ovine animals of a known genotype or where the frequency of the ARR allele within the breed or holding is low, or where it is deemed necessary in order to avoid inbreeding, or based on a reasoned consideration of all the epidemiological factors. The conditions set out in point 4 shall apply to the holding;

(c) by way of derogation from the measures set out in point (b), and only where the TSE case confirmed on a holding is an atypical scrapie case, the Member State may decide to apply the measures laid down in point 5.

(d) Member States may decide:

- (i) to replace the killing and complete destruction of all animals referred to in b(i) by slaughtering for human consumption;
- (ii) to replace the killing and complete destruction of animals referred to in b(ii) by slaughtering for human consumption;

provided that:

- the animals are slaughtered within the territory of the concerned Member State,
- all animals which are over 18 months of age or have more than two permanent incisors erupted through the gum and are slaughtered for human consumption shall be tested for the presence of TSE in accordance with the laboratory methods set out in Annex X, Chapter C, point 3.2(b);

(e) the prion protein genotype of ovine animals, up to a maximum of 50, killed and destroyed or slaughtered for human consumption in accordance with points (b)(i) and (iii) shall be determined.

2.4. If the infected animal has been introduced from another holding, a Member State may decide, based on the history of the case, to apply eradication measures in the holding of origin in addition to, or instead of, the holding in which the infection was confirmed; in the case of land used for common grazing by more than one flock, Member States may decide to limit the application of those measures to a single flock, based on a reasoned consideration of all the epidemiological factors; where more than one flock is kept on a single holding, Member States may decide to limit the application of the measures to the flock in which the TSE has been confirmed, provided it has been verified that the flocks have been kept isolated from each other and that the spread of infection between the flocks through either direct or indirect contact is unlikely.

3. Following the application on a holding of the measures referred to in point 2.3(a) and (b)(i) and (ii):
- 3.1. Only the following animals may be introduced to the holding(s):
- (a) male sheep of the ARR/ARR genotype;
 - (b) female sheep carrying at least one ARR allele and no VRQ allele;
 - (c) caprine animals, provided that:
 - (i) no ovine animals for breeding other than those of the genotypes referred to in points (a) and (b) are present on the holding;
 - (ii) thorough cleaning and disinfection of all animal housing on the premises has been carried out following destocking.
- 3.2. Only the following ovine germinal products may be used in the holding(s):
- (a) semen from rams of the ARR/ARR genotype;
 - (b) embryos carrying at least one ARR allele and no VRQ allele.
- 3.3. Movement of the animals from the holding shall be subject to the following conditions:
- (a) movement of ARR/ARR sheep from the holding shall not be subject to any restriction;
 - (b) sheep carrying only one ARR allele may be moved from the holding only to go directly for slaughter for human consumption or for the purposes of destruction; however,
 - ewes carrying one ARR allele and no VRQ allele may be moved to other holdings which are restricted following the application of measures in accordance with point 2.3(b)(ii) or 4,
 - if the competent authority so decides, lambs and kids may be moved to one other holding solely for the purposes of fattening prior to slaughter; the holding of destination shall not contain any ovine or caprine animals other than those being fattened prior to slaughter, and shall not dispatch live ovine or caprine animals to other holdings, except for direct slaughter;
 - (c) caprine animals may be moved provided that the holding is subjected to intensified TSE monitoring, including the testing of all caprine animals which are over the age of 18 months and:
 - (i) are slaughtered for human consumption at the end of their productive lives; or
 - (ii) have died or been killed on the holding, and meet the conditions set out to in Annex III, Chapter A, Part II, point 3;
 - (d) if the Member State so decides, lambs and kids less than three months old may be moved from the holding to go directly for slaughter for human consumption.
- 3.4. The restrictions set out in points 3.1, 3.2 and 3.3 shall continue to apply to the holding for a period of two years from:
- (a) the date of attainment of ARR/ARR status by all ovine animals on the holding; or
 - (b) the last date when any ovine or caprine animal was kept on the premises; or
 - (c) the date when the intensified TSE monitoring set out in 3.3(c) commenced; or

- (d) the date when all breeding rams on the holding are of ARR/ARR genotype and all breeding ewes carry at least one ARR allele and no VRQ allele, provided that during the two-year period, negative results are obtained from TSE testing of the following animals over the age of 18 months:
- an annual sample of ovine animals slaughtered for human consumption at the end of their productive lives in accordance with the sample size referred to in the Table in Annex III, Chapter A, Part II, point 5, and
 - all ovine animals referred to in Annex III, Chapter A, Part II, point 3 which have died or been killed on the holding.
4. Following the application on a holding of the measures set out in point 2.3(b)(iii) and for a period of two breeding years following the detection of the last TSE case:
- (a) all ovine and caprine animals on the holding shall be identified;
 - (b) all ovine and caprine animals on the holding may be moved only within the territory of the concerned Member State for slaughter for human consumption or for the purposes of destruction; all animals over the age of 18 months slaughtered for human consumption shall be tested for the presence of TSE in accordance with the laboratory methods laid down in Annex X, Chapter C, point 3.2(b);
 - (c) the competent authority shall ensure that embryos and ova are not dispatched from the holding;
 - (d) only the semen from rams of the ARR/ARR genotype and embryos carrying at least one ARR allele and no VRQ allele may be used in the holding;
 - (e) all ovine and caprine animals which are over the age of 18 months which have died or been killed on the holding shall be subject to TSE testing;
 - (f) only male sheep of the ARR/ARR genotype and female ovine animals from holdings where no TSE cases have been detected or from flocks fulfilling the conditions set out in point 3.4 may be introduced in the holding;
 - (g) only caprine animals from holdings where no TSE cases have been detected or from flocks fulfilling the conditions of point 3.4 may be introduced in the holding;
 - (h) All ovine and caprine animals in the holding shall be subject to common grazing restrictions to be determined by the competent authority, based on a reasoned consideration of all the epidemiological factors;
 - (i) by way of derogation of point (b) if the competent authority so decides, lambs and kids may be moved to another holding within the same Member State solely for the purposes of fattening prior to slaughter; provided that the holding of destination shall not contain any ovine or caprine animals other than those being fattened prior to slaughter, and shall not dispatch live ovine or caprine animals to other holdings, except for direct slaughter.
5. Following the application of the derogation provided for in point 2.3(c) the following measures shall apply:
- (a) either the killing and complete destruction of all animals, embryos and ova identified by the inquiry referred to in the second and third indents of point 1(b). Member States may decide to determine the prion protein genotype of ovine animals which have been killed and destroyed;
 - (b) or, for a period of two breeding years following the detection of the last TSE case, at least the following measures:
 - (i) all ovine and caprine animals in the holding shall be identified;
 - (ii) the holding must be subject to intensified TSE monitoring for a two years period, including the testing of all ovine and caprine animals which are over the age of 18 months and slaughtered for human consumption and all ovine and caprine animals over the age of 18 which have died or been killed on the holding;
 - (iii) the competent authority shall ensure that live ovine and caprine animals, embryos and ova from the holding are not dispatched to other Member States or third countries.

6. Member States applying the measures set out in point 2.3(b)(iii) or the derogations provided for in points 2.3(c) and (d) shall notify to the Commission an account of the conditions and criteria used for granting them. Where additional TSE cases are detected in flocks where derogations are applied, the conditions for granting such derogations shall be reassessed.

CHAPTER B

Minimum requirements for a breeding programme for resistance to TSEs in sheep in accordance with Article 6a

PART 1

General requirements

1. The breeding programme shall concentrate on flocks of high genetic merit.
2. A database shall be established containing at least the following information:
 - (a) the identity, breed and number of animals in all flocks participating in the breeding programme;
 - (b) the identification of the individual animals sampled under the breeding programme;
 - (c) the results of any genotyping tests.
3. A system of uniform certification shall be established in which the genotype of each animal sampled under the breeding programme is certified by reference to its individual identification number.
4. A system for the identification of animals and samples, the processing of samples and the delivery of results shall be established which minimises the possibility of human error. The effectiveness of that system shall be subject to regular random checking.
5. Genotyping of blood or other tissues collected for the purposes of the breeding programme shall be carried out in laboratories that have been approved under that programme.
6. The competent authority of the Member State may assist breed societies, to establish genetic banks consisting of semen, ova and/or embryos representative of prion protein genotypes which are likely to become rare as a result of the breeding programme.
7. Breeding programmes shall be drawn up for each breed, taking account of:
 - (a) frequencies of the different alleles within the breed;
 - (b) rarity of the breed;
 - (c) avoidance of inbreeding or genetic drift.

PART 2

Specific rules for participating flocks

1. The breeding programme shall be aimed at increasing the frequency of the ARR allele within the sheep flock, while reducing the prevalence of those alleles which have been shown to contribute to susceptibility to TSEs.
2. The minimum requirements for participating flocks shall be the following:
 - (a) all animals in the flock that are to be genotyped shall be individually identified using secure means;
 - (b) all rams intended for breeding within the flock shall be genotyped before being used for breeding;
 - (c) any male animal carrying the VRQ allele shall be slaughtered or castrated, within six months following the determination of its genotype; any such animal shall not leave the holding except for slaughter;

- (d) female animals that are known to carry the VRQ allele shall not leave the holding except for slaughter;
 - (e) male animals, including semen donors used for artificial insemination, other than those certified under the breeding programme, shall not be used for breeding within the flock.
3. Member States may decide to grant derogations from the requirements set out in point 2(c) and (d) for the purposes of protection of breeds and production traits.
4. Member States shall inform the Commission of derogations granted under point 3 and of the criteria used.

PART 3

The framework for the recognition of the TSE-resistant status of flocks of sheep

1. The framework shall recognise the TSE-resistant status of flocks of sheep that as a result of participation in the breeding programme as provided for in Article 6a, satisfy the criteria required in the programme.

This recognition shall be granted on at least the following two levels:

- (a) level I flocks shall be flocks composed entirely of sheep of the ARR/ARR genotype;
- (b) level II flocks shall be flocks whose progeny have been sired exclusively by rams of the ARR/ARR genotype.

Member States may decide to grant recognition on further levels to suit national requirements.

2. Regular random sampling of sheep from TSE-resistant flocks shall be carried out:
- (a) on the farm or at the slaughterhouse to verify their genotype;
 - (b) in the case of level I flocks, in animals over 18 months of age at the slaughterhouse, for TSE testing in accordance with Annex III.

PART 4

Reports to be provided to the Commission by the Member States

Member States introducing national breeding programmes to select for resistance to TSE in their ovine populations shall notify to the Commission the requirements for such programmes and shall provide an annual report on their progress. The report for each calendar year shall be submitted at the latest by 31 March of the following year.'

- (4) In Annex X, Chapter C is amended as follows:

- (a) Point 1 is replaced by the following:

1. Sampling

Any samples intended to be examined for the presence of a TSE shall be collected using the methods and protocols laid down in the latest edition of the Manual for diagnostic tests and vaccines for Terrestrial Animals of the International Office for Epizootics (IOE/OIE) (the Manual). In addition, or in the absence, of OIE methods and protocols, and to ensure that sufficient material is available, the competent authority shall ensure the use of sampling methods and protocols in accordance with guidelines issued by the Community Reference Laboratory. In particular the competent authority shall collect the appropriate tissues, according to the available scientific advice and the guidelines of the Community Reference Laboratory, in order to ensure the detection of all known strains of TSE in small ruminants and shall keep at least half of the collected tissues fresh but not frozen until the result of the rapid test is negative. Where the result is positive or inconclusive the residual tissues must be processed in accordance with the Community reference laboratory guidelines.

The samples shall be correctly marked as to the identity of the sampled animal.'

(b) Point 3.2(b) is replaced by the following:

‘(b) TSE monitoring

Samples from ovine and caprine animals sent for laboratory testing pursuant to the provisions of Annex III, Chapter A, Part II (Monitoring in ovine and caprine animals) shall be examined by a rapid test using the appropriate methods and protocols, according to the available scientific advice and the guidelines of the Community Reference Laboratory, in order to ensure the detection of all known strains of TSE.

When the result of the rapid test is inconclusive or positive, the sampled tissues shall immediately be sent to an official laboratory for confirmatory examinations by immunocytochemistry, immuno-blotting or demonstration of characteristic fibrils by electron microscopy, as referred to in (a). If the result of the confirmatory examination is negative or inconclusive, additional confirmatory testing shall be carried out according the guidelines of the Community reference laboratory.

If the result of one of the confirmatory examination is positive, the animal shall be regarded a positive TSE case.’

(c) In point 3.2(c)(ii), the third paragraph is replaced by the following:

‘Further testing of positive TSE samples detected in infected flocks on the same holding shall be carried out at least on the first two positive TSE cases detected every year following the index case.’

DIRECTIVES

DIRECTIVE 2007/30/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 20 June 2007

amending Council Directive 89/391/EEC, its individual Directives and Council Directives 83/477/EEC, 91/383/EEC, 92/29/EEC and 94/33/EC with a view to simplifying and rationalising the reports on practical implementation

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 137(2) thereof,

Having regard to the Commission's proposal,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

After consulting the Committee of the Regions,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽²⁾,

Whereas:

- (1) The preparation by the Member States of practical implementation reports as a basis for the Commission's periodical reports on the implementation of the Community rules on the safety and health of workers, is provided for by Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work ⁽³⁾, and by the individual Directives within the meaning of Article 16(1) of that Directive, namely: Council Directive 89/654/EEC of 30 November 1989 concerning the minimum safety and health requirements for the workplace ⁽⁴⁾, Council Directive 89/655/EEC of 30 November 1989 concerning the minimum safety and health requirements for the use of work equipment by workers at work ⁽⁵⁾, Council Directive 89/656/EEC of 30 November 1989 concerning the minimum health and

safety requirements for the use by workers of personal protective equipment at the workplace ⁽⁶⁾, Council Directive 90/269/EEC of 29 May 1990 concerning the minimum health and safety requirements for the manual handling of loads where there is a risk particularly of back injury to workers ⁽⁷⁾, Council Directive 90/270/EEC of 29 May 1990 concerning the minimum safety and health requirements for work with display screen equipment ⁽⁸⁾, Council Directive 92/57/EEC of 24 June 1992 concerning the implementation of minimum safety and health requirements at temporary or mobile construction sites ⁽⁹⁾, Council Directive 92/58/EEC of 24 June 1992 concerning the minimum requirements for the provision of safety and/or health signs at work ⁽¹⁰⁾, Council Directive 92/85/EEC of 19 October 1992 on the introduction of measures to encourage improvements in the safety and health at work of pregnant workers and workers who have recently given birth or are breastfeeding ⁽¹¹⁾, Council Directive 92/91/EEC of 3 November 1992 concerning the minimum requirements for improving the safety and health protection of workers in the mineral-extracting industries through drilling ⁽¹²⁾, Council Directive 92/104/EEC of 3 December 1992 on the minimum requirements for improving the safety and health protection of workers in surface and underground mineral-extracting industries ⁽¹³⁾, Council Directive 93/103/EC of 23 November 1993 concerning the minimum safety and health requirements for work on board fishing vessels ⁽¹⁴⁾, Council Directive 98/24/EC of 7 April 1998 concerning the protection of the health and safety of workers from the risks related to chemical agents at work ⁽¹⁵⁾, Directive 1999/92/EC of the European Parliament and of the Council of 16 December 1999 on minimum requirements for improving the safety and health protection of workers potentially at risk from explosive atmospheres ⁽¹⁶⁾, Directive 2002/44/EC of the European Parliament and of the Council of 25 June 2002 on the minimum health and safety requirements regarding the exposure

⁽¹⁾ Opinion delivered on 17 January 2006.

⁽²⁾ Opinion of the European Parliament of 26 April 2007 (not yet published in the Official Journal) and Council Decision of 30 May 2007.

⁽³⁾ OJ L 183, 29.6.1989, p. 1. Directive as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

⁽⁴⁾ OJ L 393, 30.12.1989, p. 1.

⁽⁵⁾ OJ L 393, 30.12.1989, p. 13. Directive as last amended by Directive 2001/45/EC of the European Parliament and of the Council (OJ L 195, 19.7.2001, p. 46).

⁽⁶⁾ OJ L 393, 30.12.1989, p. 18.

⁽⁷⁾ OJ L 156, 21.6.1990, p. 9.

⁽⁸⁾ OJ L 156, 21.6.1990, p. 14.

⁽⁹⁾ OJ L 245, 26.8.1992, p. 6.

⁽¹⁰⁾ OJ L 245, 26.8.1992, p. 23.

⁽¹¹⁾ OJ L 348, 28.11.1992, p. 1.

⁽¹²⁾ OJ L 348, 28.11.1992, p. 9.

⁽¹³⁾ OJ L 404, 31.12.1992, p. 10.

⁽¹⁴⁾ OJ L 307, 13.12.1993, p. 1.

⁽¹⁵⁾ OJ L 131, 5.5.1998, p. 11.

⁽¹⁶⁾ OJ L 23, 28.1.2000, p. 57.

of workers to the risks arising from physical agents (vibration) ⁽¹⁾, Directive 2003/10/EC of the European Parliament and of the Council of 6 February 2003 on the minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (noise) ⁽²⁾, Directive 2004/40/EC of the European Parliament and of the Council of 29 April 2004 on the minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (electromagnetic fields) ⁽³⁾ and Directive 2006/25/EC of the European Parliament and of the Council of 5 April 2006 on the minimum health and safety requirements regarding the exposure of workers to risks arising from physical agents (artificial optical radiation) ⁽⁴⁾.

- (2) An implementation report is also required by Council Directive 91/383/EEC of 25 June 1991 supplementing the measures to encourage improvements in the safety and health at work of workers with a fixed duration employment relationship or a temporary employment relationship ⁽⁵⁾, Council Directive 92/29/EEC of 31 March 1992 on the minimum safety and health requirements for improved medical treatment on board vessels ⁽⁶⁾ and Council Directive 94/33/EC of 22 June 1994 on the protection of young people at work ⁽⁷⁾.
- (3) The provisions on the preparation of reports in the individual Directives within the meaning of Article 16(1) of Directive 89/391/EEC and in Directives 91/383/EEC, 92/29/EEC and 94/33/EC are inconsistent in terms of both frequency and content.
- (4) The obligations on the Member States to report on the practical implementation and on the Commission to draw up a report on the basis of the national reports are an important part of the legislative cycle, providing the opportunity to take stock of and evaluate the various aspects of the practical implementation of the Directives; it is therefore appropriate to extend this obligation to those directives that do not require reports, namely: Directive 2000/54/EC of the Parliament and of the European Council of 18 September 2000 on the protection of workers from risks related to exposure to biological agents at work (seventh individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC) ⁽⁸⁾, Directive 2004/37/EC of the European Parliament and of the Council of 29 April 2004 on the protection of workers from the risks related to exposure to carcinogens or mutagens at work (sixth individual

Directive within the meaning of Article 16(1) of Directive 89/391/EEC) ⁽⁹⁾ and Council Directive 83/477/EEC of 19 September 1983 on the protection of workers from the risks related to exposure to asbestos at work (second individual Directive within the meaning of Article 8 of Directive 80/1107/EEC) ⁽¹⁰⁾.

- (5) It is therefore necessary to harmonise the provisions of Directive 89/391/EEC, the individual Directives within the meaning of Article 16(1) thereof and Directives 83/477/EEC, 91/383/EEC, 92/29/EEC and 94/33/EC.
- (6) The Commission's communication 'Adapting to change in work and society: a new Community strategy for health and safety 2002 to 2006' provides for the drafting of legislative proposals to simplify and rationalise implementation reports. This matter has also been identified as one of the priorities for the simplification of Community legislation in the context of the Better Lawmaking initiative.
- (7) The exercise should be simplified by harmonising the intervals for the submission of the practical implementation reports to the Commission and by requiring a single practical implementation report which would include a general part applicable to all the directives and specific chapters relating to the aspects particular to each directive. These provisions, and, in particular, the introduction of a new Article 17a in Directive 89/391/EEC, will furthermore allow the inclusion in this implementation report exercise of the individual Directives within the meaning of Article 16(1) of Directive 89/391/EEC that do not require reports, namely: Directives 2000/54/EC and 2004/37/EC and any future individual directives within the meaning of Article 16(1) of Directive 89/391/EEC.
- (8) The appropriate frequency for the Member States to draw up these reports and submit them to the Commission should be five years; the first report should, exceptionally, cover a longer period; the structure of the reports should be consistent to facilitate their exploitation; they should be drawn up on the basis of a questionnaire drafted by the Commission after consulting the Advisory Committee on Safety and Health at Work and include relevant information on the preventive efforts deployed in the Member States so as to allow the Commission, taking into account any relevant findings of the European Agency for Safety and Health at Work and of the European Foundation for the Improvement of Living and Working Conditions, to adequately assess how the legislation works in practice.

⁽¹⁾ OJ L 177, 6.7.2002, p. 13.

⁽²⁾ OJ L 42, 15.2.2003, p. 38.

⁽³⁾ OJ L 159, 30.4.2004, p. 1. Corrected version published in OJ L 184, 24.5.2004, p. 1.

⁽⁴⁾ OJ L 114, 27.4.2006, p. 38.

⁽⁵⁾ OJ L 206, 29.7.1991, p. 19.

⁽⁶⁾ OJ L 113, 30.4.1992, p. 19. Directive as amended by Regulation (EC) No 1882/2003.

⁽⁷⁾ OJ L 216, 20.8.1994, p. 12.

⁽⁸⁾ OJ L 262, 17.10.2000, p. 21.

⁽⁹⁾ OJ L 158, 30.4.2004, p. 50. Corrected version published in OJ L 229, 29.6.2004, p. 23.

⁽¹⁰⁾ OJ L 263, 24.9.1983, p. 25. Directive as last amended by Directive 2003/18/EC of the European Parliament and of the Council (OJ L 97, 15.4.2003, p. 48).

- (9) In accordance with Article 138(2) of the Treaty, the Commission consulted the social partners at Community level on the possible direction of Community action in this field.
- (10) Following this consultation, the Commission considered that Community action was desirable and consulted the social partners at Community level again on the content of the envisaged proposal, in accordance with Article 138(3) of the Treaty.
- (11) Following this second phase of consultation, the social partners at Community level did not inform the Commission of their wish to initiate the process which could lead to the conclusion of an agreement, as set out in Article 138(4) of the Treaty.
- (12) The Member States should take the necessary measures to transpose the modifications provided for by this Directive, which could, in view of the specific nature of this Directive and if appropriate, take the form of administrative measures,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Amendments to Directive 89/391/EEC

The following Article shall be inserted in Directive 89/391/EEC:

'Article 17a

Implementation reports

1. Every five years, the Member States shall submit a single report to the Commission on the practical implementation of this Directive and individual Directives within the meaning of Article 16(1), indicating the points of view of the social partners. The report shall assess the various points related to the practical implementation of the different Directives and, where appropriate and available, provide data disaggregated by gender.

2. The structure of the report, together with a questionnaire specifying its content, shall be defined by the Commission, in cooperation with the Advisory Committee on Safety and Health at Work.

The report shall include a general part on the provisions of this Directive relating to the common principles and points applicable to all of the Directives referred to in paragraph 1.

To complement the general part, specific chapters shall deal with implementation of the particular aspects of each Directive, including specific indicators, where available.

3. The Commission shall submit the structure of the report, together with the above-mentioned questionnaire specifying its content, to the Member States at least six months before the end of the period covered by the report. The report shall be transmitted to the Commission within 12 months of the end of the five-year period that it covers.

4. Using these reports as a basis, the Commission shall evaluate the implementation of the Directives concerned in terms of their relevance, of research and of new scientific knowledge in the various fields in question. It shall, within 36 months of the end of the five-year period, inform the European Parliament, the Council, the European Economic and Social Committee and the Advisory Committee on Safety and Health at Work of the results of this evaluation and, if necessary, of any initiatives to improve the operation of the regulatory framework.

5. The first report shall cover the period 2007 to 2012.'

Article 2

Amendments to Directives 83/477/EEC, 91/383/EEC, 92/29/EEC and 94/33/EC

1. The following Article shall be inserted in Directive 83/477/EEC:

'Article 17a

Implementation report

Every five years, the Member States shall submit to the Commission a report on the practical implementation of this Directive in the form of a specific chapter of the single report referred to in Article 17a(1), (2) and (3) of Directive 89/391/EEC, which serves as a basis for the Commission's evaluation, in accordance with Article 17a(4) of that Directive.'

2. The following Article shall be inserted in Directive 91/383/EEC:

'Article 10a

Implementation report

Every five years, the Member States shall submit to the Commission a report on the practical implementation of this Directive in the form of a specific chapter of the single report referred to in Article 17a(1), (2) and (3) of Directive 89/391/EEC, which serves as a basis for the Commission's evaluation, in accordance with Article 17a(4) of that Directive.'

3. The following Article shall be inserted in Directive 92/29/EEC:

'Article 9a

Implementation report

Every five years, the Member States shall submit to the Commission a report on the practical implementation of this Directive in the form of a specific chapter of the single report referred to in Article 17a(1), (2) and (3) of Directive 89/391/EEC, which serves as a basis for the Commission's evaluation, in accordance with Article 17a(4) of that Directive.'

4. The following Article shall be inserted in Directive 94/33/EC:

'Article 17a

Implementation report

Every five years, the Member States shall submit to the Commission a report on the practical implementation of this Directive in the form of a specific chapter of the single report referred to in Article 17a(1), (2) and (3) of Directive 89/391/EEC, which serves as a basis for the Commission's evaluation, in accordance with Article 17a(4) of that Directive.'

Article 3

Repeal

The following provisions shall be repealed with effect from 27 June 2007:

1. Article 18(3) and (4) of Directive 89/391/EEC;
2. Article 10(3) and (4) of Directive 89/654/EEC;
3. Article 10(3) and (4) of Directive 89/655/EEC;
4. Article 10(3) and (4) of Directive 89/656/EEC;
5. Article 9(3) and (4) of Directive 90/269/EEC;
6. Article 11(3) and (4) of Directive 90/270/EEC;
7. Article 10(3) and (4) of Directive 91/383/EEC;
8. Article 9(3) and (4) of Directive 92/29/EEC;
9. Article 14(4) and (5) of Directive 92/57/EEC;

10. Article 11(4) and (5) of Directive 92/58/EEC;

11. Article 14(4), (5) and (6) of Directive 92/85/EEC;

12. Article 12(4) of Directive 92/91/EEC;

13. Article 13(4) of Directive 92/104/EEC;

14. Article 13(3) and (4) of Directive 93/103/EC;

15. Article 17(4) and (5) of Directive 94/33/EC;

16. Article 15 of Directive 98/24/EC;

17. Article 13(3) of Directive 1999/92/EC;

18. Article 13 of Directive 2002/44/EC;

19. Article 16 of Directive 2003/10/EC;

20. Article 12 of Directive 2004/40/EC;

21. Article 12 of Directive 2006/25/EC.

Article 4

Implementation

The Member States shall adopt the measures necessary for them to comply with the provisions of this Directive by 31 December 2012.

Article 5

Entry into force

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

Article 6

Addressees

This Directive is addressed to the Member States.

Done at Strasbourg, 20 June 2007.

For the European Parliament

The President

H.-G. PÖTTERING

For the Council

The President

G. GLOSER

COMMISSION DIRECTIVE 2007/39/EC**of 26 June 2007****amending Annex II to Council Directive 90/642/EEC as regards maximum residue levels for diazinon****(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

of pesticide residues at or below the new MRLs will not cause acute toxic effects.

Having regard to the Treaty establishing the European Community,

(5) It is therefore necessary to modify the MRLs set out in Annex II to Directive 90/642/EEC, to allow for proper surveillance and control of the prohibition of their uses and to protect the consumer.

Having regard to Council Directive 90/642/EEC of 27 November 1990 on the fixing of maximum levels for pesticide residues in and on certain products of plant origin, including fruit and vegetables ⁽¹⁾, and in particular Article 7 thereof,

(6) Through the World Trade Organisation, the Community's trading partners have been consulted about the new MRLs and their comments on these levels have been taken into account.

Whereas:

(1) The rapporteur Member State informed the Commission that it might be necessary to revise the MRLs for diazinon in Directive 90/642/EEC in the light of concerns about consumer intake. Proposals for the review of Community MRLs were submitted to the Commission.

(7) Annex II to Directive 90/642/EEC should therefore be amended accordingly.

(2) Community MRLs and the levels recommended by the Codex Alimentarius are fixed and evaluated following similar procedures. There are a number Codex MRLs for diazinon. The Community MRLs based on Codex MRLs have also been evaluated by the rapporteur Member State in the light of the new information on the risk for the consumers.

(8) The measures provided for in this Directive are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 90/642/EEC is amended in accordance with the Annex to this Directive.

Article 2

Member States shall adopt and publish, by 27 December 2007 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions and a correlation table between those provisions and this Directive.

They shall apply those provisions from 28 December 2007.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

(3) The lifetime and short-term exposure of consumers to diazinon via food products has been reassessed and evaluated in accordance with Community procedures and practices, taking account of guidelines published by the World Health Organisation ⁽²⁾. On that basis, it is appropriate to fix new MRLs, which will ensure that there is no unacceptable consumer exposure.

(4) Where relevant, the acute exposure of consumers to diazinon via each of the food products that may contain residues has been assessed and evaluated in accordance with Community procedures and practices, taking account of guidelines published by the World Health Organisation. It is concluded that the presence

⁽¹⁾ OJ L 350, 14.12.1990, p. 71. Directive as last amended by Commission Directive 2007/28/EC (OJ L 135, 26.5.2007, p. 6).

⁽²⁾ Guidelines for predicting dietary intake of pesticide residues (revised), prepared by the GEMS/Food Programme in collaboration with the Codex Committee on Pesticide Residues, published by the World Health Organisation 1997 (WHO/FSF/FOS/97.7).

Article 3

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

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 26 June 2007.

For the Commission
Markos KYPRIANOU
Member of the Commission

ANNEX

In Part A of Annex II to Directive 90/642/EEC, the lines for diazinon are replaced by the following:

Pesticide residues and maximum residue levels (mg/kg)	
'Groups and examples of individual products to which the MRLs apply	Diazinon
1. Fruit, fresh, dried or uncooked, preserved by freezing, not containing added sugar; nuts	
(i) CITRUS FRUIT	0,01 (*)
Grapefruit	
Lemons	
Limes	
Mandarins (including clementines and other hybrids)	
Oranges	
Pomelos	
Others	
(ii) TREE NUTS (shelled or unshelled)	
Almonds	0,05
Brazil nuts	
Cashew nuts	
Chestnuts	
Coconuts	
Hazelnuts	
Macadamia	
Pecans	
Pine nuts	
Pistachios	
Walnuts	
Others	0,01 (*)
(iii) POME FRUIT	0,01 (*)
Apples	
Pears	
Quinces	
Others	
(iv) STONE FRUIT	0,01 (*)
Apricots	
Cherries	
Peaches (including nectarines and similar hybrids)	
Plums	
Others	

Pesticide residues and maximum residue levels (mg/kg)	
Groups and examples of individual products to which the MRLs apply	Diazinon
(v) BERRIES AND SMALL FRUIT	
(a) Table and wine grapes	0,01 (*)
Table grapes	
Wine grapes	
(b) Strawberries (other than wild)	0,01 (*)
(c) Cane fruit (other than wild)	0,01 (*)
Blackberries	
Dewberries	
Loganberries	
Raspberries	
Others	
(d) Other small fruit and berries (other than wild)	
Bilberries	
Cranberries	0,2
Currants (red, black and white)	
Gooseberries	
Others	0,01 (*)
(e) Wild berries and wild fruit	0,01 (*)
(vi) MISCELLANEOUS	
Avocados	
Bananas	
Dates	
Figs	
Kiwi	
Kumquats	
Litchis	
Mangoes	
Olives (table consumption)	
Olives (oil extraction)	
Papaya	
Passion fruit	
Pineapples	0,3
Pomegranate	
Others	0,01 (*)

Pesticide residues and maximum residue levels (mg/kg)	
Groups and examples of individual products to which the MRLs apply	Diazinon
2. Vegetables, fresh or uncooked, frozen or dry	
(i) ROOT AND TUBER VEGETABLES	
Beetroot	
Carrots	
Cassava	
Celeriac	
Horseradish	
Jerusalem artichokes	
Parsnips	
Parsley root	
Radishes	0,1
Salsify	
Sweet potatoes	
Swedes	
Turnips	
Yam	
Others	0,01 (*)
(ii) BULB VEGETABLES	
Garlic	
Onions	0,05
Shallots	
Spring onions	
Others	0,01 (*)
(iii) FRUITING VEGETABLES	
(a) Solanacea	
Tomatoes	
Peppers	0,05
Aubergines	
Okra	
Others	0,01 (*)
(b) Cucurbits — edible peel	0,01 (*)
Cucumbers	
Gherkins	
Courgettes	
Others	

Pesticide residues and maximum residue levels (mg/kg)	
Groups and examples of individual products to which the MRLs apply	Diazinon
(c) Cucurbits — inedible peel	0,01 (*)
Melons	
Squashes	
Watermelons	
Others	
(d) Sweet corn	0,02
(iv) BRASSICA VEGETABLES	
(a) Flowering brassica	0,01 (*)
Broccoli	
Cauliflower	
Others	
(b) Head brassica	
Brussels sprouts	
Head cabbage	0,5
Others	0,01 (*)
(c) Leafy brassica	
Chinese cabbage	0,05
Kale	
Others	0,01 (*)
(d) Kohlrabi	0,2
(v) LEAF VEGETABLES AND FRESH HERBS	0,01 (*)
(a) Lettuce and similar	
Cress	
Lamb's lettuce	
Lettuce	
Scarole (broad-leaf endive)	
Ruccola	
Leaves and stems of brassica	
Others	
(b) Spinach and similar	
Spinach	
Beet leaves (chard)	
Others	
(c) Water cress	
(d) Witloof	

Pesticide residues and maximum residue levels (mg/kg)	
Groups and examples of individual products to which the MRLs apply	Diazinon
(e) Herbs	
Chervil	
Chives	
Parsley	
Celery leaves	
Others	
(vi) LEGUME VEGETABLES (fresh)	0,01 (*)
Beans (with pods)	
Beans (without pods)	
Peas (with pods)	
Peas (without pods)	
Others	
(vii) STEM VEGETABLES (fresh)	0,01 (*)
Asparagus	
Cardoons	
Celery	
Fennel	
Globe artichokes	
Leek	
Rhubarb	
Others	
(viii) FUNGI	0,01 (*)
(a) Cultivated mushrooms	
(b) Wild mushrooms	
3. Pulses	0,01 (*)
Beans	
Lentils	
Peas	
Lupines	
Others	
4. Oil seed	0,02 (*)
Linseed	
Peanuts	
Poppy seeds	
Sesame seeds	

Pesticide residues and maximum residue levels (mg/kg)	
Groups and examples of individual products to which the MRLs apply	Diazinon
Sunflower seed	
Rape seed	
Soya bean	
Mustard seed	
Cotton seed	
Hemp seed	
Others	
5. Potatoes	0,01 (*)
Early potatoes	
Ware potatoes	
6. Tea (leaves and stems, dried, fermented or otherwise, from the leaves of <i>Camellia sinensis</i>)	0,02 (*)
7. Hops (dried), including hop pellets and unconcentrated powder	0,5

(*) Indicates the lower limit of analytical determination.'

II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

DECISIONS

COUNCIL

COUNCIL DECISION

of 18 June 2007

authorising the Italian Republic to apply measures derogating from Articles 26(1)(a) and 168 of Directive 2006/112/EC on the common system of value added tax

(2007/441/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

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

Having regard to the proposal from the Commission,

Whereas:

- (1) In a letter dated 9 October 2006 and registered by the Secretariat-General of the Commission on 11 October 2006, Italy sought authorisation to introduce measures derogating from the provisions of Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment ⁽²⁾, which govern a taxable person's right to deduct VAT paid on purchases and those which require tax to be accounted for on business assets used for private purposes.
- (2) Directive 77/388/EEC has been replaced with Directive 2006/112/EC.
- (3) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission transmitted, by a letter

dated 28 February 2007, to the other Member States the request made by Italy. By a letter dated 21 November 2006, the Commission notified Italy that it had all the information that it considered necessary for appraisal of the request.

- (4) Article 168 of Directive 2006/112/EC establishes a taxable person's right to deduct VAT charged on supplies of goods and services received by him for use in his taxable transactions. Article 26(1)(a) of the same Directive contains a requirement to account for VAT when a business asset is put to private use.
- (5) The private use of vehicles is difficult to identify accurately and even where it is possible, the mechanism for doing so is often burdensome. Under the requested measures, the amount of VAT on expenditure eligible for deduction in respect of vehicles which are not used entirely for business purposes should, with some exceptions, be set at a flat percentage rate. Based on currently available information, the Italian authorities believe that a rate of 40 % is justifiable. At the same time, to avoid double taxation, the requirement of accounting for VAT on the private use of a vehicle should be suspended where it has been subject to this restriction. These measures can be justified by the need to simplify the procedure for charging VAT and to prevent evasion through incorrect record keeping.
- (6) These derogating measures should be limited in time to allow for an evaluation of their effectiveness and of the appropriate percentage, since the proposed percentage is based on initial findings on business use.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1. Directive as last amended by Directive 2006/138/EC (OJ L 384, 29.12.2006, p. 92).

⁽²⁾ OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2006/98/EC (OJ L 363, 20.12.2006, p. 129).

- (7) On 4 November 2004 the Commission presented a proposal for a Council Directive amending Directive 77/388/EEC, now 2006/112/EC, as regards the right to deduct VAT ⁽¹⁾. The derogating measures should end at the entry into force of the proposed Directive if earlier than the date specified in this Decision,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 168 of Directive 2006/112/EC, Italy is hereby authorised to limit to 40 % the right to deduct the VAT charged on expenditure on motorised road vehicles not wholly used for business purposes.

Article 2

By way of derogation from Article 26(1)(a) of Directive 2006/112/EC, Italy is also required not to treat as supplies of services for consideration the use for private purposes of vehicles included in the assets of a taxable person's business, where that vehicle has been subject to a restriction of the right to deduct under this Decision.

Article 3

Expenditure relating to vehicles is excluded from the restriction on the right to deduct as authorised by this Decision where the vehicle falls into any of the following categories:

- the vehicle forms part of the taxable person's stock-in-trade in the exercise of his activity,
- the vehicle is used as a taxi,
- the vehicle is used for instruction by a driving school,
- the vehicle is used for hire or leasing,
- the vehicle is used by sales representatives.

Article 4

The related expenditure shall cover the purchase of a vehicle, including contracts of assembly and the like, manufacture, intra-Community acquisition, importation, leasing or hire, modification, repair or maintenance, and expenditure on supplies or services performed in relation to vehicles and their use, including lubricants and fuel.

Article 5

Articles 1 and 2 shall apply to all motorised vehicles, other than agricultural or forestry tractors, which are normally used for carrying persons or goods by road with a maximum authorised mass not exceeding 3 500 kilograms and having not more than eight seats in addition to the driver's seat.

Article 6

An assessment covering the first two years of the application of this Decision, including a review of the percentage restriction applied, shall be submitted to the Commission after the second anniversary of this Decision, and in any case by 31 December 2009.

Article 7

This Decision shall expire on the date of entry into force of the Community rules determining the expenditure relating to motorised road vehicles that is not eligible for a full deduction of value added tax, but on 31 December 2010 at the latest.

Article 8

This Decision is addressed to the Italian Republic.

Done at Luxembourg, 18 June 2007.

For the Council
The President
F.-W. STEINMEIER

⁽¹⁾ OJ C 24, 29.1.2005, p. 10.

CORRIGENDA

Corrigendum to Commission Regulation (EC) No 208/2007 of 27 February 2007 adapting Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community, by reason of the accession of Bulgaria and Romania to the European Union

(Official Journal of the European Union L 61 of 28 February 2007)

The publication of this Regulation in the abovementioned Official Journal is annulled.

Corrigendum to Commission Regulation (EC) No 209/2007 of 27 February 2007 amending Regulation (EEC) No 3149/92 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community

(Official Journal of the European Union L 61 of 28 February 2007)

The publication of this Regulation in the abovementioned Official Journal is annulled.
