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## I

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

## REGULATIONS

## COUNCIL REGULATION (EC) No 1287/2009

of 27 November 2009

**fixing the fishing opportunities and the conditions relating thereto for certain fish stocks applicable  
in the Black Sea for 2010**

THE COUNCIL OF THE EUROPEAN UNION,

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 <sup>(1)</sup>, and in particular Article 20 thereof,

Having regard to Council Regulation (EC) No 847/96 of 6 May 1996 introducing additional conditions for year-to-year management of TAC's and quotas <sup>(2)</sup>, and in particular Article 2 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) Article 4 of Regulation (EC) No 2371/2002 requires the Council to adopt the necessary measures governing access to areas and resources and the sustainable pursuit of fishing activities taking account of available scientific advice and, in particular, the report prepared by the Scientific, Technical and Economic Committee for Fisheries.
- (2) Under Article 20 of Regulation (EC) No 2371/2002, the Council establishes the fishing opportunities by fishery or group of fisheries and the allocation of those opportunities to Member States.
- (3) In order to ensure effective management of the fishing opportunities, the specific conditions under which fishing operations are carried out should be established.
- (4) Article 3 of Regulation (EC) No 2371/2002 lays down definitions of relevance for the allocation of fishing opportunities.
- (5) In accordance with Article 2 of Regulation (EC) No 847/96, the stocks that are subject to the various measures provided for therein must be identified.

- (6) In order to contribute to the conservation of fish stocks, certain supplementary measures relating to the technical conditions of fishing should be implemented in 2010.

- (7) Fishing opportunities should be used in accordance with Community legislation on the subject, in particular with Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy <sup>(3)</sup> and Council Regulation (EC) No 850/98 of 30 March 1998 for the conservation of fishery resources through technical measures for the protection of juveniles of marine organisms <sup>(4)</sup>.

- (8) In order to reduce discards, it is appropriate to establish a high-grading ban for any species subject to quota, implying a prohibition on discarding species subject to quota that can legally be caught and landed under Community fisheries legislation.

- (9) To ensure the livelihood of Community fishermen, it is important to open these fisheries on 1 January 2010. In view of the urgency of the matter, it is imperative to grant an exception to the six-week period referred to in paragraph I(3) of the Protocol on the role of national Parliaments in the European Union, annexed to the Treaty on European Union and to the Treaties establishing the European Communities,

HAS ADOPTED THIS REGULATION:

## CHAPTER I

## SUBJECT MATTER, SCOPE AND DEFINITIONS

## Article 1

## Subject matter

This Regulation fixes fishing opportunities for the year 2010 for certain fish stocks in the Black Sea and the specific conditions under which such fishing opportunities may be used.

<sup>(1)</sup> OJ L 358, 31.12.2002, p. 59.

<sup>(2)</sup> OJ L 115, 9.5.1996, p. 3.

<sup>(3)</sup> OJ L 261, 20.10.1993, p. 1.

<sup>(4)</sup> OJ L 125, 27.4.1998, p. 1.

*Article 2***Scope**

1. This Regulation shall apply to Community fishing vessels (Community vessels) operating in the Black Sea.

2. By way of derogation from paragraph 1, this Regulation shall not apply to fishing operations conducted solely for the purpose of scientific investigations which are carried out with the permission and under the authority of the Member State concerned and of which the Commission and the Member State in the waters of which the research is carried out have been informed in advance.

*Article 3***Definitions**

In addition to the definitions laid down in Article 3 of Regulation (EC) No 2371/2002, for the purposes of this Regulation the following definitions shall apply:

- (a) 'GFCM' means General Fisheries Commission for the Mediterranean;
- (b) 'Black Sea' means the GFCM geographical sub-area as defined in resolution GFCM/33/2009/2;
- (c) 'total allowable catch (TAC)' means the quantity that can be taken from each stock each year;
- (d) 'quota' means a proportion of the TAC allocated to the Community, a Member State or a third country.

## CHAPTER II

**FISHING OPPORTUNITIES AND THE CONDITIONS RELATING THERETO***Article 4***Catch limits and allocations**

The catch limits, the allocation of such limits among Member States, and the additional conditions applicable pursuant to Article 2 of Regulation (EC) No 847/96 are set out in Annex I to this Regulation.

*Article 5***Special provisions on allocations**

The allocation of catch limits among Member States as set out in Annex I shall be without prejudice to:

- (a) exchanges made pursuant to Article 20(5) of Regulation (EC) No 2371/2002;

(b) reallocations made pursuant to Articles 21(4), 23(1) and 32(2) of Regulation (EEC) No 2847/93 and the second subparagraph of Article 23(4) of Regulation (EC) No 2371/2002;

(c) additional landings allowed under Article 3 of Regulation (EC) No 847/96;

(d) deductions made pursuant to Article 5 of Regulation (EC) No 847/96 and the first subparagraph of Article 23(4) of Regulation (EC) No 2371/2002.

*Article 6***Conditions for catches and by-catches**

1. Fish from stocks for which catch limits are fixed shall be retained on board or landed only if the catches have been taken by fishing vessels of a Member State with a quota and that quota has not been exhausted.

2. All landings shall count against the quota or, if the Community share has not been allocated among Member States by quotas, against the Community share.

*Article 7***Prohibition of high-grading**

Any species, subject to a quota, which is caught during fishing operations shall be brought aboard the vessel and subsequently landed unless this would be contrary to obligations laid down in Community fisheries legislation establishing technical, control, and conservation measures, and in particular in this Regulation, in Regulation (EEC) No 2847/93 and in Regulation (EC) No 2371/2002.

*Article 8***Transitional technical measures**

The transitional technical measures shall be as set out in Annex II.

## CHAPTER III

**FINAL PROVISIONS***Article 9***Data transmission**

When Member States send data to the Commission relating to landings of quantities of stocks caught pursuant to Article 15(1) of Regulation (EEC) No 2847/93, they shall use the stock codes set out in Annex I to this Regulation.

*Article 10***Entry into force**

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 2010.

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

Done at Brussels, 27 November 2009.

*For the Council*

*The President*

C. BILDT

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## ANNEX I

**Catch limits and the conditions relating thereto for year-to-year management of catch limits applicable to Community vessels in areas where catch limits have been fixed**

The following tables set out the TAC's and quotas (in tonnes live weight, except where otherwise specified) by stock, the allocation to the Member States and associated conditions for year-to-year management of the quotas.

Within each area, fish stocks are referred to following the alphabetical order of the Latin names of the species. For the purposes of these tables the codes used for the different species are as follows:

| Scientific name          | Alpha-3 code | Common name |
|--------------------------|--------------|-------------|
| <i>Psetta maxima</i>     | TUR          | Turbot      |
| <i>Sprattus sprattus</i> | SPR          | Sprat       |

|                 |                                  |   |           |
|-----------------|----------------------------------|---|-----------|
| <b>Species:</b> | Turbot<br><i>Psetta maxima</i>   | <b>Zone:</b>  | Black Sea |
| Bulgaria        | 48 <sup>(1)</sup>                | Precautionary TAC<br>Article 3 of Regulation (EC) No 847/96 applies.<br>Article 4 of Regulation (EC) No 847/96 does not apply.<br>Article 5 of Regulation (EC) No 847/96 applies. |           |
| Romania         | 48 <sup>(1)</sup>                |   |           |
| EC              | 96 <sup>(1)</sup> <sup>(2)</sup> |   |           |
| TAC             | Not relevant                     |   |           |

- <sup>(1)</sup> The respective quotas will decrease to 38 tonnes, with a corresponding decrease of the TAC to 76 tonnes, unless detailed national control plans are submitted by 15 February 2010 by the relevant national authorities and subsequently accepted by the Commission.
- <sup>(2)</sup> Fishing for turbot is not authorised before 15 February 2010. Any by-catch of turbot in other fisheries before 15 February 2010 shall be landed and counted against the national quotas.

|                 |                                   |   |           |
|-----------------|-----------------------------------|---|-----------|
| <b>Species:</b> | Sprat<br><i>Sprattus sprattus</i> | <b>Zone:</b>  | Black Sea |
| EC              | 12 750 <sup>(1)</sup>             | Precautionary TAC<br>Article 3 of Regulation (EC) No 847/96 applies.<br>Article 4 of Regulation (EC) No 847/96 does not apply.<br>Article 5 of Regulation (EC) No 847/96 applies. |           |
| TAC             | Not relevant                      |   |           |

- <sup>(1)</sup> May only be fished by vessels flying the flag of Bulgaria or Romania.

*ANNEX II***Transitional technical measures**

1. No fishing activity for turbot shall be permitted from 15 April to 15 June in the European Community waters of the Black Sea.
  2. The minimum legal mesh size for bottom-set nets used to catch turbot shall be 400 mm.
  3. The minimum landing size for turbot shall be 45 cm total length, measured in accordance with Article 18 of Regulation (EC) No 850/98.
-

**COUNCIL REGULATION (EC) No 1288/2009****of 27 November 2009****establishing transitional technical measures from 1 January 2010 to 30 June 2011**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 37 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament <sup>(1)</sup>,

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

Whereas:

- (1) Council Regulation (EC) No 850/98 of 30 March 1998 for the conservation of fishery resources through technical measures for the protection of juveniles of marine organisms <sup>(3)</sup> lays down certain technical measures for the conservation of fishery resources.
- (2) Annex III to Council Regulation (EC) No 43/2009 of 16 January 2009 fixing for 2009 the fishing opportunities and associated conditions for certain fish stocks and groups of fish stocks, applicable in Community waters and for Community vessels, in waters where catch limitations are required <sup>(4)</sup> establishes technical measures until 31 December 2009.
- (3) On 4 June 2008, the Commission made a proposal for a Council Regulation concerning the conservation of fisheries resources through technical measures, intended to replace Regulation (EC) No 850/98 and to provide for permanent measures on the transitional technical measures currently laid down in Annex III to Regulation (EC) No 43/2009.
- (4) Considering that the proposed Council Regulation will not be adopted before the date on which the measures provided for in Annex III to Regulation (EC) No 43/2009 cease to apply, it is necessary for the reasons of legal certainty as well as of maintaining the proper conser-

vation and management of marine resources to provide for the continuation of those measures for a transitional period of 18 months.

- (5) With a view to further reducing unwanted catches, the prohibition of high grading as provided for in point 5b of Annex III to Regulation (EC) No 43/2009 should be extended to all ICES zones.
- (6) The measures transposing into Community law the recommendations established by the Northeast Atlantic Fisheries Commission (NEAFC) should be amended in order to ensure compliance with the recommendations applicable in 2010.
- (7) Considering that the measures laid down in Annex III to Regulation (EC) No 43/2009 cease to apply as from 1 January 2010, this Regulation should be applicable as from that date,

HAS ADOPTED THIS REGULATION:

*Article 1***Transitional technical measures**

1. Points 1, 2, 3 (including 3.1-3.2), 4 (including 4.1-4.2), 5, 5b (including 5b.1-5b.2), 6 (including 6.1-6.8), 7 (including 7.1-7.5), 8 (including 8.1-8.3), 9 (including 9.1-9.12), 9a (including 9a.1-9a.9), 12 (including 12.1-12.2), 15 (including 15.1-15.9), 16, 17, 18, 20 and 24 of Annex III and the Appendices to Annex III to Regulation (EC) No 43/2009 shall apply until 30 June 2011.
2. For the purposes of paragraph 1:
  - (a) (i) in point 6, point 6.8 second paragraph, points 9.3, 9.6 and 9.8, the year '2009' shall be replaced by '2010';
  - (ii) in point 3.2, point 6.7 first paragraph, point 6.8 first paragraph and point 18, the words 'in 2009' shall be replaced by 'from 1 January 2010 to 30 June 2011';

<sup>(1)</sup> Opinion of 22 April 2009 (not yet published in the Official Journal).

<sup>(2)</sup> OJ C 218, 11.9.2009, p. 43.

<sup>(3)</sup> OJ L 125, 27.4.1998, p. 1.

<sup>(4)</sup> OJ L 22, 26.1.2009, p. 1.

(iii) in points 6.2, 7.1 and 8.1, the year '2009' shall be deleted;

(iv) in point 6.1, the words '31 December 2009' shall be replaced by '30 June 2011';

(v) in point 6.7, the second paragraph shall be replaced by the following:

'Member States concerned shall submit to the Commission a preliminary report on the total amount of catches and discards of vessels subject to the observer programme of 2010 no later than 30 June 2010, while regarding the observer programme of 2011 Member States shall submit the preliminary report to the Commission no later than 30 June 2011. A final report concerning 2010 shall be submitted by 1 February 2011 at the latest.'

(b) in point 5b, the words 'in the North Sea and Skagerrak' shall be replaced by 'all ICES zones';

(c) point 6.3 shall be replaced by the following:

'6.3. By way of derogation from points 6.1 and 6.2, it shall be permitted to conduct fishing activities using inshore static nets fixed with stakes, scallop dredges, mussel dredges, handlines, mechanised jigging, draft nets and beach seines, pots and creels within the specified areas and time periods, provided that:

(i) no fishing gear other than inshore static nets fixed with stakes, scallop dredges, mussel dredges, handlines, mechanised jigging, pots and creels are carried on board or deployed; and

(ii) no fish other than mackerel, pollack, salmon, shellfish and crustacea are retained on board, landed or brought ashore.'

(d) in point 6, the following point shall be added:

'6.9. Member States may introduce more restrictive measures including closed areas in order to apply Article 13(2)(c) of Regulation (EC) No 1342/2008 in respect of its own flag vessels.'

(e) in point 7, in the title the words 'in Zone VIa' shall be deleted and the following point shall be added:

'7.6. During the period from 15 February to 15 April both in the year of 2010 as well as that of 2011, it shall be prohibited to use bottom trawls, longlines and gillnets within an area enclosed by sequentially joining with rhumb lines the following coordinates:

| Point No | Latitude    | Longitude     |
|----------|-------------|---------------|
| 1        | 60° 58'76 N | 27° 27'32 W   |
| 2        | 60° 56'02 N | 27° 31'16 W   |
| 3        | 60° 59'76 N | 27° 43'48 W   |
| 4        | 61° 03'00 N | 27° 39'41 W'; |

(f) in point 15, the coordinates for the Hatton Bank and the Logachev Mound shall read as follows:

'Hatton Bank:

| Point No | Latitude     | Longitude     |
|----------|--------------|---------------|
| 1        | 59° 26' N    | 014° 30' W    |
| 2        | 59° 12' N    | 015° 08' W    |
| 3        | 59° 01' N    | 017° 00' W    |
| 4        | 58° 50' N    | 017° 38' W    |
| 5        | 58° 30' N    | 017° 52' W    |
| 6        | 58° 30' N    | 018° 22' W    |
| 7        | 58° 03' N    | 018° 22' W    |
| 8        | 58° 03' N    | 017° 30' W    |
| 9        | 57° 55' N    | 017° 30' W    |
| 10       | 57° 45' N    | 019° 15' W    |
| 11       | 58° 11,15' N | 018° 57,51' W |
| 12       | 58° 11,57' N | 019° 11,97' W |
| 13       | 58° 27,75' N | 019° 11,65' W |
| 14       | 58° 39,09' N | 019° 14,28' W |
| 15       | 58° 38,11' N | 019° 01,29' W |
| 16       | 58° 53,14' N | 018° 43,54' W |
| 17       | 59° 00,29' N | 018° 01,31' W |
| 18       | 59° 08,01' N | 017° 49,31' W |

| Point No | Latitude     | Longitude     |
|----------|--------------|---------------|
| 19       | 59° 08,75' N | 018° 01,47' W |
| 20       | 59° 15,16' N | 018° 01,56' W |
| 21       | 59° 24,17' N | 017° 31,22' W |
| 22       | 59° 21,77' N | 017° 15,36' W |
| 23       | 59° 26,91' N | 017° 01,66' W |
| 24       | 59° 42,69' N | 016° 45,96' W |
| 25       | 59° 20,97' N | 015° 44,75' W |
| 26       | 59° 21' N    | 015° 40' W    |
| 27       | 59° 26' N    | 014° 30' W    |

## Logachev Mound:

| Point No | Latitude  | Longitude  |
|----------|-----------|------------|
| 1        | 55° 17' N | 016° 10' W |
| 2        | 55° 34' N | 015° 07' W |
| 3        | 55° 50' N | 015° 15' W |

|   |           |             |
|---|-----------|-------------|
| 4 | 55° 33' N | 016° 16' W  |
| 5 | 55° 17' N | 016° 10' W; |

(g) in point 15, the following point shall be added:

'15.10. Where, in the course of fishing operations in new and existing bottom fishing areas within the NEAFC Regulatory Area, the quantity of live coral or live sponge caught per gear set exceeds 60 kg of live coral and/or 800 kg of live sponge, the vessel shall inform its flag State, cease fishing and move at least 2 nautical miles away from the position that the evidence suggests is closest to the exact location where this catch was made.;

(h) in point 24 (a), the words '15 August to 15 November 2009' shall be replaced by '15 August to 30 November 2010'.

## Article 2

**Entry into force**

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

It shall apply from 1 January 2010 to 30 June 2011.

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

Done at Brussels, 27 November 2009.

For the Council  
The President  
C. BILDT

## V

(Acts adopted from 1 December 2009 under the Treaty on European Union, the Treaty on the Functioning of the European Union and the Euratom Treaty)

## ACTS WHOSE PUBLICATION IS OBLIGATORY

## COMMISSION REGULATION (EU) No 1289/2009

of 23 December 2009

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

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) <sup>(1)</sup>,

Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules for Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector <sup>(2)</sup>, and in particular Article 138(1) thereof,

Whereas:

Regulation (EC) No 1580/2007 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XV, Part A thereto,

HAS ADOPTED THIS REGULATION:

*Article 1*

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 are fixed in the Annex hereto.

*Article 2*

This Regulation shall enter into force on 24 December 2009.

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

Done at Brussels, 23 December 2009.

*For the Commission,  
On behalf of the President,*

Jean-Luc DEMARTY  
*Director-General for Agriculture and  
Rural Development*

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 350, 31.12.2007, p. 1.

## ANNEX

**Standard import values for determining the entry price of certain fruit and vegetables**

(EUR/100 kg)

| CN code   | Third country code <sup>(1)</sup> | Standard import value |
|---|-----------------------------------|-----------------------|
| 0702 00 00  | AL                                | 44,1                  |
|   | MA                                | 54,7                  |
|   | TN                                | 100,3                 |
|   | TR                                | 98,9                  |
|   | ZZ                                | 74,5                  |
| 0707 00 05  | EG                                | 155,5                 |
|   | JO                                | 81,7                  |
|   | MA                                | 76,4                  |
|   | TR                                | 119,9                 |
|   | ZZ                                | 108,4                 |
| 0709 90 70  | MA                                | 40,2                  |
|   | TR                                | 123,3                 |
|   | ZZ                                | 81,8                  |
| 0805 10 20  | EG                                | 64,0                  |
|   | MA                                | 52,2                  |
|   | TR                                | 56,1                  |
|   | ZA                                | 81,6                  |
|   | ZZ                                | 63,5                  |
| 0805 20 10  | MA                                | 63,7                  |
|   | TR                                | 65,0                  |
|   | ZZ                                | 64,4                  |
| 0805 20 30, 0805 20 50, 0805 20 70,<br>0805 20 90 | HR                                | 37,9                  |
|   | IL                                | 76,2                  |
|   | TR                                | 77,0                  |
|   | ZZ                                | 63,7                  |
| 0805 50 10  | EG                                | 78,0                  |
|   | TR                                | 72,2                  |
|   | ZZ                                | 75,1                  |
| 0808 10 80  | CA                                | 71,9                  |
|   | CN                                | 96,6                  |
|   | MK                                | 23,6                  |
|   | US                                | 94,7                  |
|   | ZZ                                | 71,7                  |
| 0808 20 50  | CN                                | 47,6                  |
|   | US                                | 148,3                 |
|   | ZZ                                | 98,0                  |

<sup>(1)</sup> Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

**COMMISSION REGULATION (EU) No 1290/2009****of 23 December 2009****fixing the import duties in the cereals sector applicable from 1 January 2010**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) <sup>(1)</sup>,

Having regard to Commission Regulation (EC) No 1249/96 of 28 June 1996 laying down detailed rules for the application of Council Regulation (EEC) No 1766/92 in respect of import duties in the cereals sector <sup>(2)</sup>, and in particular Article 2(1) thereof,

Whereas:

- (1) Article 136(1) of Regulation (EC) No 1234/2007 states that the import duty on products falling within CN codes 1001 10 00, 1001 90 91, ex 1001 90 99 (high quality common wheat), 1002, ex 1005 other than hybrid seed, and ex 1007 other than hybrids for sowing, is to be equal to the intervention price valid for such products on importation increased by 55 %, minus the cif import price applicable to the consignment in question. However, that duty may not exceed the rate of duty in the Common Customs Tariff.

- (2) Article 136(2) of Regulation (EC) No 1234/2007 lays down that, for the purposes of calculating the import duty referred to in paragraph 1 of that Article, representative cif import prices are to be established on a regular basis for the products in question.

- (3) Under Article 2(2) of Regulation (EC) No 1249/96, the price to be used for the calculation of the import duty on products of CN codes 1001 10 00, 1001 90 91, ex 1001 90 99 (high quality common wheat), 1002 00, 1005 10 90, 1005 90 00 and 1007 00 90 is the daily cif representative import price determined as specified in Article 4 of that Regulation.

- (4) Import duties should be fixed for the period from 1 January 2010 and should apply until new import duties are fixed and enter into force,

HAS ADOPTED THIS REGULATION:

*Article 1*

From 1 January 2010, the import duties in the cereals sector referred to in Article 136(1) of Regulation (EC) No 1234/2007 shall be those fixed in Annex I to this Regulation on the basis of the information contained in Annex II.

*Article 2*

This Regulation shall enter into force on 24 December 2009.

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

Done at Brussels, 23 December 2009.

*For the Commission,  
on behalf of the President,*

Jean-Luc DEMARTY

*Director-General for Agriculture and  
Rural Development*

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 161, 29.6.1996, p. 125.

## ANNEX I

**Import duties on the products referred to in Article 136(1) of Regulation (EC) No 1234/2007 applicable from 1 January 2010**

| CN code       | Description                                      | Import duties <sup>(1)</sup><br>(EUR/t) |
|---------------|--|---|
| 1001 10 00    | Durum wheat, high quality                        | 0,00                                    |
|               | medium quality                                   | 0,00                                    |
|               | low quality                                      | 2,44                                    |
| 1001 90 91    | Common wheat seed                                | 0,00                                    |
| ex 1001 90 99 | High quality common wheat, other than for sowing | 0,00                                    |
| 1002 00 00    | Rye  | 29,58                                   |
| 1005 10 90    | Maize seed other than hybrid                     | 18,00                                   |
| 1005 90 00    | Maize, other than seed <sup>(2)</sup>            | 18,00                                   |
| 1007 00 90    | Grain sorghum other than hybrids for sowing      | 29,58                                   |

<sup>(1)</sup> For goods arriving in the Community via the Atlantic Ocean or via the Suez Canal the importer may benefit, under Article 2(4) of Regulation (EC) No 1249/96, from a reduction in the duty of:

- 3 EUR/t, where the port of unloading is on the Mediterranean Sea, or
- 2 EUR/t, where the port of unloading is in Denmark, Estonia, Ireland, Latvia, Lithuania, Poland, Finland, Sweden, the United Kingdom or the Atlantic coast of the Iberian peninsula.

<sup>(2)</sup> The importer may benefit from a flatrate reduction of EUR 24 per tonne where the conditions laid down in Article 2(5) of Regulation (EC) No 1249/96 are met.

## ANNEX II

## Factors for calculating the duties laid down in Annex I

15.12.2009-22.12.2009

1. Averages over the reference period referred to in Article 2(2) of Regulation (EC) No 1249/96:

(EUR/t)

|                        | Common wheat <sup>(1)</sup> | Maize   | Durum wheat, high quality | Durum wheat, medium quality <sup>(2)</sup> | Durum wheat, low quality <sup>(3)</sup> | Barley |
|------------------------|-----------------------------|---------|---------------------------|--|---|--------|
| Exchange               | Minneapolis                 | Chicago | —                         | —  | —                                       | —      |
| Quotation              | 150,20                      | 109,83  | —                         | —  | —                                       | —      |
| Fob price USA          | —                           | —       | 135,93                    | 125,93                                     | 105,93                                  | 80,74  |
| Gulf of Mexico premium | —                           | 8,71    | —                         | —  | —                                       | —      |
| Great Lakes premium    | 7,46                        | —       | —                         | —  | —                                       | —      |

<sup>(1)</sup> Premium of 14 EUR/t incorporated (Article 4(3) of Regulation (EC) No 1249/96).<sup>(2)</sup> Discount of 10 EUR/t (Article 4(3) of Regulation (EC) No 1249/96).<sup>(3)</sup> Discount of 30 EUR/t (Article 4(3) of Regulation (EC) No 1249/96).

2. Averages over the reference period referred to in Article 2(2) of Regulation (EC) No 1249/96:

Freight costs: Gulf of Mexico–Rotterdam: 22,62 EUR/t

Freight costs: Great Lakes–Rotterdam: 48,66 EUR/t

**COMMISSION REGULATION (EU) No 1291/2009****of 18 December 2009****concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community <sup>(1)</sup>, and in particular Articles 5(4), 6(5) and 7(2) thereof,

Whereas:

(1) Commission Regulation (EEC) No 1859/82 of 12 July 1982 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings <sup>(2)</sup> established the threshold for the economic size of holdings and the number of returning holdings for the implementation of Regulation (EC) No 1217/2009.

(2) Commission Regulation (EC) No 1242/2008 of 8 December 2008 establishing a Community typology for agricultural holdings <sup>(3)</sup> introduced a new concept of 'economic size', which is now expressed in euros, and amended some other criteria of the typology.

(3) As a consequence of the amendment made by Council Regulation (EC) No 1791/2006 <sup>(4)</sup>, the divisions of Bulgaria and Romania need to be taken into account. Some additional changes to Regulation (EEC) No 1859/82 need to be made for more precision. Therefore, in the interests of clarity, Regulation (EEC) No 1859/82 should be repealed and replaced by this Regulation.

(4) Returning holdings must be selected in a uniform manner in each division and to that end detailed rules should be laid down to implement the relevant provisions of Regulation (EC) No 1217/2009.

(5) The holdings to be studied in connection with the farm accountancy data network fall within the field of survey of the structure surveys and of Community or national censuses of agricultural holdings.

(6) The data available for the purposes of drawing up the plan for the selection of holdings (selection plan) for each accounting year and the difference in the agricultural situation as between the different Member States require that thresholds of economic size which vary by Member State, and even in some cases by division, be adopted.

(7) Experience shows that operation of the data network is facilitated if the number of returning holdings selected per division is allowed to differ by up to 20 % in either direction provided that this does not entail a reduction in the total number of returning holdings per Member State.

(8) As the financial management of such a measure is difficult, a limitation per Member State as to the total number of duly completed farm returns eligible for Community financing is introduced in Commission Regulation (EEC) No 1915/83 of 13 July 1983 on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings <sup>(5)</sup>. For reasons of clarity and coherence, this should be reflected in this Regulation. Flexibility in the number of returning holdings per division should be allowed, as long as the total number of the returning holdings of the Member State concerned is respected.

(9) The selection plan should include a minimum number of elements enabling its validity in relation to the objectives of the farm accountancy data network to be assessed.

(10) For the purpose of the selection plan, the field of survey should be stratified according to the divisions listed in the Annex to Regulation (EC) No 1217/2009 and according to the types of farming and economic size classes defined in Regulation (EC) No 1242/2008.

<sup>(1)</sup> OJ L 328, 15.12.2009, p. 27.

<sup>(2)</sup> OJ L 205, 13.7.1982, p. 5.

<sup>(3)</sup> OJ L 335, 13.12.2008, p. 3.

<sup>(4)</sup> OJ L 363, 20.12.2006, p. 1.

<sup>(5)</sup> OJ L 190, 14.7.1983, p. 25.

- (11) The selection plan should be drawn up prior to the beginning of the corresponding accounting year so that it can be approved before being used for the selection of returning holdings. For the accounting year 2010, however, the Member States need a longer period to draw up the selection plan, because all the necessary reference sources are not available long enough beforehand. Therefore, it is appropriate to provide for a different time-limit for the notification of the selection plan for that accounting year.
- (12) Since Regulation (EC) No 1242/2008 applies from the accounting year 2010, this Regulation should apply as from the same year.
- (13) The measures provided for in this Regulation are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

#### Article 1

##### Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (a) 'holding' means a farm business as defined in the context of the Community agricultural surveys and censuses;
- (b) 'typology' means the Community typology for agricultural holdings established by Regulation (EC) No 1242/2008.

#### Article 2

##### Threshold for the economic size

For the accounting year 2010 (a period of 12 consecutive months beginning between 1 January 2010 and 1 July 2010) and for subsequent accounting years, the threshold of economic size as referred to in Article 5 of Regulation (EC) No 1217/2009 shall be as follows:

|                   |            |
|-------------------|------------|
| — Belgium:        | EUR 25 000 |
| — Bulgaria:       | EUR 2 000  |
| — Czech Republic: | EUR 8 000  |
| — Denmark:        | EUR 15 000 |
| — Germany:        | EUR 25 000 |
| — Estonia:        | EUR 4 000  |
| — Ireland:        | EUR 4 000  |
| — Greece:         | EUR 4 000  |
| — Spain:          | EUR 4 000  |
| — France:         | EUR 25 000 |
| — Italy:          | EUR 4 000  |
| — Cyprus:         | EUR 4 000  |

|  |             |
|--|-------------|
| — Latvia:  | EUR 4 000   |
| — Lithuania:   | EUR 4 000   |
| — Luxembourg:  | EUR 25 000  |
| — Hungary:   | EUR 4 000   |
| — Malta:   | EUR 4 000   |
| — Netherlands:   | EUR 25 000  |
| — Austria:   | EUR 8 000   |
| — Poland:  | EUR 4 000   |
| — Portugal:  | EUR 4 000   |
| — Romania:   | EUR 2 000   |
| — Slovenia:  | EUR 4 000   |
| — Slovakia:  | EUR 15 000  |
| — Finland:   | EUR 8 000   |
| — Sweden:  | EUR 15 000  |
| — United Kingdom (with the exception of Northern Ireland): | EUR 25 000  |
| — United Kingdom (only Northern Ireland):                  | EUR 15 000. |

#### Article 3

##### Number of returning holdings

The number of returning holdings per Member State as well as per division shall be as laid down in the Annex.

The number of returning holdings to be selected per division may differ from that laid down in the Annex by up to 20 % in either direction provided that the total number of the returning holdings of the Member State concerned is respected.

#### Article 4

##### Selection plan

The plan for the selection of returning holdings shall ensure the representativeness of the returning holdings as a whole.

It shall include:

- (a) the elements on which it is based, namely:
- particulars of the statistical reference sources,
  - the procedures for stratifying the field of survey in accordance with the divisions listed in the Annex to Regulation (EC) No 1217/2009, the types of farming and economic size classes defined in the typology,
  - the procedures for determining the selection rate chosen for each stratum,
  - the procedures for the selection of returning holdings;

- (b) the breakdown of holdings in the field of survey by types of farming and economic size classes defined in the typology (corresponding at least to the principal types), and
- (c) the number of returning holdings to be selected for each of the strata adopted.

#### *Article 5*

##### **Notification**

Each year the Member States shall notify the selection plan referred to in Article 4 to the Commission not later than two months before the beginning of the accounting year to which it relates.

However, for the accounting year 2010 it shall be notified not later than one month before the beginning of the accounting year.

Notification shall be done electronically via the information systems made available to the competent authorities by the Commission or by the Member States.

The form and content of the information to be notified shall be in conformity with models made available to the Member States through the information systems. Those models and the methods to be used shall be adapted and updated after the

Community Committee for the Farm Accountancy Data Network has been informed.

Data relating to notifications shall be entered and updated in the information systems under the responsibility of the competent authorities of the Member State, in accordance with the access rights granted by the authorities concerned.

#### *Article 6*

##### **Repeal**

Regulation (EEC) No 1859/82 is repealed with effect from 30 June 2010.

References to the repealed Regulation shall be construed as references to this Regulation.

#### *Article 7*

##### **Entry into force and application**

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

It shall apply from the accounting year 2010.

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

Done at Brussels, 18 December 2009.

*For the Commission*  
*The President*  
José Manuel BARROSO

## ANNEX

| Reference number | Name of division                        | Number of returning holdings per accounting year |
|------------------|---|--|
|                  | BELGIUM                                 |  |
| 341              | Vlaanderen                              | 720  |
| 342              | Bruxelles-Brussel                       | —  |
| 343              | Wallonie                                | 480  |
| Total Belgium    |   | 1 200  |
|                  | BULGARIA                                |  |
| 831              | Северозападен, (Severozapaden)          | 346  |
| 832              | Северен централен, (Severen tsentralen) | 358  |
| 833              | Североизточен, (Severoiztochen)         | 373  |
| 834              | Югозападен, (Yugozapaden)               | 335  |
| 835              | Южен централен, (Yuzhen tsentralen)     | 394  |
| 836              | Югоизточен, (Yugoiztochen)              | 396  |
| Total Bulgaria   |   | 2 202  |
| 745              | CZECH REPUBLIC                          | 1 417  |
| 370              | DENMARK                                 | 2 150  |
|                  | GERMANY                                 |  |
| 010              | Schleswig-Holstein                      | 565  |
| 020              | Hamburg                                 | 97   |
| 030              | Niedersachsen                           | 1 307  |
| 040              | Bremen                                  | —  |
| 050              | Nordrhein-Westfalen                     | 1 010  |
| 060              | Hessen                                  | 558  |
| 070              | Rheinland-Pfalz                         | 887  |
| 080              | Baden-Württemberg                       | 1 190  |
| 090              | Bayern                                  | 1 678  |
| 100              | Saarland                                | 90   |
| 110              | Berlin                                  | —  |
| 112              | Brandenburg                             | 284  |
| 113              | Mecklenburg-Vorpommern                  | 268  |
| 114              | Sachsen                                 | 313  |
| 115              | Sachsen-Anhalt                          | 270  |
| 116              | Thüringen                               | 283  |
| Total Germany    |   | 8 800  |

| Reference number | Name of division                          | Number of returning holdings per accounting year |
|------------------|---|--|
| 755              | ESTONIA                                   | 658  |
| 380              | IRELAND                                   | 1 300  |
|                  | GREECE                                    |  |
| 450              | Macedonia-Thrace                          | 2 000  |
| 460              | Epirus-Peloponnese-Ionian Islands         | 1 350  |
| 470              | Thessaly                                  | 700  |
| 480              | Continental Greece, Aegean Islands, Crete | 1 450  |
| Total Greece     |   | 5 500  |
|                  | SPAIN                                     |  |
| 500              | Galicia                                   | 450  |
| 505              | Asturias                                  | 190  |
| 510              | Cantabria                                 | 150  |
| 515              | País Vasco                                | 352  |
| 520              | Navarra                                   | 316  |
| 525              | La Rioja                                  | 244  |
| 530              | Aragón                                    | 676  |
| 535              | Cataluña                                  | 664  |
| 540              | Illes Balears                             | 180  |
| 545              | Castilla y León                           | 950  |
| 550              | Madrid                                    | 190  |
| 555              | Castilla-La Mancha                        | 900  |
| 560              | Comunidad Valenciana                      | 638  |
| 565              | Murcia                                    | 348  |
| 570              | Extremadura                               | 718  |
| 575              | Andalucía                                 | 1 504  |
| 580              | Canarias                                  | 230  |
| Total Spain      |   | 8 700  |
|                  | FRANCE                                    |  |
| 121              | Île-de-France                             | 210  |
| 131              | Champagne-Ardenne                         | 380  |
| 132              | Picardie                                  | 270  |
| 133              | Haute-Normandie                           | 170  |
| 134              | Centre                                    | 410  |
| 135              | Basse-Normandie                           | 240  |
| 136              | Bourgogne                                 | 360  |

| Reference number | Name of division           | Number of returning holdings per accounting year |
|------------------|----------------------------|--|
| 141              | Nord-Pas-de-Calais         | 290  |
| 151              | Lorraine                   | 240  |
| 152              | Alsace                     | 200  |
| 153              | Franche-Comté              | 220  |
| 162              | Pays de la Loire           | 460  |
| 163              | Bretagne                   | 480  |
| 164              | Poitou-Charentes           | 370  |
| 182              | Aquitaine                  | 550  |
| 183              | Midi-Pyrénées              | 490  |
| 184              | Limousin                   | 230  |
| 192              | Rhône-Alpes                | 480  |
| 193              | Auvergne                   | 380  |
| 201              | Languedoc-Roussillon       | 430  |
| 203              | Provence-Alpes-Côte d'Azur | 440  |
| 204              | Corse                      | 170  |
| Total France     |                            | 7 470  |
|                  | ITALY                      |  |
| 221              | Valle d'Aosta              | 159  |
| 222              | Piemonte                   | 598  |
| 230              | Lombardia                  | 657  |
| 241              | Trentino                   | 279  |
| 242              | Alto Adige                 | 262  |
| 243              | Veneto                     | 741  |
| 244              | Friuli-Venezia Giulia      | 549  |
| 250              | Liguria                    | 559  |
| 260              | Emilia-Romagna             | 857  |
| 270              | Toscana                    | 635  |
| 281              | Marche                     | 493  |
| 282              | Umbria                     | 512  |
| 291              | Lazio                      | 550  |
| 292              | Abruzzo                    | 444  |
| 301              | Molise                     | 359  |
| 302              | Campania                   | 597  |
| 303              | Calabria                   | 479  |
| 311              | Puglia                     | 748  |

| Reference number | Name of division       | Number of returning holdings per accounting year |
|------------------|------------------------|--|
| 312              | Basilicata             | 430  |
| 320              | Sicilia                | 672  |
| 330              | Sardegna               | 557  |
| Total Italy      |                        | 11 137   |
| 740              | CYPRUS                 | 500  |
| 770              | LATVIA                 | 1 000  |
| 775              | LITHUANIA              | 1 000  |
| 350              | LUXEMBOURG             | 450  |
| HUNGARY          |                        |  |
| 760              | Közép-Magyarország     | 166  |
| 761              | Közép-Dunántúl         | 187  |
| 762              | Nyugat-Dunántúl        | 228  |
| 763              | Dél-Dunántúl           | 260  |
| 764              | Észak- Magyarország    | 209  |
| 765              | Észak-Alföld           | 380  |
| 766              | Dél-Alföld             | 470  |
| Total Hungary    |                        | 1 900  |
| 780              | MALTA                  | 536  |
| 360              | NETHERLANDS            | 1 500  |
| 660              | AUSTRIA                | 2 000  |
| POLAND           |                        |  |
| 785              | Pomorze and Mazury     | 1 860  |
| 790              | Wielkopolska and Śląsk | 4 350  |
| 795              | Mazowsze and Podlasie  | 4 490  |
| 800              | Małopolska and Pogórze | 1 400  |
| Total Poland     |                        | 12 100   |
| PORTUGAL         |                        |  |
| 615              | Norte e Centro         | 1 233  |
| 630              | Ribatejo e Oeste       | 351  |
| 640              | Alentejo e Algarve     | 399  |
| 650              | Açores e Madeira       | 317  |
| Total Portugal   |                        | 2 300  |
| ROMANIA          |                        |  |
| 840              | Nord-Est               | 852  |
| 841              | Sud-Est                | 1 074  |

| Reference number     | Name of division  | Number of returning holdings per accounting year |
|----------------------|---|--|
| 842                  | Sud-Muntenia  | 1 008  |
| 843                  | Sud-Vest-Oltenia  | 611  |
| 844                  | Vest  | 703  |
| 845                  | Nord-Vest   | 825  |
| 846                  | Centru  | 834  |
| 847                  | Bucureşti-Ilfov   | 93   |
| Total Romania        |   | 6 000  |
| 820                  | SLOVENIA  | 908  |
| 810                  | SLOVAKIA  | 523  |
| FINLAND              |   |  |
| 670                  | Etelä-Suomi   | 461  |
| 680                  | Sisä-Suomi  | 251  |
| 690                  | Pohjanmaa   | 221  |
| 700                  | Pohjois-Suomi   | 167  |
| Total Finland        |   | 1 100  |
| SWEDEN               |   |  |
| 710                  | Plains of southern and central Sweden   | 637  |
| 720                  | Forest and mixed agricultural and forest areas of southern and central Sweden | 258  |
| 730                  | Areas of northern Sweden  | 130  |
| Total Sweden         |   | 1 025  |
| UNITED KINGDOM       |   |  |
| 411                  | England — North Region  | 420  |
| 412                  | England — East Region   | 650  |
| 413                  | England — West Region   | 430  |
| 421                  | Wales   | 300  |
| 431                  | Scotland  | 380  |
| 441                  | Northern Ireland  | 320  |
| Total United Kingdom |   | 2 500  |

## COMMISSION REGULATION (EU) No 1292/2009

of 21 December 2009

**derogating from Regulations (EC) No 675/2009, (EC) No 676/2009 and (EC) No 677/2009 relating to the opening of invitations to tender for the reduction in the duty on sorghum imported into Spain, the reduction in the duty on maize imported into Spain, and the reduction in the duty of maize imported into Portugal from third countries, regarding the closing date of the invitations to tender**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) <sup>(1)</sup>, and in particular Article 144 in conjunction with Article 4 thereof,

Whereas:

- (1) Commission Regulations (EC) No 675/2009 <sup>(2)</sup>, (EC) No 676/2009 <sup>(3)</sup> and (EC) No 677/2009 <sup>(4)</sup> opened invitations to tender for the reduction in the duty referred to in Article 136 of Regulation (EC) No 1234/2007 on sorghum imported into Spain, maize imported into Spain, and maize imported into Portugal, respectively.
- (2) Between the date of the opening of the invitations to tender and 17 November 2009 the quantity of maize imported into Spain which can be classified as part of the reduced import duty quota, less the quantities of cereal substitutes referred to in Article 2(1) of Commission Regulation (EC) No 1296/2008 of 18 December 2008 laying down the detailed rules for the application of tariff quotas for imports of maize and sorghum into Spain and imports of maize into Portugal <sup>(5)</sup>, covers only 13 % of the quota. The quantity of sorghum imported into Spain which can be classified as part of the reduced import duty quota is negligible. The quantity of maize imported into

Portugal which can be classified as part of the reduced import duty quota covers only 13 % of the quota. In view of the market conditions in Spain and Portugal, opening invitations to tender until 17 December 2009 is not likely to enable sufficient quantities to cover the quotas to be imported.

- (3) Therefore the invitations to tender for the reduction in the duty on maize and sorghum imported into Spain and maize imported into Portugal should be extended until the end of May 2010 to enable import quotas to be fully used up.
- (4) The Management Committee for the Common Organisation of Agricultural Markets has not delivered an opinion within the time limit set by its Chair,

HAS ADOPTED THIS REGULATION:

*Article 1*

By way of derogation from Article 2 of Regulation (EC) No 675/2009, Article 2 of Regulation (EC) No 676/2009 and Article 2 of Regulation (EC) No 677/2009, invitations to tender shall be open until 27 May 2010.

*Article 2*

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

It shall expire on 28 May 2010.

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

Done at Brussels, 21 December 2009.

*For the Commission,  
On behalf of the President,  
Neelie KROES  
Member of the Commission*

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 196, 28.7.2009, p. 5.

<sup>(3)</sup> OJ L 196, 28.7.2009, p. 6.

<sup>(4)</sup> OJ L 196, 28.7.2009, p. 7.

<sup>(5)</sup> OJ L 340, 19.12.2008, p. 57.

## COMMISSION REGULATION (EU) No 1293/2009

of 23 December 2009

**amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard (IAS) 32**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards <sup>(1)</sup>, and in particular Article 3(1) thereof,

Whereas:

- (1) By Commission Regulation (EC) No 1126/2008 <sup>(2)</sup> certain international standards and interpretations that were in existence on 15 October 2008 were adopted.
- (2) On 8 October 2009, the International Accounting Standards Board (IASB) published an amendment to International Accounting Standard (IAS) 32 *Financial instruments: presentation* – Classification of Rights Issues, hereinafter ‘amendment to IAS 32’. The amendment to IAS 32 clarifies how to account for certain rights when the issued instruments are denominated in a currency other than the functional currency of the issuer. If such instruments are issued pro rata to the issuer’s existing shareholders for a fixed amount of cash, they should be classified as equity even if their exercise price is denominated in a currency other than the issuer’s functional currency.
- (3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that the amendment to IAS 32 meets the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002. In

accordance with Commission Decision 2006/505/EC of 14 July 2006 setting up a Standards Advice Review Group to advise the Commission on the objectivity and neutrality of the European Financial Reporting Advisory Group’s (EFRAG’s) opinions <sup>(3)</sup>, the Standards Advice Review Group considered EFRAG’s opinion on endorsement and advised the Commission that it is well-balanced and objective.

- (4) Regulation (EC) No 1126/2008 should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

In the Annex to Regulation (EC) No 1126/2008, International Accounting Standard (IAS) 32 *Financial instruments: presentation* is amended as set out in the Annex to this Regulation.

*Article 2*

Each company shall apply the amendment to IAS 32, as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after 31 January 2010.

*Article 3*

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

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

Done at Brussels, 23 December 2009.

*For the Commission*

*The President*

José Manuel BARROSO

<sup>(1)</sup> OJ L 243, 11.9.2002, p. 1.

<sup>(2)</sup> OJ L 320, 29.11.2008, p. 1.

<sup>(3)</sup> OJ L 199, 21.7.2006, p. 33.

## ANNEX

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**INTERNATIONAL ACCOUNTING STANDARDS**

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IAS 32Amendment to IAS 32 *Financial Instruments: Presentation*

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## CLASSIFICATION OF RIGHTS ISSUES

## Amendment to IAS 32

**Financial Instruments: Presentation**

Paragraphs 11 and 16 are amended. Paragraph 97E is added.

DEFINITIONS (SEE ALSO PARAGRAPHS AG3–AG23)

**11 The following terms are used in this Standard with the meanings specified:**

...

**A financial liability is any liability that is:**

(a) ...

**(b) a contract that will or may be settled in the entity's own equity instruments and is:**

(i) a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or

(ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, rights, options or warrants to acquire a fixed number of the entity's own equity instruments for a fixed amount of any currency are equity instruments if the entity offers the rights, options or warrants pro rata to all of its existing owners of the same class of its own non-derivative equity instruments. Also for these purposes the entity's own equity instruments ...

## PRESENTATION

**Liabilities and equity (see also paragraphs AG13–AG14J and AG25–AG29A)**

**16** When an issuer applies the definitions in paragraph 11 to determine whether a financial instrument is an equity instrument rather than a financial liability, the instrument is an equity instrument if, and only if, both conditions (a) and (b) below are met.

(a) ...

**(b)** If the instrument will or may be settled in the issuer's own equity instruments, it is:

(i) a non-derivative that includes no contractual obligation for the issuer to deliver a variable number of its own equity instruments; or

(ii) a derivative that will be settled only by the issuer exchanging a fixed amount of cash or another financial asset for a fixed number of its own equity instruments. For this purpose, rights, options or warrants to acquire a fixed number of the entity's own equity instruments for a fixed amount of any currency are equity instruments if the entity offers the rights, options or warrants pro rata to all of its existing owners of the same class of its own non-derivative equity instruments. Also, for these purposes the issuer's own equity instruments do not include instruments that have all the features and meet the conditions described in paragraphs 16A and 16B or paragraphs 16C and 16D, or instruments that are contracts for the future receipt or delivery of the issuer's own equity instruments.

A contractual obligation ...

## EFFECTIVE DATE AND TRANSITION

97E Paragraphs 11 and 16 were amended by *Classification of Rights Issues* issued in October 2009. An entity shall apply that amendment for annual periods beginning on or after 1 February 2010. Earlier application is permitted. If an entity applies the amendment for an earlier period, it shall disclose that fact.

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## ACTS WHOSE PUBLICATION IS NOT OBLIGATORY

## DECISION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 17 December 2009

**amending the Interinstitutional Agreement of 17 May 2006 on budgetary discipline and sound financial management as regards the multiannual financial framework — Financing projects in the field of energy in the context of the European Economic Recovery Plan**

(2009/1005/EU)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 17 May 2006 on budgetary discipline and sound financial management <sup>(1)</sup>, and in particular to points 21, 22, first and second paragraphs, and 23 thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) At the budgetary conciliation meeting of 18 November 2009 the European Parliament, the Council and the Commission agreed on the modalities for providing additional financing, in the framework of the European Economic Recovery Plan, to projects in the field of energy and broadband Internet as well as investments for strengthening operations related to the 'new challenges' defined in the context of the assessment of the 2003 mid-term reform of the common agricultural policy ('Health Check') <sup>(2)</sup>. The financing requires a revision of the multiannual financial framework 2007-2013 in accordance with points 21, 22, and 23 of the Interinstitutional Agreement, so as to raise the ceiling for the year 2010 for commitment appropriations under subheading 1a by an amount of EUR 1 779 million in current prices.

(2) The increase of the ceiling for subheading 1a for the year 2010 will be fully offset by decreasing the ceilings for

commitment appropriations under headings 1a, 1b, 2, 3a and 5 for the year 2009 as well as the ceilings for commitment appropriations under headings 1a, 2 and 5 for 2010.

(3) In order to keep an appropriate relationship between commitments and payments, the annual ceilings for payment appropriations will be adjusted. The adjustment will be neutral.

(4) Annex I of the Interinstitutional Agreement on budgetary discipline and sound financial management should therefore be amended accordingly <sup>(3)</sup>,

HAVE DECIDED AS FOLLOWS:

*Sole Article*

Annex I to the Interinstitutional Agreement on budgetary discipline and sound financial management is replaced by the Annex to this Decision.

Done at Strasbourg, 17 December 2009.

*For the European Parliament*

*The President*

J. BUZEK

*For the Council*

*The President*

H. LINDBLAD

<sup>(1)</sup> OJ C 139, 14.6.2006, p. 1.

<sup>(2)</sup> COM(2008) 800, COM(2008) 859, COM(2009) 171 and OJ L 132, 29.5.2009, p. 8.

<sup>(3)</sup> For that purpose, the figures resulting from the above agreement are converted into 2004 prices.

## FINANCIAL FRAMEWORK 2007-2013

(EUR million — constant 2004 prices)

| Commitment appropriations                                  | 2007           | 2008           | 2009           | 2010           | 2011           | 2012           | 2013           | Total<br>2007-2013 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>1. Sustainable growth</b>                               | <b>50 865</b>  | <b>53 262</b>  | <b>55 879</b>  | <b>56 435</b>  | <b>55 400</b>  | <b>56 866</b>  | <b>58 256</b>  | <b>386 963</b>     |
| 1a Competitiveness for growth and employment               | 8 404          | 9 595          | 12 018         | 12 580         | 11 306         | 12 122         | 12 914         | 78 939             |
| 1b Cohesion for growth and employment                      | 42 461         | 43 667         | 43 861         | 43 855         | 44 094         | 44 744         | 45 342         | 308 024            |
| <b>2. Preservation and management of natural resources</b> | <b>51 962</b>  | <b>54 685</b>  | <b>51 023</b>  | <b>53 238</b>  | <b>52 528</b>  | <b>51 901</b>  | <b>51 284</b>  | <b>366 621</b>     |
| of which market-related expenditure and direct payments    | 43 120         | 42 697         | 42 279         | 41 864         | 41 453         | 41 047         | 40 645         | 293 105            |
| <b>3. Citizenship, freedom, security and justice</b>       | <b>1 199</b>   | <b>1 258</b>   | <b>1 375</b>   | <b>1 503</b>   | <b>1 645</b>   | <b>1 797</b>   | <b>1 988</b>   | <b>10 765</b>      |
| 3a Freedom, security and justice                           | 600            | 690            | 785            | 910            | 1 050          | 1 200          | 1 390          | 6 625              |
| 3b Citizenship   | 599            | 568            | 590            | 593            | 595            | 597            | 598            | 4 140              |
| <b>4. EU as a global player</b>                            | <b>6 199</b>   | <b>6 469</b>   | <b>6 739</b>   | <b>7 009</b>   | <b>7 339</b>   | <b>7 679</b>   | <b>8 029</b>   | <b>49 463</b>      |
| <b>5. Administration <sup>(1)</sup></b>                    | <b>6 633</b>   | <b>6 818</b>   | <b>6 816</b>   | <b>6 999</b>   | <b>7 255</b>   | <b>7 400</b>   | <b>7 610</b>   | <b>49 531</b>      |
| <b>6. Compensations</b>                                    | <b>419</b>     | <b>191</b>     | <b>190</b>     |                |                |                |                | <b>800</b>         |
| <b>TOTAL COMMITMENT APPROPRIATIONS</b>                     | <b>117 277</b> | <b>122 683</b> | <b>122 022</b> | <b>125 184</b> | <b>124 167</b> | <b>125 643</b> | <b>127 167</b> | <b>864 143</b>     |
| as a percentage of GNI                                     | 1,08 %         | 1,09 %         | 1,06 %         | 1,06 %         | 1,03 %         | 1,02 %         | 1,01 %         | 1,048 %            |
| <b>TOTAL PAYMENT APPROPRIATIONS</b>                        | <b>115 142</b> | <b>119 805</b> | <b>109 091</b> | <b>119 245</b> | <b>116 884</b> | <b>120 575</b> | <b>119 784</b> | <b>820 526</b>     |
| as a percentage of GNI                                     | 1,06 %         | 1,06 %         | 0,95 %         | 1,01 %         | 0,97 %         | 0,98 %         | 0,95 %         | 1,00 %             |
| Margin available   | 0,18 %         | 0,18 %         | 0,29 %         | 0,23 %         | 0,27 %         | 0,26 %         | 0,29 %         | 0,24 %             |
| Own resources ceiling as a percentage of GNI               | 1,24 %         | 1,24 %         | 1,24 %         | 1,24 %         | 1,24 %         | 1,24 %         | 1,24 %         | 1,24 %             |

<sup>(1)</sup> The expenditure on pensions included under the ceiling for this heading is calculated net of the staff contributions to the relevant scheme, within the limit of EUR 500 million at 2004 prices for the period 2007-2013.

## DECISION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 17 December 2009

**on mobilisation of the European Globalisation Adjustment Fund, in accordance with point 28 of the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management**

(2009/1006/EU)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community and to the Treaty on the Functioning of the European Union,

Having regard to the Inter-institutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management <sup>(1)</sup>, and in particular point 28 thereof,

Having regard to Regulation (EC) No 1927/2006 of the European Parliament and of the Council of 20 December 2006 establishing the European Globalisation Adjustment Fund <sup>(2)</sup>, and in particular Article 12(3) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The European Globalisation Adjustment Fund (EGF) was established to provide additional support to redundant workers who suffer from the consequences of major structural changes in world trade patterns and to assist them with their reintegration into the labour market.
- (2) The scope of the EGF was broadened for applications submitted from 1 May 2009 to include support for workers made redundant as a result of the global financial and economic crisis.
- (3) The Interinstitutional Agreement of 17 May 2006 allows the mobilisation of the EGF within the annual ceiling of EUR 500 million.
- (4) Sweden submitted an application to mobilise the EGF, in respect of redundancies in automotive sector, on 5 June 2009. This application complies with the requirements for determining the financial contributions as laid down in Article 10 of Regulation (EC) No 1927/2006, therefore the Commission proposes to deploy an amount of EUR 9 839 674.

(5) Austria submitted an application to mobilise the EGF, in respect of redundancies in the automotive sector, on 9 July 2009. This application complies with the requirements for determining the financial contributions as laid down in Article 10 of Regulation (EC) No 1927/2006, therefore the Commission proposes to deploy an amount of EUR 5 705 635.

(6) The Netherlands submitted an application to mobilise the EGF, in respect of redundancies in the construction sector, on 4 August 2009. This application complies with the requirements for determining the financial contributions as laid down in Article 10 of Regulation (EC) No 1927/2006, therefore the Commission proposes to deploy an amount of EUR 386 114.

(7) The EGF should, therefore, be mobilised in order to provide a financial contribution for the applications submitted by Sweden, Austria and the Netherlands,

HAVE DECIDED AS FOLLOWS:

*Article 1*

For the general budget of the European Union for the financial year 2009, the European Globalisation Adjustment Fund shall be mobilised to provide the sum of EUR 15 931 423 in commitment and payment appropriations.

*Article 2*

This Decision shall be published in the *Official Journal of the European Union*.

Done at Strasbourg, 17 December 2009.

*For the European Parliament*  
The President  
J. BUZEK

*For the Council*  
The President  
H. LINDBLAD

<sup>(1)</sup> OJ C 139, 14.6.2006, p. 1.

<sup>(2)</sup> OJ L 406, 30.12.2006, p. 1.

## DECISION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 17 December 2009

**on the mobilisation of the Flexibility Instrument in accordance with point 27 of the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management**

(2009/1007/EU)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

HAVE DECIDED AS FOLLOWS:

*Article 1*

Having regard to the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management <sup>(1)</sup>, and in particular the fifth paragraph of point 27 thereof,

For the general budget of the European Union for the financial year 2010, the Flexibility Instrument shall be used to provide the sum of EUR 195 million in commitment appropriations under subheading 1a.

That amount shall be used to complement the financing of:

Having regard to the proposal from the Commission,

— EUR 120 million towards the financing of projects in the field of energy in the context of the European Economic Recovery Plan,

Whereas, after examining all the possibilities for reallocating appropriations under subheading 1a at the conciliation meeting on 18 November 2009, the two arms of the budgetary authority agreed to mobilise the Flexibility Instrument to complement the financing in the 2010 budget, beyond the ceiling of subheading 1a, of:

— EUR 75 million for the decommissioning of the Kozloduy nuclear power plant.

*Article 2*

This Decision shall be published in the *Official Journal of the European Union*.

— EUR 120 million towards the financing of projects in the field of energy in the context of the European Economic Recovery Plan,

Done at Strasbourg, 17 December 2009.

— EUR 75 million for the decommissioning of the Kozloduy nuclear power plant,

*For the European Parliament*

*The President*

J. BUZEK

*For the Council*

*The President*

H. LINDBLAD

<sup>(1)</sup> OJ C 139, 14.6.2006, p. 1.

## COUNCIL IMPLEMENTING DECISION

of 7 December 2009

**authorising the Republic of Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax**

(2009/1008/EU)

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Directive 2006/112/EC of 28 November 2006 <sup>(1)</sup>, and in particular Article 395(1) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) By letter registered with the Secretariat-General of the Commission on 3 March 2009, the Republic of Latvia (hereinafter Latvia) requested an authorisation to continue to apply a measure derogating from the provisions of Directive 2006/112/EC governing the person liable for the payment of the VAT to the tax authorities.
- (2) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States of the request made by Latvia in a letter dated 22 September 2009. By a letter dated 24 September 2009, the Commission notified Latvia that it had all the information that it deemed necessary to consider the request.
- (3) The timber market in Latvia is dominated by small local companies and individual suppliers. The nature of the market and the businesses involved have generated tax fraud which the tax authorities have found difficult to control. Therefore, a special provision was included in Latvia's law on VAT, laying down that, as regards timber transactions, the person liable to pay tax is the taxable person for whom the taxable supply of goods or services is carried out.
- (4) The measure derogates from Article 193 of Directive 2006/112/EC, stipulating that, under the internal system, the taxable person supplying goods or service is normally liable for the payment of the tax.

- (5) The measure has previously been authorised in the 2003 Act of Accession <sup>(2)</sup>, in particular in Chapter 7, point 1(b) of Annex VIII thereto, and by Decision 2006/42/EC of 24 January 2006 <sup>(3)</sup> under the then applicable Sixth 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 <sup>(4)</sup>.
- (6) The Commission understands that the legal and factual situation which justified the current application of the derogating measure in question has not changed and continues to exist. Latvia should therefore be authorised to apply the measure during a further limited period.
- (7) The derogation will not adversely affect the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

*Article 1*

By way of derogation from Article 193 of Directive 2006/112/EC, Latvia is authorised to continue to designate the recipient as the person liable to pay VAT in the case of timber transactions.

*Article 2*

This Decision shall apply from 1 January 2010 until 31 December 2012.

*Article 3*

This Decision is addressed to the Republic of Latvia.

Done at Brussels, 7 December 2009.

*For the Council*  
*The President*  
C. MALMSTRÖM

<sup>(1)</sup> OJ L 347, 11.12.2006, p. 1.

<sup>(2)</sup> OJ L 236, 23.9.2003, p. 33.

<sup>(3)</sup> OJ L 25, 28.1.2006, p. 31.

<sup>(4)</sup> OJ L 145, 13.6.1977, p. 1.

**COUNCIL DECISION**  
**of 22 December 2009**  
**appointing the Secretary-General of the Council of the European Union for the period from 26 June**  
**2011 to 30 June 2015**  
(2009/1009/EU)

THE COUNCIL OF THE EUROPEAN UNION,

*Article 2*

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 240(2), first subparagraph, thereof,

This Decision shall be notified to Mr Uwe CORSEPIUS by the President of the Council.

Whereas the Secretary-General of the Council should be appointed for the period from 26 June 2011 until 30 June 2015,

It shall be published in the *Official Journal of the European Union*.

HAS ADOPTED THIS DECISION:

Done at Brussels, 22 December 2009.

*Article 1*

Mr Uwe CORSEPIUS is hereby appointed Secretary-General of the Council of the European Union for the period from 26 June 2011 until 30 June 2015.

*For the Council*  
*The President*  
A. CARLGREN

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