

Official Journal

of the European Union

L 90



English edition

Legislation

Volume 56

28 March 2013

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II

(Non-legislative acts)

REGULATIONS

COUNCIL IMPLEMENTING REGULATION (EU) No 295/2013

of 21 March 2013

amending Regulation (EC) No 192/2007 imposing a definitive anti-dumping duty on imports of polyethylene terephthalate originating, inter alia, in Taiwan following a 'new exporter' review pursuant to Article 11(4) of Regulation (EC) No 1225/2009

THE COUNCIL OF THE EUROPEAN UNION,

of the basic Regulation. That investigation is ongoing in parallel and will be concluded in a separate legal act.

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

B. CURRENT PROCEDURE

1. Request for a review

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community⁽¹⁾ ('the basic Regulation'), and in particular Article 11(4) thereof,

(4) The Commission has received a request to initiate a 'new exporter' review pursuant to Article 11(4) of the basic Regulation. The request was lodged by Lealea Enterprise Co., Ltd ('the applicant'), an exporting producer in Taiwan ('the country concerned').

Having regard to the proposal submitted by the European Commission after consulting the Advisory Committee,

(5) The applicant claimed that it did not export the product concerned to the Union during the period of investigation, i.e. the period from 1 October 1998 to 30 September 1999 ('the original investigation period').

Whereas:

A. MEASURES IN FORCE

(1) Regulation (EC) No 2604/2000⁽²⁾ imposed a definitive anti-dumping duty on imports of certain polyethylene terephthalate originating in India, Indonesia, Malaysia, the Republic of Korea, Taiwan and Thailand pursuant to Article 5 of the basic Regulation.

(6) Furthermore, the applicant claimed that it was not related to any of the exporting producers of the product concerned which are subject to the abovementioned anti-dumping measures.

(2) Following an expiry review pursuant to Article 11(2) of the basic Regulation, the Council, by Regulation (EC) No 192/2007⁽³⁾, decided that the abovementioned measures should be maintained.

(7) The applicant further claimed that it had begun exporting the product concerned to the Union after the end of the original investigation period.

(3) By notice, published in the *Official Journal of the European Union* on 24 February 2012⁽⁴⁾, the European Commission ('the Commission') initiated another expiry review of the relevant measures pursuant to Article 11(2)

2. Initiation of a new exporter review

(8) The Commission examined the prima facie evidence submitted by the applicant and considered it sufficient to justify the initiation of a review in accordance with Article 11(4) of the basic Regulation. After consultation of the Advisory Committee and after the Union industry concerned had been given the opportunity to comment, the Commission initiated, by Regulation (EU) No 653/2012⁽⁵⁾, a review of Regulation (EC) No 192/2007 with regard to the applicant.

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

⁽²⁾ OJ L 301, 30.11.2000, p. 21.

⁽³⁾ OJ L 59, 27.2.2007, p. 59.

⁽⁴⁾ OJ C 55, 24.2.2012, p. 4.

⁽⁵⁾ OJ L 188, 18.7.2012, p. 8.

- (9) Pursuant to Regulation (EU) No 653/2012, the anti-dumping duty of certain polyethylene terephthalate imposed by Regulation (EC) No 192/2007 was repealed with regard to imports of the product concerned produced and sold for export to the Union by the applicant. Simultaneously, pursuant to Article 14(5) of the basic Regulation, customs authorities were directed to take appropriate steps to register such imports.

3. Product concerned

- (10) The product concerned is polyethylene terephthalate ('PET') having a viscosity number of 78 ml/g or higher, according to International Organisation for Standardisation standard 1628-5, originating in Taiwan, currently falling within CN code 3907 60 20 ('the product concerned').

4. Parties concerned

- (11) The Commission officially advised the Union industry, the applicant and the representatives of the exporting country of the initiation of the review. Interested parties were given the opportunity to make their views known in writing and to be heard.
- (12) The Commission sent an anti-dumping questionnaire to the applicant and its related companies and received a reply within the deadline set for that purpose.
- (13) The Commission sought to verify all the information it deemed necessary for the determination of the new exporter status and dumping and verification visits were carried out at the premises of the applicant in Taiwan.

5. Review investigation period

- (14) The review investigation period of dumping covered the period from 1 January 2011 to 30 June 2012 ('the review investigation period' or 'the RIP').

C. RESULTS OF THE INVESTIGATION

1. 'New exporter' qualification

- (15) The investigation confirmed that the company had not exported the product concerned during the original investigation period and that it had started to export it to the Union after that period.
- (16) While quantities exported were limited, they were nevertheless found sufficient to establish a reliable dumping margin. They followed a pattern, in terms of shipment size and turnover per client, which was comparable to the behaviour of the applicant on third-country markets.
- (17) As concerns the other conditions for the recognition of a new exporter status, the company was able to demon-

strate that it did not have any links, direct or indirect, with any of the Taiwanese exporting producers subject to the anti-dumping measures in force with regard to the product concerned.

- (18) Accordingly, it is confirmed that the company should be considered a 'new exporter' in accordance with Article 11(4) of the basic Regulation and thus an individual margin should be determined for it.

2. Dumping

Normal value

- (19) The applicant produces the product concerned and sells it domestically and on export markets. The applicant sells directly to all markets.
- (20) In accordance with Article 2(2) of the basic Regulation, domestic sales were considered representative when the total domestic sales volume was at least 5 % of the total export sales volume to the Union. The Commission established that the applicant exported a single product type to the Union and that the same product type was sold domestically by the applicant in overall representative volumes.
- (21) The Commission also examined whether the sales of the product concerned sold domestically in representative quantities could be regarded as having been made in the ordinary course of trade pursuant to Article 2(4) of the basic Regulation. That was done by establishing the proportion of profitable domestic sales to independent customers. As there were sufficient sales in the ordinary course of trade, normal value was based on the actual domestic price.

Export price

- (22) The product concerned was exported directly to independent customers in the Union. Therefore, the export price was established in accordance with Article 2(8) of the basic Regulation, i.e. on the basis of export prices actually paid or payable.

Comparison

- (23) The normal value and the export prices were compared on an ex-works basis.
- (24) For the purpose of ensuring a fair comparison between normal value and export price, due allowance in the form of adjustments was made for differences affecting price comparability in accordance with Article 2(10) of the basic Regulation. Adjustments for insurance, handling, loading and ancillary expenses and credit costs were granted in all cases where they were found to be reasonable, accurate and supported by verified evidence.

Dumping margin

- (25) In accordance with Article 2(11) of the basic Regulation, the dumping margin was established on the basis of a comparison of a weighted average normal value with a weighted average of prices of all exports transactions to the Union. As there were a limited number of exports to the Union, the individual export prices to the Union were also compared to the weighted average normal value of the months in which each export occurred.
- (26) In both cases, those comparisons showed the existence of a *de minimis* dumping for the applicant that exported to the Union in the RIP.

D. AMENDMENT OF MEASURES BEING REVIEWED

- (27) The dumping margin with regard to the applicant, established for the RIP, was at *de minimis* level. It is therefore proposed that a duty of 0 EUR/tonne which is based on the *de minimis* dumping margin be imposed and that Regulation (EC) No 192/2007 be amended accordingly.

E. REGISTRATION

- (28) In the light of these findings, the registration of imports imposed by Regulation (EU) No 653/2012 should cease without any retroactive levying of the anti-dumping duties.

F. DISCLOSURE AND DURATION OF THE MEASURES

- (29) The parties concerned were informed of the essential facts and considerations on the basis of which it was intended to impose an anti-dumping duty of 0 EUR/tonne on imports of the product concerned

from the applicant and to amend Regulation (EC) No 192/2007 accordingly. Their comments were considered and taken into account, where appropriate.

- (30) This review does not affect the date on which the measures imposed by Regulation (EC) No 192/2007 will expire pursuant to Article 11(2) of the basic Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

1. In Article 1(2) of Regulation (EC) No 192/2007, the following shall be inserted into the table under producers in Taiwan:

Country	Company	Anti-dumping duty (EUR/tonne)	TARIC additional code
Taiwan	Lealea Enterprise Co., Ltd	0	A996'

2. The customs authorities are hereby directed to cease the registration of imports of the product concerned originating in Taiwan produced by Lealea Enterprise Co., Ltd.

3. Unless otherwise specified, the provisions in force concerning customs duties shall apply.

Article 2

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 Brussels, 21 March 2013.

For the Council
The President
P. HOGAN

COUNCIL REGULATION (EU) No 296/2013**of 26 March 2013****amending Regulation (EC) No 329/2007 concerning restrictive measures against the Democratic People's Republic of Korea**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 215(1) thereof,

Having regard to the joint proposal of the High Representative of the Union for Foreign Affairs and Security Policy and of the European Commission,

Whereas:

- (1) Council Regulation (EC) No 329/2007 ⁽¹⁾ gives effect to measures provided for in Council Decision 2010/800/CFSP of 22 December 2010 concerning restrictive measures against the Democratic People's Republic of Korea ⁽²⁾.
- (2) On 18 February 2013, the Council adopted Decision 2013/88/CFSP ⁽³⁾ amending Decision 2010/800/CFSP which provided for additional restrictive measures against the Democratic People's Republic of Korea ('North Korea') by giving effect to the additional measures required by United Nations (UN) Security Council Resolution 2087 (2013) and to further autonomous measures of the Union.
- (3) Decision 2013/88/CFSP includes an additional criterion for autonomous designation by the Union of persons and entities subject to restrictive measures, namely persons involved in, including through the provision of financial services, the supply to or from North Korea of arms and related material of all types, or of items, materials, equipment, goods and technology which could contribute to North Korea's nuclear-related, other weapons of mass destruction related or ballistic missile-related programmes.
- (4) Furthermore, Decision 2013/88/CFSP prohibits the sale, supply, transfer to North Korea of certain other goods relevant to North Korea's weapons of mass destruction-related programmes, in particular its ballistic-missile sector, especially certain types of aluminium.
- (5) Decision 2013/88/CFSP also prohibits the sale, purchase, transportation or brokering of gold, precious metals and diamonds to, from or for the Government of North Korea and the delivery of newly printed or minted or unissued North Korean denominated banknotes and coinage to or for the benefit of the Central Bank of North Korea, as well as the sale or purchase of North Korean public or public-guaranteed bonds. Furthermore, Decision 2013/88/CFSP clarifies that where the Council has provided for a prohibition on financial services, this includes the provision of insurance and reinsurance services. This necessitates a technical amendment to Regulation (EC) No 329/2007.
- (6) Decision 2013/88/CFSP prohibits the opening of new branches, subsidiaries, or representative offices of North Korean banks in the territories of Member States, the establishment of new joint ventures, or the taking of an ownership interest by the North Korean banks, including the Central Bank of North Korea, with banks in the jurisdiction of Member States.
- (7) Moreover, in line with paragraph 13 of UN Security Council Resolution 2087 (2013), it is necessary to establish that no claims in connection with the performance of any contract or transaction affected by those measures shall be granted to designated persons or entities or any other person or entity in North Korea.
- (8) Regulation (EC) No 329/2007 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 329/2007 is hereby amended as follows:

- (1) Article 2 is replaced by the following:

'Article 2

1. It shall be prohibited:

- (a) to sell, supply, transfer or export, directly or indirectly, the goods and technology, including software, listed in Annexes I, Ia and Ib, whether or not originating in the Union, to any natural or legal person, entity or body in, or for use in North Korea;

⁽¹⁾ OJ L 88, 29.3.2007, p. 1.

⁽²⁾ OJ L 341, 23.12.2010, p. 32.

⁽³⁾ OJ L 46, 19.2.2013, p. 28.

(b) to participate, knowingly and intentionally, in activities the object or effect of which is to circumvent the prohibition referred to in point (a).

2. Annex I shall include all items, materials, equipment, goods and technology, including software, which are dual-use items or technology as defined in Council Regulation (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items (*).

Annex Ia shall include other items, materials, equipment, goods and technology which could contribute to North Korea's nuclear-related, other weapons of mass destruction-related or ballistic missile-related programmes.

Annex Ib shall include certain key components for the ballistic-missile sector.

3. It shall be prohibited to purchase, import or transport the goods and technology listed in Annexes I, Ia and Ib from North Korea, whether or not the item concerned originates in North Korea.

(*) OJ L 134, 29.5.2009, p. 1.;

(2) Article 3(1) is amended as follows:

(a) points (a) and (b) are replaced by the following:

'(a) to provide, directly or indirectly, technical assistance and brokering services related to goods and technology listed in the EU Common List of Military Equipment or in Annexes I, Ia and Ib, and to the provision, manufacture, maintenance and use of goods listed in the EU Common List of Military Equipment or in Annexes I, Ia and Ib to any natural or legal person, entity or body in, or for use in, North Korea;

(b) to provide, directly or indirectly, financing or financial assistance related to goods and technology listed in the EU Common List of Military Equipment or in Annexes I, Ia and Ib, including in particular grants, loans and export credit insurance, as well as insurance and reinsurance, for any sale, supply, transfer or export of such items, or for any provision of related technical assistance to any natural or legal person, entity or body in, or for use in, North Korea;'

(b) in points (c) and (d), the words 'Annexes I and Ia' are replaced by the words 'Annexes I, Ia and Ib';

(3) in the first subparagraph of Article 3a(1), the words 'Annexes I and Ia' are replaced by the words 'Annexes I, Ia and Ib';

(4) the following articles are inserted:

'Article 4a

1. It shall be prohibited:

(a) to sell, supply, transfer or export, directly or indirectly, gold, precious metals and diamonds, as listed in Annex VII, whether or not originating in the Union, to or for the Government of North Korea, its public bodies, corporations and agencies, the Central Bank of North Korea and any person, entity or body acting on their behalf or at their direction, or any entity or body owned or controlled by them;

(b) to purchase, import or transport, directly or indirectly, gold, precious metals and diamonds, as listed in Annex VII, whether or not originating in North Korea, from the Government of North Korea, its public bodies, corporations and agencies, the Central Bank of North Korea and any person, entity or body acting on their behalf or at their direction, or any entity or body owned or controlled by them;

(c) to provide, directly or indirectly, technical assistance or brokering services, financing or financial assistance, related to the goods referred to in points (a) and (b), to the Government of North Korea, its public bodies, corporations and agencies, the Central Bank of North Korea and any person, entity or body acting on their behalf or at their direction, or any entity or body owned or controlled by them.

2. Annex VII shall include gold, precious metals and diamonds subject to the prohibitions referred to in paragraph 1.

Article 4b

It shall be prohibited to sell, supply, transfer or export, directly or indirectly, newly printed or unissued North Korean denominated banknotes and minted coinage, to or for the benefit of the Central Bank of North Korea.'

'Article 5a

1. It shall be prohibited for credit and financial institutions falling within the scope of Article 16:

(a) to open a new representative office in North Korea or to establish a new branch or subsidiary in North Korea; or

(b) to establish a new joint venture with a credit or financial institution domiciled in North Korea or with any credit or financial institution referred to in Article 11a(2).

2. It shall be prohibited:

(a) to authorise the opening of a representative office or the establishment of a branch or subsidiary in the Union of a credit or financial institution domiciled in North Korea or of any credit or financial institution referred to in Article 11a(2);

(b) to conclude agreements for, or on behalf of, a credit or financial institution domiciled in North Korea or for, or on behalf of, any credit or financial institution referred to in Article 11a(2) pertaining to the opening of a representative office or the establishment of a branch or subsidiary in the Union;

(c) to grant an authorisation for the taking up and pursuing the business of a credit institution or for any other business requiring prior authorisation, by a representative office, branch or subsidiary of a credit or financial institution domiciled in North Korea or of any credit or financial institution referred to in Article 11a(2), if the representative office, branch or subsidiary was not operational before 19 February 2013;

(d) to acquire or to extend a participation, or to acquire any other ownership interest, in a credit or financial institution falling within the scope of Article 16 by any credit or financial institution referred to in Article 11a(2).;

(5) Article 6(2) is replaced by the following:

‘2. All funds and economic resources belonging to, owned, held or controlled by the persons, entities and bodies listed in Annex V shall be frozen. Annex V shall include persons, entities and bodies not listed in Annex IV, who, in accordance with points (b), (c) and (d) of Article 5(1) of Council Decision 2010/800/CFSP of 22 December 2010 concerning restrictive measures against the Democratic People’s Republic of Korea (*) have been identified by the Council:

(a) as responsible for North Korea’s nuclear-related, other weapons of mass destruction-related or ballistic missile-related programmes, as well as persons or bodies acting in their name or on their instructions and entities owned or controlled by them;

(b) as providing financial services or the transfer to, through or from the territory of the Union, or involving nationals of Member States or entities organised under their laws, or persons or financial institutions in the territory of the Union, of any financial or other assets or resources that could contribute to North Korea’s nuclear-related, other weapons of mass destruction-related or ballistic missile-related programmes, as well as persons or bodies acting in their name or on their instructions and entities owned or controlled by them; or

(c) as involved in, including through the provision of financial services, the supply to or from North Korea of arms and related material of all types, or of items, materials, equipment, goods and technology which could contribute to North Korea’s nuclear-related, other weapons of mass destruction related or ballistic missile-related programmes, to North Korea.

Annex V shall be reviewed at regular intervals and at least every 12 months.

(*) OJ L 341, 23.12.2010, p. 32.;

(6) the following articles are inserted:

‘Article 9a

It shall be prohibited:

(a) to sell or purchase public or public-guaranteed bonds issued after 19 February 2013, directly or indirectly, to or from any of the following:

(i) North Korea or its Government, and its public bodies, corporations and agencies;

(ii) the Central Bank of North Korea;

(iii) a credit or financial institution domiciled in North Korea or any credit or financial institution referred to in Article 11a(2);

(iv) a natural person or a legal person, entity or body acting on behalf or at the direction of a legal person, entity or body referred to in (i) or (ii);

(v) a legal person, entity or body owned or controlled by a person, entity or body referred to in (i), (ii) or (iii);

- (b) to provide brokering services with regard to public or public-guaranteed bonds issued after 19 February 2013 to a person, entity or body referred to in point (a);
- (c) to assist a person, entity or body referred to in point (a) in order to issue public or public-guaranteed bonds, by providing brokering services, advertising or any other service with regard to such bonds.

Article 9b

1. No claims in connection with any contract or transaction the performance of which has been affected, directly or indirectly, in whole or in part, by the measures imposed under this Regulation, including claims for indemnity or any other claim of this type, such as a claim for compensation or a claim under a guarantee, notably a claim for extension or payment of a bond, guarantee or indemnity, particularly a financial guarantee or financial indemnity, of whatever form, shall be satisfied, if they are made by:

- (a) designated persons, entities or bodies listed in Annexes IV and V;
- (b) any other North Korean person, entity or body, including the Government of North Korea, its public bodies, corporations and agencies;
- (c) any person, entity or body acting through or on behalf of one of the persons, entities or bodies referred to in points (a) and (b).

2. The performance of a contract or transaction shall be regarded as having been affected by the measures imposed under this Regulation where the existence or content of the claim results directly or indirectly from those measures.

3. In any proceedings for the enforcement of a claim, the onus of proving that satisfying the claim is not prohibited by paragraph 1 shall be on the person seeking the enforcement of that claim.

4. This Article is without prejudice to the right of the persons, entities and bodies referred to in paragraph 1 to judicial review of the legality of the non-performance of contractual obligations in accordance with this Regulation.;

- (7) the entries set out in Annex I to this Regulation are inserted in the existing Annex Ia to Regulation (EC) No 329/2007 after entry I.A1.020;
- (8) Annex II to this Regulation is inserted as Annex Ib to Regulation (EC) No 329/2007;
- (9) Annex III to this Regulation is added as Annex VII to Regulation (EC) No 329/2007.

Article 2

This Regulation shall enter into force on the 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, 26 March 2013.

For the Council
The President
E. GILMORE

ANNEX I

1A1.021	Steel alloys in sheet or plate form, having any of the following characteristics: (a) Steel alloys “capable of” ultimate tensile strength of 1 200 MPa or more, at 293 K (20 °C); or (b) Nitrogen-stabilised duplex stainless steel. <i>Note: the phrase alloys “capable of” encompasses alloys before or after heat treatment.</i> <i>Technical note: “nitrogen-stabilised duplex stainless steel” has a two-phase microstructure consisting of grains of ferritic and austenitic steel with the addition of nitrogen to stabilise the microstructure.</i>	1C116 1C216
1A1.022	Carbon-Carbon Composite material.	1A002.b.1
1A1.023	Nickel alloys in crude or semi-fabricated form, containing 60 % by weight or more nickel.	1C002.c.1.a
1A1.024	Titanium alloys in sheet or plate form “capable of” an ultimate tensile strength of 900 MPa or more at 293 K (20 °C). <i>Note: the phrase alloys ‘capable of’ encompasses alloys before or after heat treatment.</i>	1C002.b.3'

ANNEX II

‘ANNEX Ib

Goods referred to in the third subparagraph of Article 2(2)

7601	Unwrought aluminium
7602	Aluminium waste and scrap
7603	Aluminium powders and flakes
7604	Aluminium bars, rods and profiles
7605	Aluminium wire
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm
7608	Aluminium tubes and pipes
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated'

ANNEX III

ANNEX VII

List of gold, precious metals and diamonds referred to in Article 4a

HS Code	Description
7102	Diamonds, whether or not worked, but not mounted or set
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal

COUNCIL REGULATION (EU) No 297/2013**of 27 March 2013****amending Regulations (EU) No 44/2012, (EU) No 39/2013 and (EU) No 40/2013 as regards certain fishing opportunities**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43(3) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the Common Fisheries Policy ⁽¹⁾ requires that Union measures governing access to waters and resources and the sustainable pursuit of fishing activities be established taking into account available scientific, technical and economical advice and in particular reports drawn up by the Scientific, Technical and Economic Committee for Fisheries (STECF), as well as in the light of any advice received from Regional Advisory Councils.
- (2) It is incumbent upon the Council to adopt measures on the fixing and allocation of fishing opportunities, including certain conditions functionally linked thereto, as appropriate. Fishing opportunities should be distributed among Member States in such a way as to assure each Member State relative stability of fishing activities for each stock or fishery and having due regard to the objectives of the Common Fisheries Policy established in Regulation No (EC) 2371/2002.
- (3) By Regulation (EU) No 44/2012 ⁽²⁾, the Council fixed fishing opportunities for certain fish stocks and groups of fish stocks in EU waters, and for EU vessels in certain non-EU waters for 2012. By Regulations (EU) No 39/2013 ⁽³⁾ and (EU) No 40/2013 ⁽⁴⁾, the Council fixed

fishing opportunities for certain fish stocks and groups of fish stocks in EU waters, and for EU vessels in certain non-EU waters for 2013.

- (4) In Regulation (EU) No 39/2013, it is appropriate to clarify the special condition for the fixing of fishing opportunities for horse mackerel in areas VIIIc and IX.
- (5) Additional fishing opportunities for Greenland halibut in NAFO 3LMNO became available for the Union in 2012 as a result of quota transfers between the Union and other Contracting Parties to the Northwest Atlantic Fisheries Organisation (NAFO). Consequently, for the year 2012, Annex IC to Regulation (EU) No 44/2012 should be amended with effect from 1 January 2012 so as to reflect those new fishing opportunities. These modifications concern the year 2012 only and are without prejudice to the principle of relative stability.
- (6) Fishing opportunities for EU and Norwegian vessels, and the conditions of access to fishery resources in each other's waters are established each year in the light of consultations on fishing rights held in accordance with the bilateral agreement on fisheries with Norway ⁽⁵⁾. Pending the conclusion of those consultations on the arrangements for 2013, Regulation (EU) No 40/2013 fixed provisional fishing opportunities for the stocks concerned. On 18 January 2013, the consultations with Norway were concluded. It is appropriate that the relevant provisions of Regulation (EU) No 40/2013 be amended accordingly.
- (7) Catch limits for sandeel in the International Council for the Exploration of the Sea (ICES) zone IIIa and in EU waters of ICES zones IIa and IV are provisionally laid down in Annex IA to Regulation (EU) No 40/2013. In February 2013, ICES published scientific advice for the stock of sandeel in EU waters of ICES divisions IIa and IIIa and ICES subarea IV. In accordance with that advice, the catch limits for management areas 1 and 2 should be fixed at 224 544 tonnes and 17 544 tonnes respectively. For management area 3, ICES advises a total catch limit of 78 331 tonnes. Since management area 3 covers both EU and Norwegian catches, the Union limit in this area should be set at no more than 40 000 tonnes. For management areas 4 and 6, catch and survey data were insufficient for ICES to conduct an age-based assessment. Consequently, in line with the approach adopted for other stocks in similar circumstances, it is appropriate to set catch limits in management areas 4 and 6 of 4 000 tonnes 336 tonnes respectively, which amounts

⁽¹⁾ OJ L 358, 31.12.2002, p. 59.

⁽²⁾ Council Regulation (EU) No 44/2012 of 17 January 2012 fixing for 2012 the fishing opportunities available in EU waters and, to EU vessels, in certain non-EU waters for certain fish stocks and groups of fish stocks which are subject to international negotiations or agreements (OJ L 25, 27.1.2012, p. 55).

⁽³⁾ Council Regulation (EU) No 39/2013 of 21 January 2013 fixing for 2013 the fishing opportunities available to EU vessels for certain fish stocks and groups of fish stocks which are not subject to international negotiations or agreements (OJ L 23, 25.1.2013, p. 1).

⁽⁴⁾ Council Regulation (EU) No 40/2013 of 21 January 2013 fixing for 2013 the fishing opportunities available in EU waters and, to EU vessels, in certain non-EU waters for certain fish stocks and groups of fish stocks which are subject to international negotiations or agreements (OJ L 23, 25.1.2013, p. 54).

⁽⁵⁾ Agreement on fisheries between the European Economic Community and the Kingdom of Norway (OJ L 226, 29.8.1980, p. 48).

to reductions of 20 % compared with the 2012 catch limits in those areas. In accordance with ICES advice, it is appropriate to fix catch limits of zero for management areas 5 and 7. Given that sandeel is a stock that is shared with Norway and given the availability of sandeel in EU waters in 2013, it is appropriate to provide for an exchange of quotas with Norway. Consequently, the amount allocated to Norway from the Union's share of the total allowable catch (TAC) should be fixed at the level of 22 450 tonnes of sandeel in management area 1 in exchange for 1 769 tonnes of North Norway cod, 131 tonnes of North Norway haddock, 250 tonnes of plaice in the North Sea and 95 tonnes of ling in the North Sea. Annex IA to Regulation (EU) No 40/2013 should therefore be amended accordingly.

amendments to those Regulations. Such retroactive application is without prejudice to the principles of legal certainty and protection of legitimate expectations as the fishing opportunities concerned have not yet been exhausted. The amendment to Regulation (EU) 44/2012 should apply as of 1 January 2012. Since the modification of some catch limits have an influence on the economic activities and the planning of the fishing season of EU vessels, it is necessary to amend Regulations (EU) No 44/2012, (EU) No 39/2013 and (EU) No 40/2013 urgently. For the same reason, this Regulation should enter into force immediately after its publication,

HAS ADOPTED THIS REGULATION:

(8) The 9th Annual Meeting of the Western and Central Pacific Fisheries Commission (WCPFC), held in Manila from 2 to 9 December 2012, adopted new conservation and management measures for bigeye tuna, yellowfin tuna and skipjack tuna concerning fishing effort limitations, as well as measures for the closed area for fishing with fish aggregating devices (FADs). The WCPFC also agreed on management measures regarding the overlap area between WCPFC and the Inter-American Tropical Tuna Commission (IATTC). According to those measures, EU vessels listed in the register of both organisations must comply only with the IATTC conservation and management measures set out in Regulation (EU) No 40/2013 when fishing in the overlap area. Those WCPFC measures should be implemented in the law of the Union.

(9) Under the provisions of International Commission for the Conservation of Atlantic Tunas (ICCAT) concerning the conservation of Atlantic swordfish, the Union may count up to 200 tonnes of its swordfish catch taken from the North Atlantic management area against its uncaught South Atlantic swordfish quota. The Union may also count up to 200 tonnes of its swordfish catch taken from the South Atlantic management area against its uncaught North Atlantic swordfish quota. Those provisions should be implemented in the law of the Union.

(10) At its first annual meeting, held in 2013, the South Pacific Regional Fisheries Management Organisation (SPRFMO) fixed fishing opportunities consisting of a TAC for jack mackerel, including a modification of the associated reporting in this fishery, and effort limitations for pelagic and bottom fisheries. Those provisions should be implemented in the law of the Union.

(11) Regulations (EU) No 39/2013 and (EU) No 40/2013 apply, in general, from 1 January 2013. This Regulation should apply from 1 January 2013 as regards

Article 1

Amendments to Regulation (EU) No 44/2012

Annex IC to Regulation (EU) No 44/2012 is hereby amended in accordance with the text set out in Annex I to this Regulation.

Article 2

Amendments to Regulation (EU) No 39/2013

Annex I to Regulation (EU) No 39/2013 is hereby amended in accordance with the text set out in Annex II to this Regulation.

Article 3

Amendments to Regulation (EU) No 40/2013

Regulation (EU) No 40/2013 is hereby amended as follows:

(1) in Article 4, the following point is added:

"(n) 'overlap area between IATTC and WCPFC' is the geographical area defined by the following limits:

— longitude 150 ° W,

— longitude 130 ° W,

— latitude 4 ° S,

— latitude 50 ° S."

(2) Article 24 is replaced by the following:

"Article 24

Pelagic fisheries - capacity limitation

Member States having actively exercised pelagic fisheries activities in the SPRFMO Convention Area in 2007, 2008 or 2009 shall limit the total level of gross tonnage of vessels flying their flag and fishing for pelagic stocks in 2013 to the total Union level of 78 600 gross tonnage in that area."

(3) Article 25 is replaced by the following:

"Article 25

Pelagic fisheries - TACs

1. Only Member States having actively exercised pelagic fisheries activities in the SPRFMO Convention Area in 2007, 2008 or 2009, as specified in Article 24, may fish for pelagic stocks in that area in accordance with the TACs set out in Annex II.

2. The fishing opportunities set out in Annex II may only be fished under the condition that Member States send to the Commission, in order to communicate them to the SPRFMO Secretariat, the list of vessels actively fishing or engaged in transshipment in the SPRFMO Convention Area, records from vessel monitoring systems (VMS), monthly catch reports and, where available, port calls at the latest by the fifth day of the following month."

(4) Article 29 is replaced by the following:

"Article 29

Fishing effort limitations for bigeye tuna, yellowfin tuna, skipjack tuna

Member States shall ensure that fishing days allocated to purse-seine vessels fishing for bigeye tuna (*Thunnus obesus*), yellowfin tuna (*Thunnus albacares*), and skipjack tuna (*Katsuwonus pelamis*) in the part of the WCPFC Convention Area in the high seas and located between 20 ° N and 20 ° S does not increase."

(5) in Article 30 paragraph 1 is replaced by the following:

"1. In the part of the WCPFC Convention Area located between 20 ° N and 20 ° S, fishing activities of purse-seine vessels making use of fish aggregating devices (FADs) shall be prohibited between 00:00 hours of 1 July 2013 and 24:00 hours of 31 October 2013. During that period, a purse-seine vessel may only engage in fishing operations within that part of the WCPFC Convention Area if it carries onboard an observer to monitor that at no time does the vessel:

- (a) deploy or service a FAD or associated electronic device;
- (b) fish on schools in association with FADs."

(6) the following Article is inserted:

"Article 30a

Overlap area between IATTC and WCPFC

1. Vessels listed exclusively in the WCPFC register shall apply the measures set out in Articles 29 to 31 when fishing in the overlap area between IATTC and WCPFC as defined in point (n) of Article 4.

2. Vessels listed in both the WCPFC register and the IATTC register and vessels listed exclusively in the IATTC register shall apply the measures set out in point (a) of Article 27(1) and in Article 27(2) to (6) when fishing in the overlap area between IATTC and WCPFC as defined in point (n) of Article 4."

(7) Annexes IA, IB, ID, IJ, III and VIII are hereby amended in accordance with the text set out in Annex III to this Regulation.

Article 4

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

It shall apply from 1 January 2013.

However, Article 1 shall apply from 1 January 2012.

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

Done at Brussels, 27 March 2013.

For the Council
The President
E. GILMORE

ANNEX I

In Annex IC to Regulation (EU) No 44/2012, the entry for Greenland halibut in NAFO 3LMNO is replaced by the following:

"Species: Greenland halibut <i>Reinhardtius hippoglossoides</i>		Zone: NAFO 3LMNO (GHL/N3LMNO)
Estonia	328	
Germany	335	
Latvia	46	
Lithuania	23 ⁽¹⁾	
Spain	4 486	
Portugal	1 875 ⁽²⁾	
Union	7 093 ⁽³⁾	
TAC	12 098	

Analytical TAC
Article 3 of Regulation (EC) No 847/96 does not apply.
Article 4 of Regulation (EC) No 847/96 does not apply.

⁽¹⁾ To this quota, an additional quantity of 19,6 tonnes is added as a result of a transfer of fishing opportunities from a third country.

⁽²⁾ To this quota, an additional quantity of 10 tonnes is added as a result of a transfer of fishing opportunities from a third country.

⁽³⁾ To this quota, an additional quantity of 29,6 tonnes is added as a result of a transfer of fishing opportunities from third countries."

ANNEX II

1. In Part B of Annex I to Regulation (EU) No 39/2013, the entry for Horse mackerel in VIIIc is replaced by the following:

'Species:	Horse mackerel <i>Trachurus</i> spp.	Zone:	VIIIc (JAX/08C.)
Spain	22 409 ⁽¹⁾ ⁽²⁾		
France	388 ⁽¹⁾		
Portugal	2 214 ⁽¹⁾ ⁽²⁾		
Union	25 011		
TAC	25 011		Analytical TAC

⁽¹⁾ Of which, notwithstanding Article 19 of Regulation (EC) No 850/98 ⁽¹⁾, no more than 5 % may consist of horse mackerel between 12 and 14 cm. For the purposes of the control of that quantity, the conversion factor to be applied to the weight of the landings shall be 1,20.

⁽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 (OJ L 125, 27.4.1998, p. 1).

⁽²⁾ Special condition: up to 5 % of this quota may be fished in IX (JAX/*09).'

2. In Part B of Annex I to Regulation (EU) No 39/2013, the entry for Horse mackerel in IX is replaced by the following:

"Species:	Horse mackerel <i>Trachurus</i> spp.	Zone:	IX (JAX/09.)
Spain	7 762 ⁽¹⁾ ⁽²⁾		
Portugal	22 238 ⁽¹⁾ ⁽²⁾		
Union	30 000		
TAC	30 000		Analytical TAC

⁽¹⁾ Of which, notwithstanding Article 19 of Regulation (EC) No 850/98, no more than 5 % may consist of horse mackerel between 12 and 14 cm. For the purposes of the control of that quantity, the conversion factor to be applied to the weight of the landings shall be 1,20.

⁽²⁾ Special condition: up to 5 % of this quota may be fished in VIIIc (JAX/*08C)."

3. In Part B of Annex I to Regulation (EU) No 39/2013, the entry for Horse mackerel in X; EU waters of CECAF is replaced by the following:

"Species:	Horse mackerel <i>Trachurus</i> spp.	Zone:	X; EU waters of CECAF ⁽¹⁾ (JAX/X34PRT)
Portugal	To be established ⁽²⁾ ⁽³⁾		
Union	To be established ⁽⁴⁾		
TAC	To be established ⁽⁴⁾		Precautionary TAC

⁽¹⁾ Waters adjacent to the Azores.

⁽²⁾ Of which, notwithstanding Article 19 of Regulation (EC) No 850/98, no more than 5 % may consist of horse mackerel between 12 and 14 cm. For the purposes of the control of that quantity, the conversion factor to be applied to the weight of the landings shall be 1,20.

⁽³⁾ Article 6 of this Regulation applies.

⁽⁴⁾ Fixed at the same quantity as determined in accordance with footnote 3."

4. In Part B of Annex I to Regulation (EU) No 39/2013, the entry for Horse mackerel in EU waters of CECAF is replaced by the following:

'Species:	Horse mackerel <i>Trachurus spp.</i>	Zone:	EU waters of CECAF ⁽¹⁾ (JAX/341PRT)
Portugal	To be established ⁽²⁾ ⁽³⁾		
Union	To be established ⁽⁴⁾		
TAC	To be established ⁽⁴⁾	Precautionary TAC	

⁽¹⁾ Waters adjacent to Madeira.

⁽²⁾ Of which, notwithstanding Article 19 of Regulation (EC) No 850/98, no more than 5 % may consist of horse mackerel between 12 and 14 cm. For the purposes of the control of that quantity, the conversion factor to be applied to the weight of the landings shall be 1,20.

⁽³⁾ Article 6 of this Regulation applies.

⁽⁴⁾ Fixed at the same quantity as determined in accordance with footnote 3.

ANNEX III

1. Annex IA to Regulation (EU) No 40/2013 is amended as follows:

(a) the entry for sandeel and associated by-catches in EU waters of IIa, IIIa and IV is replaced by the following:

"Species:	Sandeel and associated by-catches <i>Ammodytes</i> spp.	Zone:	EU waters of IIa, IIIa and IV ⁽¹⁾
Denmark	249 006 ⁽²⁾		
United Kingdom	5 443 ⁽²⁾		
Germany	381 ⁽²⁾		
Sweden	9 144 ⁽²⁾		
Union	263 974		
Norway	22 450		
TAC	286 424		

Analytical TAC
Article 3 of Regulation (EC) No 847/96 shall not apply.
Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Excluding waters within six nautical miles of the UK baselines at Shetland, Fair Isle and Foula.

⁽²⁾ At least 98 % of landings counted against this quota shall be of sandeel. By-catches of dab, mackerel and whiting to be counted against the remaining 2 % of the quota (OT1/*2A3A4).

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following sandeel management areas, as defined in Annex IIB:

Zone:	EU waters of sandeel management areas						
	1	2	3	4	5	6	7
	(SAN/234_1)	(SAN/234_2)	(SAN/234_3)	(SAN/234_4)	(SAN/234_5)	(SAN/234_6)	(SAN/234_7)
Denmark	190 635	16 549	37 731	3 773	0	317	0
United Kingdom	4 167	362	825	82	0	7	0
Germany	292	25	58	6	0	0	0
Sweden	7 000	608	1 386	139	0	12	0
Union	202 094	17 544	40 000	4 000	0	336	0
Norway	22 450	0	0	0	0	0	0
Total	224 544	17 544	40 000	4 000	0	336	0"

(b) the entry for anglerfish in Norwegian waters of IV is replaced by the following:

"Species:	Anglerfish <i>Lophiidae</i>	Zone:	Norwegian waters of IV (ANF/04-N.)
Belgium	45		
Denmark	1 152		
Germany	18		
The Netherlands	16		
United Kingdom	269		
Union	1 500		
TAC	Not relevant"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(c) the entry for tusk in EU and international waters of V, VI and VII is replaced by the following:

"Species:	Tusk <i>Brosme brosme</i>	Zone:	EU and international waters of V, VI and VII (USK/567EL.)
Germany	13		
Spain	46		
France	548		
Ireland	53		
United Kingdom	264		
Others	13 ⁽¹⁾		
Union	937		
Norway	2 923 ⁽²⁾ ⁽³⁾ ⁽⁴⁾		
TAC	3 860		Analytical TAC Article 11 of this Regulation applies.

⁽¹⁾ Exclusively for by-catches. No directed fisheries are permitted under this quota.

⁽²⁾ To be fished in EU waters of IIa, IV, Vb, VI and VII (USK/*24X7C).

⁽³⁾ Special condition: of which an incidental catch of other species of 25 % per ship, at any moment, is authorised in Vb, VI and VII. However, this percentage may be exceeded in the first 24 hours following the beginning of the fishing on a specific ground. The total incidental catch of other species in Vb, VI and VII shall not exceed 3 000 tonnes (OTH/*5B67-).

⁽⁴⁾ Including ling. The quotas for Norway are: ling 6 140 tonnes (LIN/*5B67-), and tusk 2 923 tonnes (USK/*5B67-) and are interchangeable of up to 2 000 tonnes and shall only be fished with long-lines in Vb, VI and VII."

(d) the entry for herring in IIIa is replaced by the following:

"Species:	Herring ⁽¹⁾ <i>Clupea harengus</i>	Zone:	IIIa (HER/03A.)
Denmark	23 115 ⁽²⁾		
Germany	370 ⁽²⁾		
Sweden	24 180 ⁽²⁾		
Union	47 665 ⁽²⁾		
TAC	55 000		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Landings of herring taken in fisheries using nets with mesh sizes equal to or larger than 32 mm.

⁽²⁾ Special condition: up to 50 % of this amount may be fished in EU waters of IV (HER/*04-C)."

(e) the entry for herring in EU and Norwegian waters of IV north of 53° 30'N is replaced by the following:

"Species:	Herring ⁽¹⁾ <i>Clupea harengus</i>	Zone:	EU and Norwegian waters of IV north of 53° 30' N (HER/4AB.)
Denmark	81 945		
Germany	50 632		
France	23 464		
The Netherlands	59 995		
Sweden	4 863		
United Kingdom	65 901		
Union	286 800		
Norway	138 620 ⁽²⁾		
TAC	478 000		

Analytical TAC.
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Landings of herring taken in fisheries using nets with mesh sizes equal to or larger than 32 mm. Member States shall report separately their landings of herring in IVa (HER/04A.) and IVb (HER/04B.).

⁽²⁾ Up to 50 000 tonnes of which may be taken in EU waters of IVa and IVb (HER/*4AB-C). Catches taken within this quota are to be deducted from Norway's share of the TAC.

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zone:

	Norwegian waters south of 62°N (HER/*04N-) ⁽¹⁾
Union	50 000

⁽¹⁾ Landings of herring taken in fisheries using nets with mesh sizes equal to or larger than 32 mm. Member States shall report separately their landings of herring in IVa (HER/*4AN.) and IVb (HER/*4BN.)."

(f) the entry for herring in Norwegian waters south of 62°N is replaced by the following:

"Species:	Herring ⁽¹⁾ <i>Clupea harengus</i>	Zone:	Norwegian waters south of 62° N (HER/04-N.)
Sweden	922 ⁽¹⁾		
Union	922		
TAC	478 000		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ By-catches of cod, haddock, pollack and whiting and saithe are to be counted against the quota for these species."

(g) the entry for herring in IIIa is replaced by the following:

"Species:	Herring ⁽¹⁾ <i>Clupea harengus</i>	Zone:	IIIa (HER/03A-BC)
Denmark	5 692		
Germany	51		
Sweden	916		
Union	6 659		
TAC	6 659		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Exclusively for landings of herring taken as by-catch in fisheries using nets with mesh sizes smaller than 32 mm."

(h) the entry for herring in IV, VII d and EU waters of IIa is replaced by the following:

"Species:	Herring ⁽¹⁾ <i>Clupea harengus</i>	Zone:	IV, VII d and EU waters of IIa (HER/2A47DX)
Belgium	71		
Denmark	13 787		
Germany	71		
France	71		
The Netherlands	71		
Sweden	67		
United Kingdom	262		
Union	14 400		
TAC	14 400		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Exclusively for landings of herring taken as by-catch in fisheries using nets with mesh sizes smaller than 32 mm."

(i) the entry for herring in IVc, VIIId is replaced by the following:

"Species:	Herring ⁽¹⁾ <i>Clupea harengus</i>	Zone:	IVc, VIIId ⁽²⁾ (HER/4CXB7D)
Belgium	9 285 ⁽³⁾		
Denmark	1 187 ⁽³⁾		
Germany	733 ⁽³⁾		
France	13 035 ⁽³⁾		
The Netherlands	23 276 ⁽³⁾		
United Kingdom	5 064 ⁽³⁾		
Union	52 580		
TAC	478 000		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Exclusively for landings of herring taken in fisheries using nets with mesh sizes equal to or larger than 32 mm.

⁽²⁾ Except Blackwater stock: reference is to the herring stock in the maritime region of the Thames estuary within a zone delimited by a rhumb line running due south from Landguard Point (51° 56' N, 1° 19,1' E) to latitude 51° 33' N and hence due west to a point on the coast of the United Kingdom.

⁽³⁾ Special condition: up to 50 % of this quota may be taken in IVb (HER/*04B)."

(j) the entry for cod in Skagerrak is replaced by the following:

"Species:	Cod <i>Gadus morhua</i>	Zone:	Skagerrak (COD/03AN.)
Belgium	9 ⁽¹⁾		
Denmark	3 026 ⁽¹⁾		
Germany	76 ⁽¹⁾		
The Netherlands	19 ⁽¹⁾		
Sweden	530 ⁽¹⁾		
Union	3 660		
TAC	3 783		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ In addition to this quota, a Member State may grant to vessels flying its flag and participating in trials on fully documented fisheries an additional allocation within an overall limit of 12 % of the quota allocated to that Member State, under the conditions set out in Article 6 of this Regulation."

- (k) the entry for cod in IV; EU waters of IIa; that part of IIIa not covered by Skagerrak and Kattegat is replaced by the following:

"Species:	Cod <i>Gadus morhua</i>	Zone:	IV; EU waters of IIa; that part of IIIa not covered by the Skagerrak and Kattegat (COD/2A3AX4)
Belgium	782 ⁽¹⁾		
Denmark	4 495 ⁽¹⁾		
Germany	2 850 ⁽¹⁾		
France	966 ⁽¹⁾		
The Netherlands	2 540 ⁽¹⁾		
Sweden	30 ⁽¹⁾		
United Kingdom	10 311 ⁽¹⁾		
Union	21 974		
Norway	4 501 ⁽²⁾		
TAC	26 475		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ In addition to this quota, a Member State may grant to vessels flying its flag and participating in trials on fully documented fisheries an additional allocation within an overall limit of 12 % of the quota allocated to that Member State, under the conditions set out in Article 6 of this Regulation.

⁽²⁾ May be taken in EU waters. Catches taken within this quota are to be deducted from Norway's share of the TAC.

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zone:

Norwegian waters of IV (COD/*04N-)	
Union	19 099"

- (l) the entry for cod in Norwegian waters south of 62°N is replaced by the following:

"Species:	Cod <i>Gadus morhua</i>	Zone:	Norwegian waters south of 62° N (COD/04-N.)
Sweden	382 ⁽¹⁾		
Union	382		
TAC	Not relevant		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ By-catches of haddock, pollack and whiting and saithe are to be counted against the quota for these species."

(m) the entry for cod in VIII is replaced by the following:

"Species:	Cod <i>Gadus morhua</i>	Zone:	VIII (COD/07D.)
Belgium	66 ⁽¹⁾		
France	1 295 ⁽¹⁾		
The Netherlands	39 ⁽¹⁾		
United Kingdom	143 ⁽¹⁾		
Union	1 543		
TAC	1 543		Analytical TAC

⁽¹⁾ In addition to this quota, a Member State may grant to vessels flying its flag and participating in trials on fully documented fisheries an additional allocation within an overall limit of 12 % of the quota allocated to that Member State, under the conditions set out in Article 6 of this Regulation."

(n) the entry for haddock in IIIa, EU waters of Subdivisions 22-32 is replaced by the following:

"Species:	Haddock <i>Melanogrammus aeglefinus</i>	Zone:	IIIa, EU waters of Subdivisions 22-32 (HAD/3A/BCD)
Belgium	13		
Denmark	2 231		
Germany	142		
The Netherlands	3		
Sweden	264		
Union	2 653		
TAC	2 770"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(o) the entry for haddock in IV; EU waters of IIa is replaced by the following:

"Species:	Haddock <i>Melanogrammus aeglefinus</i>	Zone:	IV; EU waters of IIa (HAD/2AC4.)
Belgium	257		
Denmark	1 770		
Germany	1 126		
France	1 963		
The Netherlands	193		
Sweden	178		
United Kingdom	29 194		
Union	34 681		
Norway	10 359		
TAC	45 040		Analytical TAC

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zone:

Norwegian waters of IV
(HAD/*04N-)

Union	25 798"
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(p) the entry for haddock in Norwegian waters south of 62°N is replaced by the following:

"Species:	Haddock <i>Melanogrammus aeglefinus</i>	Zone:	Norwegian waters south of 62° N (HAD/04+N.)
Sweden	707 (1)		
Union	707		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(1) By-catches of cod, pollack and whiting and saithe are to be counted against the quota for these species."

(q) the entry for whiting in IIIa is replaced by the following:

"Species:	Whiting <i>Merlangius merlangus</i>	Zone:	IIIa (WHG/03A.)
Denmark	929		
The Netherlands	3		
Sweden	99		
Union	1 031		
TAC	1 050"		Precautionary TAC

(r) the entry for whiting in IV; EU waters of IIa is replaced by the following:

"Species:	Whiting <i>Merlangius merlangus</i>	Zone:	IV; EU waters of IIa (WHG/2AC4.)
Belgium	365		
Denmark	1 577		
Germany	410		
France	2 370		
The Netherlands	912		
Sweden	3		
United Kingdom	11 402		
Union	17 039		
Norway	1 893 ⁽¹⁾		
TAC	18 932		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ May be taken in EU waters. Catches taken within this quota are to be deducted from Norway's share of the TAC.

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zone:

Norwegian waters of IV (WHG/*04N-)	
Union	11 544"

(s) the entry for whiting and pollack in Norwegian waters south of 62°N is replaced by the following:

"Species:	Whiting and pollack <i>Merlangius merlangus</i> and <i>Pollachius pollachius</i>	Zone:	Norwegian waters south of 62° N (WHG/04-N.) for whiting; (POL/04-N.) for pollack
Sweden	190 ⁽¹⁾		
Union	190		
TAC	Not relevant		

Precautionary TAC.

⁽¹⁾ By-catches of cod, haddock and saithe are to be counted against the quota for these species."

(t) the entry for blue whiting in Norwegian waters of II and IV is replaced by the following:

"Species:	Blue whiting <i>Micromesistius poutassou</i>	Zone:	Norwegian waters of II and IV (WHB/24-N.)
Denmark	0		
United Kingdom	0		
Union	0		
TAC	643 000"		

Analytical TAC

- (u) the entry for blue whiting in EU and international waters of I, II, III, IV, V, VI, VII, VIIIa, VIIIb, VIIIc, VIIIe, XII and XIV is replaced by the following:

"Species:	Blue whiting <i>Micromesistius poutassou</i>	Zone:	EU and international waters of I, II, III, IV, V, VI, VII, VIIIa, VIIIb, VIIIc, VIIIe, XII and XIV (WHB/1X14)
Denmark	17 715 ⁽¹⁾		
Germany	6 888 ⁽¹⁾		
Spain	15 018 ⁽¹⁾ ⁽²⁾		
France	12 328 ⁽¹⁾		
Ireland	13 718 ⁽¹⁾		
The Netherlands	21 601 ⁽¹⁾		
Portugal	1 395 ⁽¹⁾ ⁽²⁾		
Sweden	4 382 ⁽¹⁾		
United Kingdom	22 987 ⁽¹⁾		
Union	116 032 ⁽¹⁾		
Norway	45 000		
TAC	643 000		Analytical TAC

⁽¹⁾ Special condition: of which up to 64 % may be fished in Norwegian Economic Zone or in the fishery zone around Jan Mayen (WHB/*NZJM1).

⁽²⁾ Transfers of this quota may be effected to VIIIc, IX and X; EU waters of CECAF 34.1.1. However, such transfers must be notified in advance to the Commission."

- (v) the entry for blue whiting in VIIIc, IX and X; EU waters of CECAF 34.1.1 is replaced by the following:

"Species:	Blue whiting <i>Micromesistius poutassou</i>	Zone:	VIIIc, IX and X; EU waters of CECAF 34.1.1 (WHB/8C3411)
Spain	13 213		
Portugal	3 303		
Union	16 516 ⁽¹⁾		
TAC	643 000		Analytical TAC

⁽¹⁾ Special condition: of which up to 64 % may be fished in Norwegian EEZ or in the fishery zone around Jan Mayen (WHB/*NZJM2)."

- (w) the entry for blue whiting in EU waters of II, IVa, V, VI north of 56° 30' N and VII west of 12° W is replaced by the following:

"Species:	Blue whiting <i>Micromesistius poutassou</i>	Zone:	EU waters of II, IVa, V, VI north of 56° 30' N and VII west of 12° W (WHB/24A567)
Norway	113 630 ⁽¹⁾ ⁽²⁾		
TAC	643 000		Analytical TAC

⁽¹⁾ To be counted against Norway's catch limits established under the Coastal States arrangement.

⁽²⁾ Special condition: the catch in IV shall be no more than 28 408 tonnes, i.e. 25 % of Norway's access quota."

(x) the entry for blue ling in EU waters and international waters of Vb, VI, VII is replaced by the following:

"Species:	Blue ling <i>Molva dypterygia</i>	Zone:	EU waters and international waters of Vb, VI, VII (BLI/5B67-)
Germany	25		
Estonia	4		
Spain	79		
France	1 806		
Ireland	7		
Lithuania	2		
Poland	1		
United Kingdom	459		
Others	7 ⁽¹⁾		
Union	2 390		
Norway	150 ⁽²⁾		
TAC	2 540		Analytical TAC Article 11 of this Regulation applies.

⁽¹⁾ Exclusively for by-catches. No directed fisheries are permitted under this quota.

⁽²⁾ To be fished in EU waters of IIa, IV, Vb, VI and VII (BLI/*24X7C)."

(y) the entry for ling in EU and international waters of VI, VII, VIII, IX, X, XII and XIV is replaced by the following:

"Species:	Ling <i>Molva molva</i>	Zone:	EU and international waters of VI, VII, VIII, IX, X, XII and XIV (LIN/6X14.)
Belgium	30		
Denmark	5		
Germany	109		
Spain	2 211		
France	2 357		
Ireland	591		
Portugal	5		
United Kingdom	2 716		
Union	8 024		
Norway	6 140 ⁽¹⁾ ⁽²⁾		
TAC	14 164		Analytical TAC Article 11 of this Regulation applies.

⁽¹⁾ Special condition: of which an incidental catch of other species of 25 % per ship, at any moment, is authorised in Vb, VI and VII. However, this percentage may be exceeded in the first 24 hours following the beginning of the fishing on a specific ground. The total incidental catch of other species in VI and VII shall not exceed 3 000 tonnes (OTH/*6X14.).

⁽²⁾ Including tusk. The quotas for Norway are: ling 6 140 tonnes and tusk 2 923 tonnes and are interchangeable of up to 2 000 tonnes and may only be fished with long-lines in Vb, VI and VII."

(z) the entry for ling in Norwegian waters of IV is replaced by the following:

"Species:	Ling <i>Molva molva</i>	Zone:	Norwegian waters of IV (LIN/04-N.)
Belgium	7		
Denmark	831		
Germany	23		
France	9		
The Netherlands	1		
United Kingdom	74		
Union	945		
TAC	Not relevant"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(aa) the entry for Norway lobster in Norwegian waters of IV is replaced by the following:

"Species:	Norway lobster <i>Nephrops norvegicus</i>	Zone:	Norwegian waters of IV (NEP/04-N.)
Denmark	947		
Germany	0		
United Kingdom	53		
Union	1 000		
TAC	Not relevant"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(bb) the entry for Northern prawn in IIIa is replaced by the following:

"Species:	Northern prawn <i>Pandalus borealis</i>	Zone:	IIIa (PRA/03A.)
Denmark	2 308		
Sweden	1 243		
Union	3 551		
TAC	6 650"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(cc) the entry for Northern prawn in Norwegian waters south of 62°N is replaced by the following:

"Species:	Northern prawn <i>Pandalus borealis</i>	Zone:	Norwegian waters south of 62° N (PRA/04-N.)
Denmark	357		
Sweden	123 ⁽¹⁾		
Union	480		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ By-catches of cod, haddock, pollack, whiting and saithe are to be counted against the quotas for these species."

(dd) the entry for plaice in Skagerrak is replaced by the following:

"Species:	Plaice <i>Pleuronectes platessa</i>	Zone:	Skagerrak (PLE/03AN.)
Belgium	55		
Denmark	7 117		
Germany	37		
The Netherlands	1 369		
Sweden	381		
Union	8 959		
TAC	9 142"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

- (ee) the entry for plaice in IV; EU waters of IIa; that part of IIIa not covered by the Skagerrak and the Kattegat is replaced by the following:

"Species:	Plaice <i>Pleuronectes platessa</i>	Zone:	IV; EU waters of IIa; that part of IIIa not covered by the Skagerrak and the Kattegat (PLE/2A3AX4)
Belgium	5 614		
Denmark	18 245		
Germany	5 263		
France	1 053		
The Netherlands	35 086		
United Kingdom	25 964		
Union	91 225		
Norway	5 845		
TAC	97 070		

Analytical TAC
Article 3 of Regulation (EC) No 847/96 shall not apply.
Article 4 of Regulation (EC) No 847/96 shall not apply.

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zone:

Norwegian waters of IV
(PLE/*04N-)

Union	37 331"
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- (ff) the entry for saithe in IIIa and IV; EU waters of IIa, IIIb, IIIc and Subdivisions 22-32 is replaced by the following:

"Species:	Saithe <i>Pollachius virens</i>	Zone:	IIIa and IV; EU waters of IIa, IIIb, IIIc and Subdivisions 22-32 (POK/2A34.)
Belgium	32		
Denmark	3 757		
Germany	9 487		
France	22 326		
The Netherlands	95		
Sweden	516		
United Kingdom	7 273		
Union	43 486		
Norway	47 734 ⁽¹⁾		
TAC	91 220		

Analytical TAC
Article 3 of Regulation (EC) No 847/96 shall not apply.
Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ May only be taken in EU waters of IV and in IIIa (POK/*3A4-C). Catches taken within this quota are to be deducted from Norway's share of the TAC."

(gg) the entry for saithe in VI; EU and international waters of Vb, XII and XIV is replaced by the following:

"Species:	Saithe <i>Pollachius virens</i>	Zone:	VI; EU and international waters of Vb, XII and XIV (POK/56-14)
Germany	484		
France	4 805		
Ireland	421		
United Kingdom	3 254		
Union	8 964		
Norway	500 ⁽¹⁾		
TAC	9 464		Analytical TAC

⁽¹⁾ To be fished north of 56° 30' N (POK/*5614N)."

(hh) the entry for saithe in Norwegian waters south of 62° N is replaced by the following:

"Species:	Saithe <i>Pollachius virens</i>	Zone:	Norwegian waters south of 62° N (POK/04-N.)
Sweden	880 ⁽¹⁾		
Union	880		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ By-catches of cod, haddock, pollack and whiting are to be counted against the quota for these species."

(ii) the entry for Greenland halibut in EU waters of IIa and IV; EU and international waters of VB and VI is replaced by the following:

"Species:	Greenland Halibut <i>Reinhardtius hippoglossoides</i>	Zone:	EU waters of IIa and IV; EU and international waters of Vb and VI (GHL/2A-C46)
Denmark	13		
Germany	23		
Estonia	13		
Spain	13		
France	218		
Ireland	13		
Lithuania	13		
Poland	13		
United Kingdom	857		
Union	1 176		
Norway	824 ⁽¹⁾		
TAC	2 000		Analytical TAC

⁽¹⁾ To be taken in EU waters of IIa and VI. In VI this quantity may only be fished with long-lines (GHL/*2A6-C)."

(jj) the entry for mackerel in IIIa and IV; EU waters of IIa, IIIb, IIIc and Subdivisions 22-32 is replaced by the following:

"Species:	Mackerel <i>Scomber scombrus</i>	Zone:	IIIa and IV; EU waters of IIa, IIIb, IIIc and Subdivisions 22-32 (MAC/2A34.)
Belgium	440 ⁽³⁾		
Denmark	15 072 ⁽³⁾		
Germany	459 ⁽³⁾		
France	1 387 ⁽³⁾		
The Netherlands	1 396 ⁽³⁾		
Sweden	4 174 ⁽¹⁾ ⁽²⁾ ⁽³⁾		
United Kingdom	1 293 ⁽³⁾		
Union	24 221 ⁽¹⁾ ⁽³⁾		
Norway	141 809 ⁽⁴⁾		
TAC	Not relevant		Analytical TAC

⁽¹⁾ Special condition: including 242 tonnes to be taken in Norwegian waters south of 62° N (MAC/*04N-).

⁽²⁾ When fishing in Norwegian waters, by-catches of cod, haddock, pollack and whiting and saithe are to be counted against the quotas for these species.

⁽³⁾ May also be taken in Norwegian waters of IVa (MAC/*4AN).

⁽⁴⁾ To be deducted from Norway's share of the TAC (access quota). This amount includes the Norwegian share in the North Sea TAC of the amount of 39 599 tonnes. This quota may be fished in IVa only (MAC/*04A), except for 3 000 tonnes that may be fished in IIIa (MAC/*03A).

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zones:

	IIIa (MAC/*03A.)	IIIa and IVbc (MAC/*3A4BC)	IVb (MAC/*04B.)	IVc (MAC/*04C.)	VI, international waters of IIa, from 1 January to 31 March 2013 and in December 2013 (MAC/*2A6.)
Denmark	0	4 130	0	0	8 107
France	0	490	0	0	0
The Netherlands	0	490	0	0	0
Sweden	0	0	390	10	1 573
United Kingdom	0	490	0	0	0
Norway	3 000	0	0	0	0"

(kk) the entry for mackerel in VI, VII, VIIIa, VIIIb, VIIIc and VIIIe; EU and international waters of Vb; international waters of IIa, XII and XIV is replaced by the following:

"Species: Mackerel <i>Scomber scombrus</i>		Zone: VI, VII, VIIIa, VIIIb, VIIIc and VIIIe; EU and international waters of Vb; international waters of IIa, XII and XIV (MAC/2CX14+)
Germany	17 326	
Spain	18	
Estonia	144	
France	11 552	
Ireland	57 753	
Latvia	106	
Lithuania	106	
The Netherlands	25 267	
Poland	1 220	
United Kingdom	158 825	
Union	272 317	
Norway	11 788 ⁽¹⁾ ⁽²⁾	
TAC	Not relevant	Analytical TAC

⁽¹⁾ May be fished in IIa, VIa north of 56° 30' N, IVa, VIIIc, VIId, VIIe, VIIf and VIIh (MAC/*AX7H).

⁽²⁾ An additional 28 362 tonnes of access quota may be fished by Norway North of 56°30' N and counted against its catch limit (MAC/*N6530).

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zones and periods specified below:

	EU and Norwegian waters of IVa (MAC/*4A-EN) During the periods from 1 January to 15 February 2013 and from 1 September to 31 December 2013	Norwegian waters of IIa (MAC/*2AN-)
Germany	6 971	710
France	4 648	473
Ireland	23 237	2 366
The Netherlands	10 166	1 035
United Kingdom	63 905	6 507
Union	108 927	11 091"

(ll) the entry for mackerel in VIIIc, IX and X; EU waters of CECAF 34.1.1 is replaced by the following:

"Species:	Mackerel <i>Scomber scombrus</i>	Zone:	VIIIc, IX and X; EU waters of CECAF 34.1.1 (MAC/8C3411)
Spain	25 682 ⁽¹⁾		
France	170 ⁽¹⁾		
Portugal	5 308 ⁽¹⁾		
Union	31 160		
TAC	Not relevant		Analytical TAC

⁽¹⁾ Special condition: quantities subject to exchanges with other Member States may be taken in VIIIa, VIIIb and VIIIc (MAC/*8ABD.). However, the quantities provided by Spain, Portugal or France for exchange purposes and to be taken in VIIIa, VIIIb and VIIIc shall not exceed 25 % of the quotas of the donor Member State.

Special condition:

Within the limits of the abovementioned quotas, no more than the quantities given below may be taken in the following zone:

	VIIIb (MAC/*08B.)
Spain	2 157
France	14
Portugal	446"

(mm) the entry for mackerel in Norwegian waters of IIa and IVa is replaced by the following:

"Species:	Mackerel <i>Scomber scombrus</i>	Zone:	Norwegian waters of IIa and IVa (MAC/2A4A-N)
Denmark	10 694 ⁽¹⁾		
Union	10 694 ⁽¹⁾		
TAC	Not relevant		Analytical TAC

⁽¹⁾ Catches taken in IIa (MAC/*02A.) and IVa (MAC/*4A.) shall be reported separately."

(nn) the entry for common sole in EU waters of II and IV is replaced by the following:

"Species:	Common sole <i>Solea solea</i>	Zone:	EU waters of II and IV (SOL/24-C.)
Belgium	1 164		
Denmark	532		
Germany	931		
France	233		
The Netherlands	10 511		
United Kingdom	599		
Union	13 970		
Norway	30 ⁽¹⁾		
TAC	14 000		Analytical TAC

⁽¹⁾ May be fished only in EU waters of IV (SOL/*04-C.)."

(oo) the entry for sprat and associated by-catches in IIIa is replaced by the following:

"Species:	Sprat and associated by-catches <i>Sprattus sprattus</i>	Zone:	IIIa (SPR/03A.)
Denmark	27 875 ⁽¹⁾		
Germany	58 ⁽¹⁾		
Sweden	10 547 ⁽¹⁾		
Union	38 480		
TAC	41 600		Precautionary TAC

⁽¹⁾ At least 95 % of landings counted against this quota must be of sprat. By-catches of dab, whiting and haddock to be counted against the remaining 5 % of the quota (OTH/*03A.)."

(pp) the entry for sprat and associated by catches in EU waters of IIa and IV is replaced by the following:

"Species:	Sprat and associated by-catches <i>Sprattus sprattus</i>	Zone:	EU waters of IIa and IV (SPR/2AC4-C)
Belgium	1 737 ⁽²⁾		
Denmark	137 489 ⁽²⁾		
Germany	1 737 ⁽²⁾		
France	1 737 ⁽²⁾		
The Netherlands	1 737 ⁽²⁾		
Sweden	1 330 ⁽¹⁾ ⁽²⁾		
United Kingdom	5 733 ⁽²⁾		
Union	151 500		
Norway	10 000		
TAC	161 500		Precautionary TAC

⁽¹⁾ Including sandeel.

⁽²⁾ At least 98 % of landings counted against this quota shall be of sprat. By-catches of dab and whiting to be counted against the remaining 2 % of the quota (OTH/*2AC4C)."

(qq) the entry for horse mackerel and associated by-catches in EU waters of IVb, IVc and VIId is replaced by the following:

"Species:	Horse mackerel and associated by-catches <i>Trachurus spp.</i>	Zone:	EU waters of IVb, IVc and VIId (JAX/4BC7D)
Belgium	38 ⁽³⁾		
Denmark	16 367 ⁽³⁾		
Germany	1 445 ⁽¹⁾ ⁽³⁾		
Spain	304 ⁽³⁾		
France	1 358 ⁽¹⁾ ⁽³⁾		
Ireland	1 029 ⁽³⁾		
The Netherlands	9 854 ⁽¹⁾ ⁽³⁾		
Portugal	35 ⁽³⁾		
Sweden	75 ⁽³⁾		
United Kingdom	3 895 ⁽¹⁾ ⁽³⁾		
Union	34 400		
Norway	3 550 ⁽²⁾		
TAC	37 950		Precautionary TAC

⁽¹⁾ Special condition: up to 5 % of this quota fished in division VIId may be accounted for as fished under the quota concerning the zone: EU waters of IIa, IVa, VI, VIIa-c, VIIe-k, VIIIa, VIIIb, VIId and VIIIc; EU and international waters of Vb; international waters of XII and XIV (JAX/*2A-14).

⁽²⁾ May only be fished in EU waters of IV (JAX/*04-C).

⁽³⁾ At least 95 % of landings counted against this quota must be of horse mackerel. By-catches of boarfish, haddock, whiting and mackerel are to be counted against the remaining 5 % of the quota (OTH/*4BC7D)."

- (rr) the entry for horse mackerel and associated by-catches in EU waters of IIa, IVa; VI, VIIa-c, VIIe-k, VIIIa, VIIIb, VIIIc and VIIIe; EU and international waters of Vb; international waters of XII and XIV is replaced by the following:

"Species: Horse mackerel and associated by-catches <i>Trachurus</i> spp.		Zone: EU waters of IIa, IVa; VI, VIIa-c, VIIe-k, VIIIa, VIIIb, VIIIc and VIIIe; EU and international waters of Vb; international waters of XII and XIV (JAX/2A-14)
Denmark	15 702 ⁽¹⁾ ⁽³⁾	
Germany	12 251 ⁽¹⁾ ⁽²⁾ ⁽³⁾	
Spain	16 711 ⁽³⁾	
France	6 306 ⁽¹⁾ ⁽²⁾ ⁽³⁾	
Ireland	40 803 ⁽¹⁾ ⁽³⁾	
The Netherlands	49 156 ⁽¹⁾ ⁽²⁾ ⁽³⁾	
Portugal	1 610 ⁽³⁾	
Sweden	675 ⁽¹⁾ ⁽³⁾	
United Kingdom	14 775 ⁽¹⁾ ⁽²⁾ ⁽³⁾	
Union	157 989	
TAC	157 989	Analytical TAC

⁽¹⁾ Special condition: up to 5 % of this quota fished in EU waters of IIa or IVa before 30 June 2013 may be accounted for as fished under the quota concerning the zone of EU waters of IVb, IVc and VIId (JAX/*4BC7D).

⁽²⁾ Special condition: up to 5 % of this quota may be fished in VIId (JAX/*07D).

⁽³⁾ At least 95 % of landings counted against this quota must be of horse mackerel. By-catches of boarfish, haddock, whiting and mackerel are to be counted against the remaining 5 % of the quota (OTH/*2A-14)."

- (ss) the entry for Norway pout and associated by-catches in IIIa; EU waters of IIa and IV is replaced by the following:

"Species: Norway pout and associated by-catches <i>Trisopterus esmarki</i>		Zone: IIIa; EU waters of IIa and IV (NOP/2A3A4.)
Denmark	167 345 ⁽¹⁾	
Germany	32 ⁽¹⁾ ⁽²⁾	
The Netherlands	123 ⁽¹⁾ ⁽²⁾	
Union	167 500 ⁽¹⁾	
Norway	20 000	
TAC	187 500	Analytical TAC Article 3 of Regulation (EC) No 847/96 does not apply. Article 4 of Regulation (EC) No 847/96 does not apply.

⁽¹⁾ At least 95 % of landings counted against this quota must be of Norway pout. By-catches of haddock and whiting to be counted against the remaining 5 % of the quota (OT2/*2A3A4).

⁽²⁾ Quota may be fished in EU waters of ICES zones IIa, IIIa and IV only."

(tt) the entry for industrial fish in Norwegian waters of IV is replaced by the following:

"Species: Industrial fish	Zone: Norwegian waters of IV (I/F/04-N.)
Sweden	800 ⁽¹⁾ ⁽²⁾
Union	800
TAC	Not relevant
	Precautionary TAC

⁽¹⁾ By-catches of cod, haddock, pollack and whiting and saithe to be counted against the quotas for these species.

⁽²⁾ Special condition: of which no more than 400 tonnes of horse mackerel (JAX/*04-N.)."

(uu) the entry for other species in EU waters of Vb, VI and VII is replaced by the following:

"Species: Other species	Zone: EU waters of Vb, VI and VII (OTH/5B67-C)
Union	Not relevant
Norway	140 ⁽¹⁾
TAC	Not relevant
	Precautionary TAC

⁽¹⁾ Taken with long-lines only."

(vv) the entry for other species in Norwegian waters of IV is replaced by the following:

"Species: Other species	Zone: Norwegian waters of IV (OTH/04-N.)
Belgium	35
Denmark	3 250
Germany	366
France	151
The Netherlands	260
Sweden	Not relevant ⁽¹⁾
United Kingdom	2 438
Union	6 500 ⁽²⁾
TAC	Not relevant
	Precautionary TAC

⁽¹⁾ Quota allocated by Norway to Sweden of "other species" at a traditional level.

⁽²⁾ Including fisheries not specifically mentioned. Exceptions may be introduced after consultations, as appropriate."

(ww) the entry for other species in EU waters of IIa, IV and VIa north of 56° 30'N is replaced by the following:

"Species:	Other species	Zone:	EU waters of IIa, IV and VIa north of 56° 30' N (OTH/2A46AN)
Union	Not relevant		
Norway	3 250 ⁽¹⁾ ⁽²⁾		
TAC	Not relevant	Precautionary TAC	

⁽¹⁾ Limited to IIa and IV (OTH/*2A4-C).
⁽²⁾ Including fisheries not specifically mentioned. Exceptions may be introduced after consultations, as appropriate."

2. Annex IB to Regulation (EU) No 40/2013 is amended as follows:

(a) the entry for herring in EU, Norwegian and international waters of I and II is replaced by the following:

"Species:	Herring <i>Clupea harengus</i>	Zone:	EU, Norwegian and international waters of I and II (HER/1/2-)
Belgium	14 ⁽¹⁾		
Denmark	13 806 ⁽¹⁾		
Germany	2 418 ⁽¹⁾		
Spain	46 ⁽¹⁾		
France	596 ⁽¹⁾		
Ireland	3 574 ⁽¹⁾		
The Netherlands	4 941 ⁽¹⁾		
Poland	699 ⁽¹⁾		
Portugal	46 ⁽¹⁾		
Finland	214 ⁽¹⁾		
Sweden	5 116 ⁽¹⁾		
United Kingdom	8 827 ⁽¹⁾		
Union	40 297 ⁽¹⁾		
Norway	34 695 ⁽²⁾		
TAC	619 000	Analytical TAC	

⁽¹⁾ When reporting catches to the Commission the quantities fished in each of the following areas shall also be reported: NEAFC Regulatory Area, EU waters, Faroese waters, Norwegian waters, the fishery zone around Jan Mayen, the fishery protection zone around Svalbard.

⁽²⁾ Catches taken against this quota are to be deducted from Norway's share of the TAC (access quota). This quota may be fished in EU waters north of 62° N.

Special condition:

Within the limits of the abovementioned Union share of the TAC, no more than 34 695 tonnes may be taken in the following zone:

Norwegian waters north of 62° N and the
fishery zone around Jan Mayen
(HER/*2A)MN"

(b) the entry for cod in Norwegian waters of I and II is replaced by the following:

"Species:	Cod <i>Gadus morhua</i>	Zone:	Norwegian waters of I and II (COD/1N2AB.)
Germany	2 413		
Greece	299		
Spain	2 691		
Ireland	299		
France	2 215		
Portugal	2 691		
United Kingdom	9 363		
Union	19 971		
TAC	Not relevant"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(c) the entry for cod in Greenland waters of NAFO 1 and Greenland waters of XIV is replaced by the following:

"Species:	Cod <i>Gadus morhua</i>	Zone:	Greenland waters of NAFO 1 and Greenland waters of XIV (COD/N1GL14)
Germany	1 391 ⁽¹⁾ ⁽²⁾ ⁽³⁾		
United Kingdom	309 ⁽¹⁾ ⁽²⁾ ⁽³⁾		
Union	1 700 ⁽¹⁾ ⁽²⁾ ⁽³⁾		
Norway	500		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ The area in East Greenland called the 'Kleine Banke' is closed for all fisheries. This area is bounded by the following coordinates:

64°40' N 37°30' W
64°40' N 36°30' W
64°15' N 36°30' W, and
64°15' N 37°30' W

⁽²⁾ May be fished in East or West Greenland. However, in East Greenland the fishery shall only be permitted:

— by trawlers from 1 July to 31 December 2013.
— by longliners from 1 April to 31 December 2013.

⁽³⁾ The fishery shall be conducted with 100 % observer coverage and with Vessels Monitoring Systems (VMS). A maximum of 80 % of the quota can be taken in one of the areas below. In addition, a minimum effort of 10 hauls per vessel shall be conducted in each area:

Area	Boundary
1. East Greenland (COD/N65E44)	North of 65° N East of 44°W
2. East Greenland (COD/645E44)	Between 64°N and 65°N East of 44°W
3. East Greenland (COD/624E44)	Between 62°N and 64°N East of 44°W
4. East Greenland (COD/S62E44)	South of 62°N East of 44°W
5. West Greenland (COD/S62W44)	South of 62°N West of 44°W
6. West Greenland (COD/N62W44)	North of 62°N West of 44°W"

(d) The entry for cod in I and IIb is replaced by the following:

"Species:	Cod <i>Gadus morhua</i>	Zone:	I and IIb (COD/1/2B.)
Germany	7 739 ⁽³⁾		
Spain	14 329 ⁽³⁾		
France	3 758 ⁽³⁾		
Poland	3 057 ⁽³⁾		
Portugal	2 816 ⁽³⁾		
United Kingdom	5 223 ⁽³⁾		
Other Member States	250 ⁽¹⁾ ⁽³⁾		
Union	37 172 ⁽²⁾		
TAC	986 000		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Except Germany, Spain, France, Poland, Portugal and the United Kingdom.

⁽²⁾ The allocation of the share of the cod stock available to the Union in the zone Spitzbergen and Bear Island and the associated by-catches of haddock are entirely without prejudice to the rights and obligations deriving from the 1920 Treaty of Paris.

⁽³⁾ By-catches of haddock may represent up to 15 % per haul. The by-catch quantities of haddock are in addition to the quota for cod."

(e) the entry for Atlantic halibut in Greenland waters of V and XIV is replaced by the following:

"Species:	Atlantic halibut <i>Hippoglossus hippoglossus</i>	Zone:	Greenland waters of V and XIV (HAL/514GRN)
Portugal	125		
Union	125		
Norway	75 ⁽¹⁾		
TAC	Not relevant		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ To be fished with long-lines (HAL/*514GN)."

(f) the entry for Atlantic halibut in Greenland waters of NAFO 1 is replaced by the following:

"Species:	Atlantic halibut <i>Hippoglossus hippoglossus</i>	Zone:	Greenland waters of NAFO 1 (HAL/N1GRN.)
Union	125		
Norway	75 ⁽¹⁾		
TAC	Not relevant		

Analytical TAC
 Article 3 of Regulation (EC) No 847/96 shall not apply.
 Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ To be fished with long-lines (HAL/*N1GRN)."

(g) the entry for grenadiers in Greenland waters of V and XIV is replaced by the following:

"Species:	Grenadiers <i>Macrourus</i> spp.	Zone:	Greenland waters of V and XIV (GRV/514GRN)
Union	140 ⁽¹⁾		
TAC	Not relevant ⁽²⁾		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Special condition: roundnose grenadier (*Coryphaenoides rupestris*) (RNG/514GRN) and rough-head grenadier (*Macrourus berglax*) (RHG/514GRN) shall not be targeted. They shall only be taken as by-catch and shall be reported separately.

⁽²⁾ A total of 120 tonnes is allocated to Norway and can be fished in either this TAC zone or Greenland waters of NAFO 1 (GRV/514N1G). Special condition: roundnose grenadier (*Coryphaenoides rupestris*) (RNG/514N1G) and rough-head grenadier (*Macrourus berglax*) (RHG/514N1G) shall not be targeted. They shall only be taken as by-catch and shall be reported separately."

(h) the entry for grenadiers in Greenland waters of NAFO 1 is replaced by the following:

"Species:	Grenadiers <i>Macrourus</i> spp.	Zone:	Greenland waters of NAFO 1 (GRV/N1GRN.)
Union	140 ⁽¹⁾		
TAC	Not relevant ⁽²⁾		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Special condition: roundnose grenadier (*Coryphaenoides rupestris*) (RNG/N1GRN.) and rough-head grenadier (*Macrourus berglax*) (RHG/N1GRN.) shall not be targeted. They shall only be taken as by-catch and shall be reported separately.

⁽²⁾ A total of 120 tonnes is allocated to Norway and can be fished in either this TAC zone or Greenland waters of V and XIV (GRV/514N1G). Special condition: roundnose grenadier (*Coryphaenoides rupestris*) (RNG/514N1G) and rough-head grenadier (*Macrourus berglax*) (RHG/514N1G) shall not be targeted. They shall only be taken as by-catch and shall be reported separately."

(i) the entry for capelin in Greenland waters of V and XIV is replaced by the following:

"Species:	Capelin <i>Mallotus villosus</i>	Zone:	Greenland waters of V and XIV (CAP/514GRN)
Denmark	4 909		
United Kingdom	46		
Sweden	352		
Germany	214		
All Member States	254 ⁽¹⁾ ⁽²⁾		
Union	5 775 ⁽³⁾		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Except Member States with more than 10 % of the Union quota.

⁽²⁾ Member States with an assigned quota may access the "All Member States" quota only once they have exhausted their own quota.

⁽³⁾ To be fished from 1 January until 30 April 2013. If a catch level of 70 % of this initial Union quota is attained by 15 April 2013, this Union quota shall automatically be increased by an additional amount of 5 775 tonnes, to be fished within the same period. That additional Union quota shall be considered to be allocated according to the same distribution key."

(j) the entry for haddock in Norwegian waters of I and II is replaced by the following:

"Species:	Haddock <i>Melanogrammus aeglefinus</i>	Zone:	Norwegian waters of I and II (HAD/1N2AB.)
Germany	317		
France	191		
United Kingdom	973		
Union	1 481		
TAC	Not relevant"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(k) the entry for Northern prawn in Greenland waters of V and XIV is replaced by the following:

"Species:	Northern prawn <i>Pandalus borealis</i>	Zone:	Greenland waters of V and XIV (PRA/514GRN)
Denmark	2 400		
France	2 400		
Union	4 800		
Norway	2 700		
TAC	Not relevant"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(l) the entry for saithe in Norwegian waters of I and II is replaced by the following:

"Species:	Saithe <i>Pollachius virens</i>	Zone:	Norwegian waters of I and II (POK/1N2AB.)
Germany	2 040		
France	328		
United Kingdom	182		
Union	2 550		
TAC	Not relevant"		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

(m) the entry for Greenland halibut in Norwegian waters of I and II is replaced by the following:

"Species: Greenland halibut <i>Reinhardtius hippoglossoides</i>		Zone: Norwegian waters of I and II (GHL/1N2AB.)
Germany	25	(¹)
United Kingdom	25	(¹)
Union	50	(¹)
TAC	Not relevant	
Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.		

(¹) Exclusively for by-catches. No directed fisheries are permitted under this quota."

(n) the entry for Greenland halibut in Greenland waters of NAFO 1 is replaced by the following:

"Species: Greenland halibut <i>Reinhardtius hippoglossoides</i>		Zone: Greenland waters of NAFO 1 (GHL/N1GRN.)
Germany	2 075	
Union	2 075	(¹)
Norway	575	
TAC	Not relevant	
Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.		

(¹) To be fished South of 68° N."

(o) the entry for Greenland halibut in Greenland waters of V and XIV is replaced by the following:

"Species: Greenland halibut <i>Reinhardtius hippoglossoides</i>		Zone: Greenland waters of V and XIV (GHL/514GRN)
Germany	3 695	
United Kingdom	195	
Union	3 890	(¹)
Norway	575	
TAC	Not relevant	
Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.		

(¹) To be fished by no more than 6 vessels at the same time."

(p) the entry for redfish in Norwegian waters of I and II is replaced by the following:

"Species:	Redfish <i>Sebastes</i> spp.	Zone:	Norwegian waters of I and II (RED/1N2AB.)
Germany	766 ⁽¹⁾		
Spain	95 ⁽¹⁾		
France	84 ⁽¹⁾		
Portugal	405 ⁽¹⁾		
United Kingdom	150 ⁽¹⁾		
Union	1 500 ⁽¹⁾		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Exclusively for by-catches. No directed fisheries are permitted under this quota."

(q) the entry for redfish (pelagic) in Greenland waters of NAFO 1F and Greenland waters of V and XIV is replaced by the following:

"Species:	Redfish (pelagic) <i>Sebastes</i> spp.	Zone:	Greenland waters of NAFO 1F and Greenland waters of V and XIV (RED/N1G14P)
Germany	2 173 ⁽¹⁾ ⁽²⁾		
France	11 ⁽¹⁾ ⁽²⁾		
United Kingdom	16 ⁽¹⁾ ⁽²⁾		
Union	2 200 ⁽¹⁾ ⁽²⁾		
Norway	800 ⁽³⁾		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ May only be fished by trawl.

⁽²⁾ Special condition: the quotas may be fished in the NEAFC Regulatory Area on the condition that the part of the quotas fished therein are reported separately (RED/*5-14P). When fished in the NEAFC Regulatory Area, it may only be taken as of 10 May 2013 as deep pelagic redfish, and only within the area (the "NEAFC box") bounded by the lines joining the following coordinates:

Point No	Latitude N	Longitude W
1	64° 45'	28° 30'
2	62° 50'	25° 45'
3	61° 55'	26° 45'
4	61° 00'	26° 30'
5	59° 00'	30° 00'
6	59° 00'	34° 00'
7	61° 30'	34° 00'
8	62° 50'	36° 00'
9	64° 45'	28° 30'

⁽³⁾ To be fished in the NEAFC box defined in footnote 2 only (RED/*5-14N)."

(r) the entry for other species in Norwegian waters of I and II is replaced by the following:

"Species:	Other species	Zone:	Norwegian waters of I and II (OTH/1N2AB.)
Germany	117 ⁽¹⁾		
France	47 ⁽¹⁾		
United Kingdom	186 ⁽¹⁾		
Union	350 ⁽¹⁾		
TAC	Not relevant		Analytical TAC Article 3 of Regulation (EC) No 847/96 shall not apply. Article 4 of Regulation (EC) No 847/96 shall not apply.

⁽¹⁾ Exclusively for by-catches. No directed fisheries are permitted under this quota."

3. Annex ID to Regulation (EU) No 40/2013 is amended as follows:

(a) the entry for swordfish in the Atlantic Ocean, North of 5° N, is replaced by the following:

"Species:	Swordfish <i>Xiphias gladius</i>	Zone:	Atlantic Ocean, North of 5° N (SWO/AN05N)
Spain	6 949 ⁽¹⁾		
Portugal	1 263 ⁽¹⁾		
Other Member States	135,5 ⁽¹⁾ ⁽²⁾		
Union	8 347,5		
TAC	13 700		Analytical TAC Article 3 of Regulation (EC) No 847/96 does not apply. Article 4 of Regulation (EC) No 847/96 does not apply.

⁽¹⁾ Special condition: up to 2,39 % of this amount may be fished in the Atlantic Ocean, South of 5° N (SWO/*AS05N).

⁽²⁾ Except Spain and Portugal, and exclusively as by-catch."

(b) the entry for swordfish in the Atlantic Ocean, South of 5° N, is replaced by the following:

"Species:	Swordfish <i>Xiphias gladius</i>	Zone:	Atlantic Ocean, South of 5° N (SWO/AS05N)
Spain	4 818,18 ⁽¹⁾		
Portugal	361,82 ⁽¹⁾		
Union	5 180		
TAC	15 000		Analytical TAC Article 3 of Regulation (EC) No 847/96 does not apply. Article 4 of Regulation (EC) No 847/96 does not apply.

⁽¹⁾ Special condition: up to 3,86 % of this amount may be fished in the Atlantic Ocean, North of 5° N (SWO/*AN05N)."

4. Annex II to Regulation (EU) No 40/2013 is replaced by the following:

"ANNEX II

SPRFMO CONVENTION AREA

Species:	Jack mackerel <i>Trachurus murphyi</i>	Zone:	SPRFMO Convention Area (CJM/SPRFMO)
Germany	7 808,07		
The Netherlands	8 463,14		
Lithuania	5 433,05		
Poland	9 341,74		
Union	31 046"		

Analytical TAC
Article 3 of Regulation (EC) No 847/96 shall not apply.
Article 4 of Regulation (EC) No 847/96 shall not apply.

5. Annex III to Regulation (EU) No 40/2013 is replaced by the following:

"ANNEX III

Maximum number of fishing authorisations for eu vessels fishing in third-country waters

Area of fishing	Fishery	Number of fishing authorisations	Allocation of fishing authorisations amongst Member States	Maximum number of vessels present at any time
Norwegian waters and fishery zone around Jan Mayen	Herring, north of 62° 00' N	77	DK: 25 DE: 5 FR: 1 IE: 8 NL: 9 PL: 1 SV: 10 UK: 18	57
	Demersal species, north of 62° 00' N	80	DE: 16 IE: 1 ES: 20 FR: 18 PT: 9 UK: 14 Unallocated: 2	50
	Mackerel	Not relevant	Not relevant	70 ⁽¹⁾
	Industrial species, south of 62° 00' N	480	DK: 450 UK: 30	150

⁽¹⁾ Without prejudice to additional licences granted to Sweden by Norway in accordance with established practice."

6. Annex VIII to Regulation (EU) No 40/2013 is replaced by the following:

"ANNEX VIII

**QUANTITATIVE LIMITATIONS OF FISHING AUTHORISATIONS FOR THIRD-COUNTRY VESSELS
FISHING IN EU WATERS**

Flag State	Fishery	Number of fishing authorisations	Maximum number of vessels present at any time
Norway	Herring, north of 62° 00' N	20	20
Venezuela ⁽¹⁾	Snappers (French Guiana waters)	45	45

⁽¹⁾ To issue those fishing authorisations, proof must be produced that a valid contract exists between the ship owner applying for the fishing authorisation and a processing undertaking situated in the Department of French Guiana, and that it includes an obligation to land at least 75 % of all snapper catches from the vessel concerned in that department so that they may be processed in that undertaking's plant. Such a contract must be endorsed by the French authorities, which shall ensure that it is consistent both with the actual capacity of the contracting processing undertaking and with the objectives for the development of the Guianese economy. A copy of the duly endorsed contract shall be appended to the fishing authorisation application. Where such an endorsement is refused, the French authorities shall give notification of this refusal and state their reasons for it to the party concerned and to the Commission."

COUNCIL REGULATION (EU) No 298/2013**of 27 March 2013****amending Regulation (EC) No 314/2004 concerning certain restrictive measures in respect of Zimbabwe**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 215 thereof,

Having regard to the joint proposal of the High Representative of the Union for Foreign Affairs and Security Policy and of the European Commission,

Whereas:

- (1) Council Regulation (EC) No 314/2004 ⁽¹⁾ implements several measures provided for by Council Decision 2011/101/CFSP ⁽²⁾, including the freezing of funds and economic resources of certain natural or legal persons, entities and bodies.
- (2) On 23 July 2012 and 18 February 2013, the Council concluded that a peaceful and credible constitutional referendum in Zimbabwe would represent an important milestone in the preparation of democratic elections justifying an immediate suspension of the majority of all remaining EU targeted restrictive measures against individuals and entities.
- (3) In view of the outcome of the Zimbabwean constitutional referendum of 16 March 2013 the Council has decided to suspend the travel ban and asset freeze applying to the majority of the individuals and entities set out in Annex I to Decision 2011/101/CFSP. The

suspension should be subject to a review by the Council every three months in light of the situation on the ground.

- (4) Some of those measures fall within the scope of the Treaty on the Functioning of the European Union and regulatory action at the level of the Union is therefore necessary in order to implement them, in particular with a view to ensuring their uniform application by economic operators in all Member States.
- (5) Regulation (EC) No 314/2004 should therefore be amended accordingly.
- (6) In order to ensure that the measures provided for in this Regulation are effective, this Regulation must enter into force on the day following that of its publication,

HAS ADOPTED THIS REGULATION:

Article 1

The application of Article 6 of Regulation (EC) No 314/2004 is suspended until 20 February 2014 in so far as it applies to persons and entities listed in the Annex to this Regulation. The suspension shall be reviewed every three months.

Article 2

This Regulation shall enter into force on the 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, 27 March 2013.

For the Council
The President
E. GILMORE

⁽¹⁾ OJ L 55, 24.2.2004, p. 1.

⁽²⁾ OJ L 42, 16.2.2011, p. 6.

ANNEX

I. Persons

	Name (and any aliases)
1.	Abu Basutu, Titus Mehliwa Johna
2.	Buka (a.k.a. Bhuka), Flora
3.	Bvudzijena, Wayne
4.	Charamba, George
5.	Chidarikire, Faber Edmund
6.	Chigwedere, Aeneas Soko
7.	Chihota, Phineas
8.	Chinamasa, Patrick Anthony
9.	Chindori-Chininga, Edward Takaruza
10.	Chinotimba, Joseph
11.	Chipwere, Augustine
12.	Chombo, Ignatius Morgan Chiminya
13.	Dinha, Martin
14.	Goche, Nicholas Tasunungurwa
15.	Gono, Gideon
16.	Gurira, Cephas T.
17.	Gwekwerere, Stephen (alias Steven)
18.	Kachepa, Newton
19.	Karakadzai, Mike Tichafa
20.	Kasukuwere, Saviour
21.	Kazangarare, Jawet
22.	Khumalo, Sibangumuzi
23.	Kunonga, Nolbert (a.k.a. Nobert)
24.	Kwainona, Martin
25.	Langa, Andrew
26.	Mabunda, Musarashana
27.	Machaya, Jason (a.k.a. Jaison) Max Kokerai
28.	Made, Joseph Mtakwese
29.	Madzongwe, Edna (a.k.a. Edina)
30.	Maluleke, Titus
31.	Mangwana, Paul Munyaradzi
32.	Marumahoko, Reuben
33.	Masuku, Angeline

	Name (and any aliases)
34.	Mathema, Cain Ginyilitshe Ndabazekhaya
35.	Mathuthu, Thokozile (alias Sithokozile)
36.	Matibiri, Innocent Tonderai
37.	Matiza, Joel Biggie
38.	Matonga, Brighton (a.k.a Bright)
39.	Mhandu, Cairo (a.k.a. Kairo)
40.	Mhonda, Fidellis
41.	Midzi, Amos Bernard (Mugenva)
42.	Mnangagwa, Emmerson Dambudzo
43.	Mohadi, Kembo Campbell Dugishi
44.	Moyo, Jonathan Nathaniel
45.	Moyo, Sibusio Bussie
46.	Moyo, Simon Khaya
47.	Mpofu, Obert Moses
48.	Muchena, Henry
49.	Muchena, Olivia Nyembesi (a.k.a. Nyembezi)
50.	Muchinguri, Oppah Chamu Zvipange
51.	Mudedede, Tobaiwa (a.k.a. Tonneth)
52.	Mujuru, Joyce Teurai Ropa
53.	Mumbengegwi, Simbarashe Simbanenduku
54.	Murerwa, Herbert Muchemwa
55.	Musariri, Munyaradzi
56.	Mushohwe, Christopher Chindoti
57.	Mutezo, Munacho Thomas Alvar
58.	Mutinhiri, Ambros (a.k.a. Ambrose)
59.	Mzemi, Walter
60.	Mzilikazi, Morgan S.
61.	Nguni, Sylvester Robert
62.	Nhema, Francis Chenayimoyo Dunstan
63.	Nyanhongo, Magadzire Hubert
64.	Nyoni, Sithembiso Gile Glad
65.	Rugeje, Engelbert Abel
66.	Rungani, Victor Tapiwa Chashe
67.	Sakupwanya, Stanley Urayayi
68.	Savanhu, Tendai
69.	Sekeramayi, Sydney (a.k.a. Sidney) Tigere

	Name (and any aliases)
70.	Sekeremayi, Lovemore
71.	Shamu, Webster Kotiwani
72.	Shamuyarira, Nathan Marwirakuwa
73.	Shungu, Etherton
74.	Sibanda, Chris
75.	Sibanda, Misheck Julius Mpande
76.	Sigauke, David
77.	Sikosana, (a.k.a. Sikhosana), Absolom
78.	Tarumbwa, Nathaniel Charles
79.	Tomana, Johannes
80.	Veterai, Edmore
81.	Zimondi, Paradzai Willings

II. Entities

	Name
1.	Cold Comfort Farm Trust Co-operative
2.	Comoil (PVT) Ltd
3.	Famba Safaris
4.	Jongwe Printing and Publishing Company (PVT) Ltd (a.k.a. Jongwe Printing and Publishing Co., a.k.a. Jongwe Printing and Publishing Company)
5.	M & S Syndicate (PVT) Ltd
6.	OSLEG Ltd (a.k.a Operation Sovereign Legitimacy)
7.	Swift Investments (PVT) Ltd
8.	Zidco Holdings (a.k.a. Zidco Holdings (PVT) Ltd)

COMMISSION IMPLEMENTING REGULATION (EU) No 299/2013

of 26 March 2013

amending Regulation (EEC) No 2568/91 on the characteristics of olive oil and olive-residue oil and on the relevant methods of analysis

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) ⁽¹⁾, and in particular Article 113, paragraph 1, point (a), and Article 121, first paragraph, point (a), in conjunction with Article 4 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 2568/91 of 11 July 1991 on the characteristics of olive oil and olive-residue oil and on the relevant methods of analysis ⁽²⁾ defines the chemical and organoleptic characteristics of olive and olive-residue oil and stipulates methods of assessing these characteristics. Those methods should be updated on the basis of the opinion of chemical experts and in line with the work carried out within the International Olive Council (hereinafter 'IOC').
- (2) Pursuant to Article 113(3) of Regulation (EC) No 1234/2007, Member States are to check whether olive oils and olive-residue oils conform to the marketing standards laid down in Regulation (EEC) No 2568/91 and are to apply penalties as appropriate. Articles 2 and 2a of Regulation (EEC) No 2568/91 provide detailed rules for those conformity checks. Those rules should ensure that olive oil for which a quality standard has been laid down effectively complies with that standard. The rules should be further detailed, including a risk analysis. For the purpose of those conformity checks, the term 'marketed olive oil' should be defined.
- (3) Experience has shown certain risks of fraud impeding the full effect of the consumer protection offered by Regulation (EEC) No 2568/91. Holders of olive oil should therefore keep entry and withdrawal for each category of oils in a register. In order to avoid excessive administrative burdens without undermining the objectives of the olive oil register, the gathering of information should be limited until the stage of bottling of olive oil.
- (4) In order to ensure the follow-up and evaluate the measures of Regulation (EEC) No 2568/91, Member States should notify the Commission not only of the national implementing measures, but also report results of the conformity checks.
- (5) In order to continue the process of harmonisation with the international standards laid down by the IOC certain methods of analysis laid down in Regulation (EEC) No 2568/91 should be updated. Consequently, the method of analysis provided for in Annex XVIII to that Regulation should be replaced by a more efficient method. It is also appropriate to remedy some inconsistencies and imperfections of the methods of analysis provided for in Annex IX thereto.
- (6) A transitional period is needed for Member States in order to apply the new rules laid down by this Regulation.
- (7) The Commission has developed an information system that allows managing documents and procedures electronically in its own internal working procedures and in its relations with the authorities involved in the common agricultural policy. It is considered that the notification obligations provided for in Regulation (EEC) No 2568/91 can be fulfilled via that system in accordance with Commission Regulation (EC) No 792/2009 of 31 August 2009 laying down detailed rules for the Member States' notification to the Commission of information and documents in implementation of the common organisation of the markets, the direct payments' regime, the promotion of agricultural products and the regimes applicable to the outermost regions and the smaller Aegean islands ⁽³⁾.
- (8) Regulation (EEC) No 2568/91 should therefore be amended accordingly.
- (9) The Management Committee for the Common Organisation of Agricultural Markets has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2568/91 is amended as follows:

(1) Article 2a is replaced by the following:

'Article 2a

1. For the purpose of this Article, "olive oil marketed" means total quantity of olive oil and olive pomace oil of a relevant Member State that is consumed in that Member State or exported from that Member State.

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 248, 5.9.1991, p. 1.

⁽³⁾ OJ L 228, 1.9.2009, p. 3.

2. Member States shall ensure that conformity checks are carried out selectively, based on a risk analysis, and with appropriate frequency, so as to ensure that the olive oil marketed is consistent with the category declared.

3. The criteria to assess the risk may include:

- (a) the category of oil, the period of production, the price of oils in relation to other vegetable oils, the blending and packing operations, the storage facilities and conditions, the country of origin, the country of destination, the means of transport or the volume of the lot;
- (b) the position of the operators in the marketing chain, the volume and/or value marketed by them, the range of oil categories they market, the type of business carried out such as milling, storage, refining, blending, packaging or retail sale;
- (c) findings made during previous checks including the number and type of defects found, the usual quality of oils marketed, the performance of technical equipment used;
- (d) the reliability of operators' quality assurance systems or self-checking systems related to the conformity to marketing standards;
- (e) the place where the check is carried out, in particular if it is the first point of entry into the Union, the last point of exit from the Union or the place where the oils are produced, packaged, loaded or sold to the final consumer;
- (f) any other information that might indicate a risk of non-compliance.

4. Member States shall lay down in advance:

- (a) the criteria for assessing the risk of non-conformity of lots;
- (b) on the basis of a risk analysis for each risk category, the minimum number of operators or lots and/or quantities which will be subject to a conformity check.

At least one conformity check per thousand tonnes of olive oil marketed in the Member State shall be carried out per year.

5. Member States shall verify compliance by:

- (a) carrying out, in any order, the analyses set out in Annex I; or
- (b) following the order set out in Annex Ib on the decision tree until one of the decisions appearing in the decision tree is reached.;

(2) Article 3 is replaced by the following:

Article 3

Where it is found that an oil does not correspond to its category description, the Member State concerned shall,

without prejudice to any other penalties, apply effective, proportionate and dissuasive penalties to be determined in the light of the seriousness of the irregularity detected.

Where checks reveal significant irregularities, Member States shall increase the frequency of checks in relation to marketing stage, oil category, origin, or other criteria.;

(3) the following Article 7a is inserted:

Article 7a

Natural or legal persons and groups of persons who hold olive oil and olive pomace oil from the extraction at the mill up to the bottling stage included, for whatever professional or commercial purposes, shall be required to keep entry and withdrawal registers for each category of such oils.

Member State shall ensure that the obligation laid down in the first paragraph is duly complied with.;

(4) Article 8 is replaced by the following:

Article 8

1. Member States shall notify the Commission of the measures implementing this Regulation. They shall inform the Commission of any subsequent amendments.

2. No later than 31 May of each year, Member States shall transmit to the Commission a report on the implementation of this Regulation during the previous calendar year. The report shall contain at least the results of the conformity checks carried out on olive oils as per the templates set out in Annex XXI.

3. The notifications referred to in this Regulation shall be made in accordance with Commission Regulation (EC) No 792/2009 (*).

(*) OJ L 228, 1.9.2009, p. 3.;

(5) Annex IX is replaced by the text set out in Annex I to this Regulation;

(6) Annex XVIII is replaced by the text set out in Annex II to this Regulation;

(7) Annex XXI, the text of which is set out in Annex III to this Regulation, is added.

Article 2

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

It shall apply from 1 January 2014. However, Article 8(2) shall apply from 1 January 2015.

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

Done at Brussels, 26 March 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX I

'ANNEX IX

SPECTROPHOTOMETRIC INVESTIGATION IN THE ULTRAVIOLET

FOREWORD

Spectrophotometric examination in the ultraviolet can provide information on the quality of a fat, its state of preservation and changes brought about in it by technological processes.

The absorption at the wavelengths specified in the method is due to the presence of conjugated diene and triene systems. These absorptions are expressed as specific extinctions $E_{1\%}^{1\text{cm}}$ (the extinction of 1 % solution of the fat in the specified solvent, in a thickness of 1 cm) conventionally indicated by K (also referred to as 'extinction coefficient').

1. SCOPE

The method describes the procedure for performing a spectrophotometric examination of olive oil (as described in the Appendix) in the ultraviolet.

2. PRINCIPLE OF THE METHOD

The fat in question is dissolved in the required solvent and the extinction of the solution is then determined at the specified wavelengths with reference to pure solvent. Specific extinctions are calculated from the spectrophotometer readings. The specific absorbance at 232 nm and 268 nm in iso-octane or 232 nm and 270 nm in cyclohexane for a concentration of 1 g per 100 ml in a 10 mm cell is calculated.

3. EQUIPMENT

- 3.1. A spectrophotometer for measuring extinction in the ultraviolet between 220 and 360 nm, with the possibility of reading individual nanometric units. Before use it is recommended that the wavelength and absorbance scales of the spectrometer be checked as follows.

3.1.1. *Wavelength scale:* This may be checked using a reference material consisting of an optical glass filter containing holmium oxide which has distinct absorption bands. The reference material is designed for the verification and calibration of the wavelength scales of visible and ultraviolet spectrophotometers having nominal spectral bandwidths of 5 nm or less. The holmium glass filter is measured in the absorbance mode against an air blank, over the wavelength range of 640 to 240 nm. For each spectral bandwidth (0,10 – 0,25 – 0,50 – 1,00 – 1,50 – 2,00 and 3,00), a baseline correction is performed with an empty cell holder. The wavelengths of the spectral bandwidth are listed in the certificate of the reference material in ISO 3656.

3.1.2. *Absorbance scale:* This may be checked using a reference material consisting of 4 solutions of potassium dichromate in perchloric acid sealed in four UV quartz cells to measure the linearity and photometric accuracy reference in the UV. The potassium dichromate filled cells (40 mg/ml, 60 mg/ml, 80 mg/ml and 100 mg/ml) are measured against a perchloric acid blank. The net absorbance values are listed in the certificate of the reference material in ISO 3656.

3.2. Rectangular quartz cells, with covers, having an optical length of 1 cm. When filled with water or other suitable solvent the cells should not show differences between them of more than 0,01 extinction units.

3.3. 25 ml graduated flasks.

3.4. Analytical balance, capable of being read to the nearest 0,0001 g.

4. REAGENTS

Use only reagents of recognized analytical grade, unless otherwise stated.

Solvent: Iso-octane (2,2,4-trimethylpentane) for the measurement at 232 nm and 268 nm or cyclohexane for the measurement at 232 nm and 270 nm, having an absorbance less than 0,12 at 232 nm and less than 0,05 at 250 nm against distilled water, measured in a 10 mm cell.

5. PROCEDURE

- 5.1. The sample in question must be perfectly homogeneous and without suspected impurities. Oils which are liquid at ambient temperature are to be filtered through paper at a temperature of approximately 30 °C, hard fats are to be homogenized and filtered at a temperature of not more than 10 °C above the melting point.

- 5.2. Weigh accurately approximately 0,25 g (to the nearest 1 mg) of the sample so prepared into a 25 ml graduated flask, make up to the mark with the solvent specified and homogenize. The resulting solution must be perfectly clear. If opalescence or turbidity is present filter quickly through paper.
- 5.3. Fill a quartz cell with the solution obtained and measure the extinctions at an appropriate wavelength between 232 and 276 nm, using the solvent used as a reference.

The extinction values recorded must lie within the range 0,1 to 0,8. If not the measurements must be repeated using more concentrated or more dilute solutions as appropriate.

NOTE: It may not be necessary to measure the absorbance over the full wavelength range.

6. EXPRESSION OF THE RESULTS

- 6.1. Record the specific extinctions (extinction coefficients) at the various wavelengths calculated as follows:

$$K_{\lambda} = \left(\frac{E_{\lambda}}{c \cdot s} \right)$$

where:

K_{λ} = specific extinction at wavelength λ ,

E_{λ} = extinction measured at wavelength λ ;

c = concentration of the solution in g/100 ml;

s = thickness of the quartz cells in cm.

The results are to be expressed to two decimal places.

6.2. Variation of the specific extinction (ΔK)

Spectrophotometric analysis of olive oil in accordance with the official method in the Union legislation involves also the determination of the variation of the absolute value of the specific extinction (ΔK), which is given by:

$$\Delta K = \left| K_m - \left(\frac{K_{m-4} + K_{m+4}}{2} \right) \right|$$

where K_m is the specific extinction at wavelength m , the wavelength for maximum absorption depends on the solvent used: 270 for cyclohexane and 268 for iso-octane.

OLIVE OIL CHARACTERISTICS

Category	Fatty acid methyl esters (FAMES) and fatty acid ethyl esters (FAEEs)	Acidity (%) (*)	Peroxide index mEq O ₂ /kg (*)	Waxes mg/kg (**)	2 glyceril monopalmitate (%)	Stigmas-tadiene mg/kg (1)	Difference: ECN42 (HPLC) and ECN42 (theoretical calculation)	K ₂₃₂ (*)	K ₂₇₀ (*) or K ₂₆₈ (3)	Delta-K (*) (3)	Organoleptic evaluation Median defect (Md) (*)	Organoleptic evaluation Fruity median (Mf) (*)
1. Extra virgin olive oil	Σ FAME + FAEE ≤ 75 mg/kg or 75 mg/kg < Σ FAME + FAEE ≤ 150 mg/kg and (FAEE/FAME) ≤ 1,5	≤ 0,8	≤ 20	≤ 250	≤ 0,9 if total palmitic acid % ≤ 14 %	≤ 0,10	≤ 0,2	≤ 2,50	≤ 0,22	≤ 0,01	Md = 0	Mf > 0
					≤ 1,0 if total palmitic acid % > 14 %							
2. Virgin olive oil	—	≤ 2,0	≤ 20	≤ 250	≤ 0,9 if total palmitic acid % ≤ 14 %	≤ 0,10	≤ 0,2	≤ 2,60	≤ 0,25	≤ 0,01	Md ≤ 3,5	Mf > 0
					≤ 1,0 if total palmitic acid % > 14 %							
3. Lampante olive oil	—	> 2,0	—	≤ 300 (3)	≤ 0,9 if total palmitic acid % ≤ 14 %	≤ 0,50	≤ 0,3	—	—	—	Md > 3,5 (2)	—
					≤ 1,1 if total palmitic acid % > 14 %							
4. Refined olive oil	—	≤ 0,3	≤ 5	≤ 350	≤ 0,9 if total palmitic acid % ≤ 14 %	—	≤ 0,3	—	≤ 1,10	≤ 0,16	—	—
					≤ 1,1 if total palmitic acid % > 14 %							
5. Olive oil composed of refined and virgin olive oils	—	≤ 1,0	≤ 15	≤ 350	≤ 0,9 if total palmitic acid % ≤ 14 %	—	≤ 0,3	—	≤ 0,90	≤ 0,15	—	—
					≤ 1,0 if total palmitic acid % > 14 %							
6. Crude olive-pomace oil	—	—	—	> 350 (4)	≤ 1,4	—	≤ 0,6	—	—	—	—	—
7. Refined olive-pomace oil	—	≤ 0,3	≤ 5	> 350	≤ 1,4	—	≤ 0,5	—	≤ 2,00	≤ 0,20	—	—
8. Olive-pomace oil	—	≤ 1,0	≤ 15	> 350	≤ 1,2	—	≤ 0,5	—	≤ 1,70	≤ 0,18	—	—

(1) Total isomers which could (or could not) be separated by capillary column.

(2) Or where the median defect is less than or equal to 3,5 and the fruity median is equal to 0.

(3) Oils with a wax content of between 300 mg/kg and 350 mg/kg are considered to be lampante olive oil if the total aliphatic alcohol content is less than or equal to 350 mg/kg or if the erythrodiol and uvaol content is less than or equal to 3,5 %.

(4) Oils with a wax content of between 300 mg/kg and 350 mg/kg are considered to be crude olive-pomace oil if the total aliphatic alcohol content is above 350 mg/kg and if the erythrodiol and uvaol content is greater than 3,5 %.

(5) K 270 if solvent is cyclohexane, K 268 if solvent is iso-octane.

ANNEX II

‘ANNEX XVIII

DETERMINATION OF THE DIFFERENCE BETWEEN ACTUAL AND THEORETICAL CONTENT OF TRIACYLGLYCEROLS WITH ECN 42

1. SCOPE

Determination of the absolute difference between the experimental values of triacylglycerols (TAGs) with equivalent carbon number 42 ($ECN_{42_{HPLC}}$) obtained by determination in the oil by high performance liquid chromatography and the theoretical value of TAGs with an equivalent carbon number of 42 ($ECN_{42_{theoretical}}$) calculated from the fatty acid composition.

2. FIELD OF APPLICATION

The standard is applicable to olive oils. The method is applicable to the detection of the presence of small amounts of seed oils (rich in linoleic acid) in every class of olive oils.

3. PRINCIPLE

The content of triacylglycerols with ECN 42 determined by HPLC analysis and the theoretical content of triacylglycerols with ECN 42 (calculated on the basis of GLC determination of fatty acid composition) correspond within a certain limit for genuine olive oils. A difference larger than the values adopted for each type of oil points out that the oil contains seed oils.

4. METHOD

The method for the calculation of the theoretical content of triacylglycerols with ECN 42 and of the difference with respect to the HPLC data is essentially made by the coordination of analytical data obtained by means of other methods. It is possible to distinguish three phases: determination of fatty acid composition by capillary gas chromatography, calculation of theoretical composition of triacylglycerols with ECN 42, HPLC determination of ECN 42 triacylglycerols.

4.1. **Apparatus**

- 4.1.1. Round-bottomed flasks, 250 and 500 ml.
- 4.1.2. Beakers 100 ml.
- 4.1.3. Glass chromatographic column, 21 mm internal diameter, 450 mm length, with cock and normalised cone (female) at the top.
- 4.1.4. Separating funnels, 250 ml, with normalised cone (male) at the bottom, suitable for connection to the top of the column.
- 4.1.5. Glass rod, 600 mm length.
- 4.1.6. Glass funnel, 80 mm diameter.
- 4.1.7. Volumetric flasks, 50 ml.
- 4.1.8. Volumetric flasks, 20 ml.
- 4.1.9. Rotary evaporator.
- 4.1.10. High performance liquid chromatograph, allowing thermostatic control of column temperature.
- 4.1.11. Injection units for 10 μ l delivery.
- 4.1.12. Detector: differential refractometer. The full scale sensitivity should be at least 10^{-4} units of refractive index.
- 4.1.13. Column: stainless steel tube 250 mm length x 4,5 mm internal diameter packed with 5 μ m diameter particles of silica with 22 to 23 % carbon in the form of octadecylsilane.
- 4.1.14. Data processing software.
- 4.1.15. Vials, of about 2 ml volumes, with Teflon-layered septa and screw caps.

4.2. **Reagents**

The reagents should be of analytical purity. Elution solvents should be de-gassed, and may be recycled several times without effect on the separations.

- 4.2.1. Petroleum ether 40– 60 °C chromatographic grade or hexane.
- 4.2.2. Ethyl ether, peroxide-free, freshly distilled.
- 4.2.3. Elution solvent for purifying the oil by column chromatography mixture petroleum ether/ethyl ether 87/13 (v/v).
- 4.2.4. Silica gel, 70-230 mesh, type Merck 7734, with water content standardised at 5 % (w/w/).
- 4.2.5. Glass wool.
- 4.2.6. Acetone for HPLC.
- 4.2.7. Acetonitrile or propionitrile for HPLC.
- 4.2.8. HPLC elution solvent: acetonitrile + acetone (proportions to be adjusted to obtain the desired separation; begin with 50:50 mixture) or propionitrile.
- 4.2.9. Solubilisation solvent: acetone.
- 4.2.10. Reference triglycerides: commercial triglycerides (tripalmitin, triolein, etc.) may be used and the retention times then plotted in accordance with the equivalent carbon number, or alternatively reference chromatograms obtained from soya oil, mixture 30:70 soya oil — olive oil and pure olive oil (see notes 1 and 2 and figures 1 to 4).
- 4.2.11. Solid phase extraction column with silica phase 1 g, 6 ml.

4.3. **Sample preparation**

As a number of interfering substances can give rise to false positive results, the sample must always be purified according to IUPAC method 2.507, used for the determination of polar compounds in frying fats.

4.3.1. *Chromatographic column preparation*

Fill the column (4.1.3) with about 30 ml of elution solvent (4.2.3), then introduce inside the column some glass wool (4.2.5) pushing it to the bottom of the column by means of the glass rod (4.1.5).

In a 100 ml beaker, suspend 25 g of silica gel (4.2.4) in 80 ml of elution mixture (4.2.3), then transfer it to the column by means of a glass funnel (4.1.6).

To ensure the complete transfer of the silica gel to the column, wash the beaker with the elution mixture and transfer the washing portions to the column too.

Open the cock and let the solvent elute from the column until its level is about 1 cm over the silica gel.

4.3.2. *Column chromatography*

Weigh with the accuracy of 0,001 g, $2,5 \pm 0,1$ g of oil, previously filtered, homogenised and anhydriified, if necessary, in a 50 ml volumetric flask (4.1.7).

Dissolve it in about 20 ml of elution solvent (4.2.3). If necessary, slightly heat it to make the dissolution easily. Cool at room temperature and adjust the volume with elution solvent.

By means of a volumetric pipette, introduce 20 ml of solution inside the column prepared according to 4.3.1, open the cock and let the solvent elute to the silica gel layer level.

Then elute with 150 ml of elution solvent (4.2.3), adjusting the solvent rate at about 2 ml/min (150 ml will take about 60-70 minutes to pass through the column).

The eluate is recovered in a 250 ml round-bottomed flask (4.1.1) previously tared in an oven and exactly weighed. Eliminate the solvent at reduced pressure in a rotary evaporator (4.1.9) and weigh the residue that will be used to prepare the solution for HPLC analysis and for methyl ester preparation.

The sample recovery from the column must be 90 % at least for the extra virgin, virgin, ordinary, refined and olive oil categories, and a minimum of 80 % for lampante and olive-pomace oils.

4.3.3. *SPE purification*

Silica SPE column is activated by passing 6 ml of hexane (4.2.3) under vacuum, avoiding dryness.

Weigh to an accuracy of 0,001 g, 0,12 g in a 2 ml vial (4.1.15) and dissolve with 0,5 ml of hexane (4.2.3).

Load the SPE column with the solution and elute with 10 ml of hexane-diethyl ether (87:13 v/v) (4.2.3) under vacuum.

The collected fraction is evaporated to dryness in a rotary evaporator (4.1.9) under reduced pressure at room temperature. The residue is dissolved in 2 ml of acetone (4.2.6) for triacylglycerol (TAG) analysis.

4.4. **HPLC analysis**4.4.1. *Preparation of the samples for chromatographic analysis*

A 5 % solution of the sample to be analysed is prepared by weighing $0,5 \pm 0,001$ g of the sample into a 10 ml graduated flask and making up to 10 ml with the solubilisation solvent (4.2.9).

4.4.2. *Procedure*

Set up the chromatographic system. Pump elution solvent (4.2.8) at a rate of 1,5 ml/min to purge the entire system. Wait until a stable base line is obtained.

Inject 10 μ l of the sample prepared as in point 4.3.

4.4.3. *Calculation and expression of results*

Use the area normalisation method, i.e. assume that the sum of the areas of the peaks corresponding to TAGs from ECN 42 up to ECN 52 is equal to 100 %.

Calculate the relative percentage of each triglyceride using the formula:

$$\% \text{ triglyceride} = \text{area of peak} \times 100 / \text{sum of peak areas.}$$

The results should be given to at least two decimal places.

See notes 1 to 4.

4.5. **Calculation of triacylglycerols composition (moles %) from fatty acid composition data (area %)**4.5.1. *Determination of fatty acid composition*

Fatty acid composition is determined by ISO 5508 by means of a capillary column. The methyl esters are prepared according to COI/T.20/Doc. No 24.

4.5.2. *Fatty acids for calculation*

Glycerides are grouped by their Equivalent Carbon Number (ECN), taking into account the following equivalencies between ECN and fatty acids. Only fatty acids with 16 and 18 carbon atoms were taken into consideration, because only these are important for olive oil. The fatty acids should be normalised to 100 %.

Fatty acid (FA)	Abbreviation	Molecular weight (MW)	ECN
Palmitic acid	P	256,4	16
Palmitoleic acid	Po	254,4	14
Stearic acid	S	284,5	18
Oleic acid	O	282,5	16
Linoleic acid	L	280,4	14
Linolenic acid	Ln	278,4	12

4.5.3. *Conversion of area % into moles for all fatty acids (1)*

$$\text{moles P} = \frac{\text{area \% P}}{\text{MW P}}$$

$$\text{moles S} = \frac{\text{area \% S}}{\text{MW S}}$$

$$\text{moles Po} = \frac{\text{area \% Po}}{\text{MW Po}}$$

$$\text{moles O} = \frac{\text{area \% O}}{\text{MW O}}$$

$$\text{moles L} = \frac{\text{area \% L}}{\text{MW L}}$$

$$\text{moles Ln} = \frac{\text{area \% Ln}}{\text{MW Ln}}$$

4.5.4. Normalisation of fatty acid moles to 100 % (2)

$$\text{moles \% P (1,2,3)} = \frac{\text{moles P} * 100}{\text{moles (P + S + Po + O + L + Ln)}}$$

$$\text{moles \% S (1,2,3)} = \frac{\text{moles S} * 100}{\text{moles (P + S + Po + O + L + Ln)}}$$

$$\text{moles \% Po (1,2,3)} = \frac{\text{moles Po} * 100}{\text{moles (P + S + Po + O + L + Ln)}}$$

$$\text{moles \% O (1,2,3)} = \frac{\text{moles O} * 100}{\text{moles (P + S + Po + O + L + Ln)}}$$

$$\text{moles \% L (1,2,3)} = \frac{\text{moles L} * 100}{\text{moles (P + S + Po + O + L + Ln)}}$$

$$\text{moles \% Ln (1,2,3)} = \frac{\text{moles Ln} * 100}{\text{moles (P + S + Po + O + L + Ln)}}$$

The result gives the percentage of each fatty acid in moles % in the overall (1, 2, 3-) position of the TAGs.

Then the sum of the saturated fatty acids P and S (SFA) and the unsaturated fatty acids Po, O, L and Ln (UFA) are calculated (3):

$$\text{moles \% SFA} = \text{moles \% P} + \text{moles \% S}$$

$$\text{moles \% UFA} = 100 - \text{moles \% SFA}$$

4.5.5. Calculation of the fatty acid composition in 2- and 1, 3- positions of TAGs

The fatty acids are distributed to three pools as follows: one for 2- position and two identical for 1- and 3- positions, with different coefficients for the saturated (P and S) and unsaturated acids (Po, O, L and Ln).

4.5.5.1. Saturated fatty acids in 2-position [P(2) and S(2)] (4):

$$\text{moles \% P(2)} = \text{moles \% P (1,2,3)} * 0,06$$

$$\text{moles \% S(2)} = \text{moles \% S (1,2,3)} * 0,06$$

4.5.5.2. Unsaturated fatty acids in 2-position [Po(2), O(2), L(2) and Ln(2)] (5):

$$\text{moles \% Po(2)} = \frac{\text{moles \% Po(1,2,3)}}{\text{moles \% UFA}} * (100 - \text{moles \% P(2)} - \text{moles \% S(2)})$$

$$\text{moles \% O(2)} = \frac{\text{moles \% O(1,2,3)}}{\text{moles \% UFA}} * (100 - \text{moles \% P(2)} - \text{moles \% S(2)})$$

$$\text{moles \% L(2)} = \frac{\text{moles \% L(1,2,3)}}{\text{moles \% UFA}} * (100 - \text{moles \% P(2)} - \text{moles \% S(2)})$$

$$\text{moles \% Ln(2)} = \frac{\text{moles \% Ln(1,2,3)}}{\text{moles \% UFA}} * (100 - \text{moles \% P(2)} - \text{moles \% S(2)})$$

4.5.5.3. Fatty acids in 1,3-positions [P(1,3), S(1,3), Po(1,3), O(1,3), L(1,3) and Ln(1,3)] (6):

$$\text{moles \% P(1,3)} = \frac{\text{moles \% P(1,2,3)} - \text{moles \% P(2)}}{2} + \text{moles \% P(1,2,3)}$$

$$\text{moles \% S(1,3)} = \frac{\text{moles \% S(1,2,3)} - \text{moles \% S(2)}}{2} + \text{moles \% S(1,2,3)}$$

$$\text{moles \% Po(1,3)} = \frac{\text{moles \% Po(1,2,3)} - \text{moles \% Po(2)}}{2} + \text{moles \% Po(1,2,3)}$$

$$\text{moles \% O(1,3)} = \frac{\text{moles \% O(1,2,3)} - \text{moles \% O(2)}}{2} + \text{moles \% O(1,2,3)}$$

$$\text{moles \% L(1,3)} = \frac{\text{moles \% L(1,2,3)} - \text{moles \% L(2)}}{2} + \text{moles \% L(1,2,3)}$$

$$\text{moles \% Ln(1,3)} = \frac{\text{moles \% Ln(1,2,3)} - \text{moles \% Ln(2)}}{2} + \text{moles \% Ln(1,2,3)}$$

4.5.6. Calculation of triacylglycerols

4.5.6.1. TAGs with one fatty acid (AAA, here LLL, PoPoPo) (7)

$$\text{moles \% AAA} = \frac{\text{moles \% A(1,3)} * \text{moles \% A(2)} * \text{moles \% A(1,3)}}{10\ 000}$$

4.5.6.2. TAGs with two fatty acids (AAB, here PoPoL, PoLL) (8)

$$\text{moles \% AAB} = \frac{\text{moles \% A(1,3)} * \text{moles \% A(2)} * \text{moles \% B(1,3)} * 2}{10\ 000}$$

$$\text{moles \% ABA} = \frac{\text{moles \% A(1,3)} * \text{moles \% B(2)} * \text{moles \% A(1,3)}}{10\ 000}$$

4.5.6.3. TAGs with three different fatty acids (ABC, here OLLn, PLLn, PoOLn, PPOLn) (9)

$$\text{moles \% ABC} = \frac{\text{moles \% A(1,3)} * \text{moles \% B(2)} * \text{moles \% C(1,3)} * 2}{10\ 000}$$

$$\text{moles \% BCA} = \frac{\text{moles \% B(1,3)} * \text{moles \% C(2)} * \text{moles \% A(1,3)} * 2}{10\ 000}$$

$$\text{moles \% CAB} = \frac{\text{moles \% C(1,3)} * \text{moles \% A(2)} * \text{moles \% B(1,3)} * 2}{10\ 000}$$

4.5.6.4. Triacylglycerols with ECN42

The triacylglycerols with ECN42 are calculated according to equations 7, 8 and 9 and are then given in order of expected elution in HPLC (normally only three peaks).

LLL

PoLL and the positional isomer LPoL

OLLn and the positional isomers OLnL and LnOL

PoPoL and the positional isomer PoLPo

PoOLn and the positional isomers OPoLn and OLnPo

PLLn and the positional isomers LLnP and LnPL

PoPoPo

SLnLn and the positional isomer LnSLn

PPOLn and the positional isomers PLnPo and PoPLn

The triacylglycerols with ECN42 are given by the sum of the nine triacylglycerols including their positional isomers. The results should be given to at least two decimal places.

5. EVALUATION OF THE RESULTS

The calculated theoretical content and the content determined by the HPLC analysis are compared. If the difference in the absolute value of the HPLC data minus the theoretical data is greater than the values stated for the appropriate oil category in the standard, the sample contains seed oil.

Results are given to two decimal figures.

6. EXAMPLE (THE NUMBERS REFER TO THE SECTIONS IN THE TEXT OF THE METHOD)

— 4.5.1. Calculation of moles % fatty acids from GLC data (normalised area %)

The following data are obtained for the fatty acid composition by GLC:

FA	P	S	Po	O	L	Ln
MW	256,4	284,5	254,4	282,5	280,4	278,4
Area %	10,0	3,0	1,0	75,0	10,0	1,0

— 4.5.3 Conversion of area % into moles for all fatty acids (see formula (1))

$$\text{moles P} = \frac{10}{256,4} = 0,03900 \text{ moles P}$$

$$\text{moles S} = \frac{3}{284,5} = 0,01054 \text{ moles S}$$

$$\text{moles Po} = \frac{1}{254,4} = 0,00393 \text{ moles Po}$$

$$\text{moles O} = \frac{75}{282,5} = 0,26549 \text{ moles O}$$

$$\text{moles L} = \frac{10}{280,4} = 0,03566 \text{ moles L}$$

$$\text{moles Ln} = \frac{1}{278,4} = 0,00359 \text{ moles Ln}$$

$$\text{Total} = 0,35821 \text{ moles TAGs}$$

— 4.5.4 Normalisation of fatty acid moles to 100 % (see formula (2))

$$\text{moles \% P(1,2,3)} = \frac{0,03900 \text{ moles P} * 100}{0,35821 \text{ moles}} = 10,887 \%$$

$$\text{moles \% S(1,2,3)} = \frac{0,01054 \text{ moles S} * 100}{0,35821 \text{ moles}} = 2,942 \%$$

$$\text{moles \% Po(1,2,3)} = \frac{0,00393 \text{ moles Po} * 100}{0,35821 \text{ moles}} = 1,097 \%$$

$$\text{moles \% O(1,2,3)} = \frac{0,26549 \text{ moles O} * 100}{0,35821 \text{ moles}} = 74,116 \%$$

$$\text{moles \% L(1,2,3)} = \frac{0,03566 \text{ moles L} * 100}{0,35821 \text{ moles}} = 9,955 \%$$

$$\text{moles \% Ln(1,2,3)} = \frac{0,00359 \text{ moles Ln} * 100}{0,35821 \text{ moles}} = 1,002 \%$$

$$\text{Total moles \%} = 100 \%$$

Sum of the saturated and unsaturated fatty acids in the 1,2,3-position of TAGs (see formula (3)):

$$\text{moles \% SFA} = 10,887 \% + 2,942 \% = \mathbf{13,829 \%}$$

$$\text{moles \% UFA} = 100,000 \% - 13,829 \% = \mathbf{86,171 \%}$$

- 4.5.5 *Calculation of the fatty acid composition in 2- and 1,3-positions of the TAGs*
- 4.5.5.1 Saturated fatty acids in 2-position [P(2) and S(2)] (see formula (4))
- $$\text{moles \% P(2)} = 10,887 \% * 0,06 = 0,653 \text{ moles \%}$$
- $$\text{moles \% S(2)} = 2,942 \% * 0,06 = 0,177 \text{ moles \%}$$
- 4.5.5.2 Unsaturated fatty acids in 2-position [Po(1,3), O(1,3), L(1,3) and Ln(1,3)] (see formula (5))
- $$\text{moles \% Po(2)} = \frac{1,097 \%}{86,171 \%} * (100 - 0,653 - 0,177) = 1,262 \text{ moles \%}$$
- $$\text{moles \% O(2)} = \frac{74,116 \%}{86,171 \%} * (100 - 0,653 - 0,177) = 85,296 \text{ moles \%}$$
- $$\text{moles \% L(2)} = \frac{9,955 \%}{86,171 \%} * (100 - 0,653 - 0,177) = 11,457 \text{ moles \%}$$
- $$\text{moles \% Ln(2)} = \frac{1,002 \%}{86,171 \%} * (100 - 0,653 - 0,177) = 1,153 \text{ moles \%}$$
- 4.5.5.3 Fatty acids in 1,3-positions [P(1,3), S(1,3), Po(1,3), O(1,3), L(1,3) and Ln(1,3)] (see formula (6))
- $$\text{moles \% P(1,3)} = \frac{10,887 - 0,653}{2} + 10,887 = 16,004 \text{ moles \%}$$
- $$\text{moles \% S(1,3)} = \frac{2,942 - 0,177}{2} + 2,942 = 4,325 \text{ moles \%}$$
- $$\text{moles \% Po(1,3)} = \frac{1,097 - 1,262}{2} + 1,097 = 1,015 \text{ moles \%}$$
- $$\text{moles \% O(1,3)} = \frac{74,116 - 85,296}{2} + 74,116 = 68,526 \text{ moles \%}$$
- $$\text{moles \% L(1,3)} = \frac{9,955 - 11,457}{2} + 9,955 = 9,204 \text{ moles \%}$$
- $$\text{moles \% Ln(1,3)} = \frac{1,002 - 1,153}{2} + 1,002 = 0,927 \text{ moles \%}$$
- 4.5.6. *Calculation of triacylglycerols*

From the calculated fatty acid composition in sn-2- and sn-1,3-positions:

FA in	1,3-pos	2-pos
P	16,004 %	0,653 %
S	4,325 %	0,177 %
Po	1,015 %	1,262 %
O	68,526 %	85,296 %
L	9,204 %	11,457 %
Ln	0,927 %	1,153 %
Sum	100,0 %	100,0 %

the following triacylglycerols are calculated:

LLL

PoPoPo

PoLL with 1 positional isomer

SLnLn with 1 positional isomer

PoPoL with 1 positional isomer

PPoLn with 2 positional isomers

OLLn with 2 positional isomers

PLLn with 2 positional isomers

PoOLn with 2 positional isomers

— 4.5.6.1. TAGs with one fatty acid (LLL, PoPoPo) (see formula (7))

$$\text{mol \% LLL} = \frac{9,204 \% * 11,457 \% * 9,204 \%}{10\ 000} = \mathbf{0,09706 \text{ mol LLL}}$$

$$\text{mol \% PoPoPo} = \frac{1,015 \% * 1,262 \% * 1,015 \%}{10\ 000} = \mathbf{0,00013 \text{ mol PoPoPo}}$$

— 4.5.6.2 TAGs with two fatty acids (PoLL, SLnLn, PoPoL) (see formula (8))

$$\text{mol \% PoLL + LLPo} = \frac{1,015 \% * 11,457 \% * 9,204 \% * 2}{10\ 000} = 0,02141$$

$$\text{mol \% LPoL} = \frac{9,204 \% * 1,262 \% * 9,204 \%}{10\ 000} = 0,01069$$

0,03210 mol PoLL

$$\text{mol \% SLnLn + LnLnS} = \frac{4,325 \% * 1,153 \% * 0,927 \% * 2}{10\ 000} = 0,00092$$

$$\text{mol \% LnSLn} = \frac{0,927 \% * 0,177 \% * 0,927 \%}{10\ 000} = 0,00002$$

0,00094 mol SLnLn

$$\text{mol \% PoPoL + LPoPo} = \frac{1,015 \% * 1,262 \% * 9,204 \% * 2}{10\ 000} = 0,00236$$

$$\text{mol \% PoLPo} = \frac{1,015 \% * 11,457 \% * 1,015 \%}{10\ 000} = 0,00118$$

0,00354 mol PoPoL

— 4.5.6.3 TAGs with three different fatty acids (PoPLn, OLLn, PLLn, PoOLn) See formula (9)

$$\text{mol \% PPLn} = \frac{16,004 \% * 1,262 \% * 0,927 \% * 2}{10\ 000} = 0,00374$$

$$\text{mol \% LnPPo} = \frac{0,927 \% * 0,653 \% * 1,015 \% * 2}{10\ 000} = 0,00012$$

$$\text{mol \% PoLnP} = \frac{1,015 \% * 1,153 \% * 16,004 \% * 2}{10\ 000} = 0,00375$$

0,00761 mol PPLn

$$\text{mol \% OLLn} = \frac{68,526 \% * 11,457 \% * 0,927 \% * 2}{10\ 000} = 0,14556$$

$$\text{mol \% LnOL} = \frac{0,927 \% * 85,296 \% * 9,204 \% * 2}{10\ 000} = 0,14555$$

$$\text{mol \% LLnO} = \frac{9,204 \% * 1,153 \% * 68,526 \% * 2}{10\ 000} = 0,14544$$

0,43655 mol OLLn

$$\text{mol \% PLLn} = \frac{16,004 \% * 11,457 \% * 0,927 \% * 2}{10\ 000} = 0,03399$$

$$\text{mol \% LnPL} = \frac{0,927 \% * 0,653 \% * 9,204 \% * 2}{10\ 000} = 0,00111$$

$$\text{mol \% LLnP} = \frac{9,204 \% * 1,153 \% * 16,004 \% * 2}{10\ 000} = 0,03397$$

0,06907 mol PLLn

$$\text{mol \% PoOLn} = \frac{1,015 \% * 85,296 \% * 0,927 \% * 2}{10\ 000} = 0,01605$$

$$\text{mol \% LnPoO} = \frac{0,927 \% * 1,262 \% * 68,526 \% * 2}{10\ 000} = 0,01603$$

$$\text{mol \% OLnPo} = \frac{68,526 \% * 1,153 \% * 1,015 \% * 2}{10\ 000} = 0,01604$$

0,04812 mol PoOLn

ECN42 = 0,69512 mol TAGs

Note 1: The elution order can be determined by calculating the equivalent carbon numbers, often defined by the relation $ECN = CN - 2n$, where CN is the carbon number and n is the number of double bonds; it can be calculated more precisely by taking into account the origin of the double bond. If n_o , n_l and n_{ln} are the numbers of double bonds attributed to oleic, linoleic and linolenic acids respectively, the equivalent carbon number can be calculated by means of the relation of the formula:

$$EN = CN - d_o n_o - d_l n_l - d_{ln} n_{ln}$$

where the coefficient d_o , d_l and d_{ln} can be calculated by means of the reference triglycerides. Under the conditions specified in this method, the relation obtained will be close to:

$$ECN = CN - (2,60 n_o) - (2,35 n_l) - (2,17 n_{ln})$$

Note 2: With several reference triglycerides, it is also possible to calculate the resolution with respect to triolein:

$$\alpha = RT^1 / RT \text{ triolein}$$

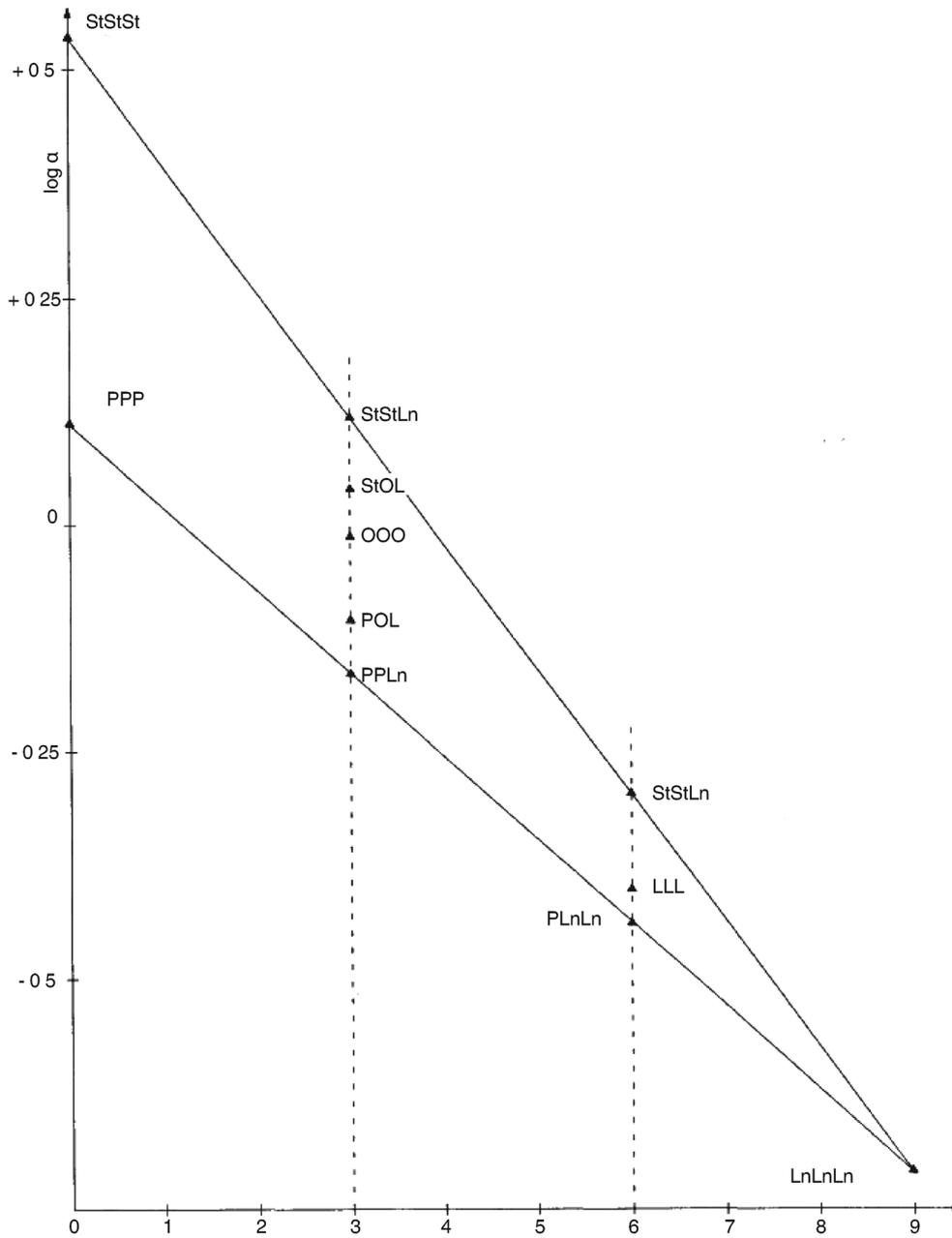
by use of the reduced retention time $RT^1 = RT - RT \text{ solvent}$

The graph of $\log \alpha$ against f (number of double bonds) enables the retention values to be determined for all the triglycerides of fatty acids contained in the reference triglycerides — see Figure 1.

Note 3: The efficiency of the column should permit clear separation of the peak of trilinolein from the peaks of the triglycerides with an adjacent RT . The elution is carried out up to ECN 52 peak.

Note 4: A correct measure of the areas of all peaks of interest for the present determination is ensured if the second peak corresponding to ECN 50 is 50 % of full scale of the recorder.

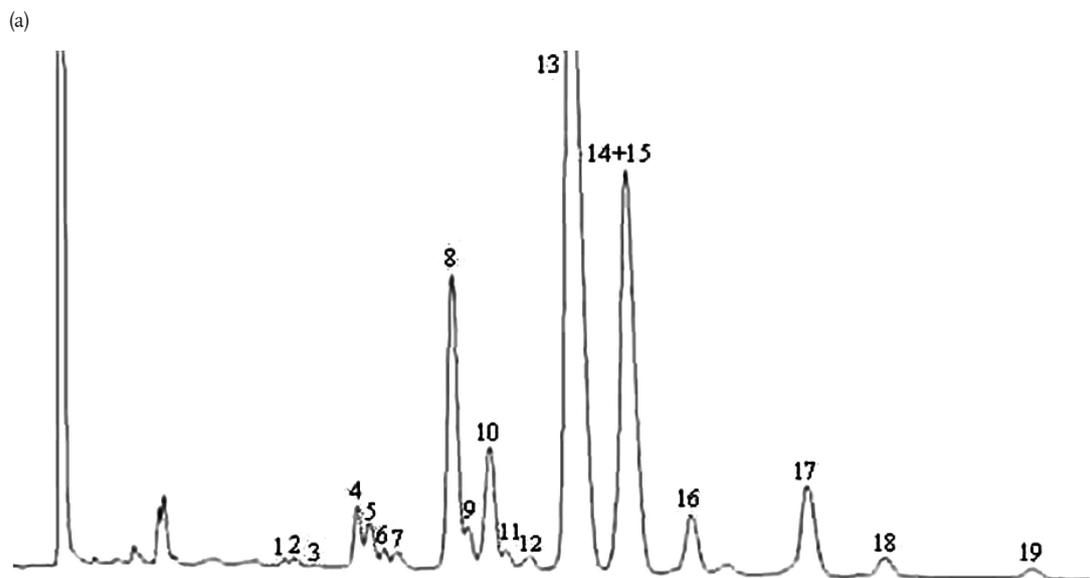
Figure 1

Graph of $\log \alpha$ against f (number of double bonds)

Number of double bonds

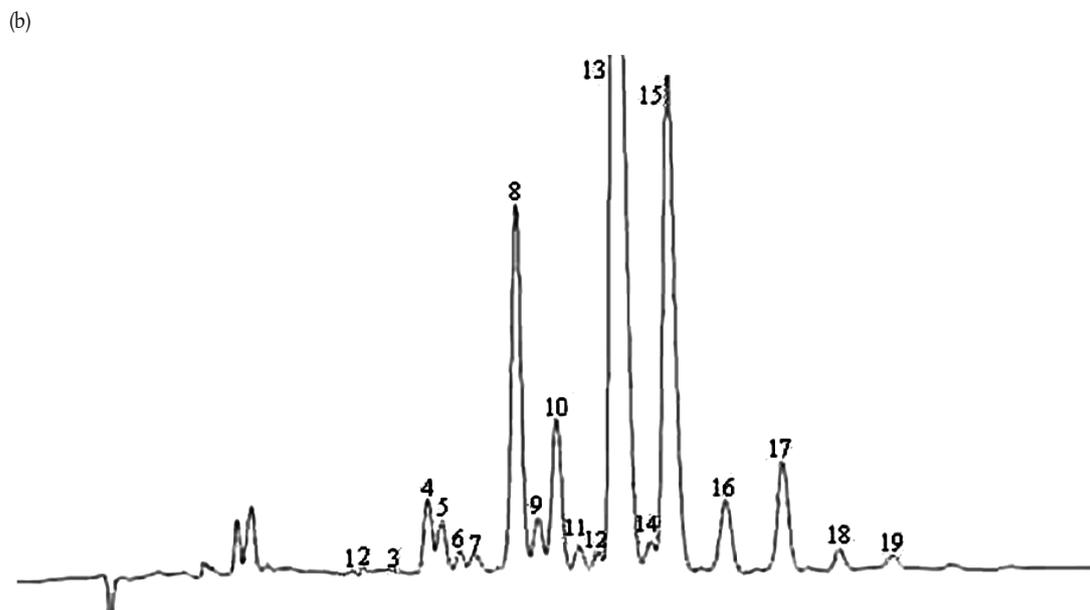
La: lauric acid; My: myristic acid; P: palmitic acid; S: stearic acid; O: oleic acid; L: linoleic acid; Ln: linolenic acid

Figure 2
Low linoleic olive oil



With solvent: Acetone/Acetonitrile.

PROFILE a: Main components of chromatographic peaks: **ECN42**: (1) LLL + PoLL; (2) OLLn + PoOLn; (3) PLLn; **ECN44**: (4) OLL + PoOL; (5) OOLn + PLL; (6) POLn + PPOo; (7) OOL + PoOO; **ECN46**: (8) OOL + LnPP; (9) PoOO; (10) SLL + PLO; (11) PoOP + SPoL + SOLn + SPoPo; (12) PLP; **ECN48**: (13) OOO + PoPP; (14 + 15) SOL + POO; (16) POP; **ECN50**: (17) SOO; (18) POS + SLS.

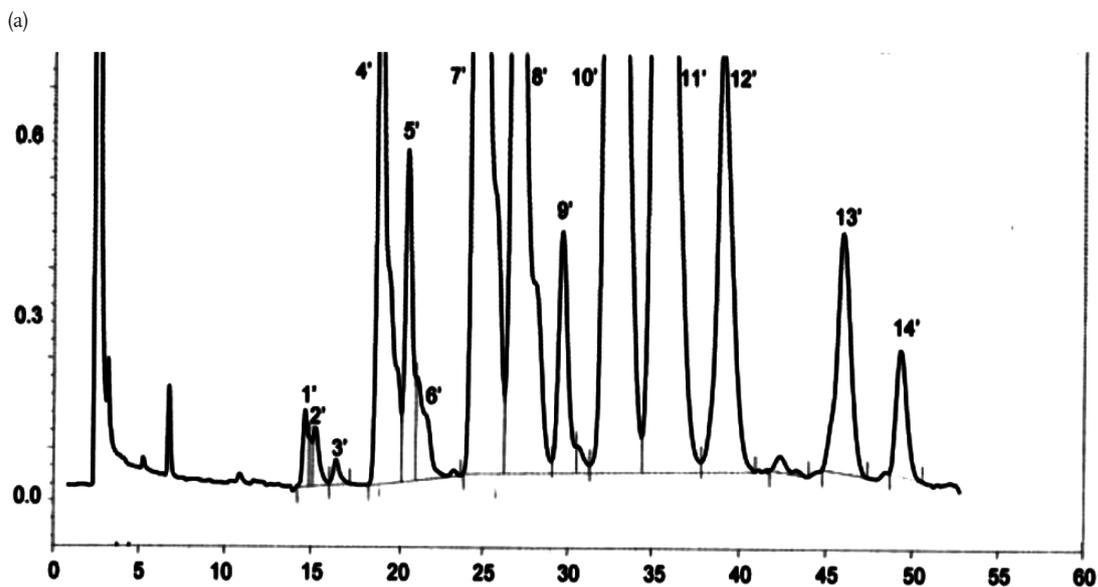


With solvent: Propionitrile

PROFILE b: Main components of chromatographic peaks: **ECN42**: (1) LLL; (2) OLLn + PoLL; (3) PLLn; **ECN44**: (4) OLL; (5) OOLn + PoOL; (6) PLL + PoPoO; (7) POLn + PPOo + PPOl; **ECN46**: (8) OOL + LnPP; (9) PoOO; (10) SLL + PLO; (11) PoOP + SPoL + SOLn + SPoPo; (12) PLP; **ECN48**: (13) OOO + PoPP; (14) SOL; (15) POO; (16) POP; **ECN50**: (17) SOO; (18) POS + SLS

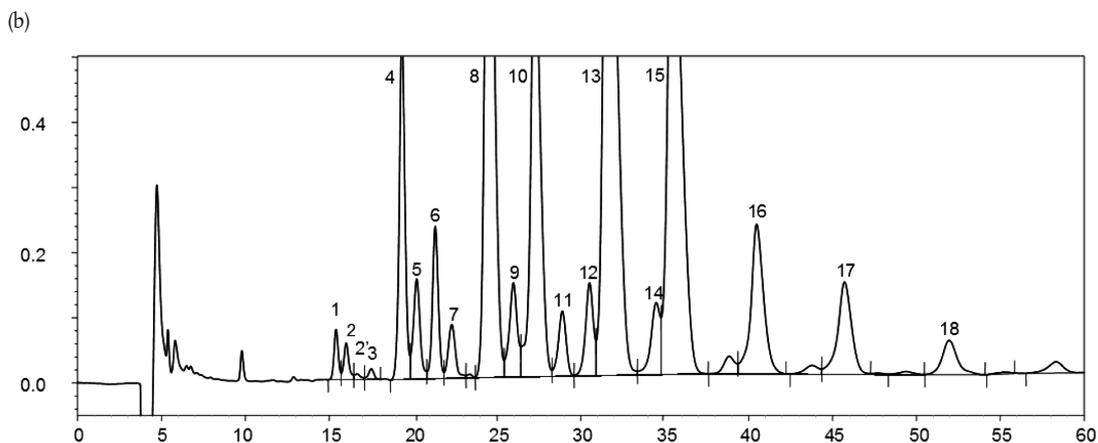
Figure 3

High linoleic olive oil



With solvent: Acetone/Acetonitrile (50:50).

Profile a: Main components of chromatographic peaks: **ECN42**: (1') LLL + PoLL; (2') OLLn + PoOLn; (3') PLLn; **ECN44**: (4') OLL + PoOL; (5') OOLn + PLL; (6') POLn + PPOPo; **ECN46**: (7') OOL + PoOO; (8') PLO + SLL + PoOP; (9') PLP + PoPP; **ECN48**: (10') OOO; (11') POO + SLL + PPOo; (12') POP + PLS; **ECN50**: (13') SOO; (14') POS + SLS



With solvent: Propionitrile.

Profile b: Main components of chromatographic peaks: **ECN42**: (1) LLL; (2 + 2') OLLn + PoLL; (3) PLLn; **ECN44**: (4) OLL; (5) OOLn + PoOL; (6) PLL + PoPoO; (7) POLn + PPOPo + PPOl; **ECN46**: (8) OOL + LnPP; (9) PoOO; (10) SLL + PLO; (11) PoOP + SPoL + SOLn + SPoPo; **ECN48**: (12) PLP; (13) OOO + PoPP; (14) SOL; (15) POO; (16) POP; **ECN50**: (17) SOO; (18) POS + SLS; **ECN52**: (19) AOO.

ANNEX III

ANNEX XXI

Results of conformity checks carried out on olive oils referred to in Article 8(2)

Sample	Category	Country of origin	Place of inspection ⁽¹⁾	Labelling						Chemical parameters			Organoleptic characteristics ⁽⁴⁾			Final conclusion		
				Legal name	Designation of origin	Storage conditions	Erroneous information	Legibility	C/NC ⁽²⁾	Parameters out of limit Y/N	If so, please indicate which one(s) ⁽²⁾	C/NC ⁽²⁾	Median defect	Fruity Median	C/NC ⁽²⁾	Required action	Sanction	

⁽¹⁾ Internal market (mill, bottlers, retail stage), export, import.

⁽²⁾ Each characteristic of olive oil set out in Annex I shall have a code.

⁽³⁾ Conform/not conform.

⁽⁴⁾ Not required for olive oil and pomace-oil.

COMMISSION IMPLEMENTING REGULATION (EU) No 300/2013

of 27 March 2013

amending Regulation (EU) No 605/2010 laying down animal and public health and veterinary certification conditions for the introduction into the European Union of raw milk and dairy products intended for human consumption

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 2002/99/EC of 16 December 2002 laying down the animal health rules governing the production, processing, distribution and introduction of products of animal origin for human consumption⁽¹⁾, and in particular the introductory phrase of Article 8, the first subparagraph of point (1) and point (4) of Article 8 and Article 9(4) thereof,

Having regard to Regulation (EC) No 854/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific rules for the organisation of official controls on products of animal origin intended for human consumption⁽²⁾, and in particular Article 11(1) thereof,

Whereas:

- (1) Commission Regulation (EU) No 605/2010⁽³⁾ lays down the public and animal health conditions and certification requirements for the introduction into the Union of consignments of raw milk and dairy products and the list of third countries from which the introduction into the Union of such consignments is authorised.
- (2) Annex I to Regulation (EU) No 605/2010 sets out a list of third countries or parts thereof authorised for the introduction into the Union of consignments of raw milk and dairy products and indicates the type of heat treatment required for such commodities. Article 4 of Regulation (EU) No 605/2010 provides that Member States are to authorise the importation of consignments of dairy products derived from raw milk of cows, ewes, goats or buffaloes from the third countries or parts thereof at risk of foot-and-mouth disease, which are listed in column C of Annex I to that Regulation, provided that such dairy products have undergone, or been produced from raw milk which has undergone, a heat treatment as referred to in that Article.
- (3) The risk arising from imports into the Union of dairy products produced from raw milk of camels of the species *Camelus dromedarius* (dromedary camels) from third countries or parts thereof at risk of foot-and-mouth disease listed in column C of Annex I to Regu-

lation (EU) No 605/2010 is not greater than from imports of dairy products derived from raw milk of cows, ewes, goats or buffaloes, provided that such dairy products have undergone, or been produced from raw milk which has undergone, the heat treatments referred to in Article 4 of that Regulation. Accordingly, that Article should be amended to cover dairy products derived from raw milk of that species.

- (4) In addition, the Emirate of Dubai of the United Arab Emirates, which is a third country not listed by the World Organisation for Animal Health as being free of foot-and-mouth disease, has expressed an interest in exporting to the Union dairy products produced from raw milk derived from dromedary camels after physical or chemical treatment in accordance with Article 4 of Regulation (EU) No 605/2010 and has submitted information in accordance with Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules⁽⁴⁾.
- (5) The Commission inspection service audited with satisfactory results the animal and public health controls on the production of milk derived from dromedary camels in the Emirate of Dubai. In addition, the recommendations of the Commission inspection service were adequately addressed by the Emirate of Dubai.
- (6) Based on that information, it can be concluded that the Emirate of Dubai can provide the necessary guarantees to ensure that dairy products produced in the Emirate of Dubai from raw milk of dromedary camels are in conformity with the applicable animal and public health requirements for imports into the Union of dairy products from third countries or parts thereof at risk of foot-and-mouth disease listed in column C of Annex I to Regulation (EU) No 605/2010.
- (7) In order to authorise imports into the Union of dairy products produced from dromedary camel milk from certain parts of the territory of the United Arab Emirates, the Emirate of Dubai should be added to the list of third countries or parts thereof referred to in Annex I to Regulation (EU) No 605/2010, with an indication that the authorisation provided for in Column C of that list applies only to dairy products produced from milk of that species.

⁽¹⁾ OJ L 18, 23.1.2003, p. 11.

⁽²⁾ OJ L 139, 30.4.2004, p. 206.

⁽³⁾ OJ L 175, 10.7.2010, p. 1.

⁽⁴⁾ OJ L 165, 30.4.2004, p. 1.

- (8) The model of health certificate 'Milk-HTC' in Part 2 of Annex II to Regulation (EU) No 605/2010 should be amended in order to include a reference to dairy products produced from milk of dromedary camels.
- (9) Certain dairy products covered by Regulation (EU) No 605/2010 do not fall within the commodity codes (HS codes) referred to in the model health certificates for dairy products. In order to allow a more precise identification of those commodities in the model health certificates, it is necessary to add the missing HS codes 15.17 (margarine) and 28.35 (phosphates) in the respective models of the health certificates 'Milk-HTB', 'Milk-HTC' and 'Milk-T/S' in Annex II to that Regulation.
- (10) Regulation (EU) No 605/2010 should therefore be amended accordingly.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,
- (1) in Article 4(1), the introductory phrase is replaced by the following:
- 'Member States shall authorise the importation of consignments of dairy products derived from raw milk of cows, ewes, goats, buffaloes or, where specifically authorised in Annex I, from camels of the species *Camelus dromedarius* from the third countries or parts thereof at risk of foot-and-mouth disease listed in column C of Annex I, provided that such dairy products have undergone, or been produced from raw milk which has undergone, a heat treatment involving:';
- (2) Annexes I and II are amended in accordance with the Annex to this Regulation.
- (11) 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

Regulation (EU) No 605/2010 is amended as follows:

Article 2

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 1 April 2013.

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

Done at Brussels, 27 March 2013.

For the Commission
The President
José Manuel BARROSO

ANNEX

The Annexes to Regulation (EU) No 605/2010 are amended as follows:

(1) Annex I is amended as follows:

(a) the following entry is inserted after the entry for Andorra in the table set out in that Annex:

'AE	The Emirate of Dubai of the United Arab Emirates ⁽¹⁾	0	0	+ ⁽²⁾
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(b) the following footnotes are added to the table set out in that Annex:

⁽¹⁾ Only dairy products produced from milk of camels of the species *Camelus dromedarius*.

⁽²⁾ Dairy products produced from milk of camels of the species *Camelus dromedarius* are authorised.;

(2) in Annex II, Part 2 is amended as follows:

(a) in Model Milk-HTB, in the Notes, in Part I, Box reference I.19 is replaced by the following:

— Box reference I.19: Use the appropriate Harmonised System (HS) code under the following headings: 04.01; 04.02; 04.03; 04.04; 04.05; 04.06; 15.17; 17.02; 21.05; 22.02; 28.35; 35.01; 35.02 or 35.04.;

(b) the Model Milk-HTC is replaced by the following:

'Model Milk-HTC

Health certificate for dairy products for human consumption from third countries or parts thereof authorised in column C of Annex I to Regulation (EU) No 605/2010 intended for importation into the European Union

COUNTRY		Veterinary certificate to EU		
Part I: Details of dispatched consignment	I.1. Consignor Name Address Tel.		I.2. Certificate reference No I.2.a.	
			I.3. Central competent authority	
			I.4. Local competent authority	
	I.5. Consignee Name Address Postcode Tel.		I.6.	
	I.7. Country of origin	ISO code	I.8. Region of origin	Code
			I.9. Country of destination	ISO code
			I.10.	
	I.11. Place of origin Name Address		Approval number	
	I.11.		I.12.	
	I.13. Place of loading		I.14. Date of departure	
I.15. Means of transport Aeroplane <input type="checkbox"/> Ship <input type="checkbox"/> Railway wagon <input type="checkbox"/> Road vehicle <input type="checkbox"/> Other <input type="checkbox"/> Identification Documentary references		I.16. Entry BIP in EU		
		I.17.		
I.18. Description of commodity		I.19. Commodity code (HS code)		
		I.20. Quantity		
I.21. Temperature of product Ambient <input type="checkbox"/> Chilled <input type="checkbox"/> Frozen <input type="checkbox"/>		I.22. Number of packages		
I.23. Seal/Container No		I.24. Type of packaging		
I.25. Commodities certified for: Human consumption <input type="checkbox"/>				
I.26.		I.27. For import or admission into EU <input type="checkbox"/>		
I.28. Identification of the commodities Species (scientific name) Manufacturing plant Number of packages Net weight Batch number				

Model Milk-HTC

Dairy products from third countries authorised in column C

COUNTRY		
II.	Health information	II.a. Certificate reference number
II.1.	Animal Health Attestation	
	I, the undersigned official veterinarian, declare that I am aware of the relevant provisions of Directive 2002/99/EC and of Regulation (EC) No 853/2004 and hereby certify that the dairy product described above:	
	(a) has been obtained from animals:	
	(i) under the control of the official veterinary service;	
	(ii) belonging to holdings which were not under restrictions due to foot-and-mouth disease or rinderpest; and	
	(iii) subject to regular veterinary inspections to ensure that they satisfy the animal health conditions laid down in Chapter I of Section IX of Annex III to Regulation (EC) No 853/2004 and in Directive 2002/99/EC;	
<i>either</i>	[(b) the dairy product was made from raw milk sourced from cows, ewes, goats, buffaloes or, where authorised in accordance with footnote (2) of Annex I to Regulation (EC) No 605/2010, from -camels of the species <i>Camelus dromedarius</i> , and has undergone, prior to import into the territory of the European Union:	
(1) <i>either</i>	[(i) a sterilisation process, to achieve an F_0 value equal to or greater than three;]	
(1) <i>or</i>	[(ii) an ultra-high temperature (UHT) treatment at not less than 135 °C in combination with a suitable holding time;]	
(1) <i>or</i>	[(iii) a high temperature-short time pasteurisation treatment (HTST) at 72 °C for 15 seconds applied twice to milk with a pH equal to or greater than 7,0 achieving, where applicable, a negative reaction to an alkaline phosphatase test, applied immediately after the heat treatment;]	
(1) <i>or</i>	[(iv) a treatment with an equivalent pasteurisation effect to point (iii) achieving, where applicable, a negative reaction to an alkaline phosphatase test, applied immediately after the heat treatment;]	
(1) <i>or</i>	[(v) a HTST treatment of milk with a pH below 7,0;]	
(1) <i>or</i>	[(vi) a HTST treatment combined with another physical treatment by	
(1) <i>either</i>	[(1) lowering the pH below 6 for one hour;]	
(1) <i>or</i>	[(2) additional heating equal to or greater than 72 °C, combined with desiccation;]	
(1) <i>or</i>	[(b) the dairy product was made from raw milk sourced from animals other than cows, ewes, goats, buffaloes or camels of the species <i>Camelus dromedarius</i> , and has undergone, prior to import into the territory of the European Union:	
(1) <i>either</i>	[(i) a sterilisation process, to achieve an F_0 value equal to or greater than three;]	
(1) <i>or</i>	[(ii) an ultra-high temperature (UHT) treatment at not less than 135 °C in combination with a suitable holding time;]	
II.2.	Public Health attestation	
	I, the undersigned official inspector, declare that I am aware of the relevant provisions of Regulations (EC) No 178/2002, (EC) No 852/2004, (EC) No 853/2004 and (EC) No 854/2004 and hereby certify that the dairy product described above was produced in accordance with those provisions, and in particular that:	
	(a) it was manufactured from raw milk:	
	(i) which comes from holdings registered in accordance with Regulation (EC) No 852/2004 and checked in accordance with Annex IV to Regulation (EC) No 854/2004;	
	(ii) which was produced, collected, cooled, stored and transported in accordance with the hygiene conditions laid down in Chapter I of Section IX of Annex III to Regulation (EC) No 853/2004;	
	(iii) which meets the plate and somatic cell count criteria laid down in Chapter I of Section IX of Annex III to Regulation (EC) No 853/2004;	
	(iv) which complies with the guarantees on the residues status of raw milk provided by the monitoring plans for the detection of residues or substances submitted in accordance with Council Directive 96/23/EC, and in particular, Article 29 thereof;	

COUNTRY		<i>Model Milk-HTC</i> Dairy products from third countries authorised in column C	
II.	Health information	II.a. Certificate reference number	II.b.
	<p>(v) which, pursuant to testing for residues of antibacterial drugs carried out by the food business operator in accordance with the requirements of Annex III, Section IX, Chapter I, Part III, point 4 to Regulation (EC) No 853/2004, it complies with the maximum residue limits for residues of antibacterial veterinary medicinal products laid down in the Annex to Regulation (EU) No 37/2010;</p> <p>(vi) which has been produced under conditions guaranteeing compliance with the maximum residue levels for pesticides laid down in Regulation (EC) No 396/2005, and maximum levels for contaminants laid down in Regulation (EC) No 1881/2006;</p> <p>(b) it comes from an establishment implementing a programme based on the HACCP principles in accordance with Regulation (EC) No 852/2004;</p> <p>(c) it has been processed, stored, wrapped, packaged and transported in accordance with the relevant hygiene conditions laid down in Annex II to Regulation (EC) No 852/2004 and Chapter II of Section IX of Annex III to Regulation (EC) No 853/2004;</p> <p>(d) it meets the relevant criteria laid down in Chapter II of Section IX of Annex III to Regulation (EC) No 853/2004 and the relevant microbiological criteria laid down in Regulation (EC) No 2073/2005 on microbiological criteria for foodstuffs;</p> <p>(e) the guarantees covering live animals and products thereof provided by the residue plans submitted in accordance with Directive 96/23/EC, and in particular Article 29 thereof, are fulfilled.</p>		
Notes			
This certificate is intended for dairy products for human consumption from third countries or parts thereof authorised, where applicable for milk from certain animal species only, in column C of Annex I to Regulation (EU) No 605/2010 intended for importation into the European Union.			
Part I:			
— Box reference I.7: provide name and ISO code of the country or part thereof as appearing in Annex I to Regulation (EU) No 605/2010.			
— Box reference I.11: name, address and approval number of the establishment of dispatch.			
— Box reference I.15: registration number (railway wagons or container and road vehicles), flight number (aircraft) or name (ship) is to be provided. In the case of transport in containers, the total number of containers and their registration number and where there is a serial number of the seal it must be indicated in box I.23. In the case of unloading and reloading, the consignor must inform the border inspection post of introduction into the European Union.			
— Box reference I.19: use the appropriate Harmonised System (HS) code under the following headings: 04.01; 04.02; 04.03; 04.04; 04.05; 04.06; 15.17; 17.02; 19.01; 21.05; 21.06; 22.02; 28.35; 35.01; 35.02 or 35.04.			
— Box reference I.20: indicate total gross weight and total net weight.			
— Box reference I.23: for containers or boxes, the container number and the seal number (if applicable) should be included.			
— Box reference I.28: manufacturing plant: introduce the approval number of the treatment and/or processing establishment(s) approved for export to the European Union.			
Part II:			
(1) Keep as appropriate.			
— The colour of the signature shall be different to that of the printing. The same rule applies to stamps other than those embossed or watermark.			
Official veterinarian			
Name (in capital letters):		Qualification and title:	
Date:		Signature:	
Stamp:			

(c) in Model Milk-T/S, in the Notes, in Part I, Box reference I.19 is replaced by the following:

— Box reference I.19: use the appropriate Harmonised System (HS) code under the following headings: 04.01; 04.02; 04.03; 04.04; 04.05; 04.06; 15.17; 17.02; 19.01; 21.05; 21.06; 22.02; 28.35; 35.01; 35.02 or 35.04.

COMMISSION REGULATION (EU) No 301/2013

of 27 March 2013

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 Annual Improvements to International Financial Reporting Standards, 2009-2011 Cycle

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

HAS ADOPTED THIS REGULATION:

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

Article 1

The Annex to Regulation (EC) No 1126/2008 is amended as follows:

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 ⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

(1) By Commission Regulation (EC) No 1126/2008 ⁽²⁾ certain international standards and interpretations that were in existence at 15 October 2008 were adopted.

(1) International Financial Reporting Standard (IFRS) 1 *First-time Adoption of International Financial Reporting Standards* is amended as set out in the Annex to this Regulation;

(2) On 17 May 2012, the International Accounting Standards Board (IASB) published Annual Improvements to International Financial Reporting Standards 2009-2011 Cycle (the improvements), in the framework of its regular improvement process which aims at streamlining and clarifying the standards. The objective of the improvements is to address non-urgent, but necessary issues discussed by the IASB during the project cycle that began in 2009 on areas of inconsistency in International Financial Reporting Standard (IFRSs) or where clarification of wording is required. Three of the improvements, namely the amendments to Appendix D of IFRS 1, International Accounting Standard (IAS) 16, and IAS 34, are clarifications or corrections of the respective standards. The other three improvements, namely the amendments to IFRS 1, IAS 1, and IAS 32, involve changes to the existing requirements or additional guidance on the implementation of those requirements.

(2) International Accounting Standard (IAS) 1 *Presentation of Financial Statements* is amended as set out in the Annex to this Regulation;

(3) IFRS 1 *First-time Adoption of International Financial Reporting Standards* and IAS 34 *Interim Financial Reporting* are amended in accordance with IAS 1 as set out in the Annex to this Regulation;

(4) IAS 16 *Property, Plant and Equipment* is amended as set out in the Annex to this Regulation;

(5) IAS 32 *Financial Instruments: Presentation* is amended as set out in the Annex to this Regulation;

(3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that the improvements meet the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.

(6) International Financial Reporting Interpretations Committee's (IFRIC) Interpretation 2 *Members' Shares in Co-operative Entities and Similar Instruments* is amended in accordance with IAS 32 as set out in the Annex to this Regulation;

(4) Regulation (EC) No 1126/2008 should therefore be amended accordingly.

(7) IAS 34 *Interim Financial Reporting* is amended as set out in the Annex to this Regulation.

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

Article 2

Each company shall apply the amendments referred to in Article 1, at the latest, as from the commencement date of its first financial year starting on or after 1 January 2013.

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*.

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 320, 29.11.2008, p. 1.

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

Done at Brussels, 27 March 2013.

For the Commission
The President
José Manuel BARROSO

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IFRS 1	<i>IFRS 1 First-time Adoption of International Financial Reporting Standards</i>
IAS 1	<i>IAS 1 Presentation of Financial Statements</i>
IAS 16	<i>IAS 16 Property, Plant and Equipment</i>
IAS 32	<i>IAS 32 Financial Instruments: Presentation</i>
IAS 34	<i>IAS 34 Interim Financial Reporting</i>

Amendment to IFRS 1 *First-time Adoption of International Financial Reporting Standards*

Paragraphs 4A–4B, 23A–23B and 39P are added.

SCOPE

- 4A Notwithstanding the requirements in paragraphs 2 and 3, an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, must either apply this IFRS or else apply IFRSs retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Estimates and Errors* as if the entity had never stopped applying IFRSs.
- 4B When an entity does not elect to apply this IFRS in accordance with paragraph 4A, the entity shall nevertheless apply the disclosure requirements in paragraphs 23A–23B of IFRS 1, in addition to the disclosure requirements in IAS 8.

PRESENTATION AND DISCLOSURE**Explanation of transition to IFRSs**

- 23A An entity that has applied IFRSs in a previous period, as described in paragraph 4A, shall disclose:
- (a) the reason it stopped applying IFRSs; and
 - (b) the reason it is resuming the application of IFRSs.
- 23B When an entity, in accordance with paragraph 4A, does not elect to apply IFRS 1, the entity shall explain the reasons for electing to apply IFRSs as if it had never stopped applying IFRSs.

EFFECTIVE DATE

- 39P *Annual Improvements 2009–2011 Cycle*, issued in May 2012, added paragraphs 4A–4B and 23A–23B. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

Amendment to Appendix D of IFRS 1 *First-time Adoption of International Financial Reporting Standards*

Paragraph D23 is amended and paragraph 39Q is added.

Borrowing costs

- D23 A first-time adopter can elect to apply the requirements of IAS 23 from the date of transition or from an earlier date as permitted by paragraph 28 of IAS 23. From the date on which an entity that applies this exemption begins to apply IAS 23, the entity:
- (a) shall not restate the borrowing cost component that was capitalised under previous GAAP and that was included in the carrying amount of assets at that date; and
 - (b) shall account for borrowing costs incurred on or after that date in accordance with IAS 23, including those borrowing costs incurred on or after that date on qualifying assets already under construction.

EFFECTIVE DATE

- 39Q *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraph D23. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

Amendment to IAS 1 *Presentation of Financial Statements*

Paragraphs 10, 38 and 41 are amended. Paragraphs 39 and 40 are deleted. Paragraphs 38A–38D, 40A–40D and 139L are added (even though the content of paragraphs 38A and 38B is based on previous paragraphs 39 and 40 that have now been deleted) as well as the headings before paragraphs 38, 38C and 40A.

Complete set of financial statements

- 10 A complete set of financial statements comprises:
- (a) a statement of financial position as at the end of the period;
 - (b) a statement of profit or loss and other comprehensive income for the period;
 - (c) a statement of changes in equity for the period;

- (d) a statement of cash flows for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (ea) comparative information in respect of the preceding period as specified in paragraphs 38 and 38A; and
- (f) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 40A–40D.

An entity may use titles for the statements other than those used in this Standard. For example, an entity may use the title ‘statement of comprehensive income’ instead of ‘statement of profit or loss and other comprehensive income’.

Comparative information

Minimum comparative information

- 38** Except when IFRSs permit or require otherwise, an entity shall present comparative information in respect of the preceding period for all amounts reported in the current period’s financial statements. An entity shall include comparative information for narrative and descriptive information if it is relevant to understanding the current period’s financial statements.
- 38A** An entity shall present, as a minimum, two statements of financial position, two statements of profit or loss and other comprehensive income, two separate statements of profit or loss (if presented), two statements of cash flows and two statements of changes in equity, and related notes.
- 38B** In some cases, narrative information provided in the financial statements for the preceding period(s) continues to be relevant in the current period. For example, an entity discloses in the current period details of a legal dispute, the outcome of which was uncertain at the end of the preceding period and is yet to be resolved. Users may benefit from the disclosure of information that the uncertainty existed at the end of the preceding period and from the disclosure of information about the steps that have been taken during the period to resolve the uncertainty.

Additional comparative information

- 38C** An entity may present comparative information in addition to the minimum comparative financial statements required by IFRSs, as long as that information is prepared in accordance with IFRSs. This comparative information may consist of one or more statements referred to in paragraph 10, but need not comprise a complete set of financial statements. When this is the case, the entity shall present related note information for those additional statements.
- 38D** For example, an entity may present a third statement of profit or loss and other comprehensive income (thereby presenting the current period, the preceding period and one additional comparative period). However, the entity is not required to present a third statement of financial position, a third statement of cash flows or a third statement of changes in equity (ie an additional financial statement comparative). The entity is required to present, in the notes to the financial statements, the comparative information related to that additional statement of profit or loss and other comprehensive income.
- 39** [Deleted]
- 40** [Deleted]

Change in accounting policy, retrospective restatement or reclassification

- 40A** An entity shall present a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in paragraph 38A if:
- (a) it applies an accounting policy retrospectively, makes a retrospective restatement of items in its financial statements or reclassifies items in its financial statements; and
 - (b) the retrospective application, retrospective restatement or the reclassification has a material effect on the information in the statement of financial position at the beginning of the preceding period.
- 40B** In the circumstances described in paragraph 40A, an entity shall present three statements of financial position as at:
- (a) the end of the current period;
 - (b) the end of the preceding period; and
 - (c) the beginning of the preceding period.
- 40C** When an entity is required to present an additional statement of financial position in accordance with paragraph 40A, it must disclose the information required by paragraphs 41–44 and IAS 8. However, it need not present the related notes to the opening statement of financial position as at the beginning of the preceding period.

40D The date of that opening statement of financial position shall be as at the beginning of the preceding period regardless of whether an entity's financial statements present comparative information for earlier periods (as permitted in paragraph 38C).

41 If an entity changes the presentation or classification of items in its financial statements, it shall reclassify comparative amounts unless reclassification is impracticable. When an entity reclassifies comparative amounts, it shall disclose (including as at the beginning of the preceding period):

- (a) **the nature of the reclassification;**
- (b) **the amount of each item or class of items that is reclassified; and**
- (c) **the reason for the reclassification.**

TRANSITION AND EFFECTIVE DATE

139L *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraphs 10, 38 and 41, deleted paragraphs 39–40 and added paragraphs 38A–38D and 40A–40D. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

Consequential amendments to other standards resulting from the amendment to IAS 1

The following amendments to other IFRSs are necessary to ensure consistency with the revised IAS 1.

Amendment to IFRS 1 *First-time Adoption of International Financial Reporting Standards*

Paragraph 21 is amended and paragraph 39R is added.

PRESENTATION AND DISCLOSURE

Comparative information

21 An entity's first IFRS financial statements shall include at least three statements of financial position, two statements of profit or loss and other comprehensive income, two separate statements of profit or loss (if presented), two statements of cash flows and two statements of changes in equity and related notes, including comparative information for all statements presented.

EFFECTIVE DATE

39R *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraph 21. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

Amendment to IAS 34 *Interim Financial Reporting*

Paragraph 5 is amended and paragraph 52 is added.

CONTENT OF AN INTERIM FINANCIAL REPORT

5 IAS 1 defines a complete set of financial statements as including the following components:

- (a) a statement of financial position as at the end of the period;
- (b) a statement of profit or loss and other comprehensive income for the period;
- (c) a statement of changes in equity for the period;
- (d) a statement of cash flows for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (ea) comparative information in respect of the preceding period as specified in paragraphs 38 and 38A of IAS 1; and
- (f) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 40A–40D of IAS 1.

An entity may use titles for the statements other than those used in this Standard. For example, an entity may use the title 'statement of comprehensive income' instead of 'statement of profit or loss and other comprehensive income'.

EFFECTIVE DATE

- 52 *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraph 5 as a consequential amendment derived from the amendment to IAS 1 *Presentation of Financial Statements*. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

Amendment to IAS 16 Property, Plant and Equipment

Paragraph 8 is amended and paragraph 81G is added.

RECOGNITION

- 8 Items such as spare parts, stand-by equipment and servicing equipment are recognised in accordance with this IFRS when they meet the definition of property, plant and equipment. Otherwise, such items are classified as inventory.

EFFECTIVE DATE

- 81G *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraph 8. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

Amendment to IAS 32 Financial Instruments: Presentation

Paragraphs 35, 37 and 39 are amended and paragraphs 35A and 97M are added.

PRESENTATION

Interest, dividends, losses and gains
(see also paragraph AG37)

- 35 **Interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability shall be recognised as income or expense in profit or loss. Distributions to holders of an equity instrument shall be recognised by the entity directly in equity. Transaction costs of an equity transaction shall be accounted for as a deduction from equity.**
- 35A Income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with IAS 12 *Income Taxes*.
- 37 An entity typically incurs various costs in issuing or acquiring its own equity instruments. Those costs might include registration and other regulatory fees, amounts paid to legal, accounting and other professional advisers, printing costs and stamp duties. The transaction costs of an equity transaction are accounted for as a deduction from equity to the extent that they are incremental costs directly attributable to the equity transaction that otherwise would have been avoided. The costs of an equity transaction that is abandoned are recognised as an expense.
- 39 The amount of transaction costs accounted for as a deduction from equity in the period is disclosed separately in accordance with IAS 1.

EFFECTIVE DATE AND TRANSITION

- 97M *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraphs 35, 37 and 39 and added paragraph 35A. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.

Consequential amendments to other standards resulting from the amendment to IAS 32

The following amendments to other IFRSs are necessary to ensure consistency with the revised IAS 32.

Amendment to IFRIC 2 Members' Shares in Co-operative Entities and Similar Instruments

Paragraph 11 is amended and paragraph 17 is added.

CONSENSUS

- 11 As required by paragraph 35 of IAS 32, distributions to holders of equity instruments are recognised directly in equity. Interest, dividends and other returns relating to financial instruments classified as financial liabilities are expenses, regardless of whether those amounts paid are legally characterised as dividends, interest or otherwise.

EFFECTIVE DATE

- 17 *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraph 11. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. If an entity applies that amendment to IAS 32 as a part of the *Annual Improvements 2009–2011 Cycle* (issued in May 2012) for an earlier period, the amendment in paragraph 11 shall be applied for that earlier period.

Amendment to IAS 34 Interim Financial Reporting

Paragraph 16A is amended and paragraph 53 is added.

CONTENT OF AN INTERIM FINANCIAL REPORT

Other disclosures

- 16A** In addition to disclosing significant events and transactions in accordance with paragraphs 15–15C, an entity shall include the following information in the notes to its interim financial statements, if not disclosed elsewhere in the interim financial report. The information shall normally be reported on a financial year-to-date basis.

(a) ...

- (g) the following segment information (disclosure of segment information is required in an entity's interim financial report only if IFRS 8 *Operating Segments* requires that entity to disclose segment information in its annual financial statements):

(i) ...

- (iv) a measure of total assets and liabilities for a particular reportable segment if such amounts are regularly provided to the chief operating decision maker and if there has been a material change from the amount disclosed in the last annual financial statements for that reportable segment.

(v) ...

(h) ...

EFFECTIVE DATE

- 53 *Annual Improvements 2009–2011 Cycle*, issued in May 2012, amended paragraph 16A. An entity shall apply that amendment retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies that amendment for an earlier period it shall disclose that fact.
-

COMMISSION IMPLEMENTING REGULATION (EU) No 302/2013

of 27 March 2013

amending Regulation (EC) No 616/2007 opening and providing for the administration of Community tariff quotas in the sector of poultrymeat originating in Brazil, Thailand and other third countries

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) ⁽¹⁾, and in particular Articles 144(1) and 148, in conjunction with Article 4 thereof,

Whereas:

- (1) Commission Regulation (EC) No 616/2007 ⁽²⁾ provides for the administration of tariff quotas in the sector of poultrymeat originating in Brazil, Thailand and other third countries.
- (2) The minimum and maximum quantities applicable to applications for import rights and import licences should be amended and harmonised in order to avoid inconsistencies.
- (3) With the view of improving and harmonising the management of the quotas, the security for certain quotas and the validity of the import licences should be adjusted and the import licences for certain groups should not be transferable.
- (4) It should be specified in the Annex that the allocation of certain quotas for other countries should, in some cases, include also either Brazil or Thailand.
- (5) Regulation (EC) No 616/2007 should therefore be amended accordingly.
- (6) 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

Regulation (EC) No 616/2007 is amended as follows:

(1) Article 4 is amended as follows:

(a) paragraph 5 is replaced by the following:

‘5. Each application for an import licence or import right must respect the requirement for a minimum quantity in tonnes as well the requirement for a maximum percentage of the quantity available for the quota period or subperiod concerned. These requirements for each separate quota are laid down in Annex I.’;

(b) paragraph 7 is replaced by the following:

‘7. Box 20 of the licence application and the licence shall contain one of the entries given in Annex II, Part A.

Box 24 of the licences shall contain one of the entries listed in Annex II, Part B.

For Groups Nos 3 and 6A, and for 6B quota with order number 09.4262, box 24 of the licence shall contain one of the entries given in Annex II, Part C.

For Group No 8 and for 6B quota with order number 09.4261, box 24 of the licence shall contain one of the entries given in Annex II, Part D.

For Group 6B quotas with order numbers 09.4263, 09.4264 and 09.4265, box 24 of the licence shall contain one of the entries given in Annex II, Part E.’;

(2) in Article 5, paragraph 2 is replaced by the following:

‘2. A security of EUR 50 per 100 kilograms shall be lodged at the time of submission of the licence application for Groups Nos 2, 3, 6A, 6B and 8. For Groups Nos 1, 4A, 4B and 7, the security shall be set at EUR 10 per 100 kilograms and for import rights applications for Groups Nos 5A and 5B the security shall be set at EUR 35 per 100 kilograms.’;

(3) Article 7 is replaced by the following:

‘Article 7

1. By way of derogation from Article 22 of Commission Regulation (EC) No 376/2008 (*), the import licences and import rights shall be valid from the first day of the quota period or subperiod for which the application was lodged, and until 30 June of the same quota period.

However, for Groups Nos 5A and 5B licences shall be valid for 15 working days from the actual date of issuing of the licence, in accordance with Article 22(2) of Regulation (EC) No 376/2008.

2. By way of derogation from Article 8(1) of Regulation (EC) No 376/2008, the rights deriving from licences for groups other than Groups Nos 5A and 5B are not transferable.

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 142, 5.6.2007, p. 3.

3. Without prejudice to Article 8(1) of Regulation (EC) No 376/2008, the rights deriving from the licences for Group Nos 5A and 5B may be transferred only to transferees satisfying the eligibility conditions set out in Article 5 of Regulation (EC) No 1301/2006 and Article 4(1) and (2) of this Regulation.

(*) OJ L 114, 26.4.2008, p. 3.;

(4) Annex I is replaced by the text set out in the Annex I to this Regulation;

(5) Annex II to this Regulation is added as Part E to Annex II.

Article 2

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 the Member States.

Done at Brussels, 27 March 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX I

'ANNEX I

Poultry meat, salted or in brine (*)

Country	Group No	Management periodicity	Order number	CN Code	Customs duty	Annual quantity (tonnes)	Minimum per application	Maximum per application
Brazil	1	Quarterly	09.4211	ex 0210 99 39	15,4 %	170 807	100 t	10 %
Thailand	2	Quarterly	09.4212	ex 0210 99 39	15,4 %	92 610	100 t	5 %
Other	3	Annual	09.4213	ex 0210 99 39	15,4 %	828	10 t	10 %

(*) Applicability of the preferential arrangements is determined on the basis of the CN code and is subject to the meat salted or in brine being poultrymeat of CN 0207.

Preparations of poultry meat other than turkey

Country	Group No	Management periodicity	Order number	CN Code	Customs duty	Annual quantity (tonnes)	Minimum per application	Maximum per application
Brazil	4A	Quarterly	09.4214	1602 32 19	8 %	79 477	100 t	10 %
			09.4251	1602 32 11	630 EUR/t	15 800	100 t	10 %
			09.4252	1602 32 30	10,9 %	62 905	100 t	10 %
	4B	Annual	09.4253	1602 32 90	10,9 %	295	10 t	100 %
Thailand	5A	Quarterly	09.4215	1602 32 19	8 %	160 033	100 t	10 %
			09.4254	1602 32 30	10,9 %	14 000	100 t	10 %
			09.4255	1602 32 90	10,9 %	2 100	10 t	10 %
			09.4256	1602 39 29	10,9 %	13 500	100 t	10 %
	5B	Annual	09.4257	1602 39 21	630 EUR/t	10	10 t	100 %
			09.4258	ex 1602 39 85 ⁽¹⁾	10,9 %	600	10 t	100 %
09.4259			ex 1602 39 85 ⁽²⁾	10,9 %	600	10 t	100 %	
Other	6A	Quarterly	09.4216	1602 32 19	8 %	11 443	10 t	10 %
			09.4260	1602 32 30	10,9 %	2 800	10 t	10 %
	6B	Annual	09.4261 ⁽³⁾	1602 32 11	630 EUR/t	340	10 t	100 %
			09.4262	1602 32 90	10,9 %	470	10 t	100 %
			09.4263 ⁽⁴⁾	1602 39 29	10,9 %	220	10 t	100 %
			09.4264 ⁽⁴⁾	ex 1602 39 85 ⁽¹⁾	10,9 %	148	10 t	100 %
09.4265 ⁽⁴⁾	ex 1602 39 85 ⁽²⁾	10,9 %	125	10 t	100 %			

⁽¹⁾ Processed duck, geese, guinea fowl meat, containing 25 % or more but less than 57 % by weight of poultry meat or offal.

⁽²⁾ Processed duck, geese, guinea fowl meat, containing less than 25 % by weight of poultry meat or offal.

⁽³⁾ Other than Brazil, including Thailand.

⁽⁴⁾ Other than Thailand, including Brazil.

Preparations of turkey meat

Country	Group No	Management periodicity	Order number	CN Code	Customs duty	Annual quantity (tonnes)	Minimum per application	Maximum per application
Brazil	7	Quarterly	09.4217	1602 31	8,5 %	92 300	100 t	10 %
Other	8	Quarterly	09.4218	1602 31	8,5 %	11 596	10 t	10 %

ANNEX II

'E. Entries referred to in the fifth subparagraph of Article 4(7):

- in Bulgarian:* Не следва да се използва за продукти с произход от Тайланд в съответствие с Регламент (ЕО) № 616/2007.
- in Spanish:* No puede utilizarse para productos originarios de Tailandia en aplicación del Reglamento (CE) nº 616/2007.
- in Czech:* Nepoužije se u produktů pocházejících z Thajska v souladu s nařízením (ES) č. 616/2007.
- in Danish:* Kan ikke anvendes for produkter med oprindelse i Thailand i henhold til forordning (EF) nr. 616/2007.
- in German:* Gemäß der Verordnung (EG) Nr. 616/2007 nicht verwendbar für Erzeugnisse mit Ursprung in Thailand.
- in Estonian:* Ei ole kasutatav Tai päritolu toodete puhul vastavalt määrusele (EÜ) nr 616/2007.
- in Greek:* Δεν μπορεί να χρησιμοποιηθεί για τα προϊόντα καταγωγής Ταϊλάνδης κατ' εφαρμογή του κανονισμού (ΕΚ) αριθ. 616/2007.
- in English:* Not to be used for products originating in Thailand pursuant to Regulation (EC) No 616/2007.
- in French:* N'est pas utilisable pour des produits originaires de Thaïlande en application du règlement (CE) nº 616/2007.
- in Italian:* Da non utilizzare per prodotti originari della Tailandia in applicazione del regolamento (CE) n. 616/2007.
- in Latvian:* Piemērojot Regulu (EK) Nr. 616/2007, neizmanto Taizemes izcelsmes produktiem.
- in Lithuanian:* Nenaudojama produktams, kurių kilmės šalys yra Tailandas, taikant Reglamentą (EB) Nr. 616/2007.
- in Hungarian:* Nem alkalmazandó a Thaiföldről származó termékekre a 616/2007/EK rendelet alapján.
- in Maltese:* Ma jistax jintuża għall-prodotti li joriginaw mit-Tajlandja, b'applikazzjoni tar-Regolament (KE) Nru 616/2007.
- in Dutch:* Mag niet worden gebruikt voor producten van oorspong uit Thailand overeenkomstig Verordening (EG) nr. 616/2007.
- in Polish:* Nie stosuje się w przypadku produktów pochodzących z Tajlandii zgodnie z rozporządzeniem (WE) nr 616/2007.
- in Portuguese:* Não utilizável para produtos originários da Tailândia, em aplicação do Regulamento (CE) nº 616/2007.
- in Romanian:* Nu se utilizează pentru produsele originare din Thailanda în aplicarea Regulamentului (CE) nr. 616/2007.
- in Slovak:* Podľa nariadenia (ES) č. 616/2007 nepoužívať pre výrobky pochádzajúce z Thajska.
- in Slovenian:* V skladu z Uredbo (ES) št. 616/2007 se ne uporablja za proizvode s poreklom iz Tajske.
- in Finnish:* Ei voimassa Thaimaasta peräisin olevien tuotteiden osalta asetuksen (EY) N:o 616/2007 mukaisesti.
- in Swedish:* Får inte användas för produkter med ursprung i Thailand i enlighet med förordning (EG) nr 616/2007.'

COMMISSION IMPLEMENTING REGULATION (EU) No 303/2013**of 27 March 2013****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) ⁽¹⁾,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multi-lateral 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 XVI, Part A thereto.

- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 27 March 2013.

*For the Commission,
On behalf of the President,
José Manuel SILVA RODRÍGUEZ
Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 157, 15.6.2011, p. 1.

ANNEX

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

(EUR/100 kg)		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MA	71,0
	TN	111,6
	TR	135,6
	ZZ	106,1
0707 00 05	JO	194,1
	MA	152,2
	TR	159,3
	ZZ	168,5
0709 91 00	EG	66,7
	ZZ	66,7
0709 93 10	MA	42,8
	TR	155,2
	ZZ	99,0
0805 10 20	EG	58,2
	IL	72,5
	MA	59,7
	TN	67,4
	TR	66,5
	ZZ	64,9
0805 50 10	TR	77,5
	ZZ	77,5
0808 10 80	AR	96,5
	BR	88,0
	CL	129,7
	CN	75,5
	MK	28,2
	US	196,6
	ZA	113,5
	ZZ	104,0
0808 30 90	AR	108,6
	CL	147,7
	TR	208,9
	US	150,6
	ZA	117,0
	ZZ	146,6

⁽¹⁾ 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 IMPLEMENTING REGULATION (EU) No 304/2013
of 27 March 2013
fixing the import duties in the cereals sector applicable from 1 April 2013

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) ⁽¹⁾,

Having regard to Commission Regulation (EU) No 642/2010 of 20 July 2010 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of import duties in the cereals sector ⁽²⁾, 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 covered by CN codes 1001 19 00, 1001 11 00, ex 1001 91 20 (common wheat seed), ex 1001 99 00 (high quality common wheat other than for sowing), 1002 10 00, 1002 90 00, 1005 10 90, 1005 90 00, 1007 10 90 and 1007 90 00 is to be equal to the intervention price valid for such products on importation and 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, in order to calculate 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 (EU) No 642/2010, the price to be used for the calculation of the import duty on products covered by CN codes 1001 19 00, 1001 11 00, ex 1001 91 20 (common wheat seed), ex 1001 99 00 (high quality common wheat other than for sowing), 1002 10 00, 1002 90 00, 1005 10 90, 1005 90 00, 1007 10 90 and 1007 90 00 is the daily cif representative import price determined as specified in Article 5 of that Regulation.

(4) Import duties should be fixed for the period from 1 April 2013 and should apply until new import duties are fixed and enter into force.

(5) Given the need to ensure that this measure applies as soon as possible after the updated data have been made available, this Regulation should enter into force on the day of its publication,

HAS ADOPTED THIS REGULATION:

Article 1

From 1 April 2013, 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 the day of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 27 March 2013.

For the Commission,
On behalf of the President,
José Manuel SILVA RODRÍGUEZ
Director-General for Agriculture and
Rural Development

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 187, 21.7.2010, p. 5.

ANNEX I

Import duties on the products referred to in Article 136(1) of Regulation (EC) No 1234/2007 applicable from 1 April 2013

CN code	Description	Import duties ⁽¹⁾ (EUR/t)
1001 19 00 1001 11 00	Durum wheat, high quality	0,00
	medium quality	0,00
	low quality	0,00
ex 1001 91 20	Common wheat seed	0,00
ex 1001 99 00	High quality common wheat other than for sowing	0,00
1002 10 00 1002 90 00	Rye	0,00
1005 10 90	Maize seed other than hybrid	0,00
1005 90 00	Maize other than seed ⁽²⁾	0,00
1007 10 90 1007 90 00	Grain sorghum other than hybrids for sowing	0,00

⁽¹⁾ The importer may benefit, under Article 2(4) of Regulation (EU) No 642/2010, from a reduction in the duty of:

- EUR 3/t, where the port of unloading is located on the Mediterranean Sea (beyond the Strait of Gibraltar) or on the Black Sea, for goods arriving in the Union via the Atlantic Ocean or the Suez Canal,
- EUR 2/t, where the port of unloading is located in Denmark, Estonia, Ireland, Latvia, Lithuania, Poland, Finland, Sweden, the United Kingdom or on the Atlantic coast of the Iberian Peninsula, for goods arriving in the Union via the Atlantic Ocean.

⁽²⁾ The importer may benefit from a flat-rate reduction of EUR 24/t where the conditions laid down in Article 3 of Regulation (EU) No 642/2010 are met.

ANNEX II

Factors for calculating the duties laid down in Annex I

15.3.2013-26.3.2013

1. Averages over the reference period referred to in Article 2(2) of Regulation (EU) No 642/2010:

(EUR/t)

	Common wheat ⁽¹⁾	Maize	Durum wheat, high quality	Durum wheat, medium quality ⁽²⁾	Durum wheat, low quality ⁽³⁾
Exchange	Minnéapolis	Chicago	—	—	—
Quotation	241,73	221,29	—	—	—
Fob price USA	—	—	300,83	290,83	270,83
Gulf of Mexico premium	84,96	20,14	—	—	—
Great Lakes premium	—	—	—	—	—

⁽¹⁾ Premium of EUR 14/t incorporated (Article 5(3) of Regulation (EU) No 642/2010).

⁽²⁾ Discount of EUR 10/t (Article 5(3) of Regulation (EU) No 642/2010).

⁽³⁾ Discount of EUR 30/t (Article 5(3) of Regulation (EU) No 642/2010).

2. Averages over the reference period referred to in Article 2(2) of Regulation (EU) No 642/2010:

Freight costs: Gulf of Mexico-Rotterdam: 16,32 EUR/t

Freight costs: Great Lakes-Rotterdam: 51,71 EUR/t

DECISIONS

COUNCIL DECISION 2013/160/CFSP

of 27 March 2013

amending Decision 2011/101/CFSP concerning restrictive measures against Zimbabwe

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union and in particular Article 29 thereof,

Whereas:

- (1) On 15 February 2011, the Council adopted Decision 2011/101/CFSP ⁽¹⁾.
- (2) On 23 July 2012 and 18 February 2013, the Council concluded that a peaceful and credible constitutional referendum in Zimbabwe would represent an important milestone in the preparation of democratic elections justifying an immediate suspension of the majority of all remaining Union targeted restrictive measures against individuals and entities.
- (3) In view of the outcome of the Zimbabwean constitutional referendum of 16 March 2013, the Council has decided to suspend the travel ban and asset freeze applying to the majority of the individuals and entities set out in Annex I to Decision 2011/101/CFSP. The suspension should be subject to a review by the Council every three months in light of the situation on the ground.
- (4) Decision 2011/101/CFSP should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Decision 2011/101/CFSP is hereby amended as follows:

(1) in Article 10, paragraph 3 is replaced by the following:

‘3. The measures referred to in Article 4(1) and Article 5(1) and (2), in so far as they apply to persons and entities listed in Annex II, shall be suspended until 20 February 2014. The suspension shall be reviewed every three months.’;

(2) Annex II shall be replaced by the text set out in the Annex to this Decision.

Article 2

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

Done at Brussels, 27 March 2013.

For the Council
The President
E. GILMORE

⁽¹⁾ OJ L 42, 16.2.2011, p. 6.

ANNEX

'ANNEX II

PERSONS AND ENTITIES REFERRED TO IN ARTICLE 10(3)

I. Persons

	Name (and any aliases)
1.	Abu Basutu, Titus MJ
2.	Buka (a.k.a. Bhuka), Flora
3.	Bvudzijena, Wayne
4.	Charamba, George
5.	Chidarikire, Faber Edmund
6.	Chigwedere, Aeneas Soko
7.	Chihota, Phineas
8.	Chinamasa, Patrick Anthony
9.	Chindori-Chininga, Edward Takaruza
10.	Chinotimba, Joseph
11.	Chipwere, Augustine
12.	Chombo, Ignatius Morgan Chiminya
13.	Dinha, Martin
14.	Goche, Nicholas Tasunungurwa
15.	Gono, Gideon
16.	Gurira, Cephas T.
17.	Gwekwerere, Stephen
18.	Kachepa, Newton
19.	Karakadzai, Mike Tichafa
20.	Kasukuwere, Saviour
21.	Kazangarare, Jawet
22.	Khumalo, Sibangumuzi
23.	Kunonga, Nolbert (a.k.a. Nobert)
24.	Kwainona, Martin
25.	Langa, Andrew
26.	Mabunda, Musarashana
27.	Machaya, Jason (a.k.a. Jaison) Max Kokerai
28.	Made, Joseph Mtakwese
29.	Madzongwe, Edna (a.k.a. Edina)
30.	Maluleke, Titus
31.	Mangwana, Paul Munyaradzi

	Name (and any aliases)
32.	Marumahoko, Reuben
33.	Masuku, Angeline
34.	Mathema, Cain Ginyilitshe Ndabazekhaya
35.	Mathuthu, Thokozile
36.	Matibiri, Innocent Tonderai
37.	Matiza, Joel Biggie
38.	Matonga, Brighton
39.	Mhandu, Cairo (a.k.a. Kairo)
40.	Mhonda, Fidellis
41.	Midzi, Amos Bernard (Mugenva)
42.	Mnangagwa, Emmerson Dambudzo
43.	Mohadi, Kembo Campbell Dugishi
44.	Moyo, Jonathan
45.	Moyo, Sibusio Bussie
46.	Moyo, Simon Khaya
47.	Mpofu, Obert Moses
48.	Muchena, Henry
49.	Muchena, Olivia Nyembesi (a.k.a. Nyembezi)
50.	Muchinguri, Oppah Chamu Zvipange
51.	Mudede, Tobaiwa (a.k.a. Tonneth)
52.	Mujuru, Joyce Teurai Ropa
53.	Mumbengegwi, Simbarashe Simbanenduku
54.	Murerwa, Herbert Muchemwa
55.	Musariri, Munyaradzi
56.	Mushohwe, Christopher Chindoti
57.	Mutezo, Munacho
58.	Mutinhiri, Ambros (a.k.a. Ambrose)
59.	Mzembi, Walter
60.	Mzilikazi, Morgan S.
61.	Nguni, Sylvester
62.	Nhema, Francis
63.	Nyanhongo, Magadzire Hubert
64.	Nyoni, Sithembiso Gile Glad
65.	Rugeje, Engelbert Abel
66.	Rungani, Victor TC
67.	Sakupwanya, Stanley

	Name (and any aliases)
68.	Savanhu, Tendai
69.	Sekeramayi, Sydney (a.k.a. Sidney) Tigere
70.	Sekeremayi, Lovemore
71.	Shamu, Webster Kotiwani
72.	Shamuyarira, Nathan Marwirakuwa
73.	Shungu, Etherton
74.	Sibanda, Chris
75.	Sibanda, Misheck Julius Mpande
76.	Sigauke, David
77.	Sikosana, Absolom
78.	Tarumbwa, Nathaniel Charles
79.	Tomana, Johannes
80.	Veterai, Edmore
81.	Zimondi, Paradzai

II. Entities

	Name
1.	Cold Comfort Farm Trust Co-operative
2.	Comoil (PVT) Ltd
3.	Famba Safaris
4.	Jongwe Printing and Publishing Company (PVT) Ltd (a.k.a. Jongwe Printing and Publishing Co., a.k.a. Jongwe Printing and Publishing Company)
5.	M & S Syndicate (PVT) Ltd
6.	OSLEG Ltd (a.k.a. Operation Sovereign Legitimacy)
7.	Swift Investments (PVT) Ltd
8.	Zidco Holdings (a.k.a. Zidco Holdings (PVT) Ltd)

COMMISSION IMPLEMENTING DECISION

of 11 March 2013

amending Decision 2011/163/EU on the approval of plans submitted by third countries in accordance with Article 29 of Council Directive 96/23/EC

(notified under document C(2013) 1279)

(Text with EEA relevance)

(2013/161/EU)

THE EUROPEAN COMMISSION,

The entries for Bosnia and Herzegovina for poultry, milk, eggs and honey should therefore be included in the list.

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

(5) Japan has submitted a plan for bovine to the Commission. That plan provides sufficient guarantees and should be approved. An entry for Japan for bovine should therefore be included in the list.

Having regard to Council Directive 96/23/EC of 29 April 1996 on measures to monitor certain substances and residues thereof in live animals and animal products and repealing Directives 85/358/EEC and 86/469/EEC and Decisions 89/187/EEC and 91/664/EEC ⁽¹⁾, and in particular the fourth subparagraph of Article 29(1) and Article 29(2) thereof,

(6) Moldova has submitted a plan for poultry, aquaculture and eggs to the Commission. That plan provides sufficient guarantees and should be approved. The entries for Moldova for poultry, aquaculture and eggs should therefore be included in the list.

Whereas:

(1) Directive 96/23/EC lays down measures to monitor the substances and groups of residues listed in Annex I thereto. That Directive requires that third countries from which Member States are authorised to import animals and animal products covered by that Directive submit a residue monitoring plan providing required guarantees. That plan should at least include the groups of residues and substances listed in that Annex I.

(7) Pitcairn Islands are currently included in the list for honey. However, Pitcairn Islands have not provided a plan as required by Article 29 of Directive 96/23/EC. Pitcairn Islands should therefore be removed from the list.

(2) Commission Decision 2011/163/EU ⁽²⁾ approves the plans provided for in Article 29 of Directive 96/23/EC ('the plans') submitted by certain third countries listed in the Annex thereto for the animals and animal products indicated in that list.

(8) Vietnam has submitted a plan for honey to the Commission. That plan provides sufficient guarantees and should be approved. An entry for Vietnam for honey should therefore be included in the list.

(3) In the light of the recent plans submitted by certain third countries and additional information obtained by the Commission, it is necessary to update the list of third countries from which Member States are authorised to import certain animals and animal products, as provided for in Directive 96/23/EC and currently listed in the Annex to Decision 2011/163/EU ('the list').

(9) In order to avoid any disruption to trade, a transitional period should be laid down to cover the relevant consignments from Pitcairn Islands, which were certified and dispatched to the Union before the date of application of this Decision.

(10) Decision 2011/163/EU should therefore be amended accordingly.

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

(4) Bosnia and Herzegovina has submitted a plan for poultry, milk, eggs and honey to the Commission. That plan provides sufficient guarantees and should be approved.

HAS ADOPTED THIS DECISION:

Article 1

The Annex to Decision 2011/163/EU is replaced by the text set out in the Annex to this Decision.

⁽¹⁾ OJ L 125, 23.5.1996, p. 10.

⁽²⁾ OJ L 70, 17.3.2011, p. 40.

Article 2

For a transitional period until 16 May 2013, Member States shall accept consignments from Pitcairn Islands of honey provided that the importer demonstrates that the products had been certified and dispatched to the Union prior to 1 April 2013.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 11 March 2013.

For the Commission
Tonio BORG
Member of the Commission

ANNEX

ANNEX

Code ISO2	Country	Bovine	Ovine/caprine	Porcine	Equine	Poultry	Aquaculture	Milk	Eggs	Rabbit	Wild game	Farmed game	Honey
AD	Andorra	X	X		X								
AE	United Arab Emirates						X	X ⁽¹⁾					
AL	Albania		X				X		X				
AR	Argentina	X	X		X	X	X	X	X	X	X	X	X
AU	Australia	X	X		X		X	X			X	X	X
BA	Bosnia and Herzegovina					X	X	X	X				X
BD	Bangladesh						X						
BN	Brunei						X						
BR	Brazil	X			X	X	X						X
BW	Botswana	X			X							X	
BY	Belarus				X ⁽²⁾		X	X	X				
BZ	Belize						X						
CA	Canada	X	X	X	X	X	X	X	X	X	X	X	X
CH	Switzerland	X	X	X	X	X	X	X	X	X	X	X	X
CL	Chile	X	X	X		X	X	X			X		X
CM	Cameroon												X
CN	China					X	X		X	X			X
CO	Colombia						X						

Code ISO2	Country	Bovine	Ovine/caprine	Porcine	Equine	Poultry	Aquaculture	Milk	Eggs	Rabbit	Wild game	Farmed game	Honey
CR	Costa Rica						X						
CU	Cuba						X						X
EC	Ecuador						X						
ET	Ethiopia												X
FK	Falkland Islands	X	X										
FO	Faeroe Islands						X						
GH	Ghana												X
GM	Gambia						X						
GL	Greenland		X								X	X	
GT	Guatemala						X						X
HN	Honduras						X						
HR	Croatia	X	X	X	X (2)	X	X	X	X	X	X	X	X
ID	Indonesia						X						
IL	Israel					X	X	X	X			X	X
IN	India						X		X				X
IR	Iran						X						
JM	Jamaica												X
JP	Japan	X					X						
KE	Kenya							X (1)					
KG	Kyrgyzstan												X

Code ISO2	Country	Bovine	Ovine/caprine	Porcine	Equine	Poultry	Aquaculture	Milk	Eggs	Rabbit	Wild game	Farmed game	Honey
KR	South Korea						X						
LB	Lebanon												X
LK	Sri Lanka						X						
MA	Morocco						X						
MD	Moldova					X	X		X				X
ME	Montenegro	X	X	X		X	X		X				X
MG	Madagascar						X						X
MK	former Yugoslav Republic of Macedonia ⁽⁴⁾	X	X	X		X	X	X	X		X		X
MU	Mauritius						X						
MX	Mexico				X		X		X				X
MY	Malaysia					X ⁽⁵⁾	X						
MZ	Mozambique						X						
NA	Namibia	X	X								X		
NC	New Caledonia	X ⁽³⁾					X				X	X	X
NI	Nicaragua						X						X
NZ	New Zealand	X	X		X		X	X			X	X	X
PA	Panama						X						
PE	Peru					X	X						
PF	French Polynesia												X
PH	Philippines						X						

Code ISO2	Country	Bovine	Ovine/caprine	Porcine	Equine	Poultry	Aquaculture	Milk	Eggs	Rabbit	Wild game	Farmed game	Honey
PY	Paraguay	X											
RS	Serbia ⁽⁵⁾	X	X	X	X ⁽²⁾	X	X	X	X		X		X
RU	Russia	X	X	X		X		X	X			X ⁽⁶⁾	X
SA	Saudi Arabia						X						
SG	Singapore	X ⁽³⁾	X ⁽³⁾	X ⁽³⁾		X ⁽³⁾	X	X ⁽³⁾					
SM	San Marino	X											X
SR	Suriname						X						
SV	El Salvador												X
SZ	Swaziland	X											
TH	Thailand					X	X						X
TN	Tunisia					X	X				X		
TR	Turkey					X	X	X	X				X
TW	Taiwan						X						X
TZ	Tanzania						X						X
UA	Ukraine					X	X	X	X				X
UG	Uganda						X						X
US	United States	X	X	X		X	X	X	X	X	X	X	X
UY	Uruguay	X	X		X		X	X			X		X
VE	Venezuela						X						
VN	Vietnam						X						X

Code ISO2	Country	Bovine	Ovine/caprine	Porcine	Equine	Poultry	Aquaculture	Milk	Eggs	Rabbit	Wild game	Farmed game	Honey
YT	Mayotte						X						
ZA	South Africa										X	X	
ZM	Zambia												X
ZW	Zimbabwe						X					X	

(¹) Camel milk only.

(²) Export to the Union of live equidae for slaughter (food producing animals only).

(³) Third countries using only raw material either from Member States or from other third countries approved for imports of such raw material to the Union, in accordance with Article 2.

(⁴) The former Yugoslav Republic of Macedonia; the definitive nomenclature for this country will be agreed following current negotiations at UN level.

(⁵) Not including Kosovo (this designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence).

(⁶) Only for reindeer from the Murmansk and Yamalo-Nenets regions.

COMMISSION DECISION

of 26 March 2013

on determining Member States' annual emission allocations for the period from 2013 to 2020 pursuant to Decision No 406/2009/EC of the European Parliament and of the Council

(notified under document C(2013) 1708)

(2013/162/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Decision No 406/2009/EC of the European Parliament and of the Council of 23 April 2009 on the effort of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020 ⁽¹⁾, and in particular the forth subparagraph of Article 3(2) thereof,

Whereas:

- (1) The greenhouse gas emissions from installations covered by Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC ⁽²⁾ as deriving from the Union Registry, Commission Decisions, National Allocation Plans and the official correspondence between the Commission and the respective Member States constitute verified emission data in the sense of the fourth paragraph of Article 3(2) of Decision No 406/2009/EC.
- (2) The total greenhouse gas emissions from gases and activities as defined in Article 2(1) of Decision No 406/2009/EC submitted pursuant to Decision No 280/2004/EC of the European Parliament and of the Council of 11 February 2004 concerning a mechanism for monitoring community greenhouse gas emissions and for implementing the Kyoto Protocol ⁽³⁾ in the year 2012 as established following the 2012 initial review conducted by the Commission pursuant to the Guidelines for the 2012 Technical Review of Greenhouse Gas Emission Inventories ⁽⁴⁾ constitute reviewed greenhouse gas emissions data for the years 2005, 2008, 2009 and 2010 in the sense of the fourth paragraph of Article 3(2) of Decision No 406/2009/EC.
- (3) To ensure consistency between the determination of the annual emission allocations and the reported greenhouse gas emissions for each year, Member States' annual emission allocations should be calculated also by applying the global warming potential values from the

4th IPCC assessment report adopted by Decision 15/CP.17. The annual emission allocation calculated as such should become applicable from the first year for which the reporting of greenhouse gas inventories using these new global warming potential values becomes compulsory pursuant to Article 3 of Decision No 280/2004/EC.

- (4) Data currently reported in the national greenhouse gas inventories and the national and Union registries are not sufficient to determine, at Member State level, the CO₂ civil aviation emissions at national level that are not covered by Directive 2003/87/EC. CO₂ emissions from flights not covered by Directive 2003/87/EC represent only a very minor part of the total greenhouse gas emissions, and collecting additional information on these emissions would create a disproportionate administrative burden. Therefore, the quantity of CO₂ emissions of the inventory category '1.A.3.A civil aviation' should be considered equal to zero for the purpose of determining the annual emission allocations.
- (5) The annual emission allocations for a Member State for the year 2020 should be calculated by subtracting the quantity of verified greenhouse gas emissions of installations that existed in 2005 from the reviewed greenhouse gas emissions for the year 2005 and adjusting the outcome by the percentage laid down in Annex II of Decision No 406/2009.
- (6) The quantity of verified greenhouse gas emissions of installations should be determined as follows:
 - for Member States that participated in the Emissions Trading Scheme as of 2005: the quantity of emissions of installations covered by Directive 2003/87/EC in 2005 adjusted by the quantity of greenhouse gas emissions of those installations which were included in or excluded from the Emissions Trading Scheme from 2008 to 2012 due to an adjusted scope applied by the Member States and the quantity of greenhouse gas emissions from installations temporarily excluded in the year 2005 but not excluded between 2008 and 2012 from the Emissions Trading Scheme,
 - for Member States that participated in the Emissions Trading Scheme as of 2007: the quantity of greenhouse gas emissions of installations covered by Directive 2003/87/EC in 2007,

⁽¹⁾ OJ L 140, 5.6.2009, p. 136.

⁽²⁾ OJ L 275, 25.10.2003, p. 32.

⁽³⁾ OJ L 49, 19.2.2004, p. 1.

⁽⁴⁾ SWD (2012) 107 final, 26.4.2012.

- for Member States participating in the Emissions Trading Scheme as of 2013: the quantity of greenhouse gas emissions of installations covered by Directive 2003/87/EC in 2005 (as communicated by the respective Member State and reviewed by the Commission).
- (7) The average quantity of greenhouse gas emissions in the year 2009 of a Member State with a positive greenhouse gas emission limit pursuant to Annex II of Decision No 406/2009/EC should be calculated by subtracting an average quantity of verified greenhouse gas emissions from installations covered by Directive 2003/87/EC in the years 2008, 2009 and 2010 in the respective Member State from its average total reviewed greenhouse gas emissions for the years 2008, 2009 and 2010.
- (8) The annual emission allocations for a Member State with a positive greenhouse gas emission limit pursuant to Annex II of Decision No 406/2009/EC for the years 2013 to 2019 should be defined by a linear trajectory starting with that member State's average quantity of greenhouse gas emissions in the year 2009 and ending with its annual emission allocation for the year 2020.
- (9) The annual emission allocation for a Member State with a negative greenhouse gas emission limit pursuant to Annex II of Decision No 406/2009/EC for the year 2013 should be calculated by subtracting average quantity of verified greenhouse gas emissions from installations covered by Directive 2003/87/EC in the years 2008, 2009 and 2010 in the respective Member State from its average total reviewed greenhouse gas emissions for the years 2008, 2009 and 2010.
- (10) The annual emission allocation for a Member State with a negative greenhouse gas emission limit pursuant to Annex II of Decision No 406/2009/EC for the years 2014 to 2019 should be defined by a linear trajectory starting with that member State's annual emission allocation for the year 2013 and ending with its annual emission allocation for the year 2020.
- (11) The verified greenhouse gas emissions of installations unilaterally included in the Emissions Trading Scheme in accordance with Article 24 of Directive 2003/87/EC during the period from 2008 to 2012 should not be accounted for in the average quantity of verified greenhouse gas emissions from installations covered by Directive 2003/87/EC for the years 2008, 2009 and 2010 as this would result in double counting of greenhouse gas emissions during future adjustments of the annual emission allocations pursuant to Article 10 of Decision No 406/2009/EC.
- (12) In view of Croatia's accession to the Union, its annual emission allocation for each year of the period from 2013 to 2020 should be determined using the same methodology as for the other Member States. These values should become applicable as of the date of Croatia's accession.
- (13) Given the adoption by the European Council of the Decision 2012/419/EU of 11 July 2012 amending the status of Mayotte with regard to the European Union ⁽¹⁾ as of 2014, the annual emission allocations for France as of 2014 are calculated by taking into account the relevant reviewed greenhouse gas emissions.
- (14) The measures provided for in this Decision are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS DECISION:

Article 1

The annual emission allocations for each Member State for each year of the period from 2013 to 2020 are set out in Annex I and shall apply subject to any adjustments published pursuant to Article 10 of Decision No 406/2009/EC.

Article 2

Notwithstanding Article 1, where an act adopted pursuant to Article 3 of Decision No 280/2004/EC provides for Member States to submit greenhouse gas emissions inventories determined using global warming potential values from the 4th IPCC assessment report as adopted by Decision 15/CP.17 of the Conference of the Parties of the United Nations Framework Convention on Climate Change, the annual emission allocations set out in Annex II shall apply as of the first year for which such reporting of greenhouse gas inventories becomes compulsory.

Article 3

The annual emission allocations for Croatia as set out in Annex I shall apply as of the date of entry into force of the Treaty of Accession of Croatia.

This Decision is addressed to the Member States.

Done at Brussels, 26 March 2013.

For the Commission
Connie HEDEGAARD
Member of the Commission

⁽¹⁾ OJ L 204, 31.7.2012, p. 131.

ANNEX I

Member States Annual Emissions Allocation for the year 2013 to 2020 calculated applying global warming potential values from the second IPCC assessment report

Country	Annual Emission Allocation (tonnes of carbon dioxide equivalent)							
	2013	2014	2015	2016	2017	2018	2019	2020
Belgium	81 206 753	79 635 010	78 063 267	76 491 523	74 919 780	73 348 037	71 776 293	70 204 550
Bulgaria	27 308 615	27 514 835	27 721 056	27 927 276	28 133 496	28 339 716	28 545 936	28 752 156
Czech Republic	63 569 006	64 248 654	64 928 302	65 607 950	66 287 597	66 967 245	67 646 893	68 326 541
Denmark	35 873 692	34 996 609	34 119 525	33 242 442	32 365 359	31 488 276	30 611 193	29 734 110
Germany	487 095 510	480 020 642	472 945 774	465 870 905	458 796 037	451 721 169	444 646 301	437 571 432
Estonia	6 111 145	6 133 644	6 156 143	6 178 641	6 201 140	6 223 639	6 246 137	6 268 636
Ireland	45 163 667	44 066 074	42 968 480	41 870 887	40 773 293	39 675 700	38 578 106	37 480 513
Greece	58 909 882	59 158 791	59 407 700	59 656 609	59 905 518	60 154 427	60 403 336	60 652 245
Spain	228 883 459	226 977 713	225 071 967	223 166 221	221 260 475	219 354 728	217 448 982	215 543 236
France	397 926 454	393 291 390	388 254 953	383 218 516	378 182 079	373 145 642	368 109 206	363 072 769
Croatia	20 596 027	20 761 917	20 927 807	21 093 696	21 259 586	21 425 476	21 591 366	21 757 255
Italy	310 124 250	308 146 930	306 169 610	304 192 289	302 214 969	300 237 649	298 260 329	296 283 008
Cyprus	5 552 863	5 547 275	5 541 687	5 536 100	5 530 512	5 524 924	5 519 336	5 513 749
Latvia	9 005 483	9 092 810	9 180 137	9 267 464	9 354 791	9 442 119	9 529 446	9 616 773
Lithuania	16 661 613	16 941 467	17 221 321	17 501 174	17 781 028	18 060 882	18 340 736	18 620 590
Luxembourg	9 737 871	9 535 962	9 334 053	9 132 144	8 930 235	8 728 326	8 526 417	8 324 508
Hungary	49 291 591	50 388 303	51 485 014	52 581 726	53 678 437	54 775 149	55 871 861	56 968 572
Malta	1 113 574	1 112 781	1 111 988	1 111 195	1 110 402	1 109 609	1 108 816	1 108 023
Netherlands	121 835 387	119 628 131	117 420 874	115 213 617	113 006 361	110 799 104	108 591 847	106 384 590
Austria	53 598 131	53 032 042	52 465 953	51 899 864	51 333 775	50 767 686	50 201 597	49 635 508
Poland	197 978 330	198 929 081	199 879 833	200 830 584	201 781 336	202 732 087	203 682 838	204 633 590
Portugal	47 653 190	47 920 641	48 188 091	48 455 541	48 722 992	48 990 442	49 257 893	49 525 343
Romania	79 108 341	80 681 687	82 255 034	83 828 380	85 401 727	86 975 074	88 548 420	90 121 767
Slovenia	11 890 136	11 916 713	11 943 289	11 969 866	11 996 442	12 023 018	12 049 595	12 076 171
Slovakia	25 095 979	25 413 609	25 731 240	26 048 870	26 366 500	26 684 130	27 001 761	27 319 391
Finland	32 732 387	32 232 553	31 732 719	31 232 885	30 733 051	30 233 217	29 733 383	29 233 549
Sweden	42 526 869	41 863 309	41 199 748	40 536 188	39 872 627	39 209 066	38 545 506	37 881 945
United Kingdom	350 411 692	346 031 648	341 651 604	337 271 559	332 891 515	328 511 471	324 131 426	319 751 382

ANNEX II

Member States Annual Emissions Allocation for the year 2013 to 2020 calculated applying global warming potential values from the fourth IPCC assessment report

Country	Annual Emission Allocation (tonnes of carbon dioxide equivalent)							
	2013	2014	2015	2016	2017	2018	2019	2020
Belgium	82 376 327	80 774 027	79 171 726	77 569 425	75 967 124	74 364 823	72 762 523	71 160 222
Bulgaria	28 661 817	28 897 235	29 132 652	29 368 070	29 603 488	29 838 906	30 074 324	30 309 742
Czech Republic	65 452 506	66 137 845	66 823 185	67 508 524	68 193 864	68 879 203	69 564 542	70 249 882
Denmark	36 829 163	35 925 171	35 021 179	34 117 187	33 213 195	32 309 203	31 405 210	30 501 218
Germany	495 725 112	488 602 056	481 479 000	474 355 944	467 232 888	460 109 832	452 986 776	445 863 720
Estonia	6 296 988	6 321 312	6 345 636	6 369 960	6 394 284	6 418 608	6 442 932	6 467 256
Ireland	47 226 256	46 089 109	44 951 963	43 814 816	42 677 670	41 540 523	40 403 377	39 266 230
Greece	61 003 810	61 293 018	61 582 226	61 871 434	62 160 642	62 449 850	62 739 057	63 028 265
Spain	235 551 490	233 489 390	231 427 291	229 365 191	227 303 091	225 240 991	223 178 891	221 116 791
France	408 762 813	403 877 606	398 580 044	393 282 481	387 984 919	382 687 356	377 389 794	372 092 231
Croatia	21 196 005	21 358 410	21 520 815	21 683 221	21 845 626	22 008 031	22 170 436	22 332 841
Italy	317 768 849	315 628 134	313 487 419	311 346 703	309 205 988	307 065 273	304 924 558	302 783 843
Cyprus	5 919 071	5 922 555	5 926 039	5 929 524	5 933 008	5 936 493	5 939 977	5 943 461
Latvia	9 279 248	9 370 072	9 460 897	9 551 721	9 642 546	9 733 370	9 824 194	9 915 019
Lithuania	17 153 997	17 437 556	17 721 116	18 004 675	18 288 235	18 571 794	18 855 354	19 138 913
Luxembourg	9 814 716	9 610 393	9 406 070	9 201 747	8 997 423	8 793 100	8 588 777	8 384 454
Hungary	50 796 264	51 906 630	53 016 996	54 127 362	55 237 728	56 348 094	57 458 460	58 568 826
Malta	1 168 514	1 166 788	1 165 061	1 163 334	1 161 608	1 159 881	1 158 155	1 156 428
Netherlands	125 086 859	122 775 394	120 463 928	118 152 462	115 840 997	113 529 531	111 218 065	108 906 600
Austria	54 643 228	54 060 177	53 477 125	52 894 074	52 311 023	51 727 971	51 144 920	50 561 869
Poland	204 579 390	205 621 337	206 663 283	207 705 229	208 747 175	209 789 121	210 831 068	211 873 014
Portugal	49 874 317	50 139 847	50 405 377	50 670 907	50 936 437	51 201 967	51 467 497	51 733 027

Country	Annual Emission Allocation (tonnes of carbon dioxide equivalent)							
	2013	2014	2015	2016	2017	2018	2019	2020
Romania	83 080 513	84 765 858	86 451 202	88 136 547	89 821 891	91 507 236	93 192 581	94 877 925
Slovenia	12 278 677	12 309 309	12 339 941	12 370 573	12 401 204	12 431 836	12 462 468	12 493 100
Slovakia	25 877 815	26 203 808	26 529 801	26 855 793	27 181 786	27 507 779	27 833 772	28 159 765
Finland	33 497 046	32 977 333	32 457 619	31 937 905	31 418 191	30 898 477	30 378 764	29 859 050
Sweden	43 386 459	42 715 001	42 043 544	41 372 087	40 700 630	40 029 172	39 357 715	38 686 258
United Kingdom	358 980 526	354 455 751	349 930 975	345 406 200	340 881 425	336 356 649	331 831 874	327 307 099

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