

ANNEX IV

List referred to in Article 22 of the Act of Accession**1. FREE MOVEMENT OF CAPITAL**

Treaty establishing the European Community: Part Three, Title III, Article 58(1)(a):

The right of Member States to apply the relevant provisions of their tax law as referred to in Article 58(1)(a) of the EC Treaty will apply only

with respect to the relevant provisions which existed at the end of 1993. In the case of Estonia, this date shall be 31 December 1999. However, this shall apply only to capital movements between Member States and to payments effected between Member States.

2. COMPANY LAW

Treaty establishing the European Community: Part Three, Title I Free Movement Of Goods

SPECIFIC MECHANISM

With regard to the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Slovenia or Slovakia, the holder, or his beneficiary, of a patent or supplementary protection certificate for a pharmaceutical product filed in a Member State at a time when such protection could not be obtained in one of the abovementioned new Member States for that product, may rely on the rights granted by that patent or supplementary protection certificate in order to prevent the import

and marketing of that product in the Member State or States where the product in question enjoys patent protection or supplementary protection, even if the product was put on the market in that new Member State for the first time by him or with his consent.

Any person intending to import or market a pharmaceutical product covered by the above paragraph in a Member State where the product enjoys patent or supplementary protection shall demonstrate to the competent authorities in the application regarding that import that one month's prior notification has been given to the holder or beneficiary of such protection.

3. COMPETITION POLICY

Treaty establishing the European Community: Title VI, Chapter 1 Rules on Competition

1. The following aid schemes and individual aid put into effect in a new Member State before the date of accession and still applicable after that date shall be regarded upon accession as existing aid within the meaning of Article 88(1) of the EC Treaty:

- (a) aid measures put into effect before 10 December 1994;
- (b) aid measures listed in the Appendix to this Annex;
- (c) aid measures which prior to the date of accession were assessed by the State aid monitoring authority of the new Member State and found to be compatible with the *acquis*, and to which the Commission did not raise an objection on the ground of serious doubts as to the compatibility of the measure with the common market, pursuant to the procedure set out in paragraph 2.

All measures still applicable after the date of accession which constitute State aid and which do not fulfil the conditions set out above shall be considered as new aid upon accession for the purpose of the application of Article 88(3) of the EC Treaty.

The above provisions do not apply to aid to the transport sector, nor to activities linked to the production, processing or marketing of products listed in Annex I to the EC Treaty with the exception of fisheries products and products derived thereof.

The above provisions shall also be without prejudice to the transitional measures regarding Competition Policy set out in this Act.

2. To the extent that a new Member State wishes the Commission to examine an aid measure under the procedure described in paragraph 1(c), it shall provide the Commission regularly with:

- (a) a list of existing aid measures which have been assessed by the national State aid monitoring authority and which that authority has found to be compatible with the *acquis*; and
- (b) any other information which is essential for the assessment of the compatibility of the aid measure to be examined,

in accordance with the concrete reporting format provided by the Commission.

If the Commission does not object to the existing aid measure on the ground of serious doubts as to the compatibility of the measure with the common market, within 3 months of receipt of complete information on that measure or of receipt of the statement of the new Member State in which it informs the Commission that it considers the information provided to be complete because the additional information requested is not available or has been already provided, the Commission shall be deemed not to have raised an objection.

All aid measures submitted under the procedure described in paragraph 1(c) prior to the date of accession to the Commission are subject to the above procedure irrespective of the fact that in the period of examination the new Member State concerned has already become member of the Union.

3. A Commission decision to object to a measure, within the meaning of paragraph 1(c), shall be regarded as a decision to initiate the formal investigation procedure within the meaning of Council Regulation (EC) No 659/1999⁽¹⁾ laying down detailed rules for the application of Article 93 of the Treaty.

If such a decision is taken before the date of accession, the decision will only come into effect upon the date of accession.

4. As regards aid to the transport sector, aid schemes and individual aid put into effect in a new Member State before the date of accession, and still applicable after that date, shall be regarded as

existing aid within the meaning of Article 88(1) of the EC Treaty until the end of the third year after the date of accession, provided they are communicated to the Commission within four months of the date of accession. This provision shall be without prejudice to the procedures concerning existing aid provided for in Article 88 of the EC Treaty.

The new Member States shall amend any aid deemed to be existing in accordance with the above subparagraph in order to comply with the guidelines applied by the Commission by the end of the third year after the date of accession at the latest.

Existing aid and plans intended to grant or alter aids, communicated to the Commission prior to the date of accession, shall be deemed to have been communicated or notified on the date of accession.

⁽¹⁾ OJ L 83, 27.3.1999, p. 1.

4. AGRICULTURE

Treaty establishing the European Community, Part Three, Title II, Agriculture

1. Public stocks held at the date of accession by the new Member States and resulting from their market-support policy shall be taken over by the Community at the value resulting from the application of Article 8 of Council Regulation (EEC) No 1883/78 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section⁽¹⁾. The said stocks shall be taken over only on condition that public intervention for the products in question is provided for in the Community rules and that the stocks meet the Community intervention requirements.

2. Any stock of product, private as well as public, in free circulation at the date of accession within the territory of the new Member States exceeding the quantity which could be regarded as constituting a normal carryover of stock must be eliminated at the expense of the new Member States.

The concept of normal carryover stock shall be defined for each product on the basis of criteria and objectives specific to each common market organisation.

3. The stocks referred to in paragraph 1 shall be deducted from the quantity exceeding the normal carryover of stocks.

4. The Commission shall implement and apply the arrangements outlined above in accordance with the procedure laid down in Article 13 of Council Regulation (EC) No 1258/1999 on the financing of the common agricultural policy⁽²⁾ or, as appropriate, in accordance with the procedure referred to in Article 42(2) of Council Regulation (EC) No 1260/2001 on the common organisation of the markets in the sugar sector⁽³⁾, or in the corresponding Articles of the other Regulations on the common organisation of agricultural markets or the relevant committee procedure as determined in the applicable legislation.

Treaty establishing the European Community, Part Three, Title VI, Chapter 1, Rules on Competition

Without prejudice to the procedures concerning existing aid provided for in Article 88 of the EC Treaty, aid schemes and individual aid granted to activities linked to the production, processing or marketing of products listed in Annex I to the EC Treaty, with the exception of fisheries products and products derived therefrom, put into effect in a new Member State before the date of accession and still applicable after that date, shall be regarded as existing aid within the meaning of Article 88(1) of the EC Treaty subject to the following conditions:

- the aid measures shall be communicated to the Commission within four months of the date of accession. This communication shall include information on the legal basis for each measure. Existing aid measures and plans to grant or alter aids communicated to the Commission prior to the date of accession shall be deemed to have been communicated on the date of accession. The Commission shall publish a list of such aids.

These aid measures shall be regarded as 'existing' aid within the meaning of Article 88(1) of the EC Treaty until the end of third year from the date of accession.

The new Member States shall, where necessary, amend these aid measures in order to comply with the guidelines applied by the Commission by the end of the third year from the date of accession at the latest. After that date, any aid found to be incompatible with those guidelines shall be considered as new aid.

⁽¹⁾ OJ L 216, 5.8.1978, p. 1.

⁽²⁾ OJ L 160, 26.6.1999, p. 103.

⁽³⁾ OJ L 178, 30.6.2001, p. 1.

5. CUSTOMS UNION

Treaty establishing the European Community, Part Three, Title I Free Movement of Goods, Chapter 1 The Customs Union

31992 R 2913: Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1), as last amended by:

— 32000 R 2700: Regulation (EC) No 2700/2000 of the European Parliament and of the Council of 16.11.2000 (OJ L 311, 12.12.2000, p. 17);

31993 R 2454: Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1), as last amended by:

— 32002 R 0444: Commission Regulation (EC) No 444/2002 of 11.3.2002 (OJ L 68, 12.3.2002, p. 11).

Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

1. Notwithstanding Article 20 of Regulation (EEC) No 2913/92, goods which on the date of accession are in temporary storage or under one of the customs treatments and procedures referred to in Article 4(15)(b) and (16)(b) to (g) of that Regulation in the enlarged Community, or which are in transport within the enlarged Community after having been the subject of export formalities, shall be free of customs duties and other customs measures when entered for free circulation on condition that one of the following is presented:

(a) proof of preferential origin properly issued prior to the date of accession under one of the Europe Agreements (listed below) or the equivalent preferential agreements concluded between the new Member States themselves, and which contains a prohibition of drawback of, or exemption from, customs duties on non-originating materials used in the manufacture of the products for which a proof of origin is issued or made out ('no-drawback' rule);

(b) any of the proofs of Community status referred to in Articles 314c and 315 of Regulation (EEC) No 2454/93.

2. For the purpose of issuing the proofs referred to in paragraph 1(b) above with reference to the situation at the date of accession and in addition to the provisions of Article 4(7) of Regulation (EEC) No 2913/92, 'Community goods' shall mean goods:

— wholly obtained in the territory of any of the new Member States under conditions identical to those of Article 23 of Regulation (EEC) No 2913/92 and not incorporating goods imported from other countries or territories;

— imported from countries or territories other than the country concerned, and released for free circulation in that country;

— obtained or produced in the country concerned, either from goods referred to in the second indent of this paragraph alone or from goods referred to in the first and second indents of this paragraph.

The Europe Agreements:

— 21994 A 1231 (34): Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Czech Republic, of the other part — Protocol 4 concerning the definition of the concept of originating products and methods of administrative cooperation ⁽¹⁾;

— 21998 A 0309 (01): Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Estonia, of the other part — Protocol 3 concerning the definition of originating products and methods of administrative cooperation ⁽²⁾;

— 21998 A 0202 (01): Europe Agreement establishing an Association between the European Communities and their Member States, of the one part, and the Republic of Latvia, of the other part — Protocol 3 concerning the definition of originating products and methods of administrative cooperation ⁽³⁾;

— 21998 A 0220 (01): Europe Agreement establishing an Association between the European Communities and their Member States, of the one part, and the Republic of Lithuania, of the other part — Protocol 3 concerning the definition of originating products and methods of administrative cooperation ⁽⁴⁾;

— 21993 A 1231 (13): Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Hungary, of the other part — Protocol 4 concerning the definition of the concept of originating products and methods of administrative cooperation ⁽⁵⁾;

— 21993 A 1231 (18): Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part — Protocol 4 concerning the definition of the concept of originating products and methods of administrative cooperation ⁽⁶⁾;

- 21999 A 0226 (01): Europe Agreement establishing an association between the European Communities and their Member States, acting within the framework of the European Union, of the one part, and the Republic of Slovenia, of the other part — Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation ⁽⁷⁾;
 - 21994 A 1231 (30): Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Slovak Republic, of the other part — Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation ⁽⁸⁾.
3. Without prejudice to the application of any measure deriving from the common commercial policy, proof of origin properly issued by third countries in the framework of preferential agreements concluded by the new Member States with those countries or in the framework of unilateral national legislation of the new Member States shall be accepted in the respective new Member States, provided that:
- (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in agreements or arrangements which the Community has concluded with, or adopted in respect of third countries or groups of countries, as referred to in Article 20(3)(d) and (e) of Regulation (EEC) No 2913/92;
 - (b) the proof of origin and the transport documents were issued no later than the day before the date of accession;
 - (c) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.
- Where goods were declared for importation in a new Member State prior to the date of accession, under preferential arrangements in force in that new Member State at that time, proof of origin issued retrospectively under those arrangements may also be accepted in the new Member States provided that it is submitted to the customs authorities within the period of four months from the date of accession.
4. The Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Slovenia and Slovakia are authorised to retain the authorisations with which the status of 'approved exporters' has been granted in the framework of agreements concluded with third countries, provided that:
- (a) such a provision is also provided for in the agreements concluded prior to the date of accession by those third countries with the Union; and
 - (b) the approved exporters apply the Community rules of origin.
- These authorisations shall be replaced by the new Member States, no later than one year after the date of accession, by new authorisations issued under the conditions of Community legislation.
5. Requests for subsequent verification of proof of origin issued under the preferential agreements and arrangements referred to in paragraphs 3 and 4 above shall be accepted by the competent customs authorities of the present Member States and of the new Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin in support of a declaration of free circulation.
6. Where the proof of origin and/or the transport documents were issued prior to the date of accession, and where customs formalities are necessary in respect of trade of goods between the new Member States and the present Member States or between the new Member States themselves, the provisions of the Protocols concerning the definition of the concept of 'originating products' and methods of administrative cooperation of the relevant Agreements shall apply.
7. The procedures governing customs warehousing laid down in Articles 84 to 90 and 98 to 113 of Regulation (EEC) No 2913/92 and Articles 496 to 535 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:
- the procedure shall be discharged under the conditions of Community legislation. Where the discharge gives rise to a customs debt, the amount paid shall be considered as own resources of the Community. Where the amount of a customs debt is determined on the basis of the nature of the import goods, the value for customs purposes and the quantity of the import goods at the time of acceptance of the declaration of their placing under customs warehousing and that declaration was accepted prior to the date of accession, these elements shall result from the legislation applicable before the date of accession in the new Member State concerned.
8. The procedures governing inward processing laid down in Articles 84 to 90 and 114 to 129 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 536 to 550 of Regulation No (EEC) 2454/93 shall apply to the new Member States subject to the following specific provisions:
- the procedure shall be discharged under the conditions of Community legislation. Where the discharge gives rise to a customs debt, the amount paid shall be considered as own resources of the Community. Where the amount of a customs debt is determined on the basis of the tariff classification, the quantity, the value for customs purposes and the origin of the import goods at the time of acceptance of the declaration of their placing under inward processing and that declaration was accepted prior to the date of accession, these elements shall result from the legislation applicable before the date of accession in the new Member State concerned;
 - where the discharge gives rise to a customs debt, in order to maintain the equity between the holders of authorisations established in the present Member States and those in the new Member States, compensatory interest shall be paid on the import duties due under the conditions of Community legislation from the date of accession;
 - if the declaration for inward processing was accepted under a drawback system, the drawback shall be effected under the conditions of Community legislation, by and at the expense of the new Member State, where the customs debt in respect of which the drawback is requested was incurred before the date of accession.

9. The procedures governing processing under customs control laid down in Articles 84 to 90 and 130 to 136 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 551 to 552 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:
- the procedure shall be discharged under the conditions of Community legislation. Where the discharge gives rise to a customs debt, the amount paid shall be considered as own resources of the Community.
10. The procedures governing temporary importation laid down in Articles 84 to 90 and 137 to 144 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 553 to 584 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:
- the procedure shall be discharged under the conditions of Community legislation. Where the discharge gives rise to a customs debt, the amount paid shall be considered as own resources of the Community. Where the amount of a customs debt is determined on the basis of the tariff classification, the quantity, the value for customs purposes and the origin of the import goods at the time of acceptance of the declaration of their placing under temporary importation and that declaration was accepted prior to the date of accession, these elements shall result from the legislation applicable before the date of accession in the new Member State concerned;
 - where the discharge gives rise to a customs debt, in order to maintain equity between the holders of authorisations established in the present Member States and those in the new Member States, compensatory interest shall be paid on the import duties due under the conditions of Community legislation from the date of accession.
11. The procedures governing outward processing laid down in Articles 84 to 90 and 145 to 160 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 585 to 592 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:
- the procedure shall be discharged under the conditions of Community legislation. Where the discharge gives rise to a customs debt, the amount paid shall be considered as own resources of the Community. Article 591, second subparagraph, of Regulation (EEC) No 2454/93 shall apply *mutatis mutandis* to temporary export goods which have been exported temporarily before the date of accession from the new Member States.
12. Authorisations which have been granted before the date of accession for the use of the customs procedures referred to in paragraphs 8, 9 and 11 above shall be valid until the end of their validity or one year after the date of accession, whichever is the earlier.
13. The procedures governing incurrence of a customs debt, entry in the accounts and post-clearance recovery laid down in Articles 201 to 232 of Regulation (EEC) No 2913/92 and Articles 859 to 876a of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:
- recovery shall be effected under the conditions of Community legislation. However, where the customs debt was incurred before the date of accession, recovery shall be effected under the conditions in force in the new Member State concerned, by it and in its own favour.
14. The procedures governing repayment and remission of duty laid down in Articles 235 to 242 of Regulation (EEC) No 2913/92 and Articles 877 to 912 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:
- repayment and remission of duties shall be effected under the conditions of Community legislation. However, where the duties of which repayment or remission is requested relate to a customs debt which was incurred before the date of accession, the repayment and remission of duties shall be effected under the conditions in force in the new Member State concerned, by it and at its own expense.

(¹) OJ L 360, 31.12.1994, p. 2. Agreement as last amended by Decision No 2/2001 of the EU-Czech Republic Association Council of 23.1.2001 (OJ L 64, 6.3.2001, p. 36).

(²) OJ L 68, 9.3.1998, p. 3. Agreement as last amended by Decision No 3/2001 of the EU-Estonia Association Council of 19.2.2001 (OJ L 79, 17.3.2001, p. 26).

(³) OJ L 26, 2.2.1998, p. 3. Agreement as last amended by Decision No 1/2001 of the EU-Latvia Association Council of 23.1.2001 (OJ L 60, 1.3.2001, p. 54).

(⁴) OJ L 51, 20.2.1998, p. 3. Agreement as last amended by Decision No 1/2001 of the EU-Lithuania Association Council of 25.1.2001 (OJ L 85, 24.3.2001, p. 24).

(⁵) OJ L 347, 31.12.1993, p. 2. Agreement as last amended by Decision No 4/2000 of the EU-Hungary Association Council of 22.12.2000 (OJ L 19, 20.1.2001, p. 26).

(⁶) OJ L 348, 31.12.1993, p. 2. Agreement as last amended by Decision No 4/2000 of the EU-Poland Association Council of 29.12.2000 (OJ L 19, 20.1.2001, p. 29).

(⁷) OJ L 51, 26.2.1999, p. 3. Agreement as last amended by Decision No 5/2000 of the EU-Slovenia Association Council of 22.12.2000 (OJ L 48, 17.2.2001, p. 23).

(⁸) OJ L 359, 31.12.1994, p. 2. Agreement as last amended by Decision No 2/2001 of the EU-Slovakia Association Council of 22.2.2001 (OJ L 85, 24.3.2001, p. 27).

Appendix to Annex IV ()*

List of existing aid measures referred to in point 1(b) of the existing aid mechanism provided for in Chapter 3 of Annex IVa

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(*) See OJ C 227 E, 23.9.2003, p. 2.