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I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 1726/86

of 26 May 1986

opening, allocating and providing for the administration of a Community tariff quota of 38 000 head of heifers and cows, other than those intended for slaughter, of certain mountain breeds, falling within subheading ex 01.02 A II of the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 43 and 113 thereof,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Whereas the European Economic Community undertook, within the framework of GATT, to open an annual Community tariff quota of 20 000 head at a duty of 6 % for heifers and cows, other than those intended for slaughter, of certain mountain breeds, falling within subheading ex 01.02 A II of the Common Customs Tariff; whereas eligibility for such quota is subject to conditions to be determined by the competent authorities of the Member State of destination; whereas, in an exchange of letters with Austria dated 21 July 1972, the Community undertook unilaterally to increase the size of the tariff quota from 20 000 to 30 000 head and to lower the quota duty from 6 to 4 %; whereas, subsequently, this quota was increased unilaterally to 38 000 head; whereas the abovementioned tariff quota for the period 1 July 1986 to 30 June 1987 should therefore be opened at a duty of 4 % in relation to a quantity of 38 000 head;

Whereas, pursuant to Article 75 (2) (a) of the Act of Accession, the Kingdom of Spain is obliged from 1 March 1986 to apply in its entirety the duty in the Common Customs Tariff to the animals in question; whereas this obligation does not apply in the case of the Portuguese Republic

according to Article 289 (1) of that Act; whereas it is therefore necessary to meet import requirements from third countries which might arise in Spain with regard to the said animals; whereas, within the framework of this tariff quota, the duty to be applied by that Member State is also 4 %;

Whereas it is in particular necessary to ensure equal and continuous access for all Community importers to the abovementioned quota, and the uninterrupted application of the quota duties, to all imports of the animals in question until the quota is exhausted; whereas, having regard to the principles defined above, the Community nature of the quota can be respected by allocating the Community tariff quota among the Member States; whereas possibilities for the use of such mountain breeds are, however, limited by special factors, both geographical and zootechnical; whereas Denmark does not have regions suitable for breeding this kind of cattle; whereas, however, in view of such special factors, the Community nature of the tariff quota in question should be preserved by making provision for requirements which may arise in this Member States; whereas, to this end, this Member State may proceed to draw adequate shares from the Community reserve which has been set up; whereas, in order to reflect as closely as possible the actual trend of the market in question, the initial allocation must be made in proportion to the requirements of each of the Member States concerned, calculated in accordance with statistical data concerning imports from third countries during a representative reference period and with economic prospects for the quota period in question;

Whereas, since the animals in question belong to certain specific breeds which are not specified as such in the statistical nomenclatures of the Member States, no data on imports provided by the Member States could be considered to be sufficiently accurate and representative to be used as a basis for the allocation in question; whereas the extent to which Community tariff quotas for those

⁽¹⁾ OJ No C 74, 3. 4. 1986, p. 5.

⁽²⁾ OJ No C 120, 20. 5. 1986.

animals in the Community have been exhausted and the estimates made by certain Member States enable the requirements of each of them as regards imports from third countries for the quota period envisaged to be assessed as follows :

Germany	20 000 head
Greece	2 000 head
France	1 800 head
Italy	14 000 head

whereas in the absence of precise information, the needs of the Benelux countries, the United Kingdom, Ireland and Spain may be assessed at 100, 50, 50 and 100 head respectively ;

Whereas, in order to take into account the possible trend of imports of the aforementioned animals into the said Member States, the quota amount of 38 000 head should be divided into two parts, the first being allocated among certain Member States, the second forming a reserve intended subsequently to cover the requirements of those Member States when their initial shares are exhausted and requirements which may arise within other Member States ; whereas, in order to ensure a certain degree of security for importers in the aforementioned Member States, the first part of the Community quota should be determined at a level which, under the present circumstances, may be approximately 79 % of the quota amount ;

Whereas, the initial shares of those Member States may be used up more or less rapidly ; whereas, in order to take this fact into account and avoid any break in continuity, it is important that that Member State having used up almost the whole of its initial share should draw an additional share from the reserve ; whereas this must be done by each of these Member States as and when each of its additional shares is almost entirely used up, and repeated as many times as the reserve allows ; whereas the initial and additional shares must be available until the end of the quota period ; whereas such method of administration calls for close cooperation between Member States and the Commission, which latter must, in particular, be able to observe the extent to which the quota amounts are used and inform Member States thereof ;

Whereas if, at a specified date within the quota period, a considerable balance of the initial share of one or other of the Member States is left over, it is essential that that State should return a considerable part of such balance to the reserve in order that part of the Community tariff quota should not remain unused in one Member State while it could be used in others ;

Whereas, since the Kingdom of Belgium, the Kingdom of the Netherlands and the Grand Duchy of Luxembourg are united within and jointly represented by the Benelux Economic Union, any measure concerning the adminis-

tration of the shares allocated to that economic union may be carried out by any one of its members,

HAS ADOPTED THIS REGULATION :

Article 1

1. During the period 1 July 1986 to 30 June 1987, a Community tariff quota of 38 000 head shall be opened within the European Economic Community in respect of imports from third countries of cows and heifers, other than those intended for slaughter, of the following mountain breeds ; grey, brown, yellow and mottled Simmental breed and mottled Pinzgau breed, falling within sub-heading ex 01.02 A II of the Common Customs Tariff.

2. For the purposes of this Regulation, the abovementioned cows and heifers shall be considered not intended for slaughter if they are not slaughtered within four months following the date of their importation.

Derogations may, however, be granted in the event of an act of God duly attested by a local authority certificate setting out the reasons for the slaughter.

3. The said quota shall be administered in accordance with the following Articles.

Article 2

Within the framework of the quota referred to in Article 1 (1), the Common Customs Tariff duty for the animals referred to in the said paragraph shall be suspended at 4 %.

Article 3

1. A first part of 30 000 head shall be allocated among the Member States listed below. The shares shall apply from 1 July 1986 to 30 June 1987 subject to Article 7, and shall be as follows :

Benelux	100 head
Germany	16 000 head
Greece	2 100 head
Spain	100 head
France	1 600 head
Ireland	50 head
Italy	10 000 head
United Kingdom	50 head

2. The second part of 8 000 head shall be held as a Community reserve.

Article 4

If an importer notifies an imminent importation of the animals in question in Denmark and requests the benefit of the quota, the Member State concerned shall inform the Commission and draw an amount corresponding to these requirements to the extent that the available balance of the reserve permits this.

Article 5

1. If 90 % or more of the initial quota share of one of the Member States referred to in Article 3, or of that share less the amount returned to the reserve, where Article 7 has been applied, has been used up, that Member State shall immediately, by notifying the Commission, draw a second share in so far as the reserve permits, equal to 10 % of its initial share, rounded off upwards, if necessary, to the next unit.

2. If, after the initial share has been exhausted, 90 % or more of the second share drawn by one of these Member States has been used up, that Member State shall, in accordance with paragraph 1, immediately draw a third share equal to 5 % of its initial share, rounded off upwards, if necessary, to the next unit.

3. If, after the second share has been exhausted, 90 % or more of the third share drawn by one of these Member States has been used up, that Member State shall, in accordance with paragraph 1, draw a fourth share equal to the third.

The same method shall be applied until the reserve is exhausted.

4. By way of derogation from paragraphs 1, 2 and 3, each of these Member States may draw shares lower than those fixed in these paragraphs if there are reasons to consider that such shares might not be exhausted. They shall inform the Commission of the grounds which led them to apply this paragraph.

Article 6

The additional shares drawn in pursuance of Article 5 shall apply until 30 June 1987.

Article 7

Member States shall return to the reserve, not later than 1 March 1987, the unused portion of their initial share in excess, on 15 February 1987, of 5 % of the initial amount. They may return a larger quantity if there are reasons to consider that such quantity may not be used.

However, amounts for which import certificates have been issued but not used shall not be returned to the reserve.

The Member States shall, not later than 1 March 1987, notify the Commission of the total imports of the animals in question effected, up to 15 February 1987 inclusive, and charged against the tariff quota, the amounts referred to in the second subparagraph and, where appropriate the proportion of their initial share that they return to the reserve.

Article 8

The Commission shall keep accounts of the amounts of the shares opened by Member States in accordance with Articles 3, 4 and 5 and shall inform each of them of the extent to which the reserve has been exhausted as soon as it receives the notifications.

The Commission shall, not later than 5 March 1987, notify Member States of the amount in the reserve after the return of shares pursuant to Article 7.

The Commission shall ensure that any drawing which exhausts the reserve is limited to the balance available and, to this end, shall specify the amount thereof to the Member State making the last drawing.

Article 9

Member States shall take all measures necessary to ensure that when additional shares are drawn pursuant to Articles 4 or 5 it is possible for imports to be counted without interruption against their accumulated shares of the Community quota.

Article 10

1. Member States shall take all measures necessary to ensure that access to the tariff quota in question is restricted to cattle as specified in Article 1 (1) and (2).

2. They shall ensure free access to the shares allocated to them for importers.

3. The extent to which the shares of the Member States have been used up shall be recorded on the basis of imports submitted for customs clearance under cover of declarations that they have been made available for free circulation.

4. Where import documents are used for the administration of the quota, they shall be sent to the issuing body as soon as possible and at all events on their expiry.

Article 11

On request by the Commission, Member States shall inform it of imports actually charged against their shares.

Article 12

Member States and the Commission shall cooperate closely to ensure that the provisions of this Regulation are observed.

Article 13

This Regulation shall enter into force on 1 July 1986.

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

Done at Brussels, 26 May 1986.

For the Council

The President

G. BRAKS

COUNCIL REGULATION (EEC) No 1727/86

of 26 May 1986

opening, allocating and providing for the administration of a Community tariff quota of 5 000 head of bulls, cows and heifers, other than those intended for slaughter, of certain Alpine breeds, falling within subheading ex 01.02 A II of the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 43 and 113 thereof,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Whereas the European Economic Community undertook, within the framework of GATT, to open an annual Community tariff quota of 5 000 head at a duty of 4 % for bulls, cows and heifers, other than those intended for slaughter, of certain Alpine breeds, falling within subheading ex 01.02 A II of the Common Customs Tariff; whereas eligibility for such quota is subject to submission of the following documents:

- bulls: a pedigree certificate,
- female animals: a pedigree certificate of registration in the herdbook, certifying purity of breed;

Whereas the abovementioned tariff quota for the period 1 July 1986 to 30 June 1987 should, therefore, be opened at a duty of 4 %; whereas a check should be carried out to ascertain that the imported animals have not been slaughtered within a certain period in accordance with Article 1 (3);

Whereas, pursuant to Article 75 (2) (a) of the Act of Accession, the Kingdom of Spain is obliged from 1 March 1986 to apply in its entirety the duty in the Common Customs Tariff to the animals in question; whereas this obligation does not apply in the case of the Portuguese Republic according to Article 289 (1) of this Act; whereas it is therefore necessary to meet import requirements from third countries which might arise in Spain with regard to the said animals; whereas, within the framework of this tariff quota, the duty to be applied by that Member State is also 4 %;

Whereas, it is in particular necessary to ensure equal and continuous access for all Community importers to the abovementioned quota, and the uninterrupted application of the quota duties to all imports of the animals in ques-

tion until the quota is exhausted; whereas, having regard to the principles defined above, the Community nature of the quota can be respected by allocating the Community tariff quota among the Member States; whereas possibilities for the use of such mountain breeds are, however, limited by special factors, both geographical and zootechnical; whereas the Benelux countries and Denmark do not have regions suitable for breeding this kind of cattle; whereas, however, in view of such special factors, the Community nature of the tariff quota in question should be preserved by making provision for requirements which may arise in these Member States; whereas, to this end, these Member States may proceed to draw adequate shares from the Community reserve which has been set up; whereas, in order to reflect as closely as possible the actual trend of the market in question, the initial allocation must be made in proportion to the requirements of each of the Member States concerned, calculated in accordance with statistical data concerning imports from third countries during a representative reference period and with economic prospects for the quota period in question;

Whereas, since the animals in question belong to certain specific breeds which are not specified as such in the statistical nomenclatures of the Member States, no data on imports provided by the Member States could be considered to be sufficiently accurate and representative to be used as a basis for the allocation in question; whereas the extent to which Community tariff quotas for those animals in the Community have been exhausted and the estimates made by certain Member States enable the requirements of each of them as regards imports from third countries for the quota period envisaged to be assessed as follows:

Germany	1 000 head
France	120 head
Italy	4 630 head

whereas the needs of the United Kingdom, Ireland and Spain may, in the absence of precise information, be assessed at 75, 25 and 100 head respectively;

Whereas, in order to take into account the possible trend of imports of the aforementioned animals into the said Member States, the quota amount of 5 000 head should be divided into two parts, the first part being allocated among certain Member States, the second forming a reserve intended subsequently to cover the requirements of those Member States when their initial shares are exhausted and requirements which may arise within other

⁽¹⁾ OJ No C 74, 3. 4. 1986, p. 8.

⁽²⁾ OJ No C 120, 20. 5. 1986.

Member States; whereas, in order to ensure a certain degree of security for importers in the aforementioned Member States, the first part of the Community quota should be determined at a comparatively high level which under the present circumstances may be about 86 % of the quota amount;

Whereas, the initial shares of those Member States may be used up more or less rapidly; whereas, in order to take this fact into account and avoid any break in continuity, it is important that that Member State having used up almost the whole of its initial share should draw an additional share from the reserve; whereas this must be done by each of these Member States as and when each of its additional shares is almost entirely used up, and repeated as many times as the reserve allows; whereas the initial and additional shares must be available until the end of the quota period; whereas such method of administration calls for close cooperation between Member States and the Commission, which latter must, in particular, be able to observe the extent to which the quota amounts are used and inform Member States thereof;

Whereas if, at a specified date within the quota period, a considerable balance of the initial share of one or other of the Member States is left over, it is essential that that State should return a considerable part of such balance to the reserve in order that part of the Community quota should not remain unused in one Member State while it could be used in others;

Whereas, since the Kingdom of Belgium, the Kingdom of the Netherlands and the Grand Duchy of Luxembourg are united within and jointly represented by the Benelux Economic Union, any measure concerning the administration of the shares allocated to that economic union may be carried out by any one of its members,

HAS ADOPTED THIS REGULATION:

Article 1

1. During the period 1 July 1986 to 30 June 1987, a Community tariff quota of 5 000 head shall be opened within the European Economic Community in respect of the imports from third countries of bulls, cows and heifers, other than those intended for slaughter, of the following mountain breeds: the mottled Simmental breed and the Schwyz and Fribourg breeds, falling within subheading ex 01.02 A II of the Common Customs Tariff.

2. Eligibility for this tariff quota shall be subject to the submission of:

- in the case of bulls: a pedigree certificate,
- in the case of female animals: a pedigree certificate or certificate of registration in the herdbook, certifying purity of breed.

3. For the purposes of this Regulation, the abovementioned cows and heifers shall be considered not intended

for slaughter if they are not slaughtered within four months following the date of their importation.

Derogations may, however, be granted in the event of an act of God (disease, accident) duly attested by a local authority certificate setting out the reasons for the slaughter.

4. The said quota shall be administered in accordance with the following Articles.

Article 2

Within the framework of the quota referred to in Article 1 (1), the Common Customs Tariff duty for the animals referred to in the said paragraph shall be suspended at 4 %.

Article 3

1. A first part of 4 300 head shall be allocated among the Member States listed below. The shares shall apply from 1 July 1985 to 30 June 1986 subject to Article 7, and shall be as follows:

Germany	850 head
Spain	100 head
France	100 head
Ireland	25 head
Italy	3 150 head
United Kingdom	75 head

2. The second part of 700 head shall be held as a Community reserve.

Article 4

If an importer notifies an imminent importation of the animals in question in countries of the Benelux Economic Union, in Denmark or in Greece and requests the benefit of the quota, the Member State concerned shall inform the Commission and draw an amount corresponding to these requirements to the extent that the available balance of the reserve permits this.

Article 5

1. If 90 % or more of the initial share of one of the Member States referred to in Article 3, or of that share less the amount returned to the reserve, where Article 7 has been applied, has been used up, that Member State shall immediately, by notifying the Commission, draw a second share, in so far as the reserve permits equal to 10 % of its initial share rounded off upwards, if necessary, to the next unit.

2. If, after the initial share has been exhausted, 90 % or more of the second share drawn by one of these Member States has been used up, that Member State shall, in accordance with paragraph 1, immediately draw a third share equal to 5 % of its initial share, rounded off upwards, if necessary, to the next unit.

3. If, after the second share has been exhausted, 90 % or more of the third share drawn by one of these Member States has been used up, that Member State shall, in accordance with paragraph 1, draw a fourth share equal to the third.

The same method shall be applied until the reserve is exhausted.

4. By way of derogation from paragraphs 1, 2 and 3, each of these Member States may draw shares lower than those fixed in these paragraphs if there are reasons to consider that such shares might not be exhausted. They shall inform the Commission of the grounds which led them to apply this paragraph.

Article 6

Additional shares drawn in pursuance of Article 5 shall apply until 30 June 1987.

Article 7

Member States shall return to the reserve, not later than 1 March 1987, the unused portion of their initial share in excess, on 15 February 1987, of 5 % of the initial amount. They may return a larger quantity if there are reasons to consider that such quantity may not be used.

However, amounts for which import certificates have been issued but not used shall not be returned to the reserve.

The Member States shall, not later than 1 March 1987, notify the Commission of the total imports of the animals in question effected up to 15 February 1987 inclusive, and charged against the tariff quota, the amounts referred to in the second subparagraph and, where appropriate the proportion of their initial share that they return to the reserve.

Article 8

The Commission shall keep accounts of the amounts of the shares opened by Member States in accordance with Articles 3, 4 and 5 and shall inform each of them of the

extent to which the reserve has been exhausted as soon as it receives the notification.

The Commission shall, not later than 5 March 1987, notify Member States of the amount in the reserve after the return of shares pursuant to Article 7.

The Commission shall ensure that any drawing which exhausts the reserve is limited to the balance available and, to this end, shall specify the amount thereof to the Member State making the last drawing.

Article 9

The Member States shall take all measures necessary to ensure that when additional shares are drawn pursuant to Articles 4 or 5 it is possible for imports to be counted without interruption against their accumulated shares of the Community quota.

Article 10

1. Member States shall take all measures necessary to ensure that the access to the tariff quota in question is restricted to cattle as specified in Article 1 (1) and (2).

2. They shall ensure free access to the shares allocated to them for importers.

3. The extent to which the shares of the Member States have been used up shall be recorded on the basis of imports submitted for customs clearance under cover of declarations that they have been made available for free circulation.

4. Where import documents are used for the administration of the quota, they shall be sent to the issuing body as soon as possible and at all events on their expiry.

Article 11

On request by the Commission, Member States shall inform it of imports actually charged against their shares.

Article 12

Member States and the Commission shall cooperate closely to ensure that the provisions of this Regulation are observed.

Article 13

This Regulation shall enter into force on 1 July 1986.

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

Done at Brussels, 26 May 1986.

For the Council

The President

G. BRAKS

COMMISSION REGULATION (EEC) No 1728/86

of 3 June 1986

fixing the import levies on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 1355/86⁽²⁾, and in particular Article 13 (5) thereof,Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy⁽³⁾, and in particular Article 3 thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EEC) No 720/86⁽⁴⁾ and subsequent amending Regulations ;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis :

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient ;

Whereas these exchange rates being those recorded on 2 June 1986 ;

Whereas the aforesaid corrective factor affects the entire calculation basis for the levies, including the equivalence coefficients ;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 720/86 to today's offer prices and quotations known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION :

Article 1

The import levies to be charged on products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 4 June 1986.

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

Done at Brussels, 3 June 1986.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 118, 7. 5. 1986, p. 1.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁴⁾ OJ No L 65, 7. 3. 1986, p. 31.

ANNEX

to the Commission Regulation of 3 June 1986 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)

CCT heading No	Description	Levies	
		Portugal	Third country
10.01 B I	Common wheat, and meslin	10,31	167,49
10.01 B II	Durum wheat	31,61	213,88 ⁽¹⁾ ⁽²⁾
10.02	Rye	48,52	152,24 ⁽⁶⁾
10.03	Barley	43,38	162,73
10.04	Oats	82,54	160,60
10.05 B	Maize, other than hybrid maize for sowing	—	150,55 ⁽²⁾ ⁽³⁾
10.07 A	Buckwheat	—	0
10.07 B	Millet	43,19	43,19 ⁽⁴⁾
10.07 C	Grain sorghum	—	158,54 ⁽⁴⁾
10.07 D I	Triticale	(7)	(7)
10.07 D II	Canary seed ; other cereals	—	0 ⁽⁵⁾
11.01 A	Wheat or meslin flour	30,25	250,31
11.01 B	Rye flour	83,75	228,95
11.02 A I a)	Durum wheat groats and meal	62,83	345,35
11.02 A I b)	Common wheat groats and meal	29,56	267,23

⁽¹⁾ Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by 0,60 ECU/tonne.

⁽²⁾ In accordance with Regulation (EEC) No 486/85 the levies are not applied to imports into the French overseas departments of products originating in the African, Caribbean and Pacific States or in the 'overseas countries and territories'.

⁽³⁾ Where maize originating in the ACP or OCT is imported into the Community the levy is reduced by 1,81 ECU/tonne.

⁽⁴⁾ Where millet and sorghum originating in the ACP or OCT is imported into the Community the levy is reduced by 50 %.

⁽⁵⁾ Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by 0,60 ECU/tonne.

⁽⁶⁾ The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 and Commission Regulation (EEC) No 2622/71.

⁽⁷⁾ The levy applicable to rye shall be charged on imports of the product falling within subheading 10.07 D I (triticale).

COMMISSION REGULATION (EEC) No 1729/86

of 3 June 1986

fixing the premiums to be added to the import levies on cereals, flour and malt

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals ⁽¹⁾, as last amended by Regulation (EEC) No 1355/86 ⁽²⁾, and in particular Article 15 (6) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy ⁽³⁾, and in particular Article 3 thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Commission Regulation (EEC) No 2160/85 ⁽⁴⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in

the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas these exchange rates being those recorded on 2 June 1986;

Whereas, on the basis of today's cif prices and cif forward delivery prices, the premiums at present in force, which are to be added to the levies, should be altered to the amounts set out in the Annexes hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The premiums referred to in Article 15 of Regulation (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt shall be as set out in the Annexes hereto.

Article 2

This Regulation shall enter into force on 4 June 1986.

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

Done at Brussels, 3 June 1986.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 118, 7. 5. 1986, p. 1.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁴⁾ OJ No L 203, 1. 8. 1985, p. 11.

ANNEX I

to the Commission Regulation of 3 June 1986 fixing the premiums to be added to the import levies on cereals, flour and malt from Portugal

A. Cereals and flour

(ECU/tonne)

CCT heading No	Description	Current 6	1st period 7	2nd period 8	3rd period 9
10.01 B I	Common wheat, and meslin	0	0	0	0
10.01 B II	Durum wheat	0	0	0	0
10.02	Rye	0	0	0	0
10.03	Barley	0	0	0	0
10.04	Oats	0	0	0	0
10.05 B	Maize, other than hybrid maize for sowing	0	0	0	0
10.07 A	Buckwheat	0	0	0	0
10.07 B	Millet	0	0	0	0
10.07 C	Grain sorghum	0	0	0	0
10.07 D	Other cereals	0	0	0	0
11.01 A	Wheat or meslin flour	0	0	0	0

B. Malt

(ECU/tonne)

CCT heading No	Description	Current 6	1st period 7	2nd period 8	3rd period 9	4th period 10
11.07 A I (a)	Unroasted malt, obtained from wheat, in the form of flour	0	0	0	0	0
11.07 A I (b)	Unroasted malt, obtained from wheat, other than in the form of flour	0	0	0	0	0
11.07 A II (a)	Unroasted malt, other than that obtained from wheat, in the form of flour	0	0	0	0	0
11.07 A II (b)	Unroasted malt, other than that obtained from wheat, other than in the form of flour	0	0	0	0	0
11.07 B	Roasted malt	0	0	0	0	0

ANNEX II

to the Commission Regulation of 3 June 1986 fixing the premiums to be added to the import levies on cereals, flour and malt from third countries

A. Cereals and flour

(ECU/tonne)					
CCT heading No	Description	Current 6	1st period 7	2nd period 8	3rd period 9
10.01 B I	Common wheat, and meslin	0	4,00	4,00	3,55
10.01 B II	Durum wheat	0	9,60	9,60	22,61
10.02	Rye	0	0	0	0
10.03	Barley	0	9,65	9,65	12,91
10.04	Oats	0	0	0	0
10.05 B	Maize, other than hybrid maize for sowing	0	0	0	0
10.07 A	Buckwheat	0	0	0	0
10.07 B	Millet	0	0	0	0
10.07 C	Grain sorghum	0	0	0	0
10.07 D	Other cereals	0	0	0	0
11.01 A	Wheat or meslin flour	0	5,60	5,60	4,97

B. Malt

(ECU/tonne)						
CCT heading No	Description	Current 6	1st period 7	2nd period 8	3rd period 9	4th period 10
11.07 A I (a)	Unroasted malt, obtained from wheat, in the form of flour	0	7,12	7,12	6,32	6,32
11.07 A I (b)	Unroasted malt, obtained from wheat, other than in the form of flour	0	5,32	5,32	4,72	4,72
11.07 A II (a)	Unroasted malt, other than that obtained from wheat, in the form of flour	0	17,18	17,18	22,98	22,98
11.07 A II (b)	Unroasted malt, other than that obtained from wheat, other than in the form of flour	0	12,83	12,83	17,17	17,17
11.07 B	Roasted malt	0	14,96	14,96	20,01	20,01

COMMISSION REGULATION (EEC) No 1730/86

of 3 June 1986

on certain detailed rules for financing interventions by the EAGGF, Guarantee
Section, and amending Regulation (EEC) No 467/77

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No 1883/78
of 2 August 1978 laying down general rules for the finan-
cing of interventions by the European Agricultural
Guidance and Guarantee Fund, Guarantee Section⁽¹⁾, as
last amended by Regulation (EEC) No 1334/86⁽²⁾, and in
particular Articles 5 and 6, second paragraph, thereof,

Whereas with a view to ensuring that the Community
budget continues to be implemented under appropriate
conditions, Regulation (EEC) No 1883/78 authorizes the
Commission to fix the uniform interest rate at a level
below its representative level and to fix uniform standard
amounts at a level which corresponds to three-quarters of
the standard amounts established on the normal basis, for
the 1986, 1987 and 1988 budget years; whereas the
budget year includes, for this type of expenditure, expen-
diture on material operations from 1 December of the
previous year to 30 November;

Whereas, in these circumstances, the interest rate
currently fixed at 8 % should be reduced to 7 %;

Whereas, following the reduction in value of certain agri-
cultural products in public storage fixed by Commission
Regulation (EEC) No 1624/86⁽³⁾ it will be necessary to
modify the method for calculating the financial costs of
intervention indicated in Article 1 of Commission Regu-
lation (EEC) No 467/77⁽⁴⁾, as last amended by Regulation
(EEC) No 3617/85⁽⁵⁾;

Whereas Article 6 of Regulation (EEC) No 1883/78
provides that material operations resulting from storage of
products in intervention are financed by the European
Agricultural Guidance and Guarantee Fund, Guarantee
Section, by uniform standard amounts agreed for the

Community as a whole; whereas, these standard amounts
are normally aligned on the average level of costs in the
Member States; whereas, under the present circumstances,
the standard amounts should be reduced to a level corres-
ponding to three-quarters of their present level;

Whereas the measures provided for in this Regulation are
in accordance with the opinion of the Fund Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 467/77 is hereby amended as
follows:

1. The following subparagraph is added to Article 1 (2):

'In the case of products for which a reduction in value
has been fixed pursuant to the second paragraph of
Article 8 of Regulation (EEC) No 1883/78, the calcula-
tion of average stocks shall be made before the effec-
tive date of each reduction in value taken into account
for the purposes of the average value.'

2. Article 2 is replaced by the following:

Article 2

The interest rate mentioned in Article 5 of Regulation
(EEC) No 1883/78 shall be 7 % with effect from 1
December 1985.'

Article 2

The standard amounts fixed pursuant to Article 6 of
Regulation (EEC) No 1883/78 shall be multiplied by the
coefficient 0,75 with effect from 1 December 1985.

Article 3

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

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

Done at Brussels, 3 June 1986.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 216, 5. 8. 1978, p. 1.

⁽²⁾ OJ No L 119, 8. 5. 1986, p. 18.

⁽³⁾ OJ No L 148, 31. 5. 1986, p. 1.

⁽⁴⁾ OJ No L 62, 8. 3. 1977, p. 9.

⁽⁵⁾ OJ No L 358, 22. 12. 1985, p. 21.

COMMISSION REGULATION (EEC) No 1731/86

of 3 June 1986

fixing for Great Britain the level of the variable slaughter premium for sheep
and the amounts to be charged on products leaving region 5

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1837/80 of 27 June 1980 on the common organization of the market in sheepmeat and goatmeat ⁽¹⁾, as last amended by Regulation (EEC) No 882/86 ⁽²⁾,

Having regard to Commission Regulation (EEC) No 1633/84 of 8 June 1984 laying down detailed rules for applying the variable slaughter premium for sheep and repealing Regulation (EEC) No 2661/80 ⁽³⁾, as amended by Regulation (EEC) No 3451/85 ⁽⁴⁾, and in particular Articles 3 (1) and 4 (1) thereof,

Whereas the United Kingdom is the only country which grants the variable slaughter premium, in region 5, within the meaning of Article 3 (5) of Regulation (EEC) No 1837/80; whereas it is necessary therefore for the Commission to fix, for the week beginning 12 May 1986, the level of the premium and the amount to be charged on products leaving that region;

Whereas Article 3 (1) of Regulation (EEC) No 1633/84 stipulates that the level of the variable slaughter premium is to be fixed each week by the Commission;

Whereas Article 4 (1) of Regulation (EEC) No 1633/84 lays down that the amount to be charged on products leaving region 5 shall be fixed weekly by the Commission;

Whereas it follows from the application of the rules laid down in Article 9 (1) of Regulation (EEC) No 1837/80

and in Article 4 (1), (3) and (4) of Regulation (EEC) No 1633/84 that the variable slaughter premium for sheep certified as eligible in the United Kingdom, and the amounts to be charged on products leaving region 5 of the aforesaid Member State during the week beginning 12 May 1986, shall be set out in the Annexes hereto,

HAS ADOPTED THIS REGULATION:

Article 1

For sheep or sheepmeat certified as eligible in the United Kingdom in region 5, within the meaning of Article 3 (5) of Regulation (EEC) No 1837/80, for the variable slaughter premium during the week beginning 12 May 1986 the level of the premium shall be equivalent to the amount fixed in Annex I.

Article 2

For products referred to in Article 1 (a) and (c) of Regulation (EEC) No 1837/80 which left the territory of region 5 during the week beginning 12 May 1986, the amounts to be charged shall be equivalent to those fixed in Annex II hereto.

Article 3

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

It shall apply with effect from 12 May 1986.

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

Done at Brussels, 3 June 1986.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 183, 16. 7. 1980, p. 1.

⁽²⁾ OJ No L 82, 27. 3. 1986, p. 3.

⁽³⁾ OJ No L 154, 9. 6. 1984, p. 27.

⁽⁴⁾ OJ No L 328, 7. 12. 1985, p. 23.

ANNEX I

**Level of variable slaughter premium for certified sheep in region 5 for the week
commencing 12 May 1986**

Description	Premium
Certified sheep or sheepmeat	0,000 ECU per 100 kilograms of estimated or actual dressed carcase weight ⁽¹⁾

⁽¹⁾ Within the weight limits laid down by Article 1 (1) (b) of Regulation (EEC) No 1633/84.

ANNEX II

Amount to be charged for products leaving region 5 during the week commencing
12 May 1986

(ECU/100 kg)

CCT heading No	Description	Amounts		
		A. Products qualifying for the premium specified in Article 9 of Regulation (EEC) No 1837/80	B. Products specified at the second, third and fourth indents of the first subparagraph of Article 4 (4) of Regulation (EEC) No 1633/84 (1)	C. Products specified at the first indent of the first subparagraph of Article 4 (4) of Regulation (EEC) No 1633/84 (1)
01.04 B	Live sheep and goats other than pure-bred breeding animals	Live weight	Live weight	Live weight
		0,000	0,000	0,000
		Net weight	Net weight	Net weight
02.01 A IV a)	Meat of sheep or goats, fresh or chilled :			
	1. Carcases or half-carcases	0,000	0,000	0,000
	2. Short forequarters	0,000		
	3. Chines and/or best ends	0,000		
	4. Legs	0,000		
	5. Other :			
	aa) Unboned (bone-in)	0,000		
02.01 A IV b)	Meat of sheep or goats, frozen :			
	1. Carcases or half-carcases	0,000		
	2. Short forequarters	0,000		
	3. Chines and/or best ends	0,000		
	4. Legs	0,000		
	5. Other :			
	aa) Unboned (bone-in)	0,000		
02.06 C II a)	Meat of sheep or goats, salted in brine, dried or smoked :			
	1. Unboned (bone-in)	0,000		
	2. Boned or boneless	0,000		
ex 16.02 B III b) 2 aa) 11)	Other prepared or preserved meat or meat offal of sheep or goats, uncooked ; mixtures of cooked meat or offal and uncooked meat or offal :			
	— unboned (bone-in)	0,000		
	— boned or boneless	0,000		

(1) Eligibility for these reduced amounts is subject to compliance with the conditions laid down in the second subparagraph of Article 5 (3) of Regulation (EEC) No 1633/84.

COMMISSION REGULATION (EEC) No 1732/86
of 3 June 1986
fixing the import levies on white sugar and raw sugar

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
 Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EEC) No 3768/85 ⁽²⁾, and in particular Article 16 (8) thereof,

Whereas the import levies on white sugar and raw sugar were fixed by Commission Regulation (EEC) No 1809/85 ⁽³⁾, as last amended by Regulation (EEC) No 1724/86 ⁽⁴⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 1809/85 to the infor-

mation known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies referred to in Article 16 (1) of Regulation (EEC) No 1785/81 shall be, in respect of white sugar and standard quality raw sugar, as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 4 June 1986.

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

Done at Brussels, 3 June 1986.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.
⁽²⁾ OJ No L 145, 30. 5. 1986, p. 54.
⁽³⁾ OJ No L 169, 29. 6. 1985, p. 77.
⁽⁴⁾ OJ No L 149, 3. 6. 1986, p. 35.

ANNEX

to the Commission Regulation of 3 June May 1986 fixing the import levies on white sugar and raw sugar

<i>(ECU/100 kg)</i>		
CCT heading No	Description	Levy
17.01	Beet sugar and cane sugar, in solid form :	
	A. White sugar : flavoured or coloured sugar	46,45
	B. Raw sugar	39,95 ⁽¹⁾

⁽¹⁾ Applicable to raw sugar with a yield of 92 % ; if the yield is other than 92 %, the levy applicable is calculated in accordance with the provisions of Article 2 of Regulation (EEC) No 837/68.

COMMISSION REGULATION (EEC) No 1733/86

of 3 June 1986

altering the basic amount of the import levies on syrups and certain other products in the sugar sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EEC) No 3768/85 ⁽²⁾, and in particular Article 16 (8) thereof,

Whereas the import levies on syrups and certain other sugar products were fixed by Regulation (EEC) No 1676/86 ⁽³⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 1676/86 to the infor-

mation known to the Commission that the basic amount of the levy on syrups and certain other sugar products at present in force should be altered,

HAS ADOPTED THIS REGULATION:

Article 1

The basic amounts of the import levy on the products listed in Article 1 (1) (d) of Regulation (EEC) No 1785/81, as fixed in the Annex to Regulation (EEC) No 1676/86, are hereby altered to the amounts shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 4 June 1986.

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

Done at Brussels, 3 June 1986.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 362, 31. 21. 1985, p. 8.

⁽³⁾ OJ No L 146, 31. 5. 1986, p. 11.

ANNEX

to the Commission Regulation of 3 June 1986 altering the basic amount of the import levies on syrups and certain other products in the sugar sector

(ECU)

CCT heading No	Description	Basic amount per percentage point of sucrose content and per 100 kg net of the product in question	Amount of levy per 100 kg of dry matter
17.02	Other sugars in solid form ; sugar syrups, not containing added flavouring or colouring matter ; artificial honey, whether or not mixed with natural honey ; caramel :		
	C. Maple sugar and other syrup	0,4645	—
	D. Other sugars and syrups (other than lactose, glucose and malto-dextrine) :		
	I. Isoglucose	—	57,00
	ex II. Other	0,4645	—
	E. Artificial honey, whether or not mixed with natural honey	0,4645	—
	F. I. Caramelized sugar and molasses containing, in the dry state, 50 % or more by weight of sucrose	0,4645	—
21.07	Food preparations not elsewhere specified or included :		
	F. Flavoured or coloured sugar syrups :		
	III. Isoglucose	—	57,00
	IV. Other	0,4645	—

Information regarding the date of entry into force of the Agreement in the form of an exchange of letters between the European Economic Community and the Socialist Republic of Romania amending Annex II to the Protocol annexed to the Agreement on trade in industrial products

As the exchange of letters provided for by Council Regulation (EEC) No 814/86 of 14 March 1986⁽¹⁾ took place on 5 May 1986, the above Agreement entered into force on that date.

⁽¹⁾ OJ No L 78, 24. 3. 1986, p. 19.

II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 18 April 1986

granting a discharge to the Commission in respect of the implementation of Sections I (Parliament), II (Council), III (Commission), IV (Court of Justice) and V (Court of Auditors) of the budget of the European Communities for the financial year 1986

(86/201/EEC, Euratom, ECSC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78g thereof,
- having regard to the Treaty establishing the European Economic Community and in particular Article 206b thereof,
- having regard to the Treaty establishing the European Atomic Energy Community and in particular Article 180b thereof,
- having regard to the budget and the supplementary and amending budget for the financial year 1984,
- having regard to the revenue and expenditure account and balance sheet for the financial year 1984 ⁽¹⁾,
- having regard to the report of the Court of Auditors concerning the financial year 1984 and the replies of the institutions ⁽²⁾,
- having regard to the recommendation from the Council concerning the discharge granted to the Commission (Doc. C 2-2/86),
- having regard to the motion for a resolution tabled by Mr Fich and others, on behalf of the Socialist Group, on the Commission's decision to grant aid to Turkey from the Third Financial Protocol in the 1984 budgetary year (Doc. B 2-895/85),
- having regard to the report of the Committee on Budgetary Control, the opinions of the Political Affairs Committee; the Committee on Energy, Research and Technology; the Committee on Social Affairs and Employment; the Committee on Regional Policy and Regional Planning and the Committee on Development and Cooperation and the accompanying working documents relating to the various sectors of Community policy (Doc. A 2-15/86 and Doc. A 2-15/86/Ann.),
- whereas the budgetary authority authorized the following amounts for the financial year 1984 (budget and supplementary and amending budget 1/84):

Revenue	27 252 925 135 ECU
Appropriations for commitment	30 277 996 915 ECU
Appropriations for payment	27 270 667 028 ECU

⁽¹⁾ COM(85) 185 to 189 final.

⁽²⁾ OJ No C 326, 16. 12. 1985, p. 1.

1. Grants a discharge to the Commission in respect of the implementation of the budget for 1984 on the basis of the following figures :

A. Revenue and expenditure for the financial year 1984

(ECU)

1. Resources

Revenue for the financial year 1984	26 052 434 892
Lapsed carry-overs from 1983	287 394 594
Exchange differences	25 016 688
Appropriations from carry-overs from 1983	17 741 893

Total	26 382 588 067
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2. Expenditure

Payments for the year	26 119 177 060
Appropriations carried forward to 1985	1 090 095 454
Earmarked revenue to be repaid	652 970

Total	27 209 925 484
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3. Balance (1 — 2) (Deficit)	— 827 337 417
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B. Balance sheet at 31 December 1984

Assets

Fixed assets	11 612 581 117
Inventories	99 055 332
Current assets	2 002 866 692
Cash accounts	1 376 738 335
Pre-paid expenses	221 348 765

Total	15 312 590 241
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Liabilities

Fixed capital	12 043 778 676
Current liabilities	2 995 530 417
Accrued expenses	273 281 148

Total	15 312 590 241
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2. Records its comments in the resolution which forms an integral part of this Decision ;
3. Instructs its President to forward this Decision and the resolution embodying its comments to the Commission, the Council, the Court of Justice, the Court of Auditors and the European Investment Bank, and to arrange for them to be published in the *Official Journal of the European Communities* (L series).

The Secretary-General

Enrico VINCI

The President

Pierre PFLIMLIN

RESOLUTION

embodying the comments which form an integral part of the Decision granting a discharge in respect of the implementing of the budget of the European Communities for the financial year 1984

THE EUROPEAN PARLIAMENT,

- having regard to Article 85 of the Financial Regulation of 21 December 1977⁽¹⁾, which enjoins each of the institutions of the Community to take all appropriate steps to act on the comments appearing in the discharge Decisions,
- whereas under that same Article the institutions are also required, at the request of the European Parliament, to report on the measures taken in the light of Parliament's comments and, in particular, on the instructions given to those of their departments which are responsible for the implementation of the budget,
- having regard to the motion for a resolution by Mr Fich and others on behalf of the Socialist Group, on the Commission's decision to grant aid to Turkey under the Third Financial Protocol in the 1984 financial year (Doc. B 2-895/85),
- having regard to the report of the Committee on Budgetary Control and the other documents mentioned in the discharge decision (Doc. A 2-15/86),

I. General comments on budgetary policy

1. Points out that the financial year 1984 was a crucial one in that it saw the exhaustion of own resources;
2. Notes that, because the 1 % VAT ceiling had been reached, the Community was obliged, in adopting supplementary budget No 1/84, to acknowledge the existence of a deficit, which it planned to cover by using up the balance for the financial year (266 million ECU) and by resorting to repayable advances from the Member States (1 003 million ECU);
3. Notes that out of the proposed amount of repayable advances only 593 million ECU was made over by the Member States in the course of the financial year, and that the deficit for the year finally stood at 827 million ECU; stresses the danger which such solutions represent for the financial independence of the Community;
4. Points out that the size of the deficit is attributable both to the depletion of resources and to the lack of accuracy in the forecasting of revenue (overestimated) and expenditure (underestimated);
5. Takes the view that the implementation of the 1984 budget does not adequately meet the objectives laid down; points out that responsibility for this situation is

shared by the Commission (errors of management, cumbersome administrative procedures, inaccurate forecasts and underbudgeting of expenditure), the Council (interference in management, failure to adopt legislation and financing), the national administrations (unsuitable procedures) and the budgetary authority (entry of appropriations in the budget without any real prospect of implementation);

6. Points out the Commission's specific responsibilities as regards non-transparent management of the structural funds; warns the Commission against the risks of such practices and calls on it to rectify the situation which has arisen as soon as possible;
7. Considers that any Community decision which will result in new expenditure should be accompanied by measures making specific provision for that expenditure to be covered;
8. Points out that the value of any Community policy lies in its ability to improve efficiency and bring savings by comparison with the same policy pursued at national level;
9. Proposes the creation of a think-tank which, acting on the basis of information supplied by the Commission on budgetary management and budgetary estimates, would seek solutions to the problems of budgetary imbalance;
10. Disapproves of the Community's practice — which is at variance with the Treaties — of compensating for an 'unacceptable situation' by means of refunds on revenue; takes the view that this practice, which does not take economic advantages into account, represents a major source of disintegration in the Community;
11. Points out that the accumulated total of unpaid commitments entered for this and previous financial years has reached alarming proportions and criticizes the Council for not having tackled the problem of the inadequate provision of payment appropriations;
12. Considers it essential for a balanced relationship to be established between amounts of commitment appropriations and payment appropriations;
13. Asks the Commission to make a systematic appraisal, in the course of the budgetary procedure, of the real potential for implementing appropriations which the budgetary authority intends to enter in the budget;

⁽¹⁾ OJ No L 356, 31. 12. 1977, p. 21.

14. Calls on the Commission to make more extensive use of its scope for implementing appropriations solely on the basis of budget entries, especially in the case of studies, pilot projects and preparatory measures where implementation is impeded by failure to act on the part of the Council;

15. Calls on the Commission to inform Parliament, and in particular its Committee on Budgetary Control, systematically and immediately of any difficulties in the implementation of appropriations entered by way of amendment;

16. Regrets the failure of the Commission to adhere to the requirements of paragraph 3c of Section IV of the Joint Declaration in which the Commission is required to present alternative proposals where appropriations have not been used; regrets the lack of a broad interpretation of the Joint Declaration in which only specific new Community instruments need a legal base and the lack of presentation of programmes for which the legal base existed in any case; calls on the Commission to look into the various ways of solving this problem and submit practical proposals;

17. Notes that the implementation of the structural funds has not achieved the desired objective, that the principle of additionality has rarely been applied and that the money available has not always been well spent;

18. Proposes that structural policy objectives on the one hand and Community objectives on the other should be better defined and that each type of objective should be consolidated:

(a) by significantly reorganizing the management of the funds with a view to avoiding the current problems of delays and ineffectiveness and ensuring that commitments entered into are honoured;

(b) by carrying through genuine transnational Community measures involving at least two Member States;

19. Calls on the Commission to make regular assessments of all Community measures and to report to Parliament and the Council on the matter;

20. Calls on the Commission to submit periodically to the budgetary authority information on transfers of appropriations within chapters;

21. Draws to the attention of the Council that even though it participates in the discharge procedure as an institution delivering an opinion, it must adopt an overall view on the financing of the Communities and a detailed view on the comments of the Court of Auditors (in particular the reluctance of the Member States to investigate frauds and irregularities and notify them to the Commission);

22. Points out that this attitude on the part of the Council is due to the over-frequent use of the unanimous

vote, which in this case greatly reduces the effectiveness of the decisions;

II. Comments on the management of specific sectors

Own resources

23. Draws attention to the support it gave in its resolution of 15 November 1985⁽¹⁾ to the Commission's preference for the returns method with regard to the calculation of resources;

24. Calls on the Commission to press ahead with the work carried out by its statistical office, which compares estimates of the VAT base calculated from national accounts with the VAT base declared by the Member States in their annual returns — without calling into question the nature of such revenue as own resources;

EAGGF — Guarantee Section

25. Supports the Commission's efforts to speed up the procedures for clearing the accounts in line with its comments accompanying the decision granting a discharge for 1983; calls on the Commission to ensure that the delays are not eliminated at the expense of effective controls; calls on the Commission to revise the advance payments' system so that the payment of excessively large advances triggers financial co-responsibility on the part of the Member States that receive them;

26. Calls on the Commission to reorganize its services for the purpose of minimizing the risk of future underestimates of agricultural expenditure by making the budgetary aspects of the EAGGF funds the exclusive responsibility of the Directorate-General for Budgets, and by making the clearance of EAGGF accounts and the control of fraud and irregularities the responsibility of the Directorate-General for Financial Control;

27. Takes the view that the existence of large stocks of various agricultural products highlights the deficiencies of the common agricultural policy; considers it essential that a programme for releasing the main products from storage should be submitted within the next six months, accompanied by specific proposals which will eliminate the structural problem of surplus production;

28. Notes that public storage in the beef and veal sector is reaching alarming proportions, a phenomenon aggravated by the imbalances in the geographical distribution of intervention stocks;

29. Requests the Commission and the Member States to cut back as much as possible on the withdrawal of fruit from the market by encouraging sales to processing industries, improving structures of commercialization;

⁽¹⁾ OJ No C 345, 31. 12. 1985, p. 402.

30. Considers that the Commission did not react quickly enough to the accumulation of large stocks of butter, thereby being placed in a position where it had to dispose of these stocks at any price ; calls upon it to introduce a strategy for marketing and donating such stocks ;

31. Asks the Commission to apply the Community rules on dairy quotas ;

EAGGF — Guidance Section

32. Requests the Commission to define clearly the aims of its measures under the EAGGF Guidance Section ; calls on it to avoid measures involving contradictory effects within the EAGGF Guidance Section or between EAGGF guidance operations and EAGGF guarantee operations ;

Regional Fund

33. Regrets the passivity of the Commission in the use of appropriations in the non-quota section in the ERDF ; considers that the Commission should launch and stimulate the presentation of projects of Community interest on behalf of the Member States ;

Social field

34. Deplores the fact that in 1984 it proved impossible to make use of the appropriations allocated by Parliament to that part of the budget covering the social sector, with the result that cancellations occurred despite the reforms made to the Social Fund ; some of the losses could have been avoided if the administration had not held back some 40 to 60 million ECU as a 'cushion' against currency fluctuations — which proved unnecessary ;

Management of research and development programmes

35. Calls on the Commission to streamline its administrative procedures for the recruitment of officials and the payment of contract staff ;

Commission staff, administrative expenditure and premises

36. Calls on the Commission to ensure that major contracts are awarded solely after invitation to tender save in rare cases of exceptional urgency ;

Development aid

37. Draws attention to the continuing very low rate of utilization of appropriations for cooperation with Asian and Latin American developing countries (Chapter 93) and with the ACP countries under the special programme to combat hunger in the world (Article 958) ;

38. Notes the Commission's inability to achieve a satisfactory rate of utilization of payment appropriations intended for development aid schemes carried out by NGOs ; takes note of the Commission's explanations for this phenomenon, but demands urgent action by the Commission services to rectify these problems by the allocation of more staff, the relaxation of project selection criteria to take account of the frequently expressed concerns of the NGOs, and increased use of block grants for certain NGOs ;

39. Calls on the budgetary authority to take this situation into account ;

40. Calls on the Commission to improve the efficiency of its departments, and to speed up the procedures for processing project files and paying beneficiaries, particularly where modest sums are involved ;

41. Stresses the continued need to review decision-making procedures for food aid to increase efficiency and speed of delivery, and calls attention to the Parliament's proposals in this regard ;

42. Notes that in 1984 food aid implementation showed a considerable improvement over previous years, but considers that much more can be done to improve the situation, and regrets that to date Commission reviews of food aid procedures have not been made available to the Parliament ;

43. Supports the Commission's efforts to integrate food aid into food self-sufficiency policies which take account of local conditions ; feels obliged to point out that these efforts have so far only been applied in a limited number of countries ;

44. Asks the Commission to take an early and unequivocal decision on the Community's assuming responsibility for the transport of aid ;

45. Calls on the Commission to take steps to bring about a substantial increase in EEC representation in the Latin American countries in order to secure more effective coordination of aid projects and resolve the organizational problems to which the Court of Auditors has drawn attention ;

46. Invites the Commission to make further improvements in the supervision of 'counterpart funds' deriving from the sale of food aid products ;

47. Welcomes the stepping-up of checks on the quality of aid ; will look into the problems posed by such checks and in particular by the use of private firms to carry them out ;

The case of Turkey

48. Disapproves of the Commission's decision to make payments under the Third Financial Protocol with Turkey going beyond the level of appropriations entered by the budgetary authority for this purpose ; points out that the Council's ambiguous attitude and its failure to take a political decision only served to aggravate the Commission's problems ; stresses that the Commission's difficulties in this matter were due to inaccurate forecasting ;

The Community's borrowing and lending activities

49. Calls once again on the Commission to ensure that the European Investment Bank's commission for NCI, Euratom and development aid operations does not exceed its administrative costs ;

Fraud and irregularities

50. Calls on the Council to adopt as soon as possible the proposals for regulations strengthening the power to

investigate irregularities and institute proceedings, particularly in the revenue sector ;

51. Calls on the Commission to coordinate the various checks carried out by its departments on the basis of existing regulations and to extend such checks and investigations in the Member States in cooperation with the national administrations ;

52. Insists that :

- (a) strong measures should be devised to recover the outstanding sums identified as having been fraudulently converted in recent years — presently standing at a minimum figure of 100 million ECU according to the report of the Court of Auditors (paragraph 4.25) ;
- (b) publicity of successful actions against fraud and irregularities is the best public sanction to help reduce its incidence.

DECISION OF THE EUROPEAN PARLIAMENT**of 18 April 1986****granting a discharge to the Commission in respect of the financial management of the second and third European Development Funds for the financial year 1984**

(86/202/EEC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community,
 - having regard to the Conventions signed in Yaoundé on 20 July 1963 and 29 July 1969,
 - having regard to the balance sheets and accounts of the European Development Funds for the 1984 financial year (COM(85) 207 final),
 - having regard to the Court of Auditors' report on the financial year 1984 accompanied by the replies of the institutions ⁽¹⁾,
 - having regard to the decisions of the Council concerning the granting of the discharge in respect of the second and third European Development Funds for the financial year 1984,
 - whereas the Treaty of 22 July 1975 empowers the European Parliament to grant a discharge in respect of the financial activities of the Community,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (Doc. A 2-10/86),
1. Grants the Commission a discharge in respect of the financial management of the second and third European Development Funds in the financial year 1985 on the basis of the following expenditure :

Second European Development Fund	96 172 ECU
Third European Development Fund	8 192 849 ECU
 2. Presents its remarks in the resolution accompanying this Decision ;
 3. Instructs its President to forward this Decision and the resolution containing its remarks to the Commission, the Council, the Court of Auditors and the European Investment Bank, and to arrange for its publication in the *Official Journal of the European Communities* (L series).

The Secretary-General

Enrico VINCI

The President

Pierre PFLIMLIN

⁽¹⁾ OJ No C 326, 16. 12. 1985, p. 1.

DECISION OF THE EUROPEAN PARLIAMENT

of 18 April 1986

granting a discharge to the Commission in respect of the financial management of the fourth European Development Fund for the financial year 1984

(86/203/EEC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community,
 - having regard to the first ACP-EEC Convention of Lomé⁽¹⁾,
 - having regard to the balance sheets and accounts of the European Development Funds for the 1984 financial year (COM(85) 207 final),
 - having regard to the Court of Auditors' report on the financial year 1984 accompanied by the replies of the institutions⁽²⁾,
 - having regard to the Council recommendation concerning the granting of this discharge (Doc. C 2-4/86),
 - whereas the Treaty of 22 July 1975 empowers the European Parliament to grant a discharge in respect of the financial activities of the Community,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (Doc. A 2-10/86),
1. Grants the Commission a discharge in respect of the financial management of the fourth European Development Fund in the financial year 1984 on the basis of the following amounts :

Revenue	16 899 219 ECU
Expenditure	185 253 794 ECU
 2. Presents its remarks in the resolution accompanying this Decision ;
 3. Instructs its President to forward this Decision and the resolution containing its remarks to the Commission, the Council, the Court of Auditors and the European Investment Bank, and to arrange for its publication in the *Official Journal of the European Communities* (L series).

The Secretary-General

Enrico VINCI

The President

Pierre PFLIMLIN

⁽¹⁾ OJ No L 25, 30. 1. 1976, p. 1.

⁽²⁾ OJ No C 326, 16. 12. 1985, p. 1.

DECISION OF THE EUROPEAN PARLIAMENT**of 18 April 1986****granting a discharge to the Commission in respect of the financial management of the fifth European Development Fund for the financial year 1984****(86/204/EEC)**

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community,
 - having regard to the second ACP-EEC Convention of Lomé ⁽¹⁾,
 - having regard to the balance sheets and accounts of the European Development Funds for the 1984 financial year (COM(85) 207 final),
 - having regard to the Court of Auditors' report on the financial year 1984 accompanied by the replies of the institutions ⁽²⁾,
 - having regard to the Council recommendation concerning the granting of this discharge (Doc. C 2-4/86),
 - whereas the Treaty of 22 July 1975 empowers the European Parliament to grant a discharge in respect of the financial activities of the Community,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (Doc. A 2-10/86),
1. Grants the Commission a discharge in respect of the financial management of the fifth European Development Fund in the financial year 1984 on the basis of the following amounts :

Revenue	756 019 343 ECU
Expenditure	509 469 524 ECU
 2. Presents its remarks in the resolution accompanying this Decision ;
 3. Instructs its President to forward this Decision and the resolution containing its remarks to the Commission, the Council, the Court of Auditors and the European Investment Bank, and to arrange for its publication in the *Official Journal of the European Communities* (L series).

The Secretary-General

Enrico VINCI

The President

Pierre PFLIMLIN

⁽¹⁾ OJ No L 347, 22. 12. 1980, p. 1.⁽²⁾ OJ No C 326, 16. 12. 1985, p. 1.

RESOLUTION

containing the remarks accompanying the Decisions granting a discharge in respect of the financial management of the second, third, fourth and fifth European Development Funds for the financial year 1984

THE EUROPEAN PARLIAMENT,

- having regard to Article 206b of the Treaty establishing the European Economic Community,
- having regard to Articles 67 and 70 respectively of the Financial Regulations applicable to the fourth and fifth European Development Funds, under the terms of which the Commission is required to take all appropriate measures to act on the remarks accompanying the discharge Decision,
- whereas under these same Articles the Commission is required to report, at the request of the European Parliament, on the measures it has taken in response to Parliament's remarks and, in particular, on the instructions it has given to the services responsible for the management of the European Development Funds,
- deciding to present the remarks referred to in the aforementioned Articles 67 and 70 in the present resolution, which covers all the discharge decisions in respect of the financial management of the European Development Funds for the financial year 1984,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (Doc. A 2-10/86),

1. Reaffirms its determination to use all the means at its disposal to achieve the inclusion in the budget of the EDF;
2. Calls on the Commission to comply with the remarks made by the Court of Auditors concerning the

presentation of accounts, the way commitment and payments are charged to the budget and the management of liquid assets;

3. Believes that the Commission's proposals concerning the financial management of the sixth EDF concerning the interest to be charged on delayed payments and the use of the ECU should put an end to delays by Member States in the payment of their contributions;

4. Calls on the Commission to continue to monitor closely the problems posed by the application of the price variation clauses, so as to ensure that unwarranted profits cannot be made through currency conversions in respect of contracts which have been concluded;

5. Asks the Commission to inform the Parliament of the progress being made with the recruitment of staff for the evaluation of EDF projects as provided for in the 1986 budget;

6. Calls on the Commission, the Court of Auditors and the European Investment Bank, with effect from the entry into force of the sixth EDF, to agree jointly on the procedures for budgetary control in line with the principles laid down by its resolution of 22 October 1985⁽¹⁾, in respect of the EDF appropriations administered by the European Investment Bank;

7. Is concerned at the lack of rigour in the statistics presented by the ACP States in support of their requests for transfers under Stabex and also at the frequent absence of reports on the utilization of funds; believes that this problem could be resolved if the provisions of the Lomé Convention were applied.

⁽¹⁾ OJ No C 343, 31. 12. 1985, p. 27.

DECISION OF THE EUROPEAN PARLIAMENT

of 18 April 1986

granting a discharge to the Management Board of the European Centre for the Development of Vocational Training in respect of the implementation of its appropriations for the 1984 financial year

(86/205/EEC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community, and in particular Article 206b thereof,
 - having regard to the revenue and expenditure accounts of the European Centre for the Development of Vocational Training for the 1984 financial year, and the report of the Court of Auditors on these accounts (Doc. C 2-197/85),
 - having regard to the decision of the Council (Doc. C 2-1/86),
 - having regard to the report of the Committee on Budgetary Control (Doc. A 2-9/86),
1. Notes the following figures for the accounts of the European Centre for the Development of Vocational Training :

Financial year 1984	(ECU)
<i>Receipts</i>	4 221 192,23
1. Subsidy from the Commission	4 192 775,81
2. Bank interest	13 903,66
3. Other	14 512,76
<i>Expenditure</i>	
1. Final budget appropriations	4 560 000,00
2. Commitments	4 210 171,74
3. Appropriations unused	349 828,26
4. Payments	3 413 436,38
5. Appropriations brought forward	799 704,72
6. Payments from appropriations brought forward	703 634,81
7. Appropriations brought forward and cancelled (5 — 6)	96 069,91
8. Appropriations carried forward	796 735,36
9. Appropriations cancelled (1 — 4 — 8)	349 828,26
2. Grants a discharge to the Management Board of the European Centre for the Development of Vocational Training, on the basis of the report of the Court of Auditors, in respect of the accounts for the 1984 financial year ;	
3. Instructs its President to communicate this Decision to the Management Board of the European Centre for the Development of Vocational Training, to the Council, to the Commission and to the Court of Auditors and to arrange for its publication in the <i>Official Journal of the European Communities</i> (L series).	

The Secretary-General

Enrico VINCI

The President

Pierre PFLIMLIN

DECISION OF THE EUROPEAN PARLIAMENT

of 18 April 1986

granting a discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its appropriations for the 1984 financial year

(86/206/EEC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community, and in particular Article 206b thereof,
 - having regard to the revenue and expenditure accounts of the European Foundation for the Improvement of Living and Working Conditions for the 1984 financial year, and the report of the Court of Auditors on these accounts (Doc. C 2-196/85),
 - having regard to the decision of the Council (Doc. C 2-1/86),
 - having regard to the report of the Committee on Budgetary Control (Doc. A 2-9/86),
1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions :

Financial year 1984

(ECU)

Receipts

3 933 209

1. Subsidy from the Commission

3 819 261

2. Bank interest

50 714

3. Other

63 234

Expenditure

1. Final budget appropriations

4 370 000

2. Commitments

3 933 209

3. Appropriations unused (1 — 2)

436 791

4. Payments

2 638 137

5. Appropriations brought forward

956 864

6. Payments from appropriations brought forward

938 916

7. Appropriations brought forward and cancelled (5 — 6)

17 948

8. Appropriations carried forward

1 295 072

2. Grants a discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, on the basis of the report of the Court of Auditors, in respect of the accounts for the 1984 financial year ;
3. Instructs its President to communicate this Decision to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, to the Council, to the Commission and to the Court of Auditors and to arrange for its publication in the *Official Journal of the European Communities* (L series).

The Secretary-General

Enrico VINCI

The President

Pierre PFLIMLIN