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I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 287/94

of 7 February 1994

laying down special measures for the import of olive oil from Tunisia

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 113 thereof,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats⁽¹⁾, and in particular Article 36 thereof,

Having regard to the proposal from the Commission,

Whereas, in the light of experience gained during the period of application of the preferential arrangements laid down in the Additional Protocol to the Cooperation Agreement between the European Economic Community and the Republic of Tunisia⁽²⁾, the temporary arrangements could provide for the import of 46 000 tonnes per year for two years without any risk of serious disturbances on the olive-oil market;

Whereas, in order to prevent a recurrence of the difficulties encountered when determining the special levy in accordance with Article 4 of the said Protocol, a flat-rate levy calculated on the basis of the average levy over the previous six marketing years should be set under the two-year temporary arrangements;

Whereas general rules for the issuing of import licences should be laid down in order to guarantee equal access to the quota in question for olive-oil importers;

Whereas the scheme is directly linked to measures governed by the common trade and agricultural policies and so must be adopted at Community level,

HAS ADOPTED THIS REGULATION:

Article 1

1. A levy of ECU 7,80 per 100 kilograms shall be applied to imports of unprocessed olive oil falling within

CN code 1509 10, wholly obtained in Tunisia and transported direct from that country to the Community.

2. The special levy shall apply to imports from Tunisia for which licence applications have been submitted in accordance with the provisions of Article 2, up to a maximum quantity of 46 000 tonnes of olive oil per marketing year.

3. The special measures for the import of olive oil obtained in Tunisia laid down in this Regulation shall apply until 31 October 1995.

Article 2

1. For the purposes of the application of the special levy referred to in Article 1, importers must apply to the competent authorities of the Member States for an import licence. The application must be accompanied by a copy of the purchase contract concluded with the Tunisian exporter.

2. Import licence applications must be submitted on Monday and Tuesday of each week. Member States must forward the information contained in the licence applications received to the Commission every Wednesday.

3. Each week, the Commission shall calculate the quantities for which import licence applications have been submitted. It shall authorize the Member States to issue licences until the quota is exhausted and as the quota nears exhaustion, shall authorize Member States to issue licences in proportion to the quantity remaining available.

Article 3

Detailed rules for the application of this Regulation including the rate to be determined imports of olive oil originating in Tunisia shall be adopted in accordance with the procedure provided for in Article 38 of Regulation No 136/66/EEC.

Article 4

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

⁽¹⁾ OJ No L 172, 30. 9. 1966, p. 3025/66. Regulation as last amended by Regulation (EC) No 3179/93 (OJ No L 285, 20. 11. 1993, p. 9).

⁽²⁾ OJ No L 297, 21. 10. 1987, p. 36.

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

Done at Brussels, 7 February 1994.

For the Council

The President

Th. PANGALOS

COMMISSION REGULATION (EC) No 288/94**of 8 February 1994****establishing unit values for the determination of the customs value of certain perishable goods**

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

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾,

Having regard to 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 ⁽²⁾, as amended by Regulation (EC) No 3665/93 ⁽³⁾, and in particular Article 173 (1) thereof,

Whereas Articles 173 to 177 of Regulation (EEC) No 2454/93 provide that the Commission shall periodically establish unit values for the products referred to in the classification in Annex 26 to that Regulation;

Whereas the result of applying the rules and criteria laid down in the abovementioned Articles to the elements

communicated to the Commission in accordance with Article 173 (2) of Regulation (EEC) No 2454/93 is that unit values set out in the Annex to this Regulation should be established in regard to the products in question,

HAS ADOPTED THIS REGULATION:

Article 1

The unit values provided for in Article 173 (1) of Regulation (EEC) No 2454/93 are hereby established as set out in the table in the Annex hereto.

Article 2

This Regulation shall enter into force on 11 February 1994.

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

Done at Brussels, 8 February 1994.

For the Commission

Christiane SCRIVENER

Member of the Commission

⁽¹⁾ OJ No L 302, 19. 10. 1992, p. 1.

⁽²⁾ OJ No L 253, 11. 10. 1993, p. 1.

⁽³⁾ OJ No L 335, 31. 12. 1993, p. 1.

ANNEX

Code	CN code	Description	Amount of unit values per 100 kg net									
			ECU	Bfrs/Lfrs	Dkr	DM	FF	Dr	£ Irl	Lit	Fl	£
1.10	0701 90 51 0701 90 59	New potatoes	39,01	1 564	294,65	75,89	257,54	10 920	30,43	73 562	85,04	29,20
1.20	0702 00 10 0702 00 90	Tomatoes	56,97	2 284	430,28	110,82	376,09	15 946	44,43	107 424	124,18	42,64
1.30	0703 10 19	Onions (other than seed)	12,52	502	94,60	24,36	82,69	3 506	9,77	23 618	27,30	9,37
1.40	0703 20 00	Garlic	153,32	6 148	1 158,01	298,26	1 012,17	42 917	119,59	289 106	334,21	114,78
1.50	ex 0703 90 00	Leeks	28,17	1 137	212,55	54,34	186,21	7 768	22,50	53 592	60,85	21,40
1.60	ex 0704 10 10 ex 0704 10 90	Cauliflowers	57,81	2 331	438,81	113,34	385,48	15 133	43,14	104 614	127,38	45,06
1.70	0704 20 00	Brussels sprouts	53,71	2 172	405,33	104,22	354,64	14 950	41,74	101 870	116,85	40,02
1.80	0704 90 10	White cabbages and red cabbages	31,38	1 265	239,40	61,47	210,09	8 126	23,42	54 525	69,15	25,05
1.90	ex 0704 90 90	Sprouting broccoli or calabrese (<i>Brassica oleracea</i> var. <i>italica</i>)	79,26	3 206	598,09	153,78	523,30	22 060	61,59	150 316	172,41	59,05
1.100	ex 0704 90 90	Chinese cabbage	38,49	1 543	290,71	74,87	254,10	10 774	30,02	72 578	83,90	28,81
1.110	0705 11 10 0705 11 90	Cabbage lettuce (head lettuce)	125,11	5 017	944,93	243,38	825,93	35 020	97,58	235 909	272,71	93,66
1.120	ex 0705 29 00	Endives	21,82	877	162,70	42,58	143,89	5 690	17,51	39 262	47,92	17,72
1.130	ex 0706 10 00	Carrots	30,16	1 209	227,79	58,67	199,10	8 442	23,52	56 870	65,74	22,57
1.140	ex 0706 90 90	Radishes	111,18	4 458	839,70	216,27	733,95	31 120	86,72	209 638	242,34	83,22
1.150	0707 00 11 0707 00 19	Cucumbers	76,00	3 047	574,02	147,85	501,73	21 274	59,28	143 310	165,67	56,89
1.160	0708 10 10 0708 10 90	Peas (<i>Pisum sativum</i>)	196,27	7 870	1 482,34	381,80	1 295,66	54 937	153,08	370 077	427,82	146,92
1.170		Beans :										
1.170.1	0708 20 10 0708 20 90	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	155,38	6 230	1 173,51	302,25	1 025,72	43 491	121,19	292 976	338,69	116,31
1.170.2	0708 20 10 0708 20 90	Beans (<i>Phaseolus</i> spp., <i>vulgaris</i> var. <i>Compressus Savi</i>)	215,53	8 642	1 627,78	419,26	1 422,79	60 327	168,11	406 388	469,80	161,34
1.180	ex 0708 90 00	Broad beans	92,83	3 894	734,40	189,09	645,42	21 793	71,04	142 837	212,96	66,61
1.190	0709 10 00	Globe artichokes	118,99	4 771	898,73	231,48	785,55	33 308	92,81	224 375	259,38	89,08
1.200		Asparagus :										
1.200.1	ex 0709 20 00	— green	652,03	26 147	4 924,44	1 268,37	4 304,28	182 505	508,57	1 229 424	1 421,25	488,10
1.200.2	ex 0709 20 00	— other	176,40	7 185	1 343,87	339,07	1 171,98	48 656	140,62	335 619	380,68	133,56
1.210	0709 30 00	Aubergines (egg-plants)	96,44	3 867	728,36	187,60	636,63	26 993	75,22	181 841	210,21	72,19
1.220	ex 0709 40 00	Ribbed celery (<i>Apium graveolens</i> var. <i>dulce</i>)	49,78	1 996	376,02	96,85	328,67	13 936	38,83	93 878	108,52	37,27
1.230	0709 51 30	Chantarelles	597,24	24 693	4 608,56	1 140,32	3 976,20	164 183	486,99	1 109 159	1 280,76	465,59
1.240	0709 60 10	Sweet peppers	103,19	4 138	779,41	200,74	681,25	28 885	80,49	194 585	224,94	77,25
1.250	0709 90 50	Fennel	73,55	2 966	558,22	144,18	490,38	19 251	54,88	133 083	162,05	57,33
1.260	0709 90 70	Courgettes	56,05	2 247	423,37	109,04	370,06	15 690	43,72	105 699	122,19	41,96
1.270	ex 0714 20 10	Sweet potatoes, whole, fresh (intended for human consumption)	63,08	2 529	476,41	122,70	416,41	17 656	49,20	118 941	137,50	47,22
2.10	ex 0802 40 00	Chestnuts (<i>Castanea</i> spp.), fresh	83,78	3 378	639,04	164,08	560,82	21 691	62,54	145 547	184,60	66,87
2.20	ex 0803 00 10	Bananas (other than plantains), fresh	46,58	1 897	354,91	89,54	309,51	12 850	37,13	88 636	100,53	35,27
2.30	ex 0804 30 00	Pineapples, fresh	50,35	2 019	380,32	97,96	332,43	14 095	39,27	94 952	109,76	37,69
2.40	ex 0804 40 10 ex 0804 40 90	Avocados, fresh	111,10	4 455	839,14	216,13	733,46	31 099	86,66	209 498	242,18	83,17

Code	CN code	Description	Amount of unit values per 100 kg net									
			ECU	Bfrs/Lfrs	Dkr	DM	FF	Dr	£ Irl	Lit	Fl	£
2.50	ex 0804 50 00	Guavas and mangoes, fresh	148,80	5967	1 123,80	289,45	982,27	41 649	116,06	280 566	324,34	111,38
2.60		Sweet oranges, fresh :										
2.60.1	0805 10 11 0805 10 21 0805 10 31 0805 10 41	— Sanguines and semi-sanguines	36,04	1 445	272,26	70,12	237,97	10 090	28,11	67 972	78,57	26,98
2.60.2	0805 10 15 0805 10 25 0805 10 35 0805 10 45	— Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins	30,40	1 219	229,62	59,14	200,70	8 510	23,71	57 326	66,27	22,75
2.60.3	0805 10 19 0805 10 29 0805 10 39 0805 10 49	— Others	33,52	1 356	252,99	65,04	221,35	9 331	26,05	63 583	72,93	24,97
2.70		Mandarins (including tangerines and satsumas), fresh ; clementines, wilkings and similar citrus hybrids, fresh :										
2.70.1	ex 0805 20 10	— Clementines	49,16	1 971	371,31	95,63	324,55	13 761	38,34	92 701	107,16	36,80
2.70.2	ex 0805 20 30	— Monreales and Satsumas	40,59	1 642	306,32	78,76	268,01	11 298	31,54	76 985	88,30	30,24
2.70.3	ex 0805 20 50	— Mandarins and wilkings	34,57	1 386	261,10	67,25	228,22	9 676	26,96	65 186	75,35	25,87
2.70.4	ex 0805 20 70 ex 0805 20 90	— Tangerines and others	56,99	2 285	430,42	110,86	376,22	15 952	44,45	107 459	124,22	42,66
2.80	ex 0805 30 10	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>), fresh	24,35	976	183,95	47,38	160,79	6 817	18,99	45 926	53,09	18,23
2.85	ex 0805 30 90	Limes (<i>Citrus aurantifolia</i>), fresh	165,48	6 635	1 249,77	321,90	1 092,38	46 318	129,07	312 016	360,70	123,87
2.90		Grapefruit, fresh :										
2.90.1	ex 0805 40 00	— white	30,40	1 219	229,66	59,15	200,73	8 511	23,71	57 336	66,28	22,76
2.90.2	ex 0805 40 00	— pink	48,19	1 932	363,96	93,74	318,12	13 488	37,58	90 866	105,04	36,07
2.100	0806 10 11 0806 10 15 0806 10 19	Table grapes	143,70	5 762	1 085,34	279,54	948,66	40 224	112,08	270 964	313,24	107,57
2.110	0807 10 10	Water-melons	59,75	2 396	451,33	116,24	394,49	16 726	46,61	112 678	130,26	44,73
2.120		Melons (other than water-melons) :										
2.120.1	ex 0807 10 90	— Amarillo, Cuper, Honey dew (including Cantalene), Onteniente, Piel de Sapo (including Verde Liso), Rochet, Tendral, Futuro	50,74	2 035	383,26	98,71	335,00	14 204	39,58	95 685	110,61	37,98
2.120.2	ex 0807 10 90	— other	142,73	5 723	1 077,97	277,65	942,22	39 950	111,32	269 125	311,11	106,84
2.130	0808 10 31 0808 10 33 0808 10 39 0808 10 51 0808 10 53 0808 10 59 0808 10 81 0808 10 83 0808 10 89	Apples	57,79	2 317	436,47	112,42	381,50	16 176	45,07	108 969	125,97	43,26
2.140		Pears										
2.140.1	0808 20 31 0808 20 33 0808 20 35 0808 20 39	Pears — Nashi (<i>Pyrus pyrifolia</i>)	263,46	10 565	1 989,77	512,49	1 739,19	73 743	205,49	496 762	574,27	197,22
2.140.2	0808 20 31 0808 20 33 0808 20 35 0808 20 39	Other	66,07	2 649	499,04	128,53	436,20	18 495	51,53	124 591	144,03	49,46

Code	CN code	Description	Amount of unit values per 100 kg net									
			ECU	Bfrs/Lfrs	Dkr	DM	FF	Dr	£ Irl	Lit	Fl	£
2.150	0809 10 00	Apricots	154,35	6 189	1 165,71	300,24	1 018,91	43 202	120,39	291 030	336,44	115,54
2.160	0809 20 20 0809 20 40 0809 20 60 0809 20 80	Cherries	105,23	4 219	794,77	204,70	694,68	29 455	82,08	198 422	229,38	78,77
2.170	ex 0809 30 90	Peaches	128,02	5 133	966,88	249,03	845,12	35 833	99,85	241 390	279,05	95,83
2.180	ex 0809 30 10	Nectarines	113,29	4 543	855,67	220,39	747,91	31 712	88,37	213 626	246,95	84,81
2.190	0809 40 11 0809 40 19	Plums	107,84	4 324	814,51	209,79	711,93	30 186	84,11	203 349	235,07	80,73
2.200	0810 10 10 0810 10 90	Strawberries	443,26	17 775	3 347,73	862,26	2 926,13	124 070	345,73	835 785	966,19	331,82
2.205	0810 20 10	Raspberries	1 232,1	49 408	9 305,36	2 396,74	8 133,50	344 866	961,01	2 323 153	2 685,64	922,33
2.210	0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>	102,94	4 142	776,64	201,08	684,00	27 469	82,98	185 034	226,07	78,92
2.220	0810 90 10	Kiwi fruit (<i>Actinidia chinensis</i> Planch.)	93,82	3 762	708,59	182,50	619,35	26 261	73,18	176 905	204,50	70,23
2.230	ex 0810 90 80	Pomegranates	48,29	1 953	364,38	93,69	318,81	13 439	37,52	91 577	105,04	35,97
2.240	ex 0810 90 80	Khakis (including Sharon fruit)	83,77	3 359	632,71	162,96	553,03	23 449	65,34	157 962	182,60	62,71
2.250	ex 0810 90 30	Lychees	116,81	4 684	882,25	227,23	771,14	32 697	91,11	220 261	254,62	87,44

COMMISSION REGULATION (EC) No 289/94

of 9 February 1994

fixing for the 1994 marketing year the reference prices for cucumbers

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables ⁽¹⁾, as last amended by Regulation (EC) No 3669/93 ⁽²⁾, and in particular Article 27 (1) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as amended by Regulation (EC) No 3528/94 ⁽⁴⁾, and in particular Article 9 (1) thereof,

Having regard to Commission Regulation (EEC) No 3824/92 of 28 December 1992 laying down the prices and amounts fixed in ecus as a result of the monetary realignments ⁽⁵⁾, as amended by Regulation (EEC) No 1663/93 ⁽⁶⁾, and in particular Article 2 thereof,

Whereas, under Article 23 (1) of Regulation (EEC) No 1035/72, reference prices valid for the whole Community are to be fixed at the beginning of the marketing year ;

Whereas cucumbers are produced in such quantities in the Community that reference prices should be fixed for them ;

Whereas cucumbers harvested during a given crop year are marketed from January to December ;

Whereas the quantities harvested during January and the first 10 days of February and during the last 20 days of November and December are so small that there is no need to fix reference prices for all the year ; whereas reference prices should be fixed only for the period 11 February up to and including 10 November ;

Whereas Article 23 (2) (b) of Regulation (EEC) No 1035/72 stipulates that reference prices are to be fixed at

the same level as for the preceding marketing year, adjusted, after deducting the standard cost of transporting Community products between production areas and Community consumption centres in the preceding year, by :

- the increase in production costs for fruit and vegetables, less productivity growth, and
- the standard rate of transport costs in the current marketing year ;

Whereas the resulting figure may nevertheless not exceed the arithmetic mean of producer prices in each Member State plus transport costs for the current year, after this amount has been increased by the rise in production costs less productivity growth ; whereas the reference price may, however, not be lower than in the preceding marketing year ;

Whereas, to take seasonal variations into account, the year should be divided into several periods and a reference price fixed for each of these periods ;

Whereas producer prices are to correspond to the average of the prices recorded on the representative market or markets situated in the production areas where prices are lowest, during the three years prior to the date on which the reference price is fixed, for a home-grown product with defined commercial characteristics, being a product or variety representing a substantial proportion of the production marketed over the year or over part thereof and satisfying specified requirements as regards market preparation ; whereas, when the average of prices recorded on each representative market is being calculated, prices which could be considered excessively high or excessively low in relation to normal price fluctuations on that market are to be disregarded ;

Whereas Community-produced cucumbers are grown mainly under glass ; whereas the reference prices for the marketing year must therefore be fixed for a product of that type ; whereas cucumbers imported from certain third countries during the same period will have been grown in the open ; whereas, although such cucumbers may be classed in class I, their quality and price are not comparable with those of products grown under glass ; whereas the prices for cucumbers not grown under glass should therefore be adjusted by a conversion factor ;

⁽¹⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽²⁾ OJ No L 338, 31. 12. 1993, p. 26.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁵⁾ OJ No L 387, 31. 12. 1992, p. 29.

⁽⁶⁾ OJ No L 158, 30. 6. 1993, p. 18.

Whereas Regulation (EEC) No 3824/92 establishes a list of prices and amounts for the fruit and vegetables sector which are to be divided by a coefficient of 1,002583, fixing by Commission Regulation (EEC) No 537/93 ⁽¹⁾, as amended by Regulation (EEC) No 1331/93 ⁽²⁾, as from the beginning of the 1993/94 marketing year;

Whereas Article 2 of Regulation (EEC) No 3824/92 lays down that the resulting reduction in the prices and amounts for each sector concerned shall be specified and the level of such reduced prices fixed; whereas, however, this adjustment may not result in a reference price level below that of the preceding marketing year, in accordance with Article 23 (2) of Regulation (EEC) No 1035/72;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Fruit and Vegetables,

HAS ADOPTED THIS REGULATION:

Article 1

1. For the 1994 marketing year, the reference prices for cucumbers (CN code 0707 00 11, 19), expressed in ecus

per 100 kilograms net of packed products of class I, of all sizes, shall be as follows:

— February (from 11 to 20):	144,61,
(from 21 to 28):	122,42,
— March:	112,14,
— April:	92,76,
— May:	76,12,
— June:	63,76,
— July:	48,28,
— August:	48,65,
— September:	57,62,
— from 1 October to 10 November:	81,62.

2. For the purpose of calculating the entry price, the prices for cucumbers, not produced under glass, imported from third countries shall, after deduction of customs duties, be multiplied by the following conversion factors:

— from 11 February to 30 September:	1,30,
— from 1 October to 10 November:	1,00.

Article 2

This Regulation shall enter into force on 11 February 1994.

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

Done at Brussels, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 57, 10. 3. 1993, p. 18.

⁽²⁾ OJ No L 132, 29. 5. 1993, p. 114.

COMMISSION REGULATION (EC) No 290/94

of 9 February 1994

concerning an extension of the period of validity of the certificates of advance fixing of refunds provided for by Regulation (EEC) No 2695/93 in the pigmeat sector

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

Having regard to Council Regulation (EEC) No 2759/75 of 29 October 1975 on the common organization of the market in pigmeat⁽¹⁾, as last amended by Regulation (EEC) No 1249/89⁽²⁾, and in particular Article 15 (6) thereof,

Whereas Article 1 (1) (b) of Commission Regulation (EEC) No 2695/93 of 30 September 1993 laying down detailed rules for granting a special refund for exports of pigmeat sector products to certain third countries⁽³⁾ lays down specific provisions in respect of the advance fixing of the special refund granted to exports under the said Regulation;

Whereas Article 1 (2) of Commission Regulation (EEC) No 1700/84 of 18 June 1984 laying down special detailed rules for the application of the system of certificates of advance fixing of refunds in the pigmeat sector⁽⁴⁾, as last amended by Regulation (EEC) No 2440/89⁽⁵⁾, lays down that the certificate of advance fixing of the refund shall be valid until the end of the third month following the month of issue;

Whereas Community exporters applied for certificates of advance fixing of the special refund at the beginning of October 1993; whereas, the operators in question considered they would be able to fulfil their export obligations arising in respect of the advance-fixing certificates within the periods specified by Regulation (EEC) No 1700/84;

Whereas, following an outbreak of classical swine fever in certain areas of production in Germany, restrictions on trade in pigmeat originating in such areas were imposed

by Commission Decision 93/566/EC⁽⁶⁾, with effect from 29 October 1993; whereas, as a result of such unforeseeable events, certain Community operators dependent on those areas for their main source of supply of pigmeat found themselves unable to fulfil their export obligations before the end of the period of validity of the advance-fixing certificates; whereas the period of validity of such certificates should therefore be extended appropriately to enable the exporters concerned to fulfil their trade and contractual obligations;

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

HAS ADOPTED THIS REGULATION:

Article 1

1. At the request of each operator who is able to prove to the satisfaction of the competent authorities concerned that his main source of supply of pigmeat is located in the areas referred to in Decision 93/566/EC, the period of validity of the advance-fixing certificates issued in October 1993 in accordance with Regulation (EEC) No 2695/93 is hereby extended until 18 March 1994.

2. The request referred to in paragraph 1 shall be accompanied by the original of the advance-fixing certificate concerned.

Article 2

This Regulation shall enter into force on the day of 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, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 282, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 129, 11. 5. 1989, p. 12.

⁽³⁾ OJ No L 245, 1. 10. 1993, p. 72.

⁽⁴⁾ OJ No L 161, 19. 6. 1984, p. 7.

⁽⁵⁾ OJ No L 231, 9. 8. 1989, p. 6.

⁽⁶⁾ OJ No L 273, 5. 11. 1993, p. 60.

COMMISSION REGULATION (EC) No 291/94

of 9 February 1994

fixing the maximum export refund for white sugar for the 36th partial invitation to tender issued within the framework of the standing invitation to tender provided for in Regulation (EEC) No 1144/93

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

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 (EC) No 133/94⁽²⁾, and in particular the first subparagraph of Article 19 (4) (b) thereof,

Whereas Commission Regulation (EEC) No 1144/93 of 10 May 1993 on a standing invitation to tender to determine levies and/or refunds on exports of white sugar⁽³⁾ requires partial invitations to tender to be issued for the export of this sugar;

Whereas, pursuant to Article 9 (1) of Regulation (EEC) No 1144/93, a maximum export refund shall be fixed, as the case may be, account being taken in particular of the state and foreseeable development of the Community and world markets in sugar, for the partial invitation to tender in question;

Whereas, following an examination of the tenders submitted in response to the 36th partial invitation to tender, the provisions set out in Article 1 should be adopted;

Whereas Council Regulation (EEC) No 990/93⁽⁴⁾ prohibits trade between the European Community and the

Federal Republic of Yugoslavia (Serbia and Montenegro); whereas this prohibition does not apply in certain situations as comprehensively listed in Articles 2, 4, 5 and 7 thereof; whereas account should be taken of this fact when fixing the refunds;

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

HAS ADOPTED THIS REGULATION:

Article 1

1. For the 36th partial invitation to tender for white sugar issued pursuant to Regulation (EEC) No 1144/93 the maximum amount of the export refund is fixed at ECU 37,275 per 100 kilograms.

2. Refunds on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) may be granted only where the conditions laid down in Regulation (EEC) No 990/93 are observed.

Article 2

This Regulation shall enter into force on 10 February 1994.

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

Done at Brussels, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 22, 27. 1. 1994, p. 7.

⁽³⁾ OJ No L 116, 12. 5. 1993, p. 5.

⁽⁴⁾ OJ No L 102, 28. 4. 1993, p. 14.

COMMISSION REGULATION (EC) No 292/94**of 9 February 1994**

amending Regulation (EC) No 152/94 determining the extent to which applications lodged in January 1994 for import licences for certain pigmeat products under the arrangements provided for by the Interim Agreements concluded by the Community with the Republic of Poland, the Republic of Hungary, the Czech Republic and the Slovak Republic can be accepted

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EEC) No 2698/93 of 30 September 1993 laying down detailed rules for the application in the eggs and poultrymeat sector of the regime provided for by the Interim Agreements concluded by the Community with the Republic of Poland, the Republic of Hungary, the former Czech and Slovak Federal Republic ⁽¹⁾, as amended by Regulation (EC) No 3560/93 ⁽²⁾, and in particular Article 4 (5),

Whereas Annex II to Commission Regulation (EC) No 152/94 ⁽³⁾ sets the total quantities available for the fourth period; whereas the quantity for Groups Nos 10, 11, 12 and 13 was incorrect; whereas, therefore, the said Regulation should be corrected,

HAS ADOPTED THIS REGULATION:

Article 1

Annex II to Regulation (EC) No 152/94 is hereby replaced by the Annex to this Regulation.

Article 2

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

It shall apply from 28 January 1994.

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

Done at Brussels, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 245, 1. 10. 1993, p. 80.

⁽²⁾ OJ No L 324, 24. 12. 1993, p. 42.

⁽³⁾ OJ No L 23, 28. 1. 1994, p. 7.

*ANNEX**ANNEX II*

<i>(tonnes)</i>	
Group No	Total quantity available for the period 1 April to 30 June 1994
1	1 300,0
2	206,7
3	1 284,0
4	21 566,5
5	2 600,0
6	1 354,0
7	6 631,0
8	1 200,0
9	8 380,0
10	3 730,0
11	420,0
12	1 870,0
13	180,0'

COMMISSION REGULATION (EC) No 293/94

of 9 February 1994

fixing the export refunds on pigmeat

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2759/75 of 29 October 1975 on the common organization of the market in pigmeat⁽¹⁾, as last amended by Regulation (EEC) No 1249/89⁽²⁾, and in particular the first sentence of Article 15 (5) thereof,

Having regard to Council Regulation (EEC) No 2768/75 of 29 October 1975 laying down general rules for granting export refunds on pigmeat and criteria for fixing the amount of such refunds⁽³⁾, and in particular Article 5 (1) thereof,

Whereas Article 15 of Regulation (EEC) No 2759/75 provides that the difference between prices on the world market for the products listed in Article 1 (1) of that Regulation and prices for these products within the Community may be covered by an export refund;

Whereas it follows from applying these rules and criteria to the present situation on the market in pigmeat that the refund should be fixed as set out below;

Whereas facilities exist at present for the export of pigs falling within CN codes 0103 91 10 and 0103 92 19 and certain products falling within CN code 0203; whereas a refund should be fixed for these products taking particular account of the conditions of competition for Community exporters on world markets;

Whereas there are openings for exports to certain eastern European countries; whereas the grant of a special refund with respect to these destinations is subject to compliance with the conditions provided for in Commission Regulation (EC) No 258/94⁽⁴⁾;

Whereas, in the case of products falling within CN codes 0210 19 51 and 0210 19 81, the refund should be limited to an amount which takes account of the qualitative characteristics of each of the products falling within these codes and of the foreseeable trend of production costs on the world market; whereas it is important that the Community should continue to take part in international trade in the case of certain typical Italian products falling within CN code 0210 91 81;

Whereas, because of the conditions of competition in certain third countries, which are traditionally importers

of products falling within CN codes 1601 00 and 1602, the refund for these products should be fixed so as to take this situation into account; whereas steps should be taken to ensure that the refund is granted only for the net weight of the edible substances, to the exclusion of the net weight of the bones possibly contained in the said preparations;

Whereas, since economically significant quantities of other pigmeat products are not being exported at present, there is no need to fix a refund for these products;

Whereas Article 4 of Regulation (EEC) No 2768/75 provides that the world market situation or the specific requirements of certain markets may make it necessary to vary the refund on the products listed in Article 1 (1) of Regulation (EEC) No 2759/75 according to destination;

Whereas the refunds should be fixed taking account of the amendments to the refund nomenclature established by Commission Regulation (EEC) No 3846/87⁽⁵⁾, as last amended by Regulation (EC) No 3567/93⁽⁶⁾;

Whereas Council Regulation (EEC) No 990/93⁽⁷⁾ prohibits trade between the European Community and the Federal Republic of Yugoslavia (Serbia and Montenegro); whereas this prohibition does not apply in certain situations as comprehensively listed in Articles 2, 4, 5 and 7 thereof; whereas account should be taken of this fact when fixing the refunds;

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

HAS ADOPTED THIS REGULATION:

Article 1

The list of products on which the export refund specified in Article 15 of Regulation (EEC) No 2759/75 is granted and the amount of the refund shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 14 February 1994.

⁽¹⁾ OJ No L 282, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 129, 11. 5. 1989, p. 12.

⁽³⁾ OJ No L 282, 1. 11. 1975, p. 39.

⁽⁴⁾ OJ No L 31, 4. 2. 1994, p. 24.

⁽⁵⁾ OJ No L 366, 24. 12. 1987, p. 1.

⁽⁶⁾ OJ No L 327, 28. 12. 1993, p. 1.

⁽⁷⁾ OJ No L 102, 28. 4. 1993, p. 14.

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

Done at Brussels, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

ANNEX

to the Commission Regulation of 9 February 1994 fixing the export refunds on pigmeat

(ECU/100 kg net weight)			(ECU/100 kg net weight)		
Product code	Destination of refund (1)	Amount of refund (2)	Product code	Destination of refund (1)	Amount of refund (2)
0103 91 10 000	01	17,00	0210 12 19 100	01	20,00
0103 92 19 000	01	17,00	0210 12 19 900	01	—
0203 11 10 000	01	25,00	0210 19 40 100	01	15,00
	02	70,00	0210 19 40 900	01	—
0203 12 11 100	01	25,00	0210 19 51 100	01	15,00
0203 12 11 900	01	—	0210 19 51 310	01	10,00
0203 12 19 100	01	25,00	0210 19 51 390	01	—
0203 12 19 900	01	—	0210 19 51 900	01	—
0203 19 11 100	01	25,00	0210 19 81 100	01	60,00
0203 19 11 900	01	—	0210 19 81 300	01	45,00
0203 19 13 100	01	25,00	0210 19 81 900	01	—
0203 19 13 900	01	—	1601 00 10 100	01	18,00
0203 19 15 100	01	17,00	1601 00 10 900	01	—
0203 19 15 900	01	—	1601 00 91 100	01	32,00
0203 19 55 120	01	15,00	1601 00 91 900	01	—
0203 19 55 190	01	15,00	1601 00 99 100	01	20,00
0203 19 55 311	01	10,00	1601 00 99 900	01	—
0203 19 55 319	01	—	1602 10 00 000	01	10,00
0203 19 55 391	01	10,00	1602 20 90 100	01	18,00
0203 19 55 399	01	—	1602 20 90 900	01	—
0203 19 55 900	01	—	1602 41 10 100	01	18,00
0203 21 10 000	01	25,00	1602 41 10 210	01	35,00
	02	70,00	1602 41 10 290	01	16,00
0203 22 11 100	01	25,00	1602 41 10 900	01	—
0203 22 11 900	01	—	1602 42 10 100	01	18,00
0203 22 19 100	01	25,00	1602 42 10 210	01	25,00
0203 22 19 900	01	—	1602 42 10 290	01	16,00
0203 29 11 100	01	25,00	1602 42 10 900	01	—
0203 29 11 900	01	—	1602 49 11 110	01	18,00
0203 29 13 100	01	25,00	1602 49 11 190	01	30,00
0203 29 13 900	01	—	1602 49 11 900	01	—
0203 29 15 100	01	17,00	1602 49 13 110	01	18,00
0203 29 15 900	01	—	1602 49 13 190	01	25,00
0203 29 55 120	01	15,00	1602 49 13 900	01	—
0203 29 55 190	01	15,00	1602 49 15 110	01	18,00
0203 29 55 311	01	10,00	1602 49 15 190	01	25,00
0203 29 55 319	01	—	1602 49 15 900	01	—
0203 29 55 391	01	10,00	1602 49 19 110	01	12,00
0203 29 55 399	01	—	1602 49 19 190	01	20,00
0203 29 55 900	01	—	1602 49 19 900	01	—
0210 11 11 100	01	15,00	1602 49 30 100	01	16,00
0210 11 11 900	01	—	1602 49 30 900	01	—
0210 11 31 110	01	60,00	1602 49 50 100	01	10,00
0210 11 31 190	01	—	1602 49 50 900	01	—
0210 11 31 910	01	45,00	1602 90 10 100	01	16,00
0210 11 31 990	01	—	1602 90 10 900	01	—
0210 12 11 100	01	10,00	1902 20 30 100	01	10,00
0210 12 11 900	01	—	1902 20 30 900	01	—

(1) The destinations are as follows:

01 all destinations,

02 the Russian Federation, Ukraine and Belarus under the terms of Commission Regulation (EC) No 258/94.

(2) Refunds on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) may be granted only where the conditions laid down in Regulation (EEC) No 990/93 are observed.

NB: The product codes and the footnotes are defined in amended Commission Regulation (EEC) No 3846/87.

COMMISSION REGULATION (EC) No 294/94

of 9 February 1994

altering the export refunds on white sugar and raw sugar exported in the natural state

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

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 (EC) No 133/94 ⁽²⁾, and in particular the second subparagraph of Article 19 (4) thereof,

Whereas the refunds on white sugar and raw sugar exported in the natural state were fixed by Commission Regulation (EC) No 236/94 ⁽³⁾, as amended by Regulation (EC) No 271/94 ⁽⁴⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EC) No 236/94 to the information known to the Commission that the export refunds at present in force should be altered to the amounts set out in the Annex hereto;

Whereas the representative market rates defined in Article 1 of Council Regulation (EEC) No 3813/92 ⁽⁵⁾, as amended by Regulation (EC) No 3528/93 ⁽⁶⁾, are used to

convert amounts expressed in third country currencies and are used as the basis for determining the agricultural conversion rates of the Member States' currencies; whereas detailed rules on the application and determination of these conversions were set by Commission Regulation (EEC) No 1068/93 ⁽⁷⁾,

HAS ADOPTED THIS REGULATION:

Article 1

The export refunds on the products listed in Article 1 (1) (a) of Regulation (EEC) No 1785/81, undenatured and exported in the natural state, as fixed in the Annex to amended Regulation (EC) No 236/94, are hereby altered to the amounts shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 10 February 1994.

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

Done at Brussels, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 22, 27. 1. 1994, p. 7.

⁽³⁾ OJ No L 30, 3. 2. 1994, p. 13.

⁽⁴⁾ OJ No L 32, 5. 2. 1994, p. 25.

⁽⁵⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁶⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁷⁾ OJ No L 108, 1. 5. 1993, p. 106.

ANNEX

to the Commission Regulation of 9 February 1994 altering the export refunds on white sugar and raw sugar exported in the natural state

Product code	Amount of refund ⁽¹⁾
	— ECU/100 kg —
1701 11 90 100	32,99 ⁽¹⁾
1701 11 90 910	30,59 ⁽¹⁾
1701 11 90 950	⁽²⁾
1701 12 90 100	32,99 ⁽¹⁾
1701 12 90 910	30,59 ⁽¹⁾
1701 12 90 950	⁽²⁾
	— ECU/1 % of sucrose × 100 kg —
1701 91 00 000	0,3586
	— ECU/100 kg —
1701 99 10 100	35,86
1701 99 10 910	34,74
1701 99 10 950	34,74
	— ECU/1 % of sucrose × 100 kg —
1701 99 90 100	0,3586

⁽¹⁾ Applicable to raw sugar with a yield of 92 % ; if the yield is other than 92 %, the refund applicable is calculated in accordance with the provisions of Article 5 (3) of Regulation (EEC) No 766/68.

⁽²⁾ Fixing suspended by Commission Regulation (EEC) No 2689/85 (OJ No L 255, 26. 9. 1985, p. 12), as amended by Regulation (EEC) No 3251/85 (OJ No L 309, 21. 11. 1985, p. 14).

⁽³⁾ Refunds on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) may be granted only where the conditions laid down in Regulation (EEC) No 990/93 are observed.

COMMISSION REGULATION (EC) No 295/94**of 9 February 1994****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 Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals ⁽¹⁾, as amended by Regulation (EEC) No 2193/93 ⁽²⁾, and in particular Articles 10 (5) and 11 (3) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as amended by Regulation (EC) No 3528/93 ⁽⁴⁾,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EEC) No 2703/93 ⁽⁵⁾ and subsequent amending Regulations;

Whereas, in order to make it possible for the levy arrangements to function normally, the representative market rate established during the reference period from 8

February 1994, as regards floating currencies, should be used to calculate the levies;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 2703/93 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 (1) (a), (b) and (c) of Regulation (EEC) No 1766/92 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 10 February 1994.

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

Done at Brussels, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 196, 5. 8. 1993, p. 22.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁵⁾ OJ No L 245, 1. 10. 1993, p. 108.

ANNEX

to the Commission Regulation of 9 February 1994 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)

CN code	Third countries ^(*)
0709 90 60	80,04 ⁽²⁾ ⁽³⁾
0712 90 19	80,04 ⁽²⁾ ⁽³⁾
1001 10 00	0 ⁽¹⁾ ⁽²⁾
1001 90 91	90,72
1001 90 99	90,72 ⁽²⁾
1002 00 00	116,11 ⁽²⁾
1003 00 10	119,81
1003 00 90	119,81 ⁽²⁾
1004 00 00	92,89
1005 10 90	80,04 ⁽²⁾ ⁽³⁾
1005 90 00	80,04 ⁽²⁾ ⁽³⁾
1007 00 90	94,28 ⁽²⁾
1008 10 00	22,13 ⁽²⁾
1008 20 00	40,49 ⁽²⁾
1008 30 00	0 ⁽²⁾
1008 90 10	⁽²⁾
1008 90 90	0
1101 00 00	163,94 ⁽²⁾
1102 10 00	199,02
1103 11 10	26,74
1103 11 90	187,41
1107 10 11	172,36
1107 10 19	131,54
1107 10 91	224,14 ⁽¹⁰⁾
1107 10 99	170,23 ⁽²⁾
1107 20 00	196,59 ⁽¹⁰⁾

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

⁽²⁾ In accordance with Regulation (EEC) No 715/90 the levies are not applied to products imported directly into the French overseas departments, originating in the African, Caribbean and Pacific States.

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

⁽⁴⁾ Where millet and sorghum originating in the ACP is imported into the Community the levy is applied in accordance with Regulation (EEC) No 715/90.

⁽⁵⁾ Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by ECU 0,60/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 (OJ No L 142, 9. 6. 1977, p. 10), as last amended by Regulation (EEC) No 1902/92 (OJ No L 192, 11. 7. 1992, p. 3), and Commission Regulation (EEC) No 2622/71 (OJ No L 271, 10. 12. 1971, p. 22), as amended by Regulation (EEC) No 560/91 (OJ No L 62, 8. 3. 1991, p. 26).

⁽⁷⁾ The levy applicable to rye shall be charged on imports of the product falling within CN code 1008 90 10 (triticale).

⁽⁸⁾ No levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC.

⁽⁹⁾ Products falling within this code, imported from Poland, Czechoslovakia or Hungary under the Interim Agreements concluded between those countries and the Community, and in respect of which EUR.1 certificates issued in accordance with Regulation (EEC) No 585/92 have been presented, are subject to the levies set out in the Annex to that Regulation.

⁽¹⁰⁾ In accordance with Council Regulation (EEC) No 1180/77 this levy is reduced by ECU 5,44 per tonne for products originating in Turkey.

COMMISSION REGULATION (EC) No 296/94

of 9 February 1994

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 Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals⁽¹⁾, as amended by Regulation (EEC) No 2193/93⁽²⁾, and in particular Article 12 (4) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy⁽³⁾, as amended by Regulation (EC) No 3528/93⁽⁴⁾,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Commission Regulation (EEC) No 1681/93⁽⁵⁾ and subsequent amending Regulations;

Whereas, in order to make it possible for the levy arrangements to function normally, the representative market rate established during the reference period from 8

February 1994, as regards floating currencies, should be used to calculate the levies;

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 Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The premiums to be added to the levies fixed in advance for the import in respect of the products listed in Article 1 (1) (a), (b) and (c) of Regulation (EEC) No 1766/92 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 10 February 1994.

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

Done at Brussels, 9 February 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 196, 5. 8. 1993, p. 22.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁵⁾ OJ No L 159, 1. 7. 1993, p. 11.

ANNEX

to the Commission Regulation of 9 February 1994 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour

(ECU/tonne)

CN code	Current 2	1st period 3	2nd period 4	3rd period 5
0709 90 60	0	0	2,26	2,26
0712 90 19	0	0	2,26	2,26
1001 10 00	0	0	0	0
1001 90 91	0	0	0	0
1001 90 99	0	0	0	0
1002 00 00	0	0	0	0
1003 00 10	0	0	0	0
1003 00 90	0	0	0	0
1004 00 00	0	0	0	0
1005 10 90	0	0	2,26	2,26
1005 90 00	0	0	2,26	2,26
1007 00 90	0	0	0	0
1008 10 00	0	0	0	0
1008 20 00	0	0	0	0
1008 30 00	0	0	0	0
1008 90 90	0	0	0	0
1101 00 00	0	0	0	0
1102 10 00	0	0	0	0
1103 11 10	0	0	0	0
1103 11 90	0	0	0	0

B. Malt

(ECU/tonne)

CN code	Current 2	1st period 3	2nd period 4	3rd period 5	4th period 6
1107 10 11	0	0	0	0	0
1107 10 19	0	0	0	0	0
1107 10 91	0	0	0	0	0
1107 10 99	0	0	0	0	0
1107 20 00	0	0	0	0	0

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION RECOMMENDATION

of 21 December 1993

on the taxation of certain items of income received by non-residents in a Member State other than that in which they are resident

(94/79/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular the second indent of Article 155 thereof,

Whereas the internal market comprises an area without frontiers in which the free movement of goods, persons services and capital is guaranteed;

Whereas the free movement of persons may be impeded by personal income tax arrangements which have the effect of imposing a heavier tax burden on non-residents than on residents in comparable situations;

Whereas steps should be taken to ensure that free movement of persons is fully guaranteed in the interests of the proper functioning of the internal market; whereas it is necessary to bring to the notice of the Member States the provisions which, in the Commission's view, are likely to guarantee that non-residents enjoy the same tax treatment as residents;

Whereas this initiative does not affect the Commission's conduct of policy in the field of infringement procedures to ensure that the fundamental principles of the Treaty are respected;

Whereas no distinction should be made under this approach between the taxation of income from dependent personal services, income from professional activities of a self-employed nature, and income from agricultural and forestry activities and from industrial and commercial activities, the rules of equal treatment and non-discrimination compared to residents applying equally to persons receiving such items of income;

Whereas the principle of equality of treatment stemming from Articles 48 and 52 of the Treaty requires that persons receiving the items of income in question should not, where the preponderant part of their income is received in the country of activity, be deprived of the tax reliefs and deductions enjoyed by residents;

Whereas it might reasonably be assumed that a person receives the preponderant part of his income in the country of activity where such income constitutes at least 75 % of his total taxable income;

Whereas the Member State in which a natural person is resident should continue to have the option of not granting the deductions or other tax reliefs granted to residents where that person benefits from identical or similar deductions or other reliefs in the Member State of activity;

Whereas the Member States continue to have the option of maintaining or introducing arrangements more favourable to taxpayers than those set out in this recommendation,

HEREBY MAKES THE FOLLOWING RECOMMENDATION:

Scope

Article 1

1. Member States apply the provisions of this recommendation to natural persons who are residents of one Member State and who are subject to income tax in another Member State, without being resident there, on the following items of income:

- income from dependent personal services,
- pensions and other similar remuneration received in consideration of past employment, including social security pensions,
- income from professional occupations or other self-employed activities, including that of performing artists and sportsmen and sportswomen,
- income from agricultural and forestry activities,
- income from industrial and commercial activities.

2. For the purposes of this recommendation, the term 'resident' is to be defined according to the provisions of the double taxation agreements concluded between Member States or, in the absence of any such double taxation agreement, according to national law.

Taxation of the income of non-residents

Article 2

1. Member States do not subject the items of income specified in Article 1 (1), in the Member State of taxation, to any heavier taxation than if the taxpayer, his spouse and his children were resident in that Member State.

2. Application of the provisions of paragraph 1 shall be subject to the condition that the items of income specified in Article 1 (1) which are taxable in the Member State in which the natural person is not resident constitute at least 75 % of that person's total taxable income during the tax year.

The Member State of taxation may ask the natural person in question to provide any evidence necessary to prove that he derives at least 75 % of his income from that Member State.

3. Where a natural person benefiting from the tax treatment referred to in paragraph 1 has, in the Member State of taxation, income other than that referred to in Article 1 (1), the provisions of that paragraph shall also apply to that other income.

4. By way of derogation from the provision of paragraph 1, the Member State which taxes the items of income referred to in Article 1 (1) may decide not to

grant deductions or other tax reliefs connected with income which is not taxable in that Member State.

Double grant of deductions or other tax reliefs

Article 3

The Member State in which a natural person is resident may decide not to grant deductions or other tax reliefs which it normally grants to residents if that person benefits from identical or similar deductions or other reliefs in the Member State which taxes the items of his income specified in Article 1.

More favourable provisions for taxpayers

Article 4

Member States may opt to maintain or introduce more favourable provisions for taxpayers than those set out in this recommendation.

Final provisions

Article 5

Member States are invited to communicate to the Commission before 31 December 1994 the texts of the main laws, regulations and administrative provisions which they adopt pursuant to this recommendation, and to notify the Commission of any subsequent changes in this field.

Article 6

This recommendation is addressed to the Member States.

Done at Brussels, 21 December 1993.

For the Commission

Christiane SCRIVENER

Member of the Commission

EXPLANATORY MEMORANDUM

I. General conditions

1. Freedom of movement for persons is one of the Community's essential objectives and is enshrined in Articles 3, 48, 49, 52 and 53 of the Treaty of Rome. It is also a fundamental element of the internal market, which the Treaty defines as 'an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured in accordance with the provisions of this Treaty'.

Freedom of movement for workers and their families is a fundamental right. The Community attaches great importance to the promotion of workers' mobility, in particular in the border regions. The Commission has indeed underlined recently in its White Paper on growth, competitiveness and employment, the need for flexibility in the labour market. It has listed, as a first step in this direction, the need to improve the geographical mobility of workers by suppressing the obstacles that hamper it.

Indeed, freedom of movement for persons is still frustrated by the existence of a number of tax provisions which, when applied, often cause persons exercising freedom of movement for the purpose of carrying on an activity in a Member State other than the one in which they are resident to be taxed in the other Member State in a less favourable manner than the residents of that other Member State.

Hundreds of thousands of people are subject to frequent discriminations. This is testified by the great number of complaints that the Commission receives as well as by petitions addressed to the European Parliament.

The fundamental principle of non-discrimination, being an underlying principle of the Treaty, claims for a quick and clear solution.

The problem affects the following categories of person :

- frontier workers,
- other persons in paid employment,
- recipients of pensions and other similar remuneration in consideration of past employment,
- persons exercising a professional activity or some other self-employed activity, including performing artists and sportsmen and sportswomen,
- persons exercising agricultural and forestry activities,
- persons exercising industrial and commercial activities.

2. In principle, such persons are taxed in the country in which they carry on their activity, and most Member States apply to them tax arrangements (the non-residents' regime) which differ from those applied to residents. Generally speaking, under these arrangements, only income from sources within the country in which the activity is exercised is taxed, with no provision being made for tax reliefs on grounds of family circumstances or for the various deductions for which residents are eligible, considering that such advantages should be granted by the country of residence.

These advantages can be grouped in different categories, taking into account the taxpayer's contributive capacity :

- as regards the worker itself, there are, for instance, the basic allowance (which provides a tax exemption for low income), but also specific deductions for medical expenses or for exceptional expenditures,
- if he is married, this statute may offer him a right, depending on the Member State concerned, to a joint assessment with his spouse, through a 'splitting' system if relevant, or a family coefficient relief or other allowances,
- as regards children, there are often special deductions, grossed up in the case of handicapped children, deductions for school expenses, etc.

However, the persons in question are very often precluded from the benefit of such reliefs in their country of residence too since they have no or insufficient taxable income in that country.

An exception to this rule is the tax treatment of the income of certain frontier workers in that Member States have concluded bilateral agreements under which such income is taxed in the country in which those workers are resident (of the 26 possible bilateral arrangements, 14 provide for taxation in the

country of residence and 12 for taxation in the country of activity). It is only where frontier workers are taxed exclusively in their country of residence that they are not discriminated against, being taxed in the same way as other residents.

By contrast, persons who exercise an activity in an employed or self-employed capacity, agricultural and forestry activities, or industrial and commercial activities in a Member State other than the one in which they are resident and who are taxed in their country of residence are, in most cases, subject to a higher level of taxation than persons exercising the same activities in the country in which they are resident.

3. With a view to correcting this situation, the Commission presented, in 1979, a proposal for a Directive concerning the harmonization of income taxation provisions with respect to freedom of movement for workers within the Community. The Commission has also initiated infringement proceedings against some Member States with regard to tax provisions which discriminate against the residents.
4. Despite discussions stretching over a period of years, the Council has not been able to act on this proposal since some Member States are opposed to the principle of taxing frontier workers' income in their country of residence. Furthermore, some associations of frontier workers have argued that taxation in the country of residence would lead in many cases, to heavier taxation than under current circumstances (e.g. under arrangements between Belgium and Luxembourg or between Denmark and Germany).

Finally, many Member States have felt that the general problem of taxing non-resident workers may be more suitably resolved by bilateral agreements.

5. In view of this situation, the Commission last year withdrew its 1979 proposal, and it considers that the time has now come for fresh steps to be taken to encourage Member States to eliminate discriminatory provisions from their legislation on the taxation of non-residents and to amend their laws on the basis of common rules of conduct.

This is made all the more necessary by the fact that some Member States have, at their own initiative, already amended their tax rules in this area, and others are planning to do so.

The Commission therefore believes that, unless guidelines are established at Community level, there is a risk that very divergent new rules will be introduced in various Member States.

6. As regards case law, it should be noted that on 26 January 1993 the Court delivered a judgment on this matter (Case C-112/91, *Werner v. Finanzamt Aachen-Innenstadt*).

The Court held that 'Article 52 of the EEC Treaty does not prevent a Member State imposing a heavier burden on its own nationals who carry out their professional activity within its territory and who reside in another Member State'. In its judgment the Court did not, however, make any statement on the possibility of a Member State treating nationals of other Member States in the same way. A new case has since been referred to the Court for a preliminary ruling (Case C-279/93, *Finanzamt Köln-Altstadt v. Roland Schumackers*), in which it must be decided whether application of the non-residents' tax regime to a national of another Member State is compatible with Community law.

7. This recommendation forms an integral part of the action that the Commission intends to pursue actively, so as to ensure, in particular by infringement procedures, that the fundamental principles of the Treaty, which the European citizen should be able to benefit from, are fully respected.
8. For these reasons, the Commission has drawn up the attached recommendation defining the principles and rules should underlie Member States' legislation on the tax treatment of non-residents.
9. It seems pertinent to underline the essential elements of this recommendation.

— Its scope covers the income of all persons, whether salaried or self-employed, pensions and income from other economic activities. Compared to the 1979 proposal, it has thus been extended to cover the self-employed and agricultural, forestry, industrial and commercial activities, about which ever increasing numbers of petitions and complaints are received concerning the tax provisions applying to them.

- The allocation of the right to tax non-residents between the state of activity and the state of residence, as determined by the double-taxation agreements concluded between the Member States, is respected as regards the income of frontier workers. Consequently, they may be taxed either in the state where they work or the state in which they reside.
- Precise rules are laid down to ensure non-discriminatory taxation of non-residents by the state of activity where they are in a comparable position to its own residents. A comparable situation is deemed to exist where the income received in the state of activity is at least 75 % of the non-resident's total taxable income.
- The option remains for the Member State of residence not to grant to a taxpayer the benefit of certain reliefs or deductions if these have already been accorded by the state of activity. The aim here is to ensure that the persons covered by the recommendation are not discriminated against, and not that they be placed in a more favourable position than other taxpayers.

The Commission considers that these provisions are clear, balanced and simple to apply, and that they will provide a fair solution to the large majority of problems posed by the taxation of non-residents.

10. Implementation of the mechanism established by the recommendation may, in the Commission's opinion, require a more intensive exchange of information between the tax administration of the taxpayer's country of residence and that of his country of activity. The Commission would stress in this context that the provisions applied under Directive 77/799/EEC⁽¹⁾ allow Member States to exchange any information necessary for that purpose.

If it should emerge that this exchange does not function adequately in practice, the Commission is ready to examine with the Member States the measures required to improve the situation.

11. Given the importance of fully achieving the free movement of persons, which forms a vital element of the single market, the Commission recommends that the Member States adopt the necessary tax measures as quickly as possible.

The Commission will assess the measures taken by the Member States in implementing this recommendation and will decide to take further action if necessary, taking account, *inter alia*, of how the Court's case law develops in this field.

II. Comments on certain Articles

Article 1

12. Paragraph 1 of this Article defines the scope of the recommendation as regards the categories of persons involved. The recommendation covers natural persons who are resident in one of the Member States and subject to income tax in another Member State without being resident there.

Paragraph 1 also lists the categories of income falling within the scope of the recommendation. The first two categories (income from dependent personal services and pensions) were already included in the 1979 proposal for a Directive. Income from professional occupations or other self-employed activities, from agricultural and forestry activities and from industrial and commercial activities has been added in order to ensure that individuals engaged in such occupations or activities are treated in the same way as wage and salary earners and those receiving pensions.

The definitions used for these income categories are based largely on those used in the Organization for Economic Cooperation and Development Model Convention.

⁽¹⁾ OJ No L 336, 27. 12. 1977, p. 15.

13. Paragraph 2 sets out the criteria for establishing an individual's residence status. For this purpose, reference has to be made first to the relevant provisions of the double taxation agreements concluded between Member States, since those provisions clearly establish the place of residence of a person who has tax links with two Member States.

In the Commission's view, reference to national legislation relating to residence for tax purposes would pose more problems, since such legislation may differ from one Member State to another. Recourse should be had to such legislation only where no agreement has been concluded between the two Member States concerned⁽¹⁾.

Article 2

14. Paragraph 1 of this Article establishes the principle that the persons and income covered by Article 1 may not be subjected in the Member State imposing tax to any more burdensome taxation than if the taxpayer were resident in that Member State.

In accordance with that principle, the individuals in question should benefit, in the country of activity, from the same special deductions for determining taxable income and from the other general deductions or tax reliefs granted to residents.

If the Member State of activity applies a special tax system to families (e.g. splitting allowances for dependants), this advantage should also be applied to the incomes referred to in Article 1 (1) obtained by the non-resident in that State. Special systems of this nature are generally linked to aggregate taxation of the individuals concerned (spouse and, in some cases, children), and if this is the case the Member State of activity has the option of taking account of the income of such individuals in determining, the rate of taxation applicable to the incomes which it is entitled to tax.

15. Paragraph 2 of this Article establishes that this principle applies only where the income derived by the individuals in question from the country of activity constitutes at least 75 % of their total taxable income.

The Commission considers that treatment identical to that of residents is justified only where non-residents are in a situation comparable to that of residents. Such a situation is deemed to exist where a non-resident derives the preponderant part of his income (i.e. at least 75 % of his total taxable income) in the country of activity. In that case, the amount of income taxable in the country of residence is unlikely to be sufficient for the deductions and other reliefs provided for in that country's legislation to apply.

Where, by contrast, the non-resident derives a large share of his income in his country of residence, it would not seem justified to require the Member State of activity to grant him the deductions applicable thereto. The 75 % threshold also offers the advantage that the Member State of activity might abstain from taking into account the income obtained outside the state (in applying progressivity), and the task of the tax administration would thus be made considerably easier.

The Commission considers that this approach would solve virtually all the problems which non-residents encounter when their income is taxed in the country of activity.

The general point should be made that an entirely fair and neutral treatment of all situations in this field is impossible under current circumstances. It would be possible only if income tax legislation were completely harmonized in the Community.

⁽¹⁾ The following combinations of Member States are not covered by bilateral agreements (situation at 1 January 1993):

Greece-Portugal	Portugal-Ireland
Greece-Spain	Spain-Ireland
Greece-Ireland	Portugal-Luxembourg
Greece-Luxembourg	Portugal-Netherlands

16. In the same second subparagraph of paragraph 2, it is also stipulated that a Member State may ask a non-resident to prove that he derives at least 75 % of his income on its territory. In the Commission's opinion, such proof can be provided by means of documents, such as a copy of a tax return, a written statement from an employer, a copy of a balance sheet, etc.
17. Under the terms of Article 1, the tax treatment provided for in the recommendation applies only to income derived from employment or self-employment, and to pensions and the other economic activities mentioned.

It is possible, however, that a person receiving such income in a Member State other than that of his residence may also have other sources of income in that Member State, for example property income. Article 2 (3) is designed to ensure that the same tax treatment is applied to those other sources of income.
18. Article 2 (4) permits the Member States not to grant deductions or other tax reliefs connected with income which is not taxable in the Member State of activity. It would not seem to be justified to grant certain deductions closely connected with income which is not taxable in that Member State. One example is provided by deductions for the purchase of certain securities, given that income from capital is generally taxable in the country of residence.

Article 3

19. The aim of this recommendation is to ensure that individuals receiving certain types of income in a Member State in which they are not resident are taxed on a fair and non-discriminatory basis.

It is also necessary to ensure, however, that non-residents do not benefit from more favourable tax treatment than other taxpayers. This could happen if they were to benefit, in the Member State of residence, from the same deductions or other tax reliefs which they had already been granted in the Member State of activity.

This Article accordingly makes it possible for the Member State of residence to refuse to grant deductions or other tax reliefs in such cases.

However, the Commission takes the view that application of this option should be limited in practice. It has thus been observed that if the Member State of residence applies the ordinary imputation method to take account income obtained in other States — this method already being applied by most Member States — deduction should not normally occur twice.

Article 4

20. This recommendation lays down minimum conditions for ensuring that non-residents are not taxed in a discriminatory manner in the country of activity.

It does not prevent Member States from retaining or introducing arrangements which are more favourable to taxpayers.

COMMISSION DECISION

of 2 February 1994

suspending the buying in of butter in certain Member States

(Only the Danish, German, English, French, Italian and Dutch texts are authentic)

(94/80/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organization of the market in milk and milk products ⁽¹⁾, as last amended by Regulation (EEC) No 2071/92 ⁽²⁾, and in particular the first subparagraph of Article 7a (1) and Article 7a (3) thereof,Whereas Council Regulation (EEC) No 777/87 ⁽³⁾, as last amended by Regulation (EEC) No 1634/91 ⁽⁴⁾, sets out the circumstances under which the buying in of butter and skimmed-milk powder may be suspended and subsequently resumed and, where suspension takes place, the alternative measures that may be taken;Whereas Commission Regulation (EEC) No 1547/87 ⁽⁵⁾, as last amended by Regulation (EEC) No 2011/91 ⁽⁶⁾, lays down the criteria on the basis of which the buying in of butter by invitation to tender is to be opened and suspended in a Member State or, as regards the United Kingdom and the Federal Republic of Germany, in a region;Whereas Commission Decision 94/30/EC ⁽⁷⁾ suspends buying in in certain Member States; whereas information on market prices shows that the condition laid down in Article 1 (3) of Regulation (EEC) No 1547/87 is currently met in Belgium, Denmark, Germany, France, Italy, Luxembourg and the Netherlands, but is no longer met in Northern Ireland, whereas the list of Member States where that suspension applies must be adapted accordingly;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Management Committee for Milk and Milk Products,

HAS ADOPTED THIS DECISION:

Article 1

The buying in of butter by invitation to tender as provided for in Article 1 (3) of Regulation (EEC) No 777/87 is hereby suspended in Belgium, Denmark, Germany, France, Italy, Luxembourg and the Netherlands.

Article 2

Decision 94/30/EC is hereby repealed.

Article 3

This Decision is addressed to the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands and the United Kingdom.

Done at Brussels, 2 February 1994.

For the Commission

René STEICHEN

Member of the Commission⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 13.⁽²⁾ OJ No L 215, 30. 7. 1992, p. 64.⁽³⁾ OJ No L 78, 20. 3. 1987, p. 10.⁽⁴⁾ OJ No L 150, 15. 6. 1991, p. 26.⁽⁵⁾ OJ No L 144, 4. 6. 1987, p. 12.⁽⁶⁾ OJ No L 185, 11. 7. 1991, p. 5.⁽⁷⁾ OJ No L 20, 25. 1. 1994, p. 24.