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I

(Acts whose publication is obligatory)

**REGULATION (EC) No 1840/2002 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 30 September 2002
on the prolongation of the ECSC steel statistics system after the expiry of the ECSC Treaty**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽¹⁾,

Whereas:

- (1) It is necessary to have statistics on the steel industry in order to implement Community policies on the steel industry.
- (2) The European Coal and Steel Community (ECSC) Treaty expires on 23 July 2002.
- (3) Community steel statistics are collected within the ECSC statistics system until the expiry of the ECSC Treaty.
- (4) Users of steel statistics need continuous series for the second half of the year 2002.
- (5) Declaration 24 annexed to the Final Act of 26 February 2001 of the Conference of the Representatives of the Governments of the Member States has invited the Council to ensure, under Article 2 of the Protocol on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel, the prolongation of the ECSC statistics system after the expiry of the ECSC Treaty until 31 December 2002.

- (6) The Statistical Programme Committee (SPC), set up by Decision 89/382/EEC, Euratom ⁽²⁾ has been consulted in accordance with Article 3 of the aforesaid Decision,

HAVE ADOPTED THIS REGULATION:

Article 1

The aim of this Regulation is to ensure the prolongation of the ECSC statistics system after the expiry of the ECSC Treaty and until 31 December 2002.

Article 2

Undertakings engaged in the production of iron and steel in the steel sector, as defined in the ECSC Treaty, shall be required, with effect from 24 July 2002, to keep supplying the Commission, for the reference year 2002, with the statistics (questionnaires) drawn up by the decisions and recommendation listed in the Annex to this Regulation.

Article 3

Entry into force

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

This Regulation shall apply from 24 July 2002.

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

Done at Brussels, 30 September 2002.

For the European Parliament
The President
P. COX

For the Council
The President
B. BENDTSEN

⁽¹⁾ Opinion of the European Parliament of 15 May 2002 (not yet published in the Official Journal) and Council Decision of 17 June 2002 (not yet published in the Official Journal).

⁽²⁾ OJ L 181, 28.6.1989, p. 47.

ANNEX

STATISTICS

Statistics shall be supplied to the Commission as prescribed in the following questionnaires drawn up by the decisions and recommendation listed below and in accordance with the specified conditions:

1. Commission Decision No 1566/86/ECSC of 24 February 1986 on iron and steel statistics, as last amended by Decision No 1273/2000/ECSC.
 - Questionnaire 2-10 on production of pig iron,
 - Questionnaire 2-11 on crude steel production,
 - Questionnaire 2-13 on production of flat and long steel products,
 - Questionnaire 2-14 on stocks of ingots, semi-finished, flat and long steel products,
 - Questionnaire 2-31 on changes of employment in the iron and steel industry (ECSC),
 - Questionnaire 2-32 on working hours in the iron and steel industry (ECSC),
 - Questionnaire 2-50 on steel and cast iron scrap balance sheet,
 - Questionnaire 2-51 on consumption of raw materials for production of crude iron,
 - Questionnaire 2-54 on consumption of raw materials in steel works,
 - Questionnaire 2-56 on receipts of ECSC steel products direct or via merchants,
 - Questionnaire 2-58 on fuel and energy consumption and balance sheet for electrical energy in the steel industry,
 - Questionnaire 2-71 on steel deliveries to Community countries and total deliveries,
 - Questionnaire 2-72 on steel deliveries to third countries,
 - Questionnaire 2-73 on deliveries of steel on the national market by product and by consumer industry,
 - Questionnaire 2-74 on deliveries of alloy and non alloy special steels by categories in Community countries and third countries,
 - Questionnaire 2-76 on total deliveries of ECSC Treaty products by value,
 - Questionnaire 2-79 I on deliveries and new orders for sales of crude iron,
 - Questionnaire 2-80 on new orders of steel from Community countries and third countries,
 - Questionnaire 2-81 on new orders of steel from third countries.
 2. Commission Decision No 3010/91/ECSC of 15 October 1991 on the information to be furnished by steel undertakings about their investments:
 - Questionnaire 2-60 on investment expenditure in the iron and steel industry (ECSC),
 - Questionnaire 2-61 on capacity in the iron and steel industry (ECSC).
 3. Commission Recommendation No 780/94/ECSC of 16 November 1994 concerning steel merchants statistics:
 - Questionnaire 3-70 on receipts, deliveries and stocks of iron and steel products by stockholders.
-

COUNCIL REGULATION (EC) No 1841/2002**of 14 October 2002****amending Regulation (EC) No 900/2001 imposing definitive anti-dumping duties on imports of urea and ammonium nitrate solutions originating in Poland**

THE COUNCIL OF THE EUROPEAN UNION,

C. PROCEDURE

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 384/96 of 22 December 1995 on protection against dumped imports from countries not members of the European Community ⁽¹⁾, and in particular Article 11(3) thereof,

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

Whereas:

A. EXISTING MEASURES

- (1) By Regulation (EC) No 900/2001 ⁽²⁾, the Council imposed a definitive anti-dumping duty on imports of urea and ammonium nitrate solutions (UAN) originating in Poland. That Regulation changed the form of the measure from the minimum import prices imposed originally by Regulation (EC) No 3319/94 into a specific duty of EUR 19 per tonne with regard to Zakłady Azotowe Pulawy SA and EUR 22 per tonne for all other Polish exporting producers.

B. REQUEST FOR A REVIEW

- (2) On 28 June 2001, the Polish exporting producer Zakłady Azotowe Pulawy SA (the applicant) lodged a request for an interim review of the anti-dumping measure applicable to it, limited to the aspects of dumping pursuant to Article 11(3) of Regulation (EC) No 384/96 (the basic Regulation). The request provided prima facie evidence that measures were no longer necessary to counteract dumping, and also that this was attributable to lasting changes in circumstances. Notably, the applicant alleged that it had started to sell UAN on the domestic market. It was further alleged that the export sales pattern had changed as the company had stopped selling through its related exporter. The applicant had provided prima facie evidence showing the absence of dumping. Having determined, after consulting the Advisory Committee, that sufficient prima facie evidence existed for the initiation of an interim review, the Commission published a notice in the *Official Journal of the European Communities* ⁽³⁾ and commenced an investigation.

- (3) The investigation of dumping covered the period from 1 October 2000 until 30 September 2001 (the 'investigation period' or 'IP').
- (4) The Commission officially advised the authorities of the exporting country of the initiation of the interim review and gave all the parties directly concerned the opportunity to make their views known in writing and to request a hearing.
- (5) The Commission sent a questionnaire and received detailed information from the applicant.
- (6) The Commission sought and verified all information it deemed necessary for the purpose of a determination of dumping and carried out a verification visit at the premises of the exporting producer concerned.
- (7) The applicant and the Community industry were informed of the facts and considerations of the investigation and were given an opportunity to comment. Their comments were taken into account and, where appropriate, the findings were modified as reflected above.

D. PRODUCT CONCERNED AND LIKE PRODUCT

- (8) The findings of the previous investigation as published in Regulation (EC) No 900/2001 with regard to product concerned and like product were confirmed.

E. DUMPING**1. Normal value**

- (9) It was first determined that the total volume of domestic sales of UAN was representative in relation to export sales. Indeed, the sales volume on the Polish domestic market was higher than the sales volume exported to the Community. It was then determined whether these domestic sales had been made in the ordinary course of trade. In this regard, the investigation showed that the volume of sales above unit production cost represented more than 10 % but less than 80 % of all sales. Therefore, normal value was established on the basis of the prices actually paid for all profitable sales of the product under consideration.

⁽¹⁾ OJ L 56, 6.3.1996, p.1. Regulation as last amended by Council Regulation (EC) No 2238/2000 (OJ L 257, 11.10.2000, p. 2).

⁽²⁾ OJ L 127, 9.5.2001, p. 1.

⁽³⁾ OJ C 288, 13.10.2001, p. 2.

- (10) The Community industry presented a dumping calculation based on a constructed normal value and assumptions regarding costs, prices and adjustments. However, the assumptions were not correct as they were not borne out by the actual confidential data verified in the course of the investigation. Moreover, no indication was found which put into question these verified data.
- (11) After final disclosure, the Community industry represented the calculation mentioned under recital 10 together with another calculation incorporating a normal value based on domestic prices this time claiming that the difference between its and the Commission's calculations could only be due to very low gas prices. A comparison between the data submitted by the applicant and verified by the Commission on the one hand and the data used for the dumping calculations submitted by the Community industry showed that the most important differences were not related to the gas price issue. The major differences between these calculations concerned most other cost factors including adjustments, the use factors, and the allocation of gas prices paid in certain periods to UAN sold during the IP, and these differences stemmed from the fact that the interested party used assumed information whereas the Commission's calculation was based on verified data. Since the Community industry was unable to provide sufficient evidence to support the accuracy of its assumptions, the Commission's findings based on verified data are confirmed.

2. Export price

- (12) Since all export sales of the product concerned were made directly to independent customers in the Community, the export price was established in accordance with Article 2(8) of the basic Regulation on the basis of the prices actually paid or payable.

3. Comparison

- (13) For the purposes of a fair comparison by type on an ex-factory basis and at the same level of trade, due allowance was made for differences which were claimed and demonstrated to affect price comparability. These adjustments were made in respect of transport, handling, loading and ancillary costs, credit and commissions in accordance with Article 2(10) of the basic Regulation.
- (14) The applicant, having invoiced all export sales to the Community in the IP in US, had asked for an adjustment for currency conversion referring to a sustained revaluation of the Polish Zloty against the USD, which allegedly took place in the period from October 2000 to June 2001.

- (15) It was found, however, that while there was an appreciation of the Polish Zloty against the US during most of the IP, the Polish Zloty effectively devalued against the USD during the last four months of the IP. If the adjustment had been applied to the transactions influenced by the upward move of the Zloty, it should also have been applied to the ones effected by its downward move. The company was unable to demonstrate that such adjustments would have any overall effect.
- (16) Under these circumstances, the claim for a currency conversion adjustment could not be accepted.

4. Dumping margin

- (17) It was found that there was a pattern of export prices which differed significantly among different time periods. In particular, it was found that export prices during the last two months of the IP were particularly low. This could not be explained by a similar development of the general price level of UAN. Consequently, a comparison of the normal value and export prices on a weighted average basis did not reflect the full degree of dumping being practised. A transaction-by-transaction comparison on the basis of individual export prices with individual normal values was not possible due to important differences between the transaction dates and the quantities sold of the export transactions on the one hand and the domestic transactions on the other hand. In order to calculate the dumping margin, the weighted average normal value was therefore compared to prices of all individual export transactions to the Community, in accordance with the second subparagraph of Article 2(11) of the basic Regulation.
- (18) After final disclosure of the basis on which it was intended to amend the anti-dumping measures in force, the Community industry argued that the dumping margin in the original proceeding had been established on the basis of a comparison of prices of individual export transactions with prices of individual domestic transactions and claimed that such a comparison should be carried out in the current investigation. However, an examination of the original files showed that this method was not used in the original investigation. Indeed this is also evident on a careful reading of Commission Regulation (EC) No 1506/94 of 27 June 1994 imposing provisional duties on imports of urea ammonium nitrate solution originating in Bulgaria and Poland⁽¹⁾, which states that 'the ex-factory export prices of UAN were compared on a transaction-by-transaction basis with the normal value established as described in recitals 12 and 13'. Since those recitals make clear that normal value was constructed on the basis of the producers full, fixed and variable manufacturing cost to which

⁽¹⁾ OJ L 162, 30.6.1994, p.16. Regulation as last amended by Council Regulation (EC) No 2620/94 (OJ L 280, 29.10.1994, p. 1).

an amount for selling general and administrative expenses as well as a reasonable profit margin was added, it is obvious that individual export prices were compared to a weighted average normal value. In any event, as explained above, it was not possible to carry out a transaction-by-transaction comparison of individual export prices with individual normal values due to important differences between the transaction dates and the quantities sold of the export transactions on the one hand and the domestic transactions on the other hand. This argument was therefore rejected.

- (19) The comparison, as described in recital 17, showed the existence of *de minimis* dumping for the applicant. The dumping margin established, expressed as a percentage of the total cif value at Community frontier level, duty unpaid, is 0,8 %.

F. LASTING NATURE OF CHANGED CIRCUMSTANCES

- (20) In accordance with the Commission's normal practice, it was examined whether the changed circumstances could reasonably be said to be of a lasting nature. It was found that the applicant had significant exports of UAN to non-EC countries during the last two financial periods ending in December 1999 and in June 2001 as well as during the IP. In this context, it should be mentioned that exports to non-EC countries increased substantially during the IP.
- (21) It was also found that the applicant has made a significant effort to increase sales on the domestic market by promoting the increased use of liquid fertilisers (UAN), and by developing an extensive distribution network supported by investments in storage facilities at the wholesalers premises. The applicant's domestic sales of urea ammonium nitrate solutions thus increased by 18 % from 2000 and by 35 % from 1999 to the IP.
- (22) It should be noted that the farmers' shift to the liquid fertiliser UAN involves investments in equipment used for its spreading. Therefore, it is reasonable to presume that the domestic demand for UAN will be constant or increasing in the foreseeable future.
- (23) The increased sales to markets other than the Community, in particular the domestic Polish market, are having a noticeable influence on the overall cost structure. This in turn has an influence on the profitability of UAN sales by the applicant on the domestic market and as a consequence on the normal value.

- (24) It is therefore concluded that a return to dumping practices with regard to UAN sales by the applicant in the Community market is rather unlikely.
- (25) After final disclosure, the Community industry claimed that the above changes in circumstances could not be regarded as being of a lasting nature in particular, because of the limited size of the domestic market in Poland, the lack of other export markets, and the enormous production capacity of the applicant. However, it was found that the domestic market in Poland, the size of which was in fact largely underestimated by the Community industry, was significant and growing, which in itself reduces the potential threat created by the applicant's production capacity and the assumed resulting dependence on export markets. In addition, it was found that other export markets were easily accessible for the applicant. Therefore, there was no reason to believe the change, i.e. the absence of dumping, would not be of a lasting nature.

G. CONCLUSION

- (26) In view of the finding of a *de minimis* dumping margin for the applicant and as this situation is not considered to be of a short-term nature, the specific anti-dumping duty imposed by Regulation (EC) No 900/2001 on exports of the applicant should be replaced by a EUR 0 duty amount.
- (27) The amendment of the measures concerns only the applicant and not Poland as a whole. The applicant remains subject to the proceeding and may be reinvestigated in any subsequent review carried out for Poland pursuant to Article 11 of the basic Regulation. All other producers in Poland remain subject to the existing residual rate of duty, although it is open to them and other interested parties to request a review of these measures in accordance with Article 11 of the basic Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

Article 1(2) of Regulation (EC) No 900/2001 shall be replaced by the following:

'2. The amount of the applicable duty per tonne of product shall be as shown below for the products manufactured by the following companies:

Country	Company	Amount of duty (EUR per tonne)	TARIC additional code
Poland	Zakłady Azotowe Pulawy SA Al. Tysiąclecia P.P. 13, 24-110 Pulawy Poland	0	8795
	Other companies	22	8900'

Article 2

This Regulation shall enter into force on the day following that 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 Luxembourg, 14 October 2002.

For the Council

The President

L. ESPERSEN

COMMISSION REGULATION (EC) No 1842/2002
of 16 October 2002
establishing the standard import values for determining the entry price of certain fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 3223/94 of 21 December 1994 on detailed rules for the application of the import arrangements for fruit and vegetables ⁽¹⁾, as last amended by Regulation (EC) No 1498/98 ⁽²⁾, and in particular Article 4(1) thereof,

Whereas:

- (1) Regulation (EC) No 3223/94 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto.

- (2) In compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 4 of Regulation (EC) No 3223/94 shall be fixed as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 17 October 2002.

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

Done at Brussels, 16 October 2002.

For the Commission
J. M. SILVA RODRÍGUEZ
Agriculture Director-General

⁽¹⁾ OJ L 337, 24.12.1994, p. 66.

⁽²⁾ OJ L 198, 15.7.1998, p. 4.

ANNEX

to the Commission Regulation of 16 October 2002 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	052	67,8
	096	39,3
	204	90,3
	999	65,8
0707 00 05	052	92,6
	999	92,6
0709 90 70	052	84,7
	999	84,7
0805 50 10	052	75,8
	388	66,4
	524	54,2
	528	60,0
	999	64,1
0806 10 10	052	113,9
	064	135,5
	400	202,9
	999	150,8
0808 10 20, 0808 10 50, 0808 10 90	096	38,5
	388	88,2
	400	83,8
	404	91,9
	512	97,8
	800	192,2
	804	87,9
	999	97,2
0808 20 50	052	97,2
	720	40,1
	999	68,7

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 2020/2001 (OJ L 273, 16.10.2001, p. 6). Code '999' stands for 'of other origin'.

**COMMISSION REGULATION (EC) No 1843/2002
of 16 October 2002**

determining the percentage of quantities which may be allowed in respect of import licence applications lodged in August and September 2002 under tariff quotas for beef and veal provided for in Regulation (EC) No 1429/2002 for Estonia, Latvia and Lithuania

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 1429/2002 of 2 August 2002 laying down rules for the application of the tariff quotas for beef and veal provided for by Council Regulations (EC) No 1151/2002, (EC) No 1361/2002 and (EC) No 1362/2002 for Estonia, Latvia and Lithuania ⁽¹⁾, as amended by Regulation (EC) No 1633/2002 ⁽²⁾, and in particular Article 2(2) and Article 4(3) thereof,

Whereas:

- (1) Articles 1 and 2 of Regulation (EC) No 1429/2002 fix the quantities of certain beef and veal products originating in Lithuania, Latvia and Estonia, which may be imported on special terms in respect of the period 1 July to 31 December 2002. No applications were submitted for import licences for beef and veal products.
- (2) Article 2(2) of Regulation (EC) No 1429/2002 states that if for the year of importation in question the quantities for which applications for import licences have been submitted for the first period specified in Article 2(1) are less than the quantities available, the remaining quantities are to be added to the quantities in respect of the following period. Taking into account the quantities remaining from the first period, the quantities available for the three countries concerned for the second period

running from 1 January to 30 June 2003 should accordingly be determined,

HAS ADOPTED THIS REGULATION:

Article 1

1. No applications for import licences were submitted for the period from 1 July to 31 December 2002 under the import quotas referred to in Regulation (EC) No 1429/2002.
2. The quantities available for the period referred to in Article 2 of Regulation (EC) No 1429/2002 running from 1 January to 30 June 2003 shall amount to:
 - (a) 1 100 t for beef and veal products falling within CN codes 0201, 0202 and 1602 50 10 originating in Estonia;
 - (b) 100 t for beef and veal products falling within CN codes 0206 10 95 and 0206 29 91 originating in Estonia;
 - (c) for beef and veal products falling within CN codes 0201, 0202, 0206 10 95, 0206 29 91, 0210 20, 0210 99 51, 0210 99 90 and 1602 50:
 - 675 t originating in Latvia,
 - 2 000 t originating in Lithuania.

Article 2

This Regulation shall enter into force on 17 October 2002.

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

Done at Brussels, 16 October 2002.

For the Commission

J. M. SILVA RODRÍGUEZ

Agriculture Director-General

⁽¹⁾ OJ L 206, 3.8.2002, p. 9.

⁽²⁾ OJ L 247, 14.9.2002, p. 4.

**COMMISSION REGULATION (EC) No 1844/2002
of 16 October 2002**

on import licences in respect of beef and veal products originating in Botswana, Kenya, Madagascar, Swaziland, Zimbabwe and Namibia

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

ovine and caprine animals and swine, fresh meat or meat products from third countries ⁽³⁾, as last amended by Regulation (EC) No 1452/2001 ⁽⁴⁾,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1706/98 of 20 July 1998 on the arrangements applicable to agricultural products and goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States (ACP States) and repealing Regulation (EEC) No 715/90 ⁽¹⁾, and in particular Article 30 thereof,

HAS ADOPTED THIS REGULATION:

Article 1

Having regard to Commission Regulation (EC) No 1918/98 of 9 September 1998 laying down detailed rules for the application in the beef and veal sector of Council Regulation (EC) No 1706/98 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States and repealing Regulation (EC) No 589/96 ⁽²⁾, and in particular Article 4 thereof,

The following Member States shall issue on 21 October 2002 import licences for beef and veal products, expressed as boned meat, originating in certain African, Caribbean and Pacific States, in respect of the following quantities and countries of origin:

United Kingdom:

- 100 tonnes originating in Botswana,
- 1 000 tonnes originating in Namibia.

Whereas:

(1) Article 1 of Regulation (EC) No 1918/98 provides for the possibility of issuing import licences for beef and veal products. However, imports must take place within the limits of the quantities specified for each of these exporting non-member countries.

Article 2

(2) The applications for import licences submitted between 1 and 10 October 2002, expressed in terms of boned meat, in accordance with Regulation (EC) No 1918/98, do not exceed, in respect of products originating from Botswana, Kenya, Madagascar, Swaziland, Zimbabwe and Namibia, the quantities available from those States. It is therefore possible to issue import licences in respect of the quantities applied for.

Licence applications may be submitted, pursuant to Article 3(2) of Regulation (EC) No 1918/98, during the first 10 days of November 2002 for the following quantities of boned beef and veal:

Botswana:	10 836 tonnes,
Kenya:	142 tonnes,
Madagascar:	7 579 tonnes,
Swaziland:	3 023 tonnes,
Zimbabwe:	9 100 tonnes,
Namibia:	3 840 tonnes.

(3) The quantities in respect of which licences may be applied for from 1 November 2002 should be fixed within the scope of the total quantity of 52 100 tonnes.

Article 3

(4) This Regulation is without prejudice to Council Directive 72/462/EEC of 12 December 1972 on health and veterinary inspection problems upon importation of bovine,

This Regulation shall enter into force on 21 October 2002.

⁽¹⁾ OJ L 215, 1.8.1998, p. 12.

⁽²⁾ OJ L 250, 10.9.1998, p. 16.

⁽³⁾ OJ L 302, 31.12.1972, p. 28.

⁽⁴⁾ OJ L 198, 21.7.2001, p. 11.

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

Done at Brussels, 16 October 2002.

For the Commission
J. M. SILVA RODRÍGUEZ
Agriculture Director-General

COMMISSION REGULATION (EC) No 1845/2002
of 16 October 2002
fixing the olive yields and oil yields for the 2001/2002 marketing year

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organisation of the market in oils and fats ⁽¹⁾, as last amended by Regulation (EC) No 1513/2001 ⁽²⁾, and in particular Article 5(11) thereof,

Having regard to Council Regulation (EEC) No 2261/84 of 17 July 1984 laying down general rules on the granting of aid for the production of olive oil and of aid to olive oil producer organisations ⁽³⁾, as last amended by Regulation (EC) No 1639/98 ⁽⁴⁾, and in particular Article 19 thereof,

Whereas:

- (1) Article 18 of Regulation (EEC) No 2261/84 provides that the olive yields and oil yields referred to in Article 5(7) of Regulation No 136/66/EEC are to be fixed by homogeneous production zone on the basis of the figures supplied by producer Member States. The production

zones were designated in Commission Regulation (EC) No 2138/97 ⁽⁵⁾, as last amended by Regulation (EC) No 1836/2002 ⁽⁶⁾. Taking into account the figures received, the yields should be fixed as laid down in the Annex.

- (2) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Oils and Fats,

HAS ADOPTED THIS REGULATION:

Article 1

For the 2001/2002 marketing year, the olive yields and oil yields shall be as set out in the Annex.

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 1 November 2001.

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

Done at Brussels, 16 October 2002.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 72, 30.9.1966, p. 3025/66.

⁽²⁾ OJ L 201, 26.7.2001, p. 4.

⁽³⁾ OJ L 208, 3.8.1984, p. 3.

⁽⁴⁾ OJ L 210, 28.7.1998, p. 38.

⁽⁵⁾ OJ L 297, 31.10.1997, p. 3.

⁽⁶⁾ OJ L 278, 16.10.2002, p. 10.

ANEXO — BILAG — ANHANG — ΠΑΡΑΡΤΗΜΑ — ANNEX — ANNEXE — ALLEGATO — BIJLAGE — ANEXO —
LIITE — BILAGA

A. ITALIA — ITALIEN — ITALIEN — ΙΤΑΛΙΑ — ITALY — ITALIE — ITALIA — ITALIË — ITÁLIA — ITALIA —
ITALIEN

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oljven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oljven kg azeite/100 kg azeitonas kg öl/jä / 100 kg oliiveja kg olja/100 kg oliver
1. Foggia/Bari		21,6	19,2
Foggia	1	19,4	20,3
	2	26,8	18,0
	3	17,6	21,7
	4	12,9	19,2
Bari	1	55,4	19,1
	2	27,7	19,2
	3	21,3	18,3
	4	15,7	19,0
2. Taranto/Brindisi/Lecce		34,1	16,9
Taranto	1	32,1	17,6
	2	43,5	16,0
Brindisi	1	39,8	16,4
	2	41,5	13,4
Lecce	1	34,5	16,5
	2	35,2	18,3
	3	37,3	19,1
3. Cosenza/Crotone/Catanzaro		28,1	22,2
Cosenza	1	35,2	21,3
	2	16,1	20,5
	3	10,1	21,6
Crotone	1	35,2	23,8
	2	32,7	22,4
	3	35,2	23,4
Catanzaro	1	45,3	23,0
	2	35,2	23,2
	3	32,7	22,0
	4	15,1	26,1
4. Vibo Valentia/Calabria		46,2	19,5
Vibo Valentia	1	17,3	22,0
	2	31,2	20,1
	3	36,3	19,1
Reggio Calabria	1	65,2	18,9
	2	61,8	18,9
	3	37,2	21,6
	4	40,3	21,9
5. Sicilia		13,0	20,6
Agrigento	1	9,2	21,0
Caltanissetta	1	16,2	19,6
Catania	1	20,8	18,9
Enna	1	11,6	18,8
Messina	1	14,9	20,4
	2	11,7	23,6
Palermo	1	16,2	23,1
	2	9,1	25,4

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
Ragusa	1	23,4	18,1
Siracusa	1	13,6	17,7
	2	14,9	20,1
Trapani	1	12,6	20,7
6. Campania		15,1	20,3
Avellino	1	14,2	19,0
Benevento	1	12,6	18,9
	2	12,5	20,0
Caserta	1	16,6	18,3
	2	10,0	19,4
Napoli	1	11,9	18,4
Salerno	1	16,0	19,8
	2	17,5	21,6
	3	39,2	19,6
7. Lazio		17,2	18,5
Frosinone	1	12,0	19,2
Latina	1	13,5	18,7
Rieti	1	24,3	20,0
	2	34,1	21,1
Roma	1	3,4	18,4
	2	28,9	17,1
	3	21,8	20,8
Viterbo	1	21,3	16,4
	2	32,2	14,2
8. Abruzzo		11,5	18,0
Chieti	1	8,9	17,6
	2	16,1	18,1
L'Aquila	1	10,7	17,4
Pescara	1	6,8	18,7
	2	13,4	18,7
Teramo	1	7,4	18,1
	2	8,9	16,5
9. Toscana		9,1	16,4
Arezzo	1	9,0	17,3
Firenze	1	9,6	15,5
Prato	1	7,7	15,5
Grosseto	1	12,5	19,8
	2	9,0	17,4
	3	15,5	19,3
Livorno	1	18,3	16,1
Lucca	1	5,5	15,8
Massa Carrara	1	8,1	16,5
Pisa	1	9,9	14,5
Pistoia	1	9,0	15,8
Siena	1	9,6	17,8
	2	9,6	16,2

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg olijven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg olijven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
Otras — Andre — Sonstige — Λοιπά — Other — Autres — Altri — Andere — Outras — Muut — Andra			
Pordenone	1	4,2	13,7
Trieste	1	12,0	16,1
Trento	1	15,0	18,0
Padova	1	10,0	17,3
Treviso	1	3,8	12,9
Verona	1	12,0	15,3
Vicenza	1	15,0	16,5
Bergamo	1	8,0	17,0
Brescia	1	15,0	14,0
	2	12,0	17,2
Como	1	9,3	15,7
Forlì-Cesena	1	17,0	15,8
Bologna	1	12,0	14,4
Ravenna	1	15,5	14,7
Rimini	1	19,0	16,0
Genova	1	4,3	18,7
Imperia	1	10,0	24,1
La Spezia	1	8,2	15,6
Savona	1	7,0	22,3
Perugia	1	8,0	18,5
	2	7,0	19,0
Terni	1	8,2	18,5
Ancona	1	15,0	16,8
Macerata	1	15,0	17,8
Ascoli Piceno	1	20,0	16,8
Pesaro	1	16,5	16,4
	2	12,5	16,0
Campobasso	1	13,5	18,3
	2	9,0	19,1
Isernia	1	10,0	19,9
Matera	1	25,0	21,3
Potenza	1	27,0	20,2
	2	18,0	20,0
Cagliari	1	18,0	17,7
Nuoro	1	10,0	20,8
Oristano	1	20,0	17,7
Sassari	1	20,0	20,0
	2	12,0	17,7
ITALIA		21,3	19,0

B. FRANCIA — FRANKRIG — FRANKREICH — ΓΑΛΛΙΑ — FRANCE — FRANCE — FRANCIA — FRANKRIJK —
FRANÇA — RANSKA — FRANKRIKE

Zonas regionales y zonas homogéneas Regionale zoner og homogene zoner Erzeugungsregionen und homogene Erzeugungsgebiete Περιφερειακές ζώνες και ομοιογενείς επαρχίες Regional areas and homogenous zones Zones régionales et zones homogènes Zone regionali e zone omogenee Regionale gebieden en homogene productiegebieden Zonas regionais e zonas homogéneas Alueelliset vyöhykkeet ja maakunnat Regionala områden och enhetliga produktionsområden	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg olijven per afgeoogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg olijven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
Provence-Alpes-Côte d'Azur		11,39	17,59
5. Provence		9,72	16,02
6. Durance		10,66	19,64
7. Pays varois		10,51	16,02
8. Pays niçois		14,66	20,94
Otras — Andre — Sonstige — Λοιπά — Other — Autres — Altri — Andere — Outras — Muut — Andra		11,89	17,60
1. Roussillon		14,00	14,08
2. Languedoc		11,05	14,25
3. Cévennes		9,37	15,86
4. Baronnies		12,16	21,47
9. Corse		17,89	24,32
FRANCE		11,87	17,60

C. GRECIA — GRÆKENLAND — GRIECHENLAND — ΕΛΛΑΔΑ — GREECE — GRÈCE — GRECIA —
GRIEKENLAND — GRÉCIA — KREIKKA — GREKLAND

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e províncias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Ζώνη ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Zona ⁽¹⁾ Zone ⁽¹⁾ Zona ⁽¹⁾ Alue ⁽¹⁾ Zon ⁽¹⁾	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg olijven per afgeoogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg olijven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
1. Ηράκλειο/Irakleio		34,44	22,50
Ηράκλειο/Irakleio	1	20,41	23,00
	2	18,56	22,00
	3	25,98	24,00
	4	31,55	23,00
	5	42,68	25,00
	6	33,40	23,00
	7	35,26	27,00
	8	42,68	25,00
	9	22,27	25,00
	10	42,68	25,00
2. Λασιθί/Ρέθυμνο/Χανιά/ Lassithi/Rethymno/Khania		37,54	22,28
Λασιθί/Lassithi	1	20,56	22,00
	2	17,87	21,00
Ρέθυμνο/Rethymno	1	56,69	28,00
	2	27,37	26,00
	3	29,32	26,00
	4	37,14	26,00
	5	43,01	27,00
	6	52,78	26,00
	7	43,01	27,00
	8	37,14	28,00
	9	39,10	26,00
	10	43,01	28,00
	11	48,87	28,00
	12	48,87	28,00
	13	29,32	26,00
	14	35,19	24,00
	15	35,19	27,00
	16	25,41	24,00
	17	31,28	24,00
Χανιά/Khania	1	23,46	20,00
	2	19,55	20,00
	3	15,64	20,00
	4	23,46	20,00
	5	19,55	20,00
	6	31,67	20,00
	7	23,46	20,00
	8	23,46	20,00
	9	19,55	14,00
	10	46,92	20,00
	11	43,01	20,00
	12	48,87	20,00
	13	41,05	20,00
	14	39,10	20,00

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljy / 100 kg oliiveja kg olja/100 kg oliver
	15	46,92	20,00
	16	43,01	20,00
	17	35,40	23,00
3. Πελοπόννησος/Peloponnisos		40,20	18,36
Αργολίδα/Argolis	1	36,14	20,00
	2	41,51	18,00
	3	21,85	19,00
Αρκαδία/Arkadia	1	31,21	18,00
	2	34,33	21,00
	3	28,09	21,00
	4	21,85	16,00
	5	15,60	17,00
	6	24,97	20,00
	7	40,57	16,00
	8	40,57	17,00
	9	21,85	18,00
	10	31,21	18,00
	11	28,09	17,00
	12	12,48	18,00
	13	24,97	18,00
	14	21,85	19,00
	15	24,97	21,00
	16	15,60	18,00
	17	15,60	18,00
	18	9,36	19,00
	19	24,97	19,00
	20	12,48	20,00
Κορινθία/Korinthia	1	21,85	20,00
	2	28,09	22,00
	3	28,09	18,00
	4	24,97	22,00
	5	24,97	21,00
	6	18,73	20,00
	7	18,73	20,00
	8	15,60	20,00
Λακωνία/Lakonia	1	9,36	22,00
	2	15,60	22,00
	3	18,73	24,00
	4	21,85	23,00
	5	21,85	24,00
	6	15,60	24,00
	7	18,73	22,00
	8	28,09	22,00
	9	37,45	24,00
Μεσσηνία/Messinia	1	18,73	19,00
	2	12,48	20,00
	3	15,60	22,00
	4	37,45	17,00
	5	31,21	18,00
	6	18,73	17,00
	7	40,57	16,00
	8	46,81	16,00
	9	31,21	17,00

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
	10	78,02	18,00
	11	56,18	19,00
	12	31,21	20,00
	13	37,45	17,00
	14	34,33	18,00
4. Δυτική Ελλάδα/Dytiki Ellada		44,38	18,42
Αιτωλοακαρνανία/Aitolioakarnania	1	77,11	17,50
	2	46,27	17,50
	3	70,94	18,50
	4	70,94	17,50
	5	67,86	16,50
	6	52,44	17,50
	7	37,01	16,50
	8	64,77	18,50
Αχαΐα/Akhaia	1	40,10	19,00
	2	40,10	19,00
	3	27,76	13,00
Ηλεία/Ileia	1	27,76	23,00
	2	18,51	22,00
	3	30,85	22,00
5. Ιόνια Νησιά/Ionia Nisia		39,50	18,47
Ζάκυνθος/Zakynthos	1	43,07	20,00
	2	56,00	19,00
	3	49,54	17,00
Κέρκυρα/Kerkyra	1	30,15	22,00
Κεφαλληνία/Kefallinia	1	28,00	20,00
	2	23,69	20,00
Λευκάδα/Lefkada	1	7,54	19,00
	2	9,69	20,00
	3	6,46	19,00
	4	3,23	21,00
6. Στερεά Ελλάδα/Stereia Ellada		27,61	18,51
Βοιωτία/Voiotia	1	18,35	18,00
	2	18,35	17,00
	3	15,30	18,00
	4	3,06	19,00
	5	15,30	19,00
	6	9,18	20,00
Εύβοια/Envoia	1	3,06	20,00
	2	3,06	20,00
	3	3,06	21,00
	4	3,06	25,00
	5	12,24	22,00
	6	24,47	20,00
	7	3,06	25,00
	8	3,06	25,00
	9	27,53	20,00
	10	39,77	20,00
	11	9,18	20,00
	12	18,35	20,00
	13	18,35	18,00

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olie/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljy / 100 kg oliiveja kg olja/100 kg oliver
Ευρυτανία/Evrytania	1	25,48	15,00
Φθιώτιδα/Fthiotida	1	29,21	18,00
	2	28,23	18,80
	3	31,94	16,50
	4	66,41	17,60
	5	36,98	16,40
Φωκίδα/Fokida	1	52,00	16,00
	2	36,71	20,00
	3	48,94	17,00
	4	15,30	18,00
	5	9,18	19,00
	6	3,06	21,00
	7	6,12	20,00
7. Λέσβος/Lesvos		23,34	22,28
Λέσβος/Lesvos	1	16,61	22,85
	2	5,75	22,31
	3	7,56	22,96
	4	22,79	23,76
	5	5,96	20,53
	6	17,36	19,78
	7	18,00	23,40
Otras — Andre — Sonstige — Λοιπά — Other — Autres — Altri — Andere — Outras — Muut — Andra			
Αθήνα/Athina	1	25,12	17,00
Δυτική Αττική/Dytiki Attiki	1	13,95	17,00
	2	11,16	16,00
	3	8,37	16,00
Ανατολική Αττική/Anatoliki Attiki	1	5,58	19,00
Πειραιάς/Peiraia	1	25,12	18,00
	2	2,79	19,00
	3	19,54	18,00
	4	8,37	17,00
	5	16,75	18,00
	6	8,37	16,00
	7	16,75	19,00
Άρτα/Arta	1	22,33	18,00
	2	16,75	17,00
	3	19,54	15,00
Θεσπρωτία/Thesprotia	1	34,22	20,10
	2	11,50	20,38
	3	17,64	21,04
Ιωάννινα/Ioannina	1	22,33	15,00
Πρέβεζα/Preveza	1	47,45	17,00
	2	89,31	17,00
	3	100,47	19,00
	4	53,03	15,00
	5	50,24	14,00
	6	33,49	14,00
	7	36,28	15,00

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljy / 100 kg oliiveja kg olja/100 kg oliver
Καρδίτσα/Karditsa	1	33,77	17,00
Λάρισα/Laris	1	68,10	16,00
	2	8,93	15,00
	3	13,68	16,00
	4	16,75	14,00
Μαγνησία/Magnisia	1	19,54	20,00
	2	19,54	20,00
	3	13,95	18,00
	4	11,16	18,00
	5	1,40	19,00
Τρίκαλα/Trikala	1	33,49	17,00
Δράμα/Drama	1	23,16	17,00
Ημαθία/Imathia	1	18,56	20,00
	2	10,16	17,00
Κιλκίς/Kilkis	1	27,91	18,00
	2	27,91	18,00
Κοζάνη/Kozani	1	14,51	17,00
Πέλλα/Pella	1	55,82	16,00
	2	27,91	16,00
Θεσσαλονίκη/Thessaloniki	1	25,12	18,00
	2	22,33	18,00
	3	22,33	18,00
Καβάλα/Kavala	1	11,72	20,50
	2	16,19	21,00
	3	25,96	21,00
	4	23,72	20,00
	5	21,49	18,00
	6	24,84	19,00
Πιερία/Pieria	1	44,96	15,00
	2	33,72	12,00
	3	22,48	12,00
Σέρρες/Serres	1	19,67	18,60
Χαλκιδική/Khalkidiki	1	19,67	19,00
	2	22,48	21,00
	3	11,24	20,00
	4	16,86	20,00
	5	19,67	22,00
	6	19,67	20,00
	7	14,05	23,00
	8	5,62	17,00
Έβρος/Evros	1	25,29	21,00
	2	8,43	18,00
Ξάνθη/Xanthi	1	21,07	19,00
Ροδόπη/Rodopi	1	36,53	21,00
Δωδεκάνησος/Dodekanisos	1	14,05	24,00
	2	19,67	22,00
	3	25,29	23,00
Κυκλάδες/Kyklades	1	5,62	17,00
	2	5,62	17,00
	3	5,62	17,00
	4	5,62	17,00
	5	5,69	17,00
	6	8,53	17,00
	7	8,53	17,00
	8	5,69	17,00

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
Σάμος/Samos	1 2 3 4 5 6 7 8 9 10 11 12	8,53 2,84 5,69 2,84 8,53 8,53 5,69 5,69 5,69 5,69 5,69 5,69	19,00 19,00 19,00 19,00 20,00 19,00 20,00 20,00 20,00 19,00 19,00 20,00
Χίος/Khios	1 2 3	11,38 8,53 2,84	22,00 26,00 24,00
ΕΛΛΑΔΑ		28,02	20,87

D. ESPAÑA — SPANIEN — SPANIEN — ΙΣΠΑΝΙΑ — SPAIN — ESPAGNE — SPAGNA — SPANJE — ESPANHA — ESPANJA — SPANIEN

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e províncias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Ζώνη ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Alue ⁽¹⁾ Zon ⁽¹⁾	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg olijven per afgeoogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg olijven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
1. Jaén		51,97	23,57
Jaén	1	49,60	23,27
	2	44,17	23,79
	3	35,78	22,46
	4	51,17	22,32
	5	56,92	23,90
	6	51,10	25,83
	7	37,62	23,27
	8	40,87	23,47
	9	40,87	23,09
2. Granada/Málaga/Sevilla		39,94	20,15
Granada	1	22,65	22,06
	2	24,83	21,31
	3	39,09	21,98
	4	39,87	21,73
	5	40,06	21,19
	6	35,60	22,89
Málaga	1	42,98	19,09
	2	53,07	19,43
	3	22,61	15,51
	4	21,45	20,56
	5	14,63	16,43
Sevilla	1	52,49	18,30
	2	24,18	17,50
	3	35,85	16,00
	4	6,05	20,50
	5	17,16	16,50
	6	33,05	19,50
3. Córdoba		49,04	20,90
Córdoba	1	9,62	22,32
	2	6,63	20,71
	3	32,12	20,57
	4	29,85	17,85
	5	38,79	18,62
	6	40,03	22,44
	7	71,28	21,73
	8	53,90	21,02
4. Castilla-La Mancha		17,37	22,29
Albacete	1	8,07	22,00
	2	7,69	21,50
	3	12,06	21,60
	4	7,31	21,50
	5	8,45	24,00
	6	9,59	21,70
	7	12,92	21,90

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
Ciudad Real	1 2 3 4 5 6	18,61 9,40 11,97 7,41 10,92 15,29	22,82 21,83 22,53 19,98 22,17 22,67
Cuenca	1 2 3 4 5 6	11,97 7,69 12,25 20,89 13,87 13,39	19,00 19,00 21,00 20,00 20,00 22,00
Guadalajara	1 2 3 4	6,17 4,08 4,18 6,36	20,00 19,00 19,00 20,00
Toledo	1 2 3 4 5 6 7	6,55 15,48 23,65 11,02 22,32 30,20 19,09	19,00 23,00 23,50 23,50 23,50 23,00 23,00
5. Cataluña/Comunidad Valenciana		20,62	21,82
Barcelona	1 2 3 4 5	18,14 12,47 12,47 10,20 11,90	19,00 21,00 19,00 18,00 17,00
Gerona	1	19,27	18,70
Lérida	1 2 3 4 5 6 7	9,86 12,36 11,34 9,07 10,20 10,77 13,60	20,00 20,00 19,00 17,00 19,00 20,00 19,00
Tarragona	1 2 3 4 5 6 7	9,40 15,35 37,97 12,47 19,27 20,41 21,54	21,50 18,50 23,50 20,00 17,50 21,50 18,00
Castellón	1 2 3	23,78 18,34 20,24	23,27 19,40 21,13
Valencia	1 2 3	13,09 16,24 18,73	21,65 22,33 21,31

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljy / 100 kg oliiveja kg olja/100 kg oliver
	4	15,55	19,58
	5	11,56	22,07
Alicante	1	15,32	23,70
	2	12,93	24,38
	3	10,42	21,05
	4	7,80	24,12
	5	29,72	15,15
6. Extremadura		20,82	19,24
Badajoz	1	17,99	21,00
	2	26,30	18,00
	3	33,22	20,00
	4	18,68	19,00
	5	18,68	22,00
	6	12,46	19,00
Cáceres	1	16,61	13,00
	2	13,84	16,00
	3	8,30	20,00
	4	8,30	17,00
	5	19,38	20,00
	6	12,46	17,00
Otras — Andre — Sonstige — Λοιπά — Other — Autres — Altri — Andere — Outras — Muut — Andra			
Almería	1	26,53	19,65
Cádiz	1	14,22	19,84
Huelva	1	11,03	17,91
	2	18,89	19,35
Zaragoza	1	9,50	22,50
	2	7,50	23,00
	3	14,00	25,00
	4	12,00	21,50
	5	12,50	22,00
	6	16,00	23,50
Teruel	1	24,00	23,50
	2	17,00	22,50
	3	11,40	21,50
	4	28,00	22,00
Huesca	1	15,00	20,50
	2	14,50	21,00
	3	17,00	19,00
	4	9,00	21,00
	5	6,00	17,00
Baleares	1	5,61	19,80
	2	8,50	14,71
	3	9,00	14,71
	4	13,60	14,71
Ávila	1	30,00	16,00
	2	25,00	17,00
	3	28,00	16,00
	4	25,00	18,00

Zonas regionales y provincias Regionale zoner og provinser Erzeugungsregionen und -provinzen Περιφερειακές ζώνες και επαρχίες Regional areas and provinces Zones régionales et provinces Zone regionali e province Regionale gebieden en provincies Zonas regionais e provincias Alueelliset vyöhykkeet ja maakunnat Regionala områden och provinser	Zona (1) Zone (1) Zone (1) Ζώνη (1) Zone (1) Zone (1) Zona (1) Zone (1) Zona (1) Alue (1) Zon (1)	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg oliven per afgeoogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg oliven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
Salamanca	1	9,00	15,00
	2	11,00	11,00
Zamora	1	30,00	13,00
La Rioja	1	8,50	22,68
Madrid	1	8,87	22,87
Murcia	1	9,75	22,50
	2	10,22	21,00
	3	7,65	20,00
	4	18,08	21,00
	5	8,52	22,30
Navarra	1	11,66	22,68
	2	7,96	22,89
Álava	1	6,00	29,00
ESPAÑA		32,66	21,80

E. PORTUGAL — PORTUGAL — PORTUGAL — ΠΟΡΤΟΓΑΛΙΑ — PORTUGAL — PORTUGAL — PORTOGALLO —
PORTUGAL — PORTUGAL — PORTUGALI — PORTUGAL

Zonas regionales y regiones Regionale zoner og regioner Erzeugungsregionen und Regionen Περιφερειακές ζώνες και περιοχή Regional areas and regions Zones régionales et régions Zone regionali e regioni Regionale gebieden en regio's Zonas regionais e regiões Alueelliset vyöhykkeet ja maakunta Regionala områden och kommun	Zona ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Ζώνη ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Zona ⁽¹⁾ Zone ⁽¹⁾ Zona ⁽¹⁾ Alue ⁽¹⁾ Zon ⁽¹⁾	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg olijven per afgeoogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg olijven kg azeite/100 kg azeitonas kg öljy / 100 kg oliiveja kg olja/100 kg oliver
1. Alentejo		9,36	14,60
Portalegre	1	8,00	14,00
Barros de Fronteira e zonas circundantes	1	8,00	13,00
	2	8,00	13,00
Elvas	1	12,00	14,00
	2	11,00	15,00
Litoral Sul	1	6,00	11,00
	2	6,00	12,00
Évora	1	8,00	11,00
	2	8,00	11,00
	3	7,00	11,00
Calcários Duros	1	9,00	11,00
Alto Alentejo Oriental	1	9,00	12,00
	2	10,00	13,00
Transição Barros de Beja/Alto Alentejo	1	8,00	12,00
	2	7,00	13,00
Margem Esquerda	1	10,00	15,00
	2	11,00	17,00
Barros de Beja	1	8,00	12,00
	2	7,00	13,00
Serras Alentejanas	1	8,00	11,00
	2	8,00	11,00
2. Norte		11,55	16,20
Entre Douro e Minho (Noroeste)	1	6,00	10,00
	2	6,00	10,00
	3	6,00	9,00
	4	8,00	12,00
	5	7,00	12,00
	6	7,00	12,00
Terra Fria Transmontana	1	11,00	15,00
	2	11,00	15,00
Alto Douro	1	12,00	15,00
	2	12,00	17,00
	3	11,00	16,00
	4	10,00	14,00
	5	10,00	13,00
3. Centro		8,97	12,00
Centro Litoral	1	7,00	11,00
	2	8,00	12,00
	3	7,00	11,00
	4	7,00	13,00
	5	8,00	11,00
Beira Central	1	7,00	12,00
Alto Mondego	1	5,00	11,00
	2	6,00	12,00
Beira Serrana	1	6,00	13,00
	2	7,00	12,00
	3	6,00	11,00
	4	6,00	11,00

Zonas regionales y regiones Regionale zoner og regioner Erzeugungsregionen und Regionen Περιφερειακές ζώνες και περιοχή Regional areas and regions Zones régionales et régions Zone regionali e regioni Regionale gebieden en regio's Zonas regionais e regiões Alueelliset vyöhykkeet ja maakunta Regionala områden och kommun	Zona ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Ζώνη ⁽¹⁾ Zone ⁽¹⁾ Zone ⁽¹⁾ Zona ⁽¹⁾ Zone ⁽¹⁾ Zona ⁽¹⁾ Alue ⁽¹⁾ Zon ⁽¹⁾	kg aceitunas/árbol cosechado Kg oliven/høstet træ kg Oliven/abgeernteten Ölbaum συγκομιδή σε kg ελαιοκάρπου/δένδρο kg olives/tree harvested kg olives/arbre récolté kg olive/albero sottoposto a raccolta kg olijven per afgeogste boom kg azeitonas/árvore objecto de colheita kg oliiveja / korjattu puu kg oliver/skördat träd	kg aceite/100 kg aceitunas Kg olie/100 kg oliven kg Öl/100 kg Oliven kg ελαιολάδου/100 kg ελαιοκάρπου kg oil/100 kg olives kg huile/100 kg olives kg olio/100 kg olive kg olie/100 kg olijven kg azeite/100 kg azeitonas kg öljyä / 100 kg oliiveja kg olja/100 kg oliver
Centro Interior Serrano	1 2 3 4 5	7,00 9,00 6,00 7,00 9,00	10,00 14,00 10,00 10,00 12,00
Beira Baixa	1 2 3 4	11,00 12,00 10,00 8,00	11,00 11,00 11,00 10,00
Otras — Andre — Sonstige — Λοιπά — Other — Autres — Altri — Andere — Outras — Muut — Andra			
Oeste e Lisboa	1	6,00	11,00
Ribatejo	1 2 3 4	6,00 7,00 6,00 7,00	11,00 12,00 11,00 12,00
Charneca do Tejo	1 2	6,00 6,00	11,00 11,00
Algarve	1 2 3	6,00 6,00 6,00	11,00 12,00 11,00
PORTUGAL		9,50	14,10

⁽¹⁾ Zonas homogéneas a que se refiere el Reglamento (CE) n° 2138/97.

⁽¹⁾ Homogene zoner som omhandlet i forordning (EF) nr. 2138/97.

⁽¹⁾ Homogene Erzeugungsgebiete gemäß der Verordnung (EG) Nr. 2138/97.

⁽¹⁾ Ομοιογενείς ζώνες που αναφέρει ο κανονισμός (ΕΚ) αριθ. 2138/97.

⁽¹⁾ Homogenous zones referred to in Regulation (EC) No 2138/97.

⁽¹⁾ Zones homogènes visées au règlement (CE) n° 2138/97.

⁽¹⁾ Zone omogenee di cui al regolamento (CE) n. 2138/97.

⁽¹⁾ Homogene productiegebieden zoals bedoeld in Verordening (EG) nr. 2138/97.

⁽¹⁾ Zonas homogéneas referidas no Regulamento (CE) n.º 2138/97.

⁽¹⁾ Asetuksessa (EY) N:o 2138/97 tarkoitettut yhtenäiset tuotantoalueet.

⁽¹⁾ Enhetliga produktionsområden enligt förordning (EG) nr 2138/97.

**COMMISSION REGULATION (EC) No 1846/2002
of 16 October 2002**

**fixing depreciation percentages to be applied when agricultural products are bought in, for the
2003 financial year**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1883/78 of 2 August 1978 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽¹⁾, as last amended by Regulation (EC) No 1259/96 ⁽²⁾, and in particular Article 8(1) thereof,

Whereas:

- (1) Pursuant to Article 8 of Regulation (EEC) No 1883/78, systematic depreciation of public intervention agricultural products must take place when they are bought in; accordingly the Commission determines the depreciation percentage for each product concerned before the beginning of each year. Such percentage shall not exceed the difference between the buying-in price and the foreseeable disposal price for each of these products.
- (2) Pursuant to Article 8(3) of Regulation (EEC) No 1883/78, the Commission may, at its discretion, restrict depreciation at the time of buying in to a proportion of this depreciation percentage, but such proportion may not be less than 70 %. Coefficients to be applied also for the 2003 financial year by the intervention agencies to the monthly buying-in values of products should be fixed, to enable the agencies to establish the depreciation amounts.
- (3) The measures provided for in this Regulation are in accordance with the opinion of the EAGGF Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In respect of the products listed in the Annex, which, having been bought in by public intervention have entered store or been taken over by the intervention agencies between 1 October 2002 and 30 September 2003, the authorities shall depreciate their value to account for the difference between the buying-in prices and the foreseeable selling prices of the relevant products.

Article 2

To establish the amount of the depreciation, the intervention agencies shall apply to the values of the products bought in every month the coefficients set out in the Annex.

The expenditure amounts determined in this way shall be notified to the Commission under the declarations established pursuant to Commission Regulation (EC) No 296/96 ⁽³⁾.

Article 3

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

It shall apply from 1 October 2002 onwards.

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

Done at Brussels, 16 October 2002.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 216, 5.8.1978, p. 1.

⁽²⁾ OJ L 163, 2.7.1996, p. 10.

⁽³⁾ OJ L 39, 17.2.1996, p. 5.

ANNEX

'k' depreciation coefficients to be applied to the monthly buying-in values

Products	'k'
Breadmaking common wheat	—
Barley	—
Rye	0,25
Maize	—
Sorghum	—
Paddy rice	0,35
Alcohol	0,70
Butter	0,45
Skimmed-milk powder	0,25
Beef with bones	0,35
Deboned beef	0,30

COMMISSION REGULATION (EC) No 1847/2002
of 16 October 2002
on the issue of system B export licences in the fruit and vegetables sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 1961/2001 of 8 October 2001 on detailed rules for implementing Council Regulation (EC) No 2200/96 as regards export refunds on fruit and vegetables ⁽¹⁾, as last amended by Regulation (EC) No 1176/2002 ⁽²⁾, and in particular Article 6(6) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1312/2002 ⁽³⁾ fixes the indicative quantities for system B export licences other than those sought in the context of food aid.
- (2) In the light of the information available to the Commission today, there is a risk that the indicative quantities laid down for the current export period for apples will shortly be exceeded. This overrun will prejudice the

proper working of the export refund scheme in the fruit and vegetables sector.

- (3) To avoid this situation, applications for system B licences for apples exported after 17 October 2002 should be rejected until the end of the current export period,

HAS ADOPTED THIS REGULATION:

Article 1

Applications for system B export licences for apples submitted pursuant to Article 1 of Regulation (EC) No 1312/2002, export declarations for which are accepted after 17 October 2002 and before 16 November 2002, are hereby rejected.

Article 2

This Regulation shall enter into force on 18 October 2002.

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

Done at Brussels, 16 October 2002.

For the Commission

J. M. SILVA RODRÍGUEZ

Agriculture Director-General

⁽¹⁾ OJ L 268, 9.10.2001, p. 8.

⁽²⁾ OJ L 170, 29.6.2002, p. 69.

⁽³⁾ OJ L 192, 20.7.2002, p. 13.

COMMISSION REGULATION (EC) No 1848/2002
of 16 October 2002
determining the world market price for unginned cotton

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Protocol 4 on cotton, annexed to the Act of Accession of Greece, as last amended by Council Regulation (EC) No 1050/2001 ⁽¹⁾,

Having regard to Council Regulation (EC) No 1051/2001 of 22 May 2001 on production aid for cotton ⁽²⁾, and in particular Article 4 thereof,

Whereas:

- (1) In accordance with Article 4 of Regulation (EC) No 1051/2001, a world market price for unginned cotton is to be determined periodically from the price for ginned cotton recorded on the world market and by reference to the historical relationship between the price recorded for ginned cotton and that calculated for unginned cotton. That historical relationship has been established in Article 2(2) of Commission Regulation (EC) No 1591/2001 of 2 August 2001 ⁽³⁾, as amended by Regulation (EC) No 1486/2002 ⁽⁴⁾. Where the world market price cannot be determined in this way, it is to be based on the most recent price determined.
- (2) In accordance with Article 5 of Regulation (EC) No 1051/2001, the world market price for unginned cotton is to be determined in respect of a product of specific characteristics and by reference to the most favourable

offers and quotations on the world market among those considered representative of the real market trend. To that end, an average is to be calculated of offers and quotations recorded on one or more European exchanges for a product delivered cif to a port in the Community and coming from the various supplier countries considered the most representative in terms of international trade. However, there is provision for adjusting the criteria for determining the world market price for ginned cotton to reflect differences justified by the quality of the product delivered and the offers and quotations concerned. Those adjustments are specified in Article 3(2) of Regulation (EC) No 1591/2001.

- (3) The application of the above criteria gives the world market price for unginned cotton determined hereinafter,

HAS ADOPTED THIS REGULATION:

Article 1

The world price for unginned cotton as referred to in Article 4 of Regulation (EC) No 1051/2001 is hereby determined as equalling EUR 24,300/100 kg.

Article 2

This Regulation shall enter into force on 17 October 2002.

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

Done at Brussels, 16 October 2002.

For the Commission

J. M. SILVA RODRÍGUEZ

Agriculture Director-General

⁽¹⁾ OJ L 148, 1.6.2001, p. 1.

⁽²⁾ OJ L 148, 1.6.2001, p. 3.

⁽³⁾ OJ L 210, 3.8.2001, p. 10.

⁽⁴⁾ OJ L 223, 20.8.2002, p. 3.

COMMISSION REGULATION (EC) No 1849/2002
of 16 October 2002
fixing the export refunds on olive oil

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organisation of the market in oils and fats ⁽¹⁾, as last amended by Regulation (EC) No 1513/2001 ⁽²⁾, and in particular Article 3(3) thereof,

Whereas:

- (1) Article 3 of Regulation No 136/66/EEC provides that, where prices within the Community are higher than world market prices, the difference between these prices may be covered by a refund when olive oil is exported to third countries.
- (2) The detailed rules for fixing and granting export refunds on olive oil are contained in Commission Regulation (EEC) No 616/72 ⁽³⁾, as last amended by Regulation (EEC) No 2962/77 ⁽⁴⁾.
- (3) Article 3(3) of Regulation No 136/66/EEC provides that the refund must be the same for the whole Community.
- (4) In accordance with Article 3(4) of Regulation No 136/66/EEC, the refund for olive oil must be fixed in the light of the existing situation and outlook in relation to olive oil prices and availability on the Community market and olive oil prices on the world market. However, where the world market situation is such that the most favourable olive oil prices cannot be determined, account may be taken of the price of the main competing vegetable oils on the world market and the difference recorded between that price and the price of olive oil during a representative period. The amount of the refund may not exceed the difference between the price of olive oil in the Community and that on the world market, adjusted, where appropriate, to take account of export costs for the products on the world market.
- (5) In accordance with Article 3(3) third indent, point (b) of Regulation No 136/66/EEC, it may be decided that the refund shall be fixed by tender. The tendering procedure should cover the amount of the refund and may be limited to certain countries of destination, quantities, qualities and presentations.
- (6) The second indent of Article 3(3) of Regulation No 136/66/EEC provides that the refund on olive oil may be varied according to destination where the world market situation or the specific requirements of certain markets make this necessary.
- (7) The refund must be fixed at least once every month. It may, if necessary, be altered in the intervening period.
- (8) It follows from applying these detailed rules to the present situation on the market in olive oil and in particular to olive oil prices within the Community and on the markets of third countries that the refund should be as set out in the Annex hereto.
- (9) The Management Committee for Oils and Fats has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

The export refunds on the products listed in Article 1(2)(c) of Regulation No 136/66/EEC shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 17 October 2002.

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

Done at Brussels, 16 October 2002.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 72, 30.9.1966, p. 3025/66.

⁽²⁾ OJ L 201, 26.7.2001, p. 4.

⁽³⁾ OJ L 78, 31.3.1972, p. 1.

⁽⁴⁾ OJ L 348, 30.12.1977, p. 53.

ANNEX

to the Commission Regulation of 16 October 2002 fixing the export refunds on olive oil

Product code	Destination	Unit of measurement	Amount of refund
1509 10 90 9100	A00	EUR/100 kg	0,00
1509 10 90 9900	A00	EUR/100 kg	0,00
1509 90 00 9100	A00	EUR/100 kg	0,00
1509 90 00 9900	A00	EUR/100 kg	0,00
1510 00 90 9100	A00	EUR/100 kg	0,00
1510 00 90 9900	A00	EUR/100 kg	0,00

NB: The product codes and the 'A' series destination codes are set out in Commission Regulation (EEC) No 3846/87 (OJ L 366, 24.12.1987, p. 1) as amended.

The numeric destination codes are set out in Commission Regulation (EC) No 2020/2001 (OJ L 273, 16.10.2001, p. 6).

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 11 July 2001

on the State aid scheme applied by Spain to certain newly established firms in Vizcaya (Spain)

(notified under document number C(2001) 1763)

(Only the Spanish text is authentic)

(Text with EEA relevance)

(2002/806/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular the first subparagraph of Article 88(2) thereof,

Having regard to the Agreement on the European Economic Area, and in particular Article 63(1)(a) thereof,

Having, in accordance with the abovementioned Articles, called on interested parties to submit their comments ⁽¹⁾, and having regard to those comments,

Whereas:

Spanish authorities submitted their comments under the abovementioned procedure.

- (4) The Commission's decision to initiate the procedure was published in the *Official Journal of the European Communities* ⁽²⁾. It thereby invited interested parties to submit their comments on the aid within one month of the date of publication of the notice.

I. PROCEDURE

- (1) As a result, in particular, of the information collected in the context of the procedures initiated following complaints about the State aid granted to Daewoo Electronics Manufacturing España SA ⁽³⁾, Ramondín SA and Ramondín Cápsulas SA ⁽³⁾, the Commission learned of the existence of a scheme of non-notified investment aid in Spain, in the Province of Álava, consisting of tax incentives in the form of a reduction of the tax base for certain newly established firms. It also received informal information that similar measures existed in the Province of Vizcaya, since that territory has the same tax autonomy as the Province of Álava.
- (2) By letter dated 29 September 1999, SG(99) D/7813, the Commission informed Spain of its decision to initiate in respect of this aid the procedure laid down in Article 88(2) of the Treaty.
- (3) By letter from the Permanent Representation dated 2 December 1999, registered on 6 December 1999, the

- (5) The Commission received comments from the following interested parties: the Autonomous Community of Castile-Leon on 17 March 2000; Rioja Regional Government on 24 March 2000; the Bilbao Chamber of Commerce, Industry and Navigation (Cámara de Comercio, Industria y Navegación de Bilbao — Bilboko Erkataritza Ganbera) on 27 March 2000; and the Basque Business Confederation (Confederación Empresarial Vasca — Euskal Entrepresarien Konfederakuntza or Confebask) on 27 March 2000. After the deadline, additional comments were received from the Basque Economists Association (Colegio Vasco de Economistas — Ekonomilarien Euskal Elkargoa), by letter of 29 December 2000, registered on 3 January 2001; the Basque Business Circle (Círculo de Empresarios Vascos), on 27 March 2000, and the Professional Association of Tax Advisers of the Autonomous Community of the Basque Country (Asociación Profesional de Asesores Fiscales de la Comunidad del País Vasco), on 28 March 2000. The Commission forwarded these comments by letter D/52998 dated 17 May 2000 to Spain, thereby giving it the opportunity to put forward its own comments. However, it has received none.

⁽¹⁾ OJ C 55, 26.2.2000, p. 2.

⁽²⁾ Commission Decision 1999/718/EC (OJ L 292, 13.11.1999, p. 1).

⁽³⁾ Commission Decision 2000/795/EC (OJ L 318, 16.12.2000, p. 36).

⁽⁴⁾ See footnote 1.

- (6) Provincial Law (Norma Foral) 7/2000 of 19 July repealed Article 26 of Vizcaya Norma Foral 3/1996 of 26 June 1996 ⁽⁵⁾, which formed the legal basis for the tax incentives in question.

II. DETAILED DESCRIPTION OF THE AID

- (7) According to the information at the Commission's disposal, which has not been questioned by the Spanish authorities or by third parties, the tax incentives in question were introduced by Article 26 of the abovementioned Norma Foral 3/1996 of 26 June 1996 on Corporation Tax. The text of Article 26 reads as follows ⁽⁶⁾:

'1. Companies starting their business activity after the entry into force of the Norma Foral shall be entitled to a reduction over four consecutive tax periods, starting from the first one in which, within four years from start-up, they obtain positive tax bases, of 99 %, 75 %, 50 % and 25 % respectively of the positive tax base resulting from the conduct of their business, before offsetting any negative tax bases from previous periods.

[...]

2. To qualify for this reduction, taxable persons shall meet the following requirements:

- (a) they start their business with a minimum paid-up capital of ESP 20 million;

[...]

- (f) in the first two years of operation they invest in tangible fixed assets worth at least ESP 80 million, all such investments being in assets assigned to the business which are not leased or transferred to third parties for their use. For the purposes of this requirement, goods acquired by leasing shall also be deemed to be investments in tangible fixed assets, provided that the business undertakes to exercise the purchase option;

- (g) at least ten jobs are generated in the six months following start-up, and the annual average workforce is kept at that figure from that time until the financial year in which the right to apply the reduction to the tax base expires.

[...]

- (i) they have a business plan covering a minimum period of five years.

3. [...]

4. The minimum amount of the investments within the meaning of paragraph 2(f) and the

minimum number of jobs created within the meaning of paragraph 2(g) shall be incompatible with any other tax reduction laid down for such investment or job creation.

5. The reduction laid down in this Article shall be requested from the tax authorities, which, after checking that the requirements set out at the beginning have been met, shall communicate to the applicant company, as appropriate, their provisional authorisation, which shall be confirmed by decision of the Governing Body of the Vizcaya Provincial Council (Diputación Foral de Bizkaia).

[...]

- (8) The Commission confirms that, according to the preamble of the Norma Foral, the object of the aid in question is to promote the creation of new companies.

- (9) The Commission notes that the tax incentives relate to the positive tax base for corporation tax resulting from the conduct of the business of a number of companies, prior to the set-off for the negative tax bases from previous financial years. In this case, the recipients shall be companies which have started their commercial activities since the date of entry into force of the said provincial laws, have invested in tangible fixed assets a minimum of ESP 80 million (EUR 480 810) and have generated at least ten jobs. In addition, recipient companies should have a business strategy covering a minimum period of five years and should start their activity with a minimum paid-up capital of ESP 20 million (EUR 120 202).

- (10) The Commission emphasises that the aid consists in a reduction of the positive tax base of 99 %, 75 %, 50 % and 25 % respectively over four consecutive tax periods, starting from the first one in which, within a period of four years from start-up, the recipients obtain positive tax bases.

- (11) The Commission finds that the tax incentive is not intended for firms which carry out certain activities or belong to certain sectors, since any activity or sector may be eligible. Nor is it intended for certain categories of firms, for example, SMEs, since any firm may qualify, provided that it satisfies the abovementioned tests.

- (12) The Commission finds that these reductions of the tax base are applicable from the tax period starting on 1 January 1996. As far as combination with other aid is concerned, it is stated that the tax incentives in question may not be combined with any other tax concessions that may be granted in respect of the minimum investment or the minimum creation of jobs. Nevertheless,

⁽⁵⁾ Boletín Oficial de Bizkaia, 11.7.1996.

⁽⁶⁾ Only the parts essential to the assessment of the aid are cited.

- combination with other, non-tax aid, including grants, subsidised loans, guarantees, equity purchases, etc., relating to the same investments is not ruled out. Nor is possible combination with other tax concessions ruled out whose operative event, i.e. the circumstance triggering each concession, is different. Such would be the case, for example, with tax incentives in the form of a tax credit.
- (13) In its decision initiating the said procedure, the Commission pointed out that as far as the application of the Community State aid rules is concerned, the tax nature of the measures in question is irrelevant, since Article 87 of the Treaty applies to aid measures 'in any form'. Nevertheless, the Commission emphasises that, to be regarded as aid, the measures in question should cumulatively satisfy the four criteria set out in Article 87 and explained below.
- (14) Firstly, the Commission pointed out, at that stage, that the reductions of 99 %, 75 %, 50 % and 25 % in the abovementioned tax bases give their recipients an advantage, since the charges normally affecting their budgets are cut through a partial reduction of the normal tax liability.
- (15) Secondly, the Commission provisionally considered that the reductions involve a loss of tax revenue and are therefore equivalent to the consumption of public resources in the form of fiscal expenditure.
- (16) Thirdly, the Commission provisionally considered that the reduction in the tax bases referred to impinges on competition and trade between Member States. Since the recipients conduct business which may involve trade between Member States, the aid strengthens their position vis-à-vis competitors which are also involved in intra-Community trade and therefore affects such trade. Furthermore, the increase in recipient firms' net profit (profit after tax) improves their profitability. In this way they are able to compete with firms which are not eligible for the aid.
- (17) Lastly, the Commission considered, at that stage, that the reduction of the tax base in question is specific or selective in that it favours certain firms. The conditions for granting the incentives specifically state that firms established before the said provincial laws came into force in mid-1996 are ineligible, as are other firms whose investments are below the threshold of ESP 80 million (EUR 480 810), which have created fewer than ten jobs and which do not have a paid-up capital of more than ESP 20 million (EUR 120 202). In addition, the Commission considered that the tax aid is not justified by the nature or general scheme of the tax system.
- (18) Furthermore, the Commission considered provisionally that the selective nature of the concession is also due to a discretionary power of the tax authorities. The aid is not granted automatically, since the recipient's application is studied by the Vizcaya Provincial Council, which may, subsequently, decide to grant the aid if appropriate.
- (19) In short, the Commission considered, at that stage, that the reduction of the tax base is State aid within the meaning of Article 87(1) of the Treaty and Article 61(1) of the Agreement on the European Economic Area, since it meets the cumulative criteria of constituting an advantage, being granted by the State from State resources, affecting trade between Member States and distorting competition in favour of certain firms.
- (20) Since the tax incentives are not subject, among other requirements, to the condition that they do not exceed EUR 100 000 during a period of three years, the Commission considered provisionally that they cannot be regarded as subject to the *de minimis* rule ⁽⁷⁾.
- (21) The Commission would point out that State aid which is not covered by the *de minimis* rules is subject to the obligation of prior notification laid down in Article 88(3) of the Treaty and Article 62(3) of the EEA Agreement. However, the Spanish authorities have not fulfilled this obligation, which is why the Commission considers provisionally that the aid may be regarded as unlawful.
- (22) The Commission found at this stage that, although the granting of the incentives was conditional on a minimum investment and the creation of a minimum number of jobs, the tax arrangements in question do not guarantee compliance with Community guidelines on State regional aid. This is why the Commission provisionally took the view that they could not be considered as investment or employment aid.
- (23) On the contrary, the Commission provisionally took the view that these tax concessions should be viewed as aid to help cover operating costs, as their aim was to free companies from the costs which they would have had to bear in day-to-day management or other habitual activities.
- (24) The Commission pointed out that operating aid is in principle prohibited. It can, however, be granted in exceptional circumstances, in regions qualifying for regional aid, provided that it meets certain conditions. However, the incentives are not subject to these conditions. Consequently, the Commission considered provisionally that there were doubts about the compatibility of the tax incentives with the rules on regional aid.

⁽⁷⁾ See point 3.2 of the Community guidelines on aid for SMEs (OJ C 213, 19.8.1992) and the communication by the Commission on the *de minimis* rule for State aid (OJ C 68, 6.3.1996).

- (25) The reduction of the tax base, which is not restricted to a particular sector, may be granted to firms that are subject to Community sectoral rules. The Commission therefore noted provisionally that it had doubts as to whether the incentives were compatible where the recipient belongs to a sector that is subject to special Community rules.
- (26) Lastly, the Commission doubted at this stage whether the tax incentives were compatible with the common market in the light of the derogations in Article 87(2) and (3) of the Treaty. The incentives cannot be regarded as aid having a social character under Article 87(2)(a), are not intended to make good the damage caused by natural disasters or exceptional occurrences within the meaning of Article 87(2)(b) and are not subject to the provisions of Article 87(2)(c) concerning certain areas of the Federal Republic of Germany. As far as the derogations in Article 87(3) other than those in subparagraphs (a) and (c), which have already been discussed, are concerned, the Commission considered provisionally that the incentives were not designed to promote the execution of an important project of common European interest or to remedy a serious disturbance in the economy of a Member State under Article 87(3)(b). The incentives do not fall within the scope of Article 87(3)(c), which concerns 'aid to facilitate the development of certain economic activities...', as they are not specific to the activities of the beneficiary companies. Lastly, they are not intended to promote culture or heritage conservation within the meaning of Article 87(3)(d).
- (27) As well as inviting them to submit their comments under the Article 88(2) procedure, the Commission also asked the Spanish authorities to supply all the information relevant to assessing the tax incentives in the form of a reduction of the tax base of certain newly established firms in the Province of Vizcaya. In this specific case, the relevant information requested is as follows: copies of all decisions granting the reduction of the tax base, and data on the investments made by each recipient, the jobs created, the share capital, the amount of the reduction in the tax base which each firm has enjoyed, and the outstanding balance.

III. COMMENTS OF THE SPANISH AUTHORITIES

- (28) The Spanish authorities submitted their comments by letter sent by the Permanent Representation, dated 2 December 1999. Essentially, they take the view that the reduction of the tax base in question does not constitute State aid within the meaning of Article 87 of the Treaty.

On the contrary, they view the tax concessions in question as a general measure which is not covered by the rules on State aid. They also state that the measure, whose purpose is to promote investment, is part of an economic policy which is much used by governments.

- (29) They stress that the measure is not specific or selective in character. In their opinion, the opening of the measure to all sectors and to all taxpayers that meet the appropriate criteria removes any specific character. Nor is there any de facto restriction of this general scope. As to specificity of substance, this does not exist, since the requirements to invest ESP 80 million and create ten jobs are not discriminatory, but objective conditions deriving from the need to ensure the effectiveness of the measure and thus achieve the proposed objective.
- (30) Furthermore, the Spanish authorities dispute that the measures in question are of a discretionary nature, since the incentives are granted automatically once the said objective conditions are satisfied. The Vizcaya Provincial Council can thus check only that all the conditions are satisfied; it cannot alter or impose any conditions. Nor is the procedure laid down in the abovementioned Article 26.5 for granting the tax incentives discretionary. Under that Article 'the tax authorities (...) shall communicate to the applicant company, as appropriate, their provisional authorisation, which shall be confirmed by decision of the Governing Body of the Vizcaya Provincial Council'. The procedure should be interpreted therefore as meaning that the incentives will be granted after a check has been made that all the objective conditions are met. This is why the phrase 'as appropriate' is not discretionary.
- (31) Moreover, the Spanish authorities claim that the Vizcaya reduction of the tax base is founded on measures existing in other Member States such as Ireland, or on measures⁽⁸⁾ taken by the Spanish central government in 1993. However, the Commission did not consider all these measures as State aid within the meaning of Article 87 of the Treaty. Given the similarity between the Vizcaya measures and those of the central government, it can be concluded that if one measure is not specific in character, the other ought not to be either. Furthermore, the Spanish authorities state that both the Vizcaya measures and those of the central government cover only one part of Spain. Therefore, if the Commission did not consider there was anything specific about the tax measure established by the Spanish central government, it ought to reach the same conclusion about the Vizcaya measures.

⁽⁸⁾ Law 22/1993 of 29 December 1993 on tax measures and the reform of the legal system of the public service and unemployment protection (BOE, 31.12.1993). The measure consisted in the reduction of the corporation tax base by 95 % in the tax years 1994 to 1996 of firms set up in 1994 which invested at least ESP 15 million and created at least three, but less than twenty, jobs.

(32) Moreover, the Spanish authorities argue that, even if the Commission considered that the measure was specific, it was justified by the nature and general scheme of the system, as provided for in the Commission notice on the application of the State aid rules to measures relating to direct business taxation (98/C 384/03) ⁽⁹⁾. The measure in question is justified by the nature and general scheme of the tax system, since the conditions that must be met before it can be granted are objective and cross-sector.

(33) Nor do the Spanish authorities agree with the view expressed by the Commission that the tax rules do not satisfy the conditions of the sectoral rules. In their opinion, the Commission ought to determine what the specific conditions are that are infringed by the tax rules in question. The Spanish authorities consider that the application of the rules on regional aid is inappropriate, since in this specific case no State aid is involved.

(34) They also question the Commission's assumption that trade will be affected because the companies benefiting from concessions carry out economic activities involving trade between the Member States. In their opinion, it cannot be established, *pace* the Commission, that trade is affected generally, but only in specific cases, since there is a possibility that in some cases it will not be affected. In other cases, the companies concerned may be operating in sectors which have not yet been liberalised or on local markets only. In all these cases one of the prerequisites for describing public aid as State aid is missing.

(35) As regards the operating-aid characteristics which, according to the Commission, the tax measures in question have, the Spanish authorities emphasise that, although the tax advantage derives from the tax base and not from the investment, it still has the character of an investment incentive and cannot, therefore, be viewed as operating aid.

(36) In view of the above arguments, the Spanish authorities consider that the Commission should terminate the Article 88(2) procedure by a decision stating that the tax measures in question do not meet the criteria for being regarded as State aid.

(37) The Spanish authorities also emphasise that, under Spanish tax rules, the tax authorities may disclose data relating to taxpayers only in certain exceptional cases. Such cases do not include sending information to the Commission. Consequently, the Spanish authorities are not providing any of the information requested in the decision opening the procedure.

IV. OTHER COMMENTS RECEIVED BY THE COMMISSION

Comments by the Autonomous Community of Castile-Leon

(38) The Commission emphasises that the comments set out below are without prejudice to the question of whether the parties which submitted them can be considered interested parties within the meaning of Article 88(2) of the Treaty.

(39) The Autonomous Community of Castile-Leon points out first of all that the tax measures in question are part of the set of tax measures adopted by the Vizcaya Provincial Council that have been disputed both in Spain and at Community level. It points out that, in the case in point, Article 26, which lays down the tax measure in respect of which the procedure was initiated, was quashed by the High Court of the Basque Country ⁽¹⁰⁾ (Tribunal Superior del País Vasco) in 1999.

(40) The Autonomous Community of Castile-Leon also goes on to state that the tax measures in question constitute State aid, since they satisfy all four criteria laid down in Article 87 of the Treaty. In support of this contention it basically puts forward the same arguments as those given in the decision initiating the procedure. It also states that one of the reasons for the selective nature of the measure is the discretionary power of the authorities ⁽¹¹⁾. Moreover, it also notes that the tax measures are not justified by the nature or general scheme of the tax system, since their purpose is to promote the formation of new companies.

(41) For the rest, the Autonomous Community of Castile-Leon considers that the tax incentives cannot be regarded as compatible by virtue of the derogations in Article 87. In this respect, it states that the tax measures have the character of operating aid, since they are permanent and not linked to the execution of a specific project. However, operating aid can only be compatible under certain conditions, in areas qualifying for aid under the derogation in Article 87(3)(a). As the Basque Country qualifies for aid under the derogation in Article 87(3)(c), the operating aid in question cannot be regarded as compatible. Furthermore, the obligation to notify laid down in Article 88(3) has not been complied with.

(42) The Autonomous Community of Castile-Leon takes the view therefore that the tax measures in question are State aid which is unlawful, since the notification procedure laid down in Article 88(3) has not been followed, and which is incompatible with the common market.

⁽⁹⁾ OJ C 384, 10.12.1998, p. 3.

⁽¹⁰⁾ Judgement No 718/1999 dated 30 September 1999.

⁽¹¹⁾ See in this respect the judgment by the Court of Justice of the European Communities dated 26 September 1996 in Case C-241/94.

Comments from the Rioja Regional Government

- (43) The Rioja Regional Government states that the tax measures constitute State aid, since they satisfy all four criteria set out in Article 87 of the Treaty. In support of this contention, it argues in particular that the purpose and effect of the reduction of the tax base is to relieve the recipient of part of the tax burden which would otherwise have been imposed on its profits. It therefore constitutes a financial advantage for recipient firms, which, because there are no *quid pro quos* for the authorities, involves a loss of tax revenue. This means that the recipients' business benefits, as they have a competitive advantage vis-à-vis all the other companies. In addition to the specificity of substance, in the form of a minimum share capital of ESP 20 million, a minimum investment of ESP 80 million and a minimum of 10 jobs created, the Rioja Regional Government states that the discretionary nature of the reduction of the tax base is due partly to the authorities' ability to determine investments eligible for aid, deadlines and maximum limits and partly to the fact that the granting of the reduction of the tax base is not automatic.
- (44) Moreover, the Rioja Regional Government considers that the tax measures cannot be justified on the grounds that there are five tax systems in Spain. In this context, it recalls that Advocate General Saggio⁽¹²⁾ ruled that the nature of the tax authorities in a territory does not justify discrimination in favour of companies based there. Furthermore, the measures are not justified by the nature or general scheme of the tax system in Biscay, since they claim to improve the competitiveness of recipient firms. The Rioja Government also points out that the High Court of Justice of the Basque Country (Tribunal Superior de Justicia de País Vasco)⁽¹³⁾ regarded the tax measures in question as disproportionate and inappropriate for achieving the objective of promoting economic activity, since they may indirectly affect the free movement of persons and goods by establishing unacceptable conditions of competitive advantage.
- (45) In short, the Rioja Regional Government considers that the tax incentives cannot be considered compatible with the common market by virtue of the derogations in Article 87. Moreover, the Spanish authorities did not fulfil the obligation to notify the incentives under Article 88(3) of the Treaty.
- (46) The Rioja Regional Government therefore thinks that the tax measures should be regarded as unlawful State aid, since they did not comply with the Article 88(3) notification procedure, and as aid that is incompatible with the common market.

Comments from the Basque Business Confederation (Confederación Empresarial Vasca — Euskal Entrepresarien Konfederakuntza (Confebask))

- (47) Confebask started by drawing attention to the underlying historical reasons for the tax autonomy enjoyed by the Province of Vizcaya. As regards substance, Confebask's views are essentially as follows:
- (a) the presumed reduction of the tax debt: the Commission is wrong to think that there is a tax debt whose reduction involves a loss of tax revenue. If this argument were sound, any tax deduction would always involve a loss of revenue compared with the amount that would have been paid under normal conditions. Confebask therefore requests that the Commission reconsider its position, since otherwise it could be argued that taxes were being unlawfully harmonised by establishing a normal amount in relation to which it would be necessary to determine any losses of tax revenue;
 - (b) the impact on trade: according to the Commission, where the recipients participate in intra-Community trade, the tax measures in question distort that trade. However, differences between tax systems always affect trade. To determine the impact, the Commission should therefore analyse the entire tax system and not the specific provisions. Confebask emphasises in this respect that, according to one study, the tax burden in the Basque Country is greater than in the rest of Spain. The Commission should explain why these specific measures and not other tax differences have a negative impact on trade. In any case, even if such an effect did exist, the way to remove it would be through harmonisation, not State aid;
 - (c) the selective character of the aid: in Confebask's opinion, the selective nature of the tax measures should be assessed in one of two ways, either as an enabling rule conferring power on the tax authority subsequently to grant a specific relief, or as a rule directly granting the tax relief without requiring subsequent specification. The Commission, however, is using one argument which fits the first category, and another which fits the second. Given that the two are mutually exclusive, the Commission should explain in which category the tax measures in question fall, since otherwise it would be contradictory to try and use both.
- Confebask disagrees with the approach whereby the tax measures are regarded as enabling rules, since the reduction is granted automatically and the authorities, accordingly, have no discretionary power. The authorities are restricted to checking that the applicant satisfies the test of eligibility. Moreover, if the tax measures are regarded as enabling rules which subsequently make it possible to grant the aid, it has to be

⁽¹²⁾ See opinion in Joined Cases C-400/97, C-401/97 and C-402/97.

⁽¹³⁾ See the judgements of 30 September and 7 October 1999 on the tax measures in question.

concluded that the current procedure, in so far as it is the rules that are being questioned and not specific instances of their application, is meaningless. Similarly, according to the first paragraph of the Commission's letter to the Member States ⁽¹⁴⁾, a general provision conferring relief is regarded as aid only if 'legislative machinery enabling it to be granted without further formality has been set up'. By contrast, because it is abstract, an enabling rule cannot be regarded as State aid and, hence, cannot be assessed for its effect on competition and trade between Member States.

- As for regarding the tax measures as rules granting aid directly, Confebask points out that, according to points 17, 19 and 20 of notice 98/C 384/03, a tax measure may be specific and, hence, may be State aid, if it is aimed solely at public undertakings, certain types of undertaking or undertakings in a given region. The tax measures in question do not have any of these characteristics; they are not even specific to a geographical area, as they are applicable to the whole territory under the jurisdiction of the regional authorities which established them. As to the specific character of the maximum limits (share capital of ESP 20 million, investment of ESP 80 million, and 10 jobs created) Confebask considers that the use of objective maximum limits is normal practice in national and Community tax rules. It also draws attention to the basis of various judgments of the Court of Justice and Commission decisions: hitherto, it has never been held that maximum limits imply specificity. Moreover, the Commission itself acknowledges, in point 14 of the above notice, that the effect of promoting certain sectors does not necessarily mean that the measures are specific.

- Confebask also maintains that Vizcaya's reduction of the tax base is nothing more than an adjustment of a 1993 measure (mentioned above in the comments from the Spanish authorities) introduced by Spain's central government. It even maintains that the rules are identical, except for the quantitative maximum limits. Thus the effect of Vizcaya's reduction of the tax base on competition is cancelled, since the territories adjoining the Basque provinces offer tax concessions to new firms. Moreover, if there were an impact on competition, it would derive from the abovementioned measures taken by the Spanish central authorities, in that these can reach a larger number of beneficiaries. Confebask also stresses that there are similar measures in other Member

States, but the Commission has not initiated any procedure with regard to them, nor have they been classified as harmful measures by the Primarolo Group. In this respect it states that, in France, new firms have been eligible for corporation tax exemptions and reductions for a period of five years (10 years in some regions, and for even more favourable arrangements in Corsica) since 1994. In Luxembourg, there is a 25 % reduction of corporation tax for a period of eight years. In the south of Italy there are tax holidays from the IRPEG and the ILOR for 10 years. Lastly, in Portugal there is a 25 % reduction of corporation tax for a period of from seven to 10 years. Everything shows, therefore, that Vizcaya's reduction of the tax base is not an exceptional scheme which gives rise to any specificity. On the contrary, it is a system widely used in the Member States;

- (d) the importance of legal certainty: Confebask argues that the Commission's description of the tax reduction as unlawful aid calls into question the principles of legitimate expectations, the ban on arbitrary decisions by the institutions, legal certainty and proportionality, since the Commission regarded the Basque tax arrangements as lawful in its 1993 decision. At most, the Commission could change its position as regards future cases but not as regards past ones;
- (e) incompatibility with the common market: if the tax measures in question are regarded as enabling rules, Confebask considers that their compatibility cannot be assessed while the aid is not granted through an administrative decision. The procedure is meaningless and incapable by definition of yielding any results as to the compatibility of the aid. Moreover, if the tax measures in question are regarded as rules granting aid directly, Confebask takes the view that the practice of the Commission and the Court requires that measures have to have sectoral specificity before the compatibility of the aid can be assessed. Furthermore, it would be necessary to determine the overall tax burden on firms and the reference tax burden. Lastly, this approach would lead to the absurd conclusion that any tax burden lower than the highest tax burden in all the Member States would constitute State aid. Confebask also rejects the Commission's argument that the said tax measures are incompatible since they do not contain specific provisions on sectoral or regional aid, or aid for large investment projects, etc.: tax measures may not and should not include this type of provision. According to the Court of Justice ⁽¹⁵⁾, the Commission should specify in its decisions what the adverse

⁽¹⁴⁾ Commission letter to Member States dated 30.10.1985.

⁽¹⁵⁾ Joined Cases C-278/92, C-279/92 and C-280/92 dated 14 September, *Spain v Commission*, [1994] ECR I-4103.

effects on competition are, determining the real effect of the measures analysed. Incompatibility cannot be determined, therefore, in abstract situations specific to a tax system, since in that case any differences between tax systems would necessarily become aid. This leads Confebask to repeat that there is no normal tax debt, which has been reduced by the tax, measures in question;

- (f) Confebask therefore asks the Commission to adopt a final decision terminating the procedure and stating that the tax measures in question comply with Community law.

- (48) Confebask's additional comments, communicated by letter dated 29 December 2000, registered on 3 January 2001, were not taken into account, as they reached the Commission after the deadline had expired⁽¹⁶⁾. Furthermore, Confebask did not apply for an extension of the time limit pursuant to Article 6(1) of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty⁽¹⁷⁾.

Comments by the Basque Economists Association (Colegio Vasco de Economistas — Ekonomilarien Euskal Elkargoa) and the Bilbao Chamber of Commerce, Industry and Navigation (Cámara de Comercio, Industria y Navegación de Bilbao — Bilboko Erkataritza Ganbera) (hereinafter CVE-CCB)

- (49) CVE-CCB consider that the tax system of each Basque province does not meet the specificity criterion in Article 87(1) of the Treaty, since it only applies in part of a Member State. In support of this view, it argues that the Commission's usual practice of considering that there is specificity when the tax measure is applied to part of the Member State is appropriate where there is a single tax system, but not where there are different tax systems in the same Member State. The practice, furthermore, is contrary to the coherence of the Spanish tax system, which is multiple by nature. Each system is applied exclusively in one part of the territory. Thus, each one of the systems is not a regional system, but a unique system applicable to the territory concerned. Moreover, the losses of tax revenue which result from certain tax measures are not the subject of a transfer from the central government. On the contrary, they have to be offset, either by increasing the revenues from other taxes or by cutting public expenditure. In addition, the specific nature of the Spanish tax system should not be penalised through the application of Community law. For the rest, any distortions of competition resulting from the existence of five tax systems should be tackled through the Community rules on tax harmonisation.

- (50) Nonetheless, CVE-CCB do not rule out the possibility that, in the exercise of their tax autonomy, the Provincial Councils may adopt tax measures that are caught by Article 87(1) of the Treaty. However, in the present case they take the view that the reduction in the tax base is not covered by this Article, as the only criterion it meets is that it was granted from public funds. It does not distort competition, because its payment implies that there is a positive tax base. Moreover, its amount cannot be determined in advance, since, for example, if there were no profits, the aid would not be paid. The same applies to the possibility of trade being affected. This must be established in each specific case: it is not sufficient that trade might be affected. For the rest, CVE-CCB examine whether specificity derives from the maximum limits for eligibility for the tax reduction or from the Provincial Council's discretionary power to grant the reduction. In this respect, they consider that the maximum limits do not involve specificity, since they are objective and non-discriminatory. As for the grant of the tax reduction, this does not involve the exercise of a discretionary power, but checking that all the conditions are met.

- (51) CVE-CCB conclude that the reduction of the tax base, which is a general measure adopted under the tax powers of the Provinces in question, is not caught by Article 87 of the EC Treaty.

Comments from the Basque Business Circle (Círculo de Empresarios Vascos) and the Professional Association of Tax Advisers of the Autonomous Community of the Basque Country (Asociación Profesional de Asesores Fiscales de la Comunidad del País Vasco) (hereinafter CEV-APCPV)

- (52) As the comments submitted individually by these organisations are similar or even identical, they are summarised together.
- (53) CEV-APCPV reject the Commission's assessment that the reduction of the tax base is specific or selective because firms set up before it came into force and existing firms are excluded and because of the quantitative maximum limits required. Tax rules always apply from the date of their entry into force, and retroactive application is exceptional. Furthermore, as the objective of the measure is to promote investment, it is logical that the tax reduction should be confined to new firms. As regards the maximum limits, everything indicates that they are objective and, moreover, much used in the tax sphere. As to the Provincial Council's approval before the reduction of the tax base can apply, this is an act of prior verification aimed at checking that all the conditions are met. After this, aid is granted automatically.

⁽¹⁶⁾ The deadline was one month after the date of publication in the *Official Journal of the European Communities* (26 February 2000) of the call for observations.

⁽¹⁷⁾ OJ L 83, 27.3.1999, p. 1.

(54) As regards the issue of whether trade is affected, CEV-APCPV stress that this must be assessed on a case-by-case basis and not in a general way, as the Commission does. For instance, there may be recipients which only produce for local markets. In such a case, the tax measures do not affect intra-Community trade. The same applies to their impact on competition. Moreover, the reduction of the tax base for recipients whose activities are carried out on markets that have not yet been liberalised cannot distort competition. For the rest, the loss of tax revenues cannot be assessed if it is regarded as a single measure, in this case the reduction of the tax base, while ignoring the overall tax burden. In this respect, CEV-APCPV state that the overall tax burden in the Basque Country is greater than in the rest of Spain.

(55) CEV-APCPV consider that, even if the Commission, despite the above comments, continues to think that the said reduction of the tax base is a specific measure, it would be justified by the nature and general scheme of the system. In support of this view, they argue that the tax measure is applied to all operators irrespective of their activity. Furthermore, it is necessary for the functioning and efficiency of the system, since to evaluate the inequality of a measure it is necessary to situate it in the system and determine whether this results in a low tax burden. Moreover, the tax measure complies with the principle of equality, since new firms are not in the same situation as an existing firm.

(56) In addition, CEV-APCPV ask the Commission to assess the measure in question by taking into account similar measures in other Member States (e.g. Ireland), similar measures from 1993 introduced by the Spanish central government, and the application of the reduction of the tax base in question throughout Spanish territory. In this respect, CEV-APCPV state that the Commission has never considered that these measures are caught by Article 87 of the EC Treaty. Furthermore, they question whether the tax measures can be regarded as operating aid, since the latter is not applicable to new firms, but to the artificial maintenance of existing firms. For the rest, CEV-APCPV consider that the Commission's objective in initiating the procedure against the reduction of the tax base is tax harmonisation. However, for this it is using Articles 87 and 88 of the Treaty, and for this reason there is a misuse of powers.

(57) In view of the above, CEV-APCPV conclude that the reduction of the tax base is not caught by Article 87 of the Treaty.

V. TRANSMISSION OF THE THIRD PARTIES' COMMENTS TO SPAIN

(58) By letter to the Spanish Permanent Representation, dated 18 May 2000, the Commission sent, pursuant to Article

6(2) of the aforesaid Regulation (EC) No 659/1999, the third parties' comments to Spain, inviting it to submit its observations within one month of the date of the letter. Spain has not submitted any such observations.

VI. ASSESSMENT OF THE AID

VII. CLASSIFICATION AS STATE AID

(59) The Commission would point out that, for the purpose of applying the Community rules on State aid, the tax nature of the measures in question does not matter, since Article 87 of the Treaty is applied to aid measures 'in any form'. Nevertheless, the Commission emphasises that, to be regarded as aid, the measures in question should cumulatively satisfy the four criteria set out in Article 87 of the Treaty and explained below.

(60) Firstly, the measure must confer on recipients an advantage which relieves them of charges that are normally borne from their budgets. The advantage may be granted through different types of reduction in the company's tax burden and, in particular, through an exemption from or reduction in tax liability. The said reduction of the tax base by 99 %, 75 %, 50 % and 25 % meets this criterion, since it reduces the recipient firms' tax burden by an amount equivalent to the result of applying the tax rate to the amount of the reductions. If the tax base were not reduced, the recipient firm would have to pay the tax on 100 % of the tax base. The reduction of the tax base thus implies an exception to the common tax system applicable.

(61) Secondly, the Commission considers that the said reduction of the tax base involves a loss of tax revenue and is therefore equivalent to the consumption of public resources in the form of fiscal expenditure. This principle also applies to aid granted by regional or local bodies of Member States⁽¹⁸⁾. Furthermore, the intervention of the State can be effected both through tax provisions of a statutory, regulatory or administrative kind and through the practices of the tax authorities. In the present case, State intervention is effected through the Vizcaya Provincial Council on the basis of a statutory provision.

(62) The argument featuring in some of the comments by interested third parties, to the effect that it would be wrong to regard reductions of 99 %, 75 %, 50 % and 25 % in the tax base as involving a loss of tax revenue in relation to a standard amount (determined by the Commission) of the tax due, is a fallacious one. It should be stressed that the standard level of tax depends on the tax system in question, not on a Commission decision. Furthermore, it should be borne in mind that according

⁽¹⁸⁾ See Case 248/84 dated 24 October 1987, *Germany v. Commission* [1987] ECR 4013.

to the second indent to point 9 of notice 98/C 384/03, to be considered as State aid, 'firstly, the measure must confer on recipients an advantage which relieves them of charges that are normally borne from their budgets. The advantage may be provided through a reduction in the firm's tax burden in various ways, including: (...) a total or partial reduction in the amount of tax (such as exemption or a tax credit)'. This is the case with the relief in the form of the partial reduction of 99 %, 75 %, 50 % and 25 % of the tax base. The comment is therefore without foundation.

(63) Thirdly, the measure must affect competition and trade between Member States. It should be stressed in this respect that, according to a report⁽¹⁹⁾ on the external dependency of the Basque economy in the period 1990 to 1995, exports abroad went up⁽²⁰⁾, not only in absolute terms but, in particular, in relative terms as well, to the detriment of exports to the rest of Spain. The foreign market thus partly replaced the market which is the rest of Spain. Furthermore, according to another statistical report⁽²¹⁾ on the foreign trade of the Basque Country, at 28,9 % the Basque economy's 'propensity to export' (ratio of exports to GDP) is greater than that of Germany and the other Member States, where it is about 20 %. According to this report, the Basque trade balance was clearly in surplus during the period 1993 to 1998. In particular, in 1998, for each ESP 100 of imports there were ESP 144 of exports. In short, the Basque economy is very open to the outside, and its production is very much geared to exporting. Given these characteristics of the Basque economy, it may be deduced that recipient firms are engaged in economic activities which are likely to include intra-Community trade. Consequently, aid strengthens their position vis-à-vis their competitors in intra-Community trade, thereby affecting such trade. Furthermore, the increase in recipient firms' net profit (profit after tax) improves their profitability. This enables them to compete with firms which are not eligible for the tax incentives.

(64) Since, in this case, the tax rules analysed are general and abstract in character, the Commission would point out that the analysis of their impact on trade can only be carried out at a general, abstract level; it is not possible to specify to what extent they affect a market, sector or

specific product, as is stated in the abovementioned comments by third parties. This position has been confirmed on a number of occasions by Court of Justice case law⁽²²⁾.

(65) As regards the comment that the effect on trade should be assessed by the Commission on the basis of a comparison of all tax systems, the Commission would point out that the distortions of competition which are the subject of the procedure under Articles 87 and 88 of the Treaty are due to a derogating rule which favours certain firms (in this case certain newly established firms) vis-à-vis the other firms of the Member States; they are not possible distortions of competition which are due to differences between the tax systems of the Member States, which might, as appropriate, be caught by the provisions of Articles 93 to 97 of the Treaty.

(66) As regards the specific character which State aid must have, the Commission takes the view that the reduction in the tax base referred to above is specific or selective in the sense that it favours certain companies. The conditions for granting the incentives specifically state that firms established before the said provincial law came into force are ineligible, as are other firms whose investments are below the threshold of ESP 80 million (EUR 480 810), which have created fewer than ten jobs and which do not have a paid-up capital of more than ESP 20 million (EUR 120 202). In this respect, the Commission would point out that, according to the Fifth Report on Enterprise in Europe⁽²³⁾, the number of firms in the European Community in 1995 which had fewer than ten employees, or no employees at all, was 16 767 000, or 92,89 %⁽²⁴⁾ of the total. In Spain's case, the percentage was even higher, at about 95 %⁽²⁵⁾. It is likely that these percentages are even higher in the case of new firms, since a firm usually starts with a workforce that grows as the firm consolidates and reaches its cruising speed. This was the case in Spain, in 1995,

⁽¹⁹⁾ Mr. Patxi Garrido Espinosa and Ms Victoria García Olea, 'La dependencia exterior vasca en el periodo 1990-1995', Euskal Estatistika-Erakundea/Instituto Vasco de Estadística (Eustat), the statistical office of the Basque Government.

⁽²⁰⁾ Exports abroad accounted for 28,5 % of total exports (including sales to the rest of Spain) in 1990, and for 40,8 % five years later in 1995.

⁽²¹⁾ 'Estadística de Comercio Exterior para la Comunidad Autónoma de Euskadi en el año 1998' prepared by Eustat.

⁽²²⁾ See Case C-75/97 (Maribel) *Belgium v Commission*, paragraphs 48 and 51 (17 June 1999); Case T-298/97 *Alzetta Mauro and others v Commission*, paragraphs 80 to 82 (15 June 2000); the Opinion of Advocate General Ruiz-Jarabo in Case C-310/99 *Italy v Commission*, paragraphs 54 and 55 (17 May 2001); and the Opinion of Advocate General Saggio in Case C-156/98 *Germany v Commission*, paragraph 31 (27 January 2000), which ran thus: 'It should be pointed out in this respect that, with regard to a general aid scheme, to be able to determine the effect of that scheme on trade, it is sufficient if, from an *ex ante* assessment, it can reasonably be considered that the said effect may come about.' If the position of a firm (or, as in the present case, an indefinite number of firms) is reinforced by an aid scheme, this privilege may in principle affect competition between Member States.

⁽²³⁾ Companies in Europe, fifth report, Eurostat.

⁽²⁴⁾ Taken from the data in the table on p. 31 of the report.

⁽²⁵⁾ Taken from the data in the table on p. 224 of the report.

where the percentage was even higher, at about 98 % ⁽²⁶⁾. Consequently, the key fact is that one of the conditions of eligibility for the aid in itself excludes the vast majority of firms. For the rest, the objective character of the maximum limit cited does not prevent it, as some of the comments by third parties claim, from being selective and excluding firms which do not satisfy the conditions in question.

(67) As regards the possible discretionary power of the tax authorities, the Commission notes that the aid in question is not granted automatically, as the Vizcaya Provincial Council first examines the application submitted by the recipient and may, if appropriate, grant the aid in question after such examination. According to the Spanish authorities, this is simply to check that all the conditions are met. However, they do not explain why the check should be made beforehand and not, as is the normal practice in the management of tax revenue, a posteriori.

(68) As regards the existence of tax measures in the form of a reduction of the tax base in other Member States, which the Commission did not consider selective in scope because they are aimed at new firms, according to certain comments by third parties, this leads to a legitimate expectation concerning tax incentives for new firms, the Commission would point out that the schemes mentioned in some of the comments by third parties are different in certain respects to this reduction of the tax base. Furthermore, even supposing that certain schemes were similar and that the Commission had not taken any measures, it would not be justified in taking this misguided approach in the present case. It should be pointed out that, according to the case-law of the Court of Justice, a possible infringement by a Member State of an obligation imposed on it under the Treaty, in connection with the prohibition in Article 92, cannot be justified by the circumstance that other Member States had also failed to fulfil that obligation; moreover, the effect of different distortions of competition on trade between Member States is not that they cancel each other out; on the contrary it is cumulative in character, so that such distortions increase the harmful consequences for the common market ⁽²⁷⁾.

(69) Concerning the question raised in some of the third-party comments about the character of the enabling rule or the rule granting aid directly, the Commission would point out that, in this case, the rules which introduced the reduction of the tax base have the character of an aid scheme. In support of this assessment, it is sufficient to point out that under Article 1(d) of Regulation (EC) No 659/1999 an aid scheme is defined as 'a system on the basis of which, without further implementing measures

being required, individual aid awards may be made to undertakings defined within the act in a general and abstract manner...'. However, this character of an aid scheme does not predetermine, as certain comments made by third parties claim, whether there is any discretionary power in the execution of the scheme or not. Discretionary power in regard to the granting of the aid will depend on the specific characteristics of the scheme. Furthermore, the Commission would point out that, if the tax authorities have discretion, this is enough, where there are no other specific elements, to demonstrate the existence of aid elements in a tax measure.

(70) As regards invoking the nature or general scheme of the tax system as justification for the reduction of the tax base, the Commission emphasises that what matters is determining whether the tax measures involved meet the objectives inherent in the tax system itself, or whether, on the contrary, they pursue other, possibly legitimate objectives outside the tax system. Moreover, it is up to the Member State concerned to establish that the tax measures in question follow the internal logic of the tax system ⁽²⁸⁾. In the case at issue, the Spanish authorities state that because the measures are objective and cross-sector in character, they are consistent with the internal logic of the tax system. However, the fact that the measure is objective and cross-sector in character does not demonstrate that it follows the internal logic of the tax system. It is not sufficient evidence that the measure fulfils the principal objective inherent in any tax system, which is to gather the revenue for financing the expenditure of the State, or that it satisfies the principles of equality and progressiveness inherent in the Spanish tax system ⁽²⁹⁾.

(71) Moreover, the Spanish authorities state in their comments that the aim of reducing the tax base is to promote investment, and that it therefore fulfils the industrial policy aims pursued by the Basque Government. According to the Basque Government document entitled *Industrial Policy: General Framework of Activities 1996-1999* (Política Industrial. Marco General de Actividades 1996-1999, '[...] tax policies are essential for boosting economic development and, similarly, for promoting industrial projects based on the industrial development of the (Basque) Country' (page 131), and in the chapter 'Tax policy instrument' one reads: '[...] the tax autonomy which we have (in the Basque Country) also enables us to search for imaginative made-to-measure tax solutions, e.g. for priority projects or even tax incentives for large firms' (page 133). The reduction of the tax base in question, therefore, is part of an industrial policy whose objectives are not even peculiar to tax systems.

⁽²⁶⁾ Taken from the data in the table on p. 73 of the report.

⁽²⁷⁾ See Case C-78/76 dated 22 March 1977, *Steinike & Weinlig v Federal Republic of Germany*, paragraph 24. On the other hand, Case C-313/90 dated 24 March 1993, *Comité International de la rayonne et des fibres synthétiques and others v Commission*, paragraph 45, states that 'neither the principle of equal treatment nor that of the protection of legitimate expectations may be relied upon in order to justify the repetition of an incorrect interpretation of a measure'.

⁽²⁸⁾ See the Opinion of Advocate General Ruiz-Jarabo in the abovementioned Case C-6/97.

⁽²⁹⁾ Article 31 of the Spanish Constitution.

- (72) In short, the Commission finds that, as the Spanish authorities have pointed out, the reduction of the tax base in question pursues an economic policy objective which is not inherent in the tax system. The reduction is therefore not justified by the nature or general scheme of the system.
- (73) As to the argument put forward in certain comments by third parties concerning the existence of a higher overall tax burden in the Basque Country, the Commission repeats that this is not relevant in the case at issue, since the procedure was initiated in respect of a specific measure and not the whole of the tax system of each one of the three Basque provinces.
- (74) To sum up, the Commission finds that the reduction of the tax base is State aid under Article 87(1) of the Treaty and Article 61(1) of the EEA Agreement, since it involves aid granted by a State, from State resources, which favours certain undertakings, distorts competition and affects trade between Member States.

VIII. THE UNLAWFUL NATURE OF THE REDUCTION OF THE TAX BASE

- (75) Given that the said scheme does not require a commitment from the Spanish authorities to grant the aid in accordance with the conditions ⁽³⁰⁾ for *de minimis* aid, the Commission considers that the aid cannot be regarded as subject to those rules. It should be stressed in this respect that the Spanish authorities never maintained, in the procedure, that the aid in question should be classed as *de minimis* aid, either in full or in part. Moreover, it could not comply with the *de minimis* rules, particularly since there is no guarantee that the maximum limit of EUR 100 000 would not be exceeded. The incentives do not qualify as existing aid, either, since they do not meet the conditions laid down in Article 1(b) of Regulation (EC) No 659/1999.
- (76) The Commission would point out that State aid which is not covered by the *de minimis* rules is subject to the obligation of prior notification laid down in Article 88(3) of the Treaty and Article 62(3) of the EEA Agreement. However, the Spanish authorities have not fulfilled this obligation, which is why the Commission believes that the aid should be regarded as unlawful. The Commission regrets this failure by the Spanish authorities to fulfil their obligation to notify the aid in advance.
- (77) As regards the argument in some of the comments by third parties that basically there is a violation of legitimate expectations and legal certainty, the Commission is obliged to reject this, since firstly the scheme is not existing aid and, secondly, since it was not notified under

Article 88(3) of the Treaty, the Commission has not been able to determine whether it is compatible with the common market. Consequently, the recipients cannot rely on any legitimate expectations or legal certainty as regards the State aid nature of the reduction of the tax base. It should be pointed out in this connection that 'it is settled case-law that the right to protection of legitimate expectations may be claimed by any individual who finds himself in a position in which it is shown that the Community administration gave rise to justified hopes on his part (...). However, no-one can claim that there has been a violation of the principle of protection of legitimate expectations if the authorities have not given him or her any specific guarantees' ⁽³¹⁾. This is why the argument that legitimate expectations or legal certainty have been violated is without foundation in this case. In this context, moreover, the Commission recalls that in its Decision 93/337/EEC ⁽³²⁾ it deemed certain tax measures introduced in 1998 for each of the Provinces of Álava, Guipúzcoa and Vizcaya to be State aid.

IX. ASSESSMENT OF COMPATIBILITY WITH THE COMMON MARKET

- (78) As a preliminary, the Commission would repeat that the reduction of the tax base has to be classed as an aid scheme. In view of the general and abstract nature of an aid scheme, the Commission does not know the circumstances of the existing recipient companies or what they will be in the future, and it is not, therefore, able to analyse the exact repercussions on competition for the companies in question. In this context it is sufficient to ascertain which potential recipients could benefit from aid that is not consistent with the directives, guidelines and frameworks applicable on this subject. Moreover, the Commission would emphasise that, in its decision initiating the procedure, it had asked for all relevant information relating to the aid and the particular circumstances of each recipient. However, the Spanish authorities failed to provide any such information. This is why it is contradictory to accuse the Commission, as certain comments by third parties do, of providing only a general assessment, while at the same time refusing to supply the detailed data requested.
- (79) As the scheme in question covers only the NUTS III ⁽³³⁾ region in Biscay, it needs to be investigated whether the aid in this territory is covered by the regional derogations set out in Article 87(3)(a) or (c) of the Treaty. As regards the possibility that the Province of Vizcaya might meet the necessary conditions, the Commission would point out that the territory has never met the conditions

⁽³⁰⁾ The result of the assessment of the aid is the same, whether that assessment is based on the Commission notice on the *de minimis* rule for State aid (OJ C 68, 6.3.1996) or on Commission Regulation (EC) No 69/2001 of 12 January 2001 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid (OJ L 10, 13.1.2001, p. 30).

⁽³¹⁾ Joined Cases T-132/96 and T-143/96 dated 15 December 1999, *Freistaat Sachsen and others v. Commission* [1999] ECR II-3663.

⁽³²⁾ OJ L 134, 3.6.1993, p. 25.

⁽³³⁾ Nomenclature of Territorial Units for Statistics.

which would render it eligible for the Article 87(3)(a) derogation, since the per capita GDP⁽³⁴⁾ of the NUTS-II region of the Basque Country, of which it forms part, has always been higher than 75 % of the Community average. According to the rules on regional aid⁽³⁵⁾, the conditions of eligibility for the derogation in Article 87(3)(a) of the Treaty are met only if the region, in the case of NUTS-II, has a per capital GDP of not more than 75 % of the Community average.

(80) As regards the possibility that the aid may be covered by the derogation in Article 87(3)(c), the Commission would point out that, in its Decision of 26 July 1995⁽³⁶⁾ on the changes in Spain's regional aid map, it is proposed, under the procedure laid down in Article 88(1) of the Treaty, that the Spanish authorities should revise the map and consider in future that the whole of Vizcaya was a region in which aid for regional development could be regarded as compatible with the common market under the derogation in Article 87(3)(c). By letter from their Permanent Representation dated 26 September 1995, the Spanish authorities accepted this proposal. The new map thus came into force as of that date and remained in force until 31 December 1999. As regards the subsequent period, the Commission would point out that, in its Decision of 11 April 2000, it approved the Spanish regional aid map for the period 2000 to 2006. According to this map, the Province of Vizcaya continues to be a region in which regional development aid may be considered compatible with the common market in accordance with the derogation in Article 87(3)(c) of the Treaty.

(81) The State aid in the form of a reduction of the tax base has the effect of promoting the creation, in the Province of Vizcaya, of new firms in which the initial amount of investment and the number of jobs created exceed certain thresholds. However, although the minimum investment and the minimum number of jobs are achieved, the tax incentives in question do not qualify as investment or employment aid. They are not based on the amount of investment, the number of jobs created, or the corresponding wage costs, but on the tax base. Furthermore, they are not paid up to a maximum limit expressed as a percentage of the amount of investment, the number of jobs created or the corresponding wage costs, but up to a ceiling expressed as a percentage of the tax base. Moreover, the Commission would point out that Annex I of the Guidelines on national regional aid (98/C 74/06) states that 'tax aid may be considered to be aid connected with an investment where it is based on an amount invested in the region. In addition, any tax aid may be connected with an investment if one sets a

ceiling expressed as a percentage of the amount invested in the region'. Therefore, tax incentives, which, as in this case, do not meet these criteria, cannot qualify as investment aid.

(82) On the contrary, since they partly reduce the profits tax payable by the recipients firms, the incentives qualify as operating aid. Corporation tax is a tax burden which companies subject to it have to pay regularly and inevitably as part of their everyday management. It is therefore appropriate to examine the tax incentives in question in the light of any derogations that may apply to the operating aid in question.

(83) In this respect, the Commission would point out that, in accordance with the said Guidelines (98/C 74/06), regional aid which is classed as operating aid is normally prohibited. Exceptionally, however, such aid may be granted in regions eligible under the derogation in Article 87(3)(a) of the Treaty, provided that it meets certain conditions laid down in points 4.15 to 4.17 of the said Guidelines, in the outermost regions or in regions of low population density if it is intended to offset additional transport costs. However, the NUTS III territory of Vizcaya is not eligible for the derogation in Article 87(3)(a) of the EC Treaty, and the grant of the said operating aid is not subject to the conditions described. The NUTS III territory of Vizcaya is not an outermost region⁽³⁷⁾ nor a region of low population density⁽³⁸⁾. This is the reason why the operating aid elements in the reduction of the tax base are prohibited, in particular because they are not granted in a region that is eligible for the derogation in Article 87(3)(a) of the Treaty, in an outermost region or a region of low population density. This aid is therefore incompatible in the present case.

(84) The Commission therefore considers that the tax incentives scheme in question cannot be regarded as compatible with the common market under the regional derogations in Article 87(3)(a) and (c) of the EC Treaty, since it does not comply with the rules on regional aid.

(85) The derogation in Article 87(3)(c) has to be examined to see whether it might not apply, in the above cases, for other purposes as well as the development of certain economic activities. It may be concluded in this respect that the aim of reducing the tax base is not to develop an economic activity within the meaning of Article 87(3)(c) of the Treaty, such as the development of measures to assist small and medium-sized enterprises, research and development, environmental protection,

⁽³⁴⁾ Per capita gross domestic product (GDP) measured in purchasing power standards (PPS).

⁽³⁵⁾ The references to the regional rules are confined, in the following recitals, to the Guidelines on national regional aid (98/C 74/06). In any event, the result of the assessment would be the same if the analysis were based on the earlier rules. See point 3.5 of the Guidelines on national regional aid (98/C 74/06).

⁽³⁶⁾ See 96/C 25/03.

⁽³⁷⁾ It is not in the list of outermost regions in Article 299 of the Treaty.

⁽³⁸⁾ According to point 3.14 of the Guidelines on national regional aid (98/C 74/06).

job creation or training in accordance with the appropriate Community rules. Consequently, the tax incentives cannot qualify for the derogation in Article 87(3)(c) of the Treaty in respect of the said purposes.

(86) Similarly, the reduction of the tax base, which is not subject to any sectoral restriction, may be granted without any restriction to undertakings in sensitive sectors subject to specific Community rules, such as those applicable to the production, processing and marketing of the agricultural products in Annex I to the Treaty, fisheries, coalmining, steelmaking, transport, shipbuilding, synthetic fibres and the motor industry⁽³⁹⁾. In the circumstances, the Commission considers that the tax incentives in the form of a reduction of the tax base may not comply with the said sectoral rules. In this particular case, the reduction of the tax base does not meet the condition that it should not promote new production capacity so as not to exacerbate the overcapacity problems from which these sectors traditionally suffer. Therefore, where the recipient belongs to one of the abovementioned sectors, the Commission considers that, since it is not subject to the sectoral rules mentioned, the aid is incompatible with the common market and the derogation in Article 87(3)(c) of the EC Treaty on the promotion of certain activities does not apply.

(87) The aid in question, which cannot qualify for the derogations in Article 87(3)(a) and (c) of the Treaty, cannot qualify either for other derogations in Article 87(2) and (3). It cannot be regarded as aid of a social nature under Article 87(3)(a); it is not intended to make good the damage caused by natural disasters or exceptional occurrences within the meaning of Article 87(3)(b). Furthermore, its object is not to promote the execution of an important project of common European interest, nor to remedy a serious disturbance in the economy of a Member State, as provided for in Article 87(3)(b). Nor does it qualify for the derogation laid down in Article 87(3)(d), as its purpose is not to promote culture or heritage conservation. The aid is therefore incompatible with the common market.

(88) As the reduction of the tax base covers various tax years, there could still be some tax aid left to pay, where unlawful and incompatible aid is concerned. The Spanish authorities should therefore rule out the payment of any balance from the reduction of the tax base which could still be due to certain recipients.

(89) As regards incompatible aid already paid, it should be pointed out that, in accordance with the above arguments, the recipients may not invoke general principles of Community law such as legitimate expectations or legal certainty. Consequently, there are no obstacles to prevent the application of Article 14(1) of Regulation (EEC) No 659/1999, according to which 'where negative decisions are taken in cases of unlawful aid, the Commission shall decide that the Member State concerned shall take all necessary measures to recover the aid from the beneficiary'. In this case, therefore, the Spanish authorities should take all necessary measures to recover the aid already paid in order to restore the economic situation which the recipient firms would be in without the unlawful grant of the aid. The aid should be recovered in accordance with the procedures and provisions of Spanish law and should include all interest due, calculated from the date the aid was granted to the date of actual repayment on the basis of the reference rate used at that date to calculate the net grant equivalent of regional aid in Spain⁽⁴⁰⁾.

(90) This Decision relates to the scheme and should be implemented immediately, including the recovery of any individual aid granted under that scheme. The Commission would also point out that, as usual, this Decision is without prejudice to whether individual aid may be regarded, in full or in part, as compatible with the common market on its own merits, either in a subsequent Commission decision or under exempting regulations.

X. CONCLUSIONS

(91) In view of the above, the Commission concludes that:

- Spain has unlawfully reduced the tax base of investments in the Province of Vizcaya, thereby infringing the provisions of Article 88(3) of the Treaty,
- the reduction of the tax base in question is incompatible with the common market,
- the Spanish authorities shall cancel the payment of any aid balance which could still be due to certain recipients. As regards the incompatible aid already paid, the Spanish authorities shall take all necessary measures to recover it, so as to restore the economic situation which the recipient firms would be in without the unlawful grant of the aid,

⁽³⁹⁾ For the sectoral rules currently in force see, in addition to the *Official Journal of the European Communities*, the website of the Directorate-General for Competition: http://europa.eu.int/comm/competition/state_aid/legislation/

⁽⁴⁰⁾ Commission letter to Member States of 29.3.1977. See also Case 142/87 dated 21 March 1990, *Belgium v. Commission* [1990] ECR I-950.

HAS ADOPTED THIS DECISION:

Article 1

The State aid in the form of a reduction of the tax base, unlawfully put into effect by Spain in the Province of Vizcaya, in breach of Article 88(3) of the Treaty, through Article 26 of Norma Foral 3/1996 of 26 June 1996, is incompatible with the common market.

Article 2

Spain shall abolish the aid scheme referred to in Article 1 in so far as it is continuing to produce effects.

Article 3

1. Spain shall take all necessary measures to recover from the recipients the aid referred to in Article 1 which has been unlawfully made available to them.

Spain shall cancel all payment of outstanding aid.

2. Recovery shall be effected without delay in accordance with the procedures of national law, provided these allow the

immediate and effective execution of this Decision. The sums to be recovered shall bear interest from the date on which they were available to the recipients until their actual recovery. Interest shall be calculated on the basis of the reference rate used for calculating the grant equivalent of regional aid.

Article 4

Spain shall inform the Commission, within two months of the date of notification of this Decision, of the measures taken to comply with it.

Article 5

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 11 July 2001.

For the Commission

Mario MONTI

Member of the Commission

COMMISSION DECISION

of 15 October 2002

amending Decision 2000/807/EC laying down the codified form and the codes for the notification of animal diseases pursuant to Council Directive 82/894/EEC

(notified under document number C(2002) 3786)

(Text with EEA relevance)

(2002/807/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 82/894/EEC of 21 December 1982 on the notification of animal diseases within the Community ⁽¹⁾, as last amended by Commission Decision 2000/556/EC ⁽²⁾, and in particular the first indent of Article 5 (2) thereof,

Whereas:

- (1) Commission Decision 2000/807/EC ⁽³⁾ lays down the codified form and the codes for the notification of animal diseases pursuant to Directive 82/894/EEC.
- (2) Decision 2002/309/EC, Euratom of the Council, and of the Commission as regards the Agreement on Scientific and Technological Cooperation, of 4 April 2002 on the conclusion of seven Agreements with the Swiss Confederation ⁽⁴⁾, provides for the approval of the Agreement between the European Community and the Swiss Confederation on Trade in Agricultural Products and requires that Switzerland be added to the Animal Disease Notification System (ADNS).
- (3) Further infectious salmon anaemia and viral haemorrhagic septicaemia should be included in the list of notifiable diseases in ADNS as these diseases are respectively in list I and list II of Annex A to Council Directive 91/67/EEC of 28 January 1991, concerning the animal health conditions governing the placing on the market of aquaculture animals and their products ⁽⁵⁾, as last amended by Directive 98/45/EC ⁽⁶⁾.
- (4) To permit the notification of outbreaks of classical swine fever in feral pigs to be separated from those in domestic

pigs and for different subtypes of classical swine fever to be notified separately, different codes should be given for those diseases.

- (5) In order to protect confidentiality of the transmitted information, the Annexes to this Decision should not be published.
- (6) Decision 2000/807/EC should therefore be amended accordingly.
- (7) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DECISION:

Article 1

Annexes IV to VII to Decision 2000/807/EC are amended in accordance with the Annexes to this Decision.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 15 October 2002.

For the Commission

David BYRNE

Member of the Commission

⁽¹⁾ OJ L 378, 31.12.1982, p. 58.⁽²⁾ OJ L 235, 19.9.2000, p. 27.⁽³⁾ OJ L 326, 22.12.2000, p. 80.⁽⁴⁾ OJ L 114, 30.4.2002, p. 1.⁽⁵⁾ OJ L 46, 19.2.1991, p. 1.⁽⁶⁾ OJ L 189, 3.7.1998, p. 12.

COMMISSION DECISION

of 16 October 2002

amending Decision 97/102/EC laying down special conditions governing imports of fishery and aquaculture products originating in Russia*(notified under document number C(2002) 3842)***(Text with EEA relevance)**

(2002/808/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty establishing the European Community,

Article 1

Having regard to Council Directive 91/493/EEC of 22 July 1991 laying down the health conditions for the production and the placing on the market of fishery products⁽¹⁾, as last amended by Directive 97/79/EC⁽²⁾, and in particular Article 11(5) thereof,

Decision 97/102/EC is modified as follows:

1. Article 1 is replaced by the following:

'Article 1

The "State Fisheries Committee of the Russian Federation", assisted by the "Department of Sanitary and Epidemiological Surveillance (Gossanepidnadzor) of the Ministry of Health (Minzdrav) of the Russian Federation" shall be the competent authority in Russia for verifying and certifying compliance of fishery and aquaculture products with the requirements of Directive 91/493/EEC.'

Whereas:

2. Article 2 is replaced by the following:

'Article 2

1. Fishery products imported into the Community from Russia shall meet the conditions set out in paragraphs 2, 3 and 4.

2. Each consignment shall be accompanied by a numbered original health certificate, duly completed, signed, dated and comprising a single sheet in accordance with the model in Annex I.

3. The products shall come from approved establishments, factory vessels or cold stores or from registered freezer vessels listed in Annex II.

4. Except in the case of frozen fishery products in bulk and intended for the manufacture of preserved foods, all packages shall bear the word "RUSSIA" and the approval/registration number of the establishment, factory vessel, cold store or freezer vessel of origin in indelible letters.'

(1) Commission Decision 97/102/EC of 16 January 1997 laying down special conditions governing imports of fishery and aquaculture products originating in Russia⁽³⁾, states that the 'Committee of Fisheries of the Federation of Russia, assisted by the State Committee for Sanitary and Epidemiological Surveillance (Goskomsanepidnadzor)' is to be the competent authority in Russia for verifying and certifying compliance of fishery and aquaculture products with the requirements of Directive 91/493/EEC.

(2) Following a restructuring of the Russian administration, the competent authority for issuing health certificates for fishery products has changed to the 'State Fisheries Committee of the Russian Federation', assisted by the 'Department of Sanitary and Epidemiological Surveillance (Gossanepidnadzor) of the Ministry of Health (Minzdrav) of the Russian Federation'. This new authority is capable of effectively verifying the application of the laws in force.

(3) The wording of Decision 97/102/EC should be aligned on the wording of more recently adopted Commission Decisions, laying down special conditions governing imports of fishery and aquaculture products originating in certain third countries.

(4) Decision 97/102/EC should therefore be amended accordingly.

(5) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

3. In Article 3(2) is replaced by the following:

'2. Certificates must bear the name, capacity and signature of the representative of the GOSSANEPIDNADZOR and the latter's official stamp in a colour different from that of other endorsements.'

4. Annex A is replaced by the Annex to this Decision.

Article 2

This Decision shall apply from 1 December 2002.

⁽¹⁾ OJ L 268, 24.9.1991, p. 15.

⁽²⁾ OJ L 24, 30.1.1998, p. 31.

⁽³⁾ OJ L 35, 5.2.1997, p. 23.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 16 October 2002.

For the Commission

David BYRNE

Member of the Commission

ANNEX

'ANNEX A

HEALTH CERTIFICATE

for fishery products from Russia and intended for export to the European Community, excluding bivalve molluscs, echinoderms, tunicates and marine gastropods in whatever form

Reference No

Country of dispatch: RUSSIA

Competent authority: 'State Fisheries Committee of the Russian Federation'

Inspection Service 'Department of Sanitary and Epidemiological Surveillance (Gossanepidnadzor) of the Ministry of Health (Minzdrav) of the Russian Federation'

I. Details identifying the fishery products

- Description of fishery / aquaculture products ⁽¹⁾:
- species (scientific name)
- presentation of product and type of treatment ⁽²⁾:
- Code number (where available):
- Type of packaging:
- Number of packages:
- Net weight:
- Requisite storage and transport temperature:

II. Origin of products

Name(s) and official approval number(s) of establishment(s), factory vessel(s), or cold store(s) approved or freezer vessel(s) registered by GOSSANEPIIDNADZOR for export to the EC:

.....

III. Destination of products

The products are dispatched:

from:
 (place of dispatch)

to:
 (country and place of destination)

by the following means of transport:

Name and address of dispatcher:

Name of consignee and address at place of destination:

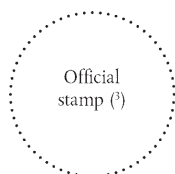
⁽¹⁾ Delete where applicable.

⁽²⁾ Live, refrigerated, frozen, salted, smoked, preserved, ...

IV. Health attestation

- The official inspector hereby certifies that the fishery or aquaculture products specified above:
1. were caught and handled on board vessels in accordance with the health rules laid down by Directive 92/48/EEC;
 2. were landed, handled and where appropriate packaged, prepared, processed, frozen, thawed and stored hygienically in compliance with the requirements laid down in Chapters II, III and IV of the Annex to Directive 91/493/EEC;
 3. have undergone health controls in accordance with Chapter V of the Annex to Directive 91/493/EEC;
 4. are packaged, marked, stored and transported in accordance with Chapters VI, VII and VIII of the Annex to Directive 91/493/EEC;
 5. do not come from toxic species or species containing biotoxins;
 6. have satisfactorily undergone the organoleptic, parasitological, chemical and microbiological checks laid down for certain categories of fishery products by Directive 91/493/EEC and in the implementing decisions thereto.
- The undersigned official inspector hereby declares that he is aware of the provisions of Directives 91/493/EEC and 92/48/EEC and Decision 97/102/EC.

Done at , on
(Place) (Date)



.....
Signature of official inspector (³)

.....
(Name in capital letters, capacity and qualifications of person signing)

.....
(³) The colour of the stamp and signature must be different from that of the other particulars in the certificate.'

CORRIGENDA**Corrigendum to Commission Regulation (EC) No 1337/2002 of 24 July 2002 amending Regulation (EC) No 76/2002 introducing prior Community surveillance of imports of certain iron and steel products covered by the ECSC and EC Treaties originating in certain third countries**

(Official Journal of the European Communities L 195 of 24 July 2002)

On the cover page in the contents, on page 25 in the title and on page 26 in the signature:

for: '... 24 July 2002',

read: '... 23 July 2002'.

On page 31, in the Annex, in the list of competent national authorities, under Portugal:

for: 'PORTUGAL

Ministério da Economia
Direcção Geral das Relações Económicas Internacionais
Alfândega de Lisboa, Largo do Terreiro do Trigo
P-1100 Lisboa
Fax: (351) 21 881 42 61',

read: 'PORTUGAL

Ministério das Finanças
Direcção Geral das Alfândegas e dos Impostos Especiais sobre o Consumo
Rua Terreiro do Trigo, Edifício da Alfândega de Lisboa
P-1140-060 Lisboa
Fax: (351) 218 814 261'.
