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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 1220/2006
of 11 August 2006
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⁾, 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 12 August 2006.

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

Done at Brussels, 11 August 2006.

For the Commission

Jean-Luc DEMARTY

*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 337, 24.12.1994, p. 66. Regulation as last amended by Regulation (EC) No 386/2005 (OJ L 62, 9.3.2005, p. 3).

ANNEX

to Commission Regulation of 11 August 2006 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	44,8
	999	44,8
0707 00 05	052	97,1
	999	97,1
0709 90 70	052	93,7
	999	93,7
0805 50 10	052	63,2
	388	55,3
	512	41,8
	524	44,8
	528	52,6
	999	51,5
0806 10 10	052	153,7
	204	143,0
	220	129,0
	508	23,9
	999	112,4
0808 10 80	388	84,8
	400	86,5
	508	88,4
	512	87,6
	524	43,0
	528	75,0
	720	81,4
	800	140,3
0808 20 50	804	94,5
	999	86,8
	052	134,4
	388	86,9
	512	83,4
0809 30 10, 0809 30 90	528	54,2
	804	78,4
	999	87,5
	052	139,5
0809 40 05	999	139,5
	098	45,7
	624	133,6
	999	89,7

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 750/2005 (OJ L 126, 19.5.2005, p. 12). Code '999' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 1221/2006**of 11 August 2006****amending Regulation (EC) No 1623/2000 laying down detailed rules for implementing Council Regulation (EC) No 1493/1999 on the common organisation of the market in wine with regard to market mechanisms**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1493/1999 of 17 May 1999 on the common organisation of the market in wine ⁽¹⁾, and in particular Article 33 thereof,

Whereas:

- (1) Articles 45, 59 and 61 of Commission Regulation (EC) No 1623/2000 ⁽²⁾ set certain dates for the distillation of the by-products of winemaking. In view of the very large harvest in 2005/2006, certain Member States are experiencing practical difficulties in completing the distillation by the deadlines laid down. Those deadlines should therefore be extended.
- (2) Article 63a of Regulation (EC) No 1623/2000 concerning the distillation of wine into potable alcohol fixes a percentage of production which producers may offer for this type of distillation. That percentage should be fixed for the 2006/2007 wine year.
- (3) Regulation (EC) No 1623/2000 should therefore be amended accordingly.
- (4) To ensure continuity of operations by the producers concerned, this Regulation should apply from 16 July 2006.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Wine,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1623/2000 is hereby amended as follows:

1. The fourth subparagraph of Article 45(1) is replaced by the following:
'As an exception to the first subparagraph, for the 2004/2005 and 2005/2006 wine years the date referred to therein shall be postponed to 31 August of the following wine year.'
2. The third paragraph of Article 59 is replaced by the following:
'As an exception to the first paragraph, for the 2004/2005 and 2005/2006 wine years the date referred to therein shall be postponed to 15 September of the following wine year.'
3. The second subparagraph of Article 61(3) is replaced by the following:
'However, for the 2004/2005 and 2005/2006 wine years the date referred to in the first subparagraph shall be postponed to 15 September of the following wine year.'
4. The last sentence of the first subparagraph of Article 63a(2) is replaced by the following:
'For the 2004/2005, 2005/2006 and 2006/2007 wine years, that percentage shall be 25 %.'

*Article 2*This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Union*.

It shall apply from 16 July 2006.

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

Done at Brussels, 11 August 2006.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹⁾ OJ L 179, 14.7.1999, p. 1. Regulation as last amended by Regulation (EC) No 2165/2005 (OJ L 345, 28.12.2005, p. 1).

⁽²⁾ OJ L 194, 31.7.2000, p. 45. Regulation as last amended by Regulation (EC) No 1820/2005 (OJ L 293, 9.11.2005, p. 8).

COMMISSION REGULATION (EC) No 1222/2006**of 11 August 2006****amending Regulation (EC) No 944/2006 opening crisis distillation as provided for in Article 30 of Council Regulation (EC) No 1493/1999 for certain wines in Italy**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1493/1999 of 17 May 1999 on the common organisation of the market in wine ⁽¹⁾, and in particular point (f) of the second subparagraph of Article 33(1) thereof,

Whereas:

- (1) Since several distillation measures are simultaneously in place, the Italian authorities have found that neither the distilleries nor the supervisory authorities have sufficient capacity to ensure proper distillation performance. To ensure the effectiveness of the measure introduced by Commission Regulation (EC) No 944/2006 ⁽²⁾, the period specified for delivering table wines to the distillery should be extended to 28 February 2007 and the period specified for delivering alcohol to the intervention agency should be extended to 31 May 2007. In the case of quality wines psr, the period specified for delivery to the distillery should be extended to 15 September 2006 and the period specified for delivering alcohol to the intervention agency should be extended to 16 October 2006.

- (2) Regulation (EC) No 944/2006 should therefore be amended accordingly.

- (3) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Wine,

HAS ADOPTED THIS REGULATION:

Article 1

Article 4(1) of Regulation (EC) No 944/2006 is replaced by the following:

‘1. The quantities of wine covered by approved contracts shall be delivered to the distilleries not later than 28 February 2007 in the case of table wines and 15 September 2006 in the case of quality wines psr. The alcohol obtained shall be delivered to the intervention agency in accordance with Article 6(1) not later than 31 May 2007 in the case of table wines and 16 October 2006 in the case of quality wines psr.’

Article 2

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

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

Done at Brussels, 11 August 2006.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹⁾ OJ L 179, 14.7.1999, p. 1. Regulation as last amended by Commission Regulation (EC) No 2165/2005 (OJ L 345, 28.12.2005, p. 1).

⁽²⁾ OJ L 173, 27.6.2006, p. 10.

COMMISSION REGULATION (EC) No 1223/2006
of 10 August 2006
establishing a prohibition of fishing for redfish in NAFO zone 3M, by vessels flying the flag of Spain

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the Common Fisheries Policy ⁽¹⁾, and in particular Article 26(4) thereof,

Having regard to Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to common fisheries policy ⁽²⁾, and in particular Article 21(3) thereof,

Whereas:

- (1) Council Regulation (EC) No 51/2006 of 22 December 2005 fixing for 2006 the fishing opportunities and associated conditions for certain fish stocks and groups of fish stocks applicable in Community waters and for Community vessels, in waters where catch limitations are required ⁽³⁾, lays down quotas for 2006.
- (2) According to the information received by the Commission, catches of the stock referred to in the Annex to this Regulation by vessels flying the flag of or registered in the Member State referred to therein have exhausted the quota allocated for 2006.

- (3) It is therefore necessary to prohibit fishing for that stock and its retention on board, transhipment and landing,

HAS ADOPTED THIS REGULATION:

Article 1

Quota exhaustion

The fishing quota allocated to the Member State referred to in the Annex to this Regulation for the stock referred to therein for 2006 shall be deemed to be exhausted from the date set out in that Annex.

Article 2

Prohibitions

Fishing for the stock referred to in the Annex to this Regulation by vessels flying the flag of or registered in the Member State referred to therein shall be prohibited from the date set out in that Annex. It shall be prohibited to retain on board, tranship or land such stock caught by those vessels after that date.

Article 3

Entry into force

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

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

Done at Brussels, 10 August 2006.

For the Commission

Jörgen HOLMQUIST

Director-General for Fisheries and Maritime Affairs

⁽¹⁾ OJ L 358, 31.12.2002, p. 59.

⁽²⁾ OJ L 261, 20.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 768/2005 (OJ L 128, 21.5.2005, p. 1).

⁽³⁾ OJ L 16, 20.1.2006, p. 1. Regulation as last amended by Regulation (EC) No 941/2006 (OJ L 173, 27.6.2006, p. 1).

ANNEX

No	17
Member State	Spain
Stock	RED/N3M.
Species	Redfish (<i>Sebastes</i> spp.)
Zone	NAFO 3M
Date	26 June 2006

COMMISSION REGULATION (EC) No 1224/2006**of 11 August 2006****amending the representative prices and additional duties for the import of certain products in the sugar sector fixed by Regulation (EC) No 1002/2006 for the 2006/2007 marketing year**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector ⁽¹⁾,

Having regard to Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector ⁽²⁾, and in particular of the Article 36,

Whereas:

- (1) The representative prices and additional duties applicable to imports of white sugar, raw sugar and certain syrups

for the 2006/2007 marketing year are fixed by Commission Regulation (EC) No 1002/2006 ⁽³⁾. These prices and duties have been last amended by Commission Regulation (EC) No 1211/2006 ⁽⁴⁾.

- (2) The data currently available to the Commission indicate that the said amounts should be changed in accordance with the rules and procedures laid down in Regulation (EC) No 951/2006,

HAS ADOPTED THIS REGULATION:

Article 1

The representative prices and additional duties on imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EC) No 1002/2006 for the 2006/2007 marketing year are hereby amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 12 August 2006.

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

Done at Brussels, 11 August 2006.

For the Commission

Jean-Luc DEMARTY

*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 55, 28.2.2006, p. 1.

⁽²⁾ OJ L 178, 1.7.2006, p. 24.

⁽³⁾ OJ L 178, 1.7.2006, p. 36.

⁽⁴⁾ OJ L 219, 10.8.2006, p. 20.

ANNEX

Amended representative prices and additional duties applicable to imports of white sugar, raw sugar and products covered by CN code 1702 90 99 applicable from 12 August 2006

(EUR)

CN code	Representative price per 100 kg of the product concerned	Additional duty per 100 kg of the product concerned
1701 11 10 ⁽¹⁾	26,68	3,28
1701 11 90 ⁽¹⁾	26,68	8,19
1701 12 10 ⁽¹⁾	26,68	3,15
1701 12 90 ⁽¹⁾	26,68	7,76
1701 91 00 ⁽²⁾	32,64	8,91
1701 99 10 ⁽²⁾	32,64	4,55
1701 99 90 ⁽²⁾	32,64	4,55
1702 90 99 ⁽³⁾	0,33	0,33

⁽¹⁾ Fixed for the standard quality defined in Annex I.III to Council Regulation (EC) No 318/2006 (OJ L 58, 28.2.2006, p. 1).

⁽²⁾ Fixed for the standard quality defined in Annex I.II to Regulation (EC) No 318/2006.

⁽³⁾ Fixed per 1 % sucrose content.

COUNCIL DIRECTIVE 2006/69/EC**of 24 July 2006****amending Directive 77/388/EEC as regards certain measures to simplify the procedure for charging value added tax and to assist in countering tax evasion or avoidance, and repealing certain Decisions granting derogations**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to the opinion of the European Economic and Social Committee ⁽²⁾,

Whereas:

(1) In order to combat tax evasion or avoidance and to simplify the procedure for charging value added tax, certain derogations covering similar problems were granted under varying terms to individual Member States by the Council pursuant to Article 27(1) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment ⁽³⁾. A solution to the said problems should be made available to all Member States through incorporation into that Directive. Those measures should be proportionate and limited to countering the problem concerned. Given that the Member States have different needs, that incorporation should be limited to extending the option of adopting the rules concerned to all Member States, as and when the need arises.

(2) Member States should be able to take action to ensure that measures provided for in Directive 77/388/EEC relating to the taxable person and the transfer of a business as a going concern are not being exploited to evade and avoid tax.

(3) It should be possible for Member States to intervene as regards the value of supplies and acquisitions in specific limited circumstances, to ensure that there is no loss of tax through the use of connected parties to derive tax benefits.

(4) It should be possible for Member States to include, within the taxable amount of a transaction which involves the working of investment gold provided by a customer, the value of that investment gold where, by virtue of being worked, the gold loses its status of investment gold.

(5) It should be emphasised that certain services with the nature of capital items may be included in the scheme which allows the adjustment of deductions for capital items over the lifetime of the asset, according to its actual use.

(6) Member States should be able, in specific cases, to designate the recipient of supplies as the person responsible for paying and accounting for value added tax. This should assist Member States in simplifying the rules and countering tax evasion and avoidance in identified sectors and on certain types of transactions.

(7) Directive 77/388/EEC should therefore be amended accordingly.

(8) Consequently, Member States should not be able to continue to avail themselves of individual derogations granted to them by certain Council Decisions adopted pursuant to Article 27(1) of Directive 77/388/EEC and which are covered by the provisions in this Directive. The Decisions concerned should therefore be explicitly repealed. This Directive should not affect measures applied by Member States pursuant to Article 27(5) of Directive 77/388/EEC; nor should it affect derogations which have been granted pursuant to Article 27(1) of that Directive and which have not been repealed by this Directive.

(9) The application of certain provisions in this Directive should be optional and they should allow Member States a certain degree of discretion. Where appropriate for reasons of transparency, it should be provided that Member States should inform the other Member States through the Advisory Committee on value added tax established under Article 29 of Directive 77/388/EEC of any national law adopted pursuant to those provisions. Such information should not be necessary with respect to national measures taken under a Decision which is repealed by this Directive, or which expires at the date of this Directive's entry into force, but which a Member State continues to apply under the provisions of this Directive,

⁽¹⁾ Opinion of 6 July 2006 (not yet published in the Official Journal).

⁽²⁾ OJ C 65, 17.3.2006, p. 103.

⁽³⁾ OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2006/18/EC (OJ L 51, 22.2.2006, p. 12).

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 77/388/EEC is amended as follows:

1. In Article 4(4), the following subparagraph shall be added:

‘A Member State exercising the option provided for in the second subparagraph, may adopt any measures needed to prevent tax evasion or avoidance through the use of this provision.’.

2. In Article 5(8) the second sentence shall be replaced by the following:

‘Where appropriate, Member States may, in cases where the recipient is not wholly liable to tax, take the measures necessary to prevent distortion of competition. They may also adopt any measures needed to prevent tax evasion or avoidance through the use of this provision.’.

3. Article 11(A) shall be amended as follows:

(a) in paragraph (1)(d) the second subparagraph shall be deleted;

(b) the following paragraphs shall be added:

‘5. Member States shall have the option of including in the taxable amount in respect of the supply of goods and services, the value of exempt investment gold within the meaning of Article 26b, which has been provided by the customer to be used as a basis for working and which as a result, loses its VAT exempt investment gold status when such goods and services are supplied. The value to be used is the open market value of the investment gold at the time that those goods and services are supplied.

6. In order to prevent tax evasion or avoidance, Member States may take measures to ensure that the taxable amount in respect of a supply of goods or services shall be the open market value. The option shall be applied only in respect of supplies of goods and services involving family or other close personal ties, management, ownership, membership, financial or legal ties as defined by the Member State. For these purposes legal ties may include the relationship between an employer and employee or the employee's family, or any other closely connected persons.

The option in the first subparagraph may apply only in any of the following circumstances:

(a) where the consideration is lower than the open market value and the recipient of the supply does not have a full right of deduction under Article 17;

(b) where the consideration is lower than the open market value and the supplier does not have a full right of deduction under Article 17 and the supply is subject to an exemption under Article 13 or Article 28(3)(b);

(c) where the consideration is higher than the open market value and the supplier does not have a full right of deduction under Article 17.

Member States may restrict the categories of suppliers or recipients to whom the measures in the first and the second subparagraph shall apply.

Member States shall inform the Committee established in accordance with Article 29 of any new national measure adopted pursuant to the provisions of this paragraph.

7. For the purposes of this Directive, “open market value” shall mean the full amount that, in order to obtain the goods or services in question at that time, a customer at the same marketing stage at which the supply of goods or services takes place, would have to pay, under conditions of fair competition, to a supplier at arm's length within the territory of the Member State in which the supply is subject to tax.

Where no comparable supply of goods or services can be ascertained, “open market value” shall mean, in respect of goods, an amount that is not less than the purchase price of the goods or of similar goods or, in the absence of a purchase price, the cost price, determined at the time of supply; in respect of services it shall mean not less than the full cost to the taxable person of providing the service.’.

4. Article 17(4), in the version set out in Article 28f(1), shall be amended as follows:

(a) in point (a) of the second subparagraph ‘Article 21(1)(a) and (c)’ shall be replaced by ‘Article 21(1)(a), (1)(c) or (1)(f) or Article 21(2)(c)’;

(b) in point (b) of the second subparagraph ‘Article 21(1)(a)’ shall be replaced by ‘Article 21(1)(a), or (1)(f) or Article 21(2)(c)’.

5. In Article 18(1)(d), in the version set out in Article 28f(2), 'Article 21(1)' shall be replaced by 'Article 21(1) or Article 21(2)(c)'.

6. In Article 20(4), the following subparagraph shall be added:

'Member States may also apply paragraphs 2 and 3 to services which have characteristics similar to those normally attributed to capital goods.'

7. In Article 21(2), in the version set out in Article 28g, the following point shall be added:

'(c) where the following supplies are carried out, Member States may lay down that the person liable to pay tax is the taxable person to whom those supplies are made:

(i) the supply of construction work, including repair, cleaning, maintenance, alteration and demolition services in relation to immovable property, as well as the handing over of construction works considered to be a supply of goods by virtue of Article 5(5);

(ii) the supply of staff engaged in activities covered by (i);

(iii) the supply of immovable property, as referred to in Article 13(B)(g) and (h), where the supplier has opted for taxation of the supply pursuant to point (C)(b) of that Article;

(iv) the supply of used material, used material which cannot be re-used in the same state, scrap, industrial and non industrial waste, recyclable waste, part processed waste and certain goods and services, as identified in Annex M;

(v) the supply of goods provided as security by one taxable person to another in execution of that security;

(vi) the supply of goods following the cession of the reservation of ownership to an assignee and the exercising of this right by the assignee;

(vii) the supply of immovable property sold by the judgment debtor in a compulsory sale procedure.

For the purposes of this point, Member States may provide that a taxable person who also carries out activities or transactions that are not considered to be taxable supplies of goods or services in accordance with Article 2 shall be deemed to be a taxable person in respect of supplies received as referred to in the first subparagraph. A non-taxable body governed by public law, may be deemed to be a taxable person in respect of supplies received as referred to in (v), (vi) and (vii).

For the purposes of this point, Member States may specify the supplies of goods and services covered, and the categories of suppliers or recipients to whom these measures may apply. They may also limit the application of this measure to some of the supplies of goods and services listed in Annex M.

Member States shall inform the Committee established in accordance with Article 29 of any new national measure adopted pursuant to the provisions of this point.'

8. Annex M set out in Annex I to this Directive shall be added.

Article 2

Decisions listed in Annex II of this Directive shall be repealed with effect from 1 January 2008.

Article 3

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive.

They shall apply the provisions necessary to comply with Article 1(3), as concerns a new Article 11A(7) of Directive 77/388/EEC, and with Article 1(4), as concerns the reference in Article 17(4) points (a) and (b) of Directive 77/388/EEC in the version set out in Article 28f(1) to Article 21(1)(f) of that Directive, from 1 January 2008 at the latest.

When Member States adopt provisions under this Directive, they shall forthwith communicate to the Commission the text of those provisions, which shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

Article 4

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

Article 5

This Directive is addressed to the Member States.

Done at Brussels, 24 July 2006.

For the Council
The President
K. RAJAMÄKI

ANNEX I

'ANNEX M

List of supplies of goods and services as referred to in Article 21(2)(c)(iv)

- (a) the supply of ferrous and non ferrous waste, scrap, and used materials including that of semi-finished products resulting from the processing, manufacturing or melting down of ferrous and non-ferrous metals and their alloys;
 - (b) the supply of ferrous and non-ferrous semi-processed products and certain associated processing services;
 - (c) the supply of residues and other recyclable materials consisting of ferrous and non-ferrous metals, their alloys, slag, ash, scale and industrial residues containing metals or their alloys and the supply of selection, cutting, fragmenting and pressing services for these products;
 - (d) the supply of, and certain processing services relating to, ferrous and non-ferrous waste as well as parings, scrap, waste and used and recyclable material consisting of cullet, glass, paper, paperboard and board, rags, bone, leather, imitation leather, parchment, raw hides and skins, tendons and sinews, twine, cordage, rope, cables, rubber and plastic;
 - (e) the supply of the materials referred to in this annex after processing in the form of cleaning, polishing, selection, cutting, fragmenting, pressing or casting into ingots;
 - (f) the supply of scrap and waste from the working of base materials.'
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ANNEX II

List of Decisions under Article 27 of Directive 77/388/EEC repealed by this Directive

The Council Decision deemed to have been adopted on 15 April 1984 authorising the United Kingdom to apply a measure derogating from the Sixth Directive with a view to avoiding certain types of fraud or tax evasion on supplies of gold, gold coins and gold scrap between taxable persons by a special tax accounting scheme ⁽¹⁾.

The Council Decision deemed to have been adopted on 11 April 1987 authorising the United Kingdom to apply a measure derogating from Article 11 of Directive 77/388/EEC ⁽²⁾.

Council Decision 88/498/EEC ⁽³⁾ authorising the Kingdom of the Netherlands to apply a measure derogating from Article 21(1)(a) of Directive 77/388/EEC.

A Council Decision deemed to have been adopted on 18 February 1997 under the procedure contained in Article 27(4) of Directive 77/388/EEC in its version of 17 May 1977 authorising the Republic of France to apply a measure derogating from Articles 2 and 10 of Directive 77/388/EEC. This decision follows notification of the request to Member States on 18 December 1996.

Council Decision 98/23/EC ⁽⁴⁾ authorising the United Kingdom to extend application of a measure derogating from Article 28e(1) of Directive 77/388/EEC.

Council Decision 2002/439/EC ⁽⁵⁾ authorising Germany to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2002/880/EC ⁽⁶⁾ authorising Austria to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2004/290/EC ⁽⁷⁾ authorising Germany to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2004/736/EC ⁽⁸⁾ authorising the United Kingdom to introduce a special measure derogating from Article 11 of Directive 77/388/EEC.

Council Decision 2004/758/EC ⁽⁹⁾ authorising Austria to apply a measure derogating from Article 21 of Directive 77/388/EEC.

⁽¹⁾ OJ L 264, 5.10.1984, p. 27.

⁽²⁾ OJ L 132, 21.5.1987, p. 22.

⁽³⁾ OJ L 269, 29.9.1988, p. 54.

⁽⁴⁾ OJ L 8, 14.1.1998, p. 24. Decision as last amended by Decision 2003/909/EC (OJ L 342, 30.12.2003, p. 49).

⁽⁵⁾ OJ L 151, 11.6.2002, p. 12.

⁽⁶⁾ OJ L 306, 8.11.2002, p. 24.

⁽⁷⁾ OJ L 94, 31.3.2004, p. 59.

⁽⁸⁾ OJ L 325, 28.10.2004, p. 58.

⁽⁹⁾ OJ L 336, 12.11.2004, p. 38.

II

(Acts whose publication is not obligatory)

COMMISSION

**DECISION No 1/2006 OF THE EC-DENMARK/FAEROE ISLANDS JOINT COMMITTEE
of 13 July 2006**

amending Tables I and II of the Annex to Protocol 1 to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faeroe Islands, of the other part

(2006/561/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faeroe Islands, of the other part ⁽¹⁾ hereinafter referred to as 'the Agreement' and in particular Article 34(1) thereof,

Whereas:

- (1) The Annex to Protocol 1 to the Agreement specifies the customs duties and other conditions to be applied on import into the Community of certain fish and fishery products originating in and coming from the Faeroes.
- (2) Under this Annex, the Community has granted concessions for shrimps, prawns and Norway lobsters, prepared or preserved, from the Faeroe Islands, subject to an annual tariff quota of 3 000 tonnes.
- (3) The authorities of the Faeroe Islands have requested that the tariff concessions granted by the Community for shrimps, prawns and Norway lobsters, prepared or preserved, be increased to 6 000 tonnes.
- (4) It is reasonable to authorise such an increase over a period of time to be determined by the degree to which the quota is utilised.
- (5) Under the Annex, the Community has not granted any concession for frozen haddock originating in and coming from the Faeroes.
- (6) The authorities of the Faeroe Islands have requested that frozen haddock be added to the list of fishery products in Table I of the Annex to Protocol 1 that may be imported free of duty into the Community.
- (7) It is reasonable to include frozen haddock in this table,

⁽¹⁾ OJ L 53, 22.2.1997, p. 2.

HAS DECIDED AS FOLLOWS:

Article 1

Table I of the Annex to Protocol 1 to the Agreement shall be amended by the inclusion of the following row:

'0303 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	0'	
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Article 2

Table II of the Annex to Protocol 1 to the Agreement shall be amended as follows:

'1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		TQ No 4 ⁽¹⁾ 4 000
1605 20	- Shrimps and prawns:		
1605 20 10	-- In airtight containers	0	
	-- Other:		
1605 20 91	--- In immediate packing of a net content not exceeding 2 kg	0	
1605 20 99	--- Other:	0	
ex 1605 40 00	- Norway lobsters (<i>Nephrops norvegicus</i>)	0	

⁽¹⁾ In 2007 the annual volume shall be 4 000 tonnes. From 1 January 2008 onwards the yearly volume shall be increased by 1 000 tonnes to a maximum level of 6 000 tonnes provided that at least 80 % of the total amount of the previous quota has been used by 31 December of that year.'

Article 3

This Decision shall take effect on the first day of the second month following its adoption.

Done at Tórshavn, 13 July 2006.

For the Joint Committee
The President
Herluf SIGVALDSSON

EUROPEAN CENTRAL BANK

GUIDELINE OF THE EUROPEAN CENTRAL BANK

of 3 August 2006

amending Guideline ECB/2005/16 on a Trans-European Automated Real-time Gross settlement Express Transfer system (TARGET)

(ECB/2006/11)

(2006/562/EC)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

HAS ADOPTED THIS GUIDELINE:

Having regard to the Treaty establishing the European Community and in particular to the first and fourth indents of Article 105(2) thereof and to Articles 3.1, 12.1, 14.3, 17, 18 and 22 of the Statute of the European System of Central Banks and of the European Central Bank,

Article 1

Guideline ECB/2005/16 is amended as follows:

1. The following definitions are inserted in Article 1:

Whereas:

- (1) The fourth indent of Article 105(2) of the Treaty and the fourth indent of Article 3.1 of the Statute state that one of the basic tasks to be carried out through the European System of Central Banks (ESCB) is to promote the smooth operation of payment systems.
 - “remote NCB” shall mean an NCB which does not operate its own RTGS system but remotely participates in the RTGS system of another NCB in accordance with the provisions of Article 2(3);
- (2) Article 22 of the Statute states that the European Central Bank (ECB) and national central banks (NCBs) may provide facilities to ensure efficient and sound clearing and payment systems within the Community and with other countries.
 - “host NCB” shall mean the NCB that permits a remote NCB to participate in its RTGS system in accordance with Article 2(3);
- (3) In addition to connection via interlinking or through a bilateral link, a third form of connection to TARGET should be made available as a transitional measure in view of the future set-up of TARGET2. An NCB without its own RTGS system should be given access to the current TARGET infrastructure by remote participation in another NCB’s RTGS system.
 - 3. When a remote NCB and credit institutions and other entities in its Member State remotely participate in a host NCB’s RTGS system in accordance with that RTGS system’s RTGS rules, the following specific additional provisions shall apply:
 - the host NCB shall grant the remote NCB unlimited and uncollateralised credit,
 - the host NCB and the remote NCB may agree on terms and conditions that complement the RTGS rules of the host NCB’s RTGS system,
- (4) Guideline ECB/2005/16 of 30 December 2005 on a Trans-European Automated Real-time Gross settlement Express Transfer system (TARGET)⁽¹⁾ should be amended to include specific provisions regulating remote participation,

⁽¹⁾ OJ L 18, 23.1.2006, p. 1.

- the remote NCB shall grant intraday credit to entities in its Member State participating in the host NCB's RTGS system in accordance with the requirements of Article 3(f),
- payments between entities in the remote NCB's Member State and between such entities and other participants in the host NCB's RTGS system shall be considered as domestic payments for the purposes of pricing and other relevant matters, while payments between entities in the remote NCB's Member State and participants in an RTGS system other than the host NCB's RTGS system shall be considered as cross-border payments for such purposes,
- the remote NCB may appoint its representatives to the bodies referred to in Article 7(2) and may nominate a person or persons to undertake the functions specified in Article 7(3).'

Article 2

Final provisions

1. This Guideline is addressed to the NCBs of participating Member States.
2. This Guideline shall enter into force on 15 August 2006. It shall apply from 1 January 2007.

Done at Frankfurt am Main, 3 August 2006.

For the Governing Council of the ECB
The President of the ECB
Jean-Claude TRICHET
