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Contents

I Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory

REGULATIONS

Commission Regulation (EC) No 997/2007 of 29 August 2007 establishing the standard import values for determining the entry price of certain fruit and vegetables 1

★ **Commission Regulation (EC) No 998/2007 of 28 August 2007 establishing a prohibition of fishing for cod in Norwegian waters of ICES zones I and II by vessels flying the flag of France** 3

★ **Commission Regulation (EC) No 999/2007 of 28 August 2007 establishing a prohibition of fishing for bluefin tuna in the Atlantic Ocean, east of longitude 45° W, and the Mediterranean by vessels flying the flag of Italy** 5

★ **Commission Regulation (EC) No 1000/2007 of 29 August 2007 amending Regulation (EC) No 831/2002 implementing Council Regulation (EC) No 322/97 on Community Statistics, concerning access to confidential data for scientific purposes ⁽¹⁾** 7

★ **Commission Regulation (EC) No 1001/2007 of 29 August 2007 amending Regulations (EC) No 800/1999 and (EC) No 2090/2002 as regards controls in the framework of export refunds on agricultural products** 9

★ **Commission Regulation (EC) No 1002/2007 of 29 August 2007 laying down detailed rules for the application of Council Regulation (EC) No 2184/96 concerning imports into the Community of rice originating in and coming from Egypt** 15

DIRECTIVES

★ **Commission Directive 2007/53/EC of 29 August 2007 amending Council Directive 76/768/EEC concerning cosmetic products for the purposes of adapting Annex III thereto to technical progress ⁽¹⁾** 19

★ **Commission Directive 2007/54/EC of 29 August 2007 amending Council Directive 76/768/EEC, concerning cosmetic products, for the purpose of adapting Annexes II and III thereto to technical progress ⁽¹⁾** 21

⁽¹⁾ Text with EEA relevance

(Continued overleaf)

DECISIONS

Commission

2007/593/EC:

★ Commission Decision of 27 August 2007 on the allocation to Ireland and the United Kingdom of additional days at sea for an enhanced data pilot project in accordance with Annex IIA to Council Regulation (EC) No 41/2007 (notified under document number C(2007) 3983)	28
---	----

III Acts adopted under the EU Treaty

ACTS ADOPTED UNDER TITLE VI OF THE EU TREATY

★ Financial Regulation Applicable to Eurojust	30
---	----

I

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

REGULATIONS

COMMISSION REGULATION (EC) No 997/2007**of 29 August 2007****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 30 August 2007.

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

Done at Brussels, 29 August 2007.

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 756/2007 (OJ L 172, 30.6.2007, p. 41).

ANNEX

to Commission Regulation of 29 August 2007 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	MK	15,7
	TR	85,9
	XS	28,3
	ZZ	43,3
0707 00 05	TR	134,7
	ZZ	134,7
0709 90 70	TR	83,4
	ZZ	83,4
0805 50 10	AR	55,6
	UY	40,4
	ZA	59,1
	ZZ	51,7
0806 10 10	EG	157,6
	TR	94,6
	ZZ	126,1
0808 10 80	AR	52,9
	AU	166,3
	BR	77,5
	CL	82,7
	CN	72,8
	NZ	91,3
	US	99,5
	ZA	87,0
	ZZ	91,3
0808 20 50	AR	46,9
	TR	129,5
	ZA	83,7
	ZZ	86,7
0809 30 10, 0809 30 90	TR	144,4
	US	222,5
	ZZ	183,5
0809 40 05	BA	41,3
	IL	89,0
	MK	44,8
	TR	78,6
	ZZ	63,4

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 998/2007**of 28 August 2007****establishing a prohibition of fishing for cod in Norwegian waters of ICES zones I and II by vessels flying the flag of France**

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 41/2007 of 21 December 2006 fixing for 2007 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 2007.
- (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 2007.

- (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 2007 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 that of 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, 28 August 2007.

For the Commission

Fokion FOTIADIS

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 1967/2006 (OJ L 409, 30.12.2006, p. 11, corrected by OJ L 36, 8.2.2007, p. 6).

⁽³⁾ OJ L 15, 20.1.2007, p. 1. Regulation as last amended by Commission Regulation (EC) No 898/2007 (OJ L 196, 28.7.2007, p. 22).

ANNEX

No	27
Member State	France
Stock	COD/1N2AB.
Species	Cod (<i>Gadus morhua</i>)
Zone	Norwegian waters of ICES zones I and II
Date	24 July 2007

COMMISSION REGULATION (EC) No 999/2007**of 28 August 2007****establishing a prohibition of fishing for bluefin tuna in the Atlantic Ocean, east of longitude 45° W,
and the Mediterranean by vessels flying the flag of Italy**

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 41/2007 of 21 December 2006 fixing for 2007 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 2007.
- (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 2007.

- (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 2007 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 that of 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, 28 August 2007.

For the Commission

Fokion FOTIADIS

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 1967/2006 (OJ L 409, 30.12.2006, p. 11, corrected by OJ L 36, 8.2.2007, p. 6).

⁽³⁾ OJ L 15, 20.1.2007, p. 1. Regulation as last amended by Commission Regulation (EC) No 898/2007 (OJ L 196, 28.7.2007, p. 22).

ANNEX

No	22
Member State	Italy
Stock	BFT/AE045W
Species	Bluefin tuna (<i>thunnus thynnus</i>)
Zone	Atlantic Ocean, east of longitude 45° W, and the Mediterranean
Date	24 July 2007

COMMISSION REGULATION (EC) No 1000/2007**of 29 August 2007****amending Regulation (EC) No 831/2002 implementing Council Regulation (EC) No 322/97 on Community Statistics, concerning access to confidential data for scientific purposes****(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

and ICT skills). This survey should therefore be added to the list in Regulation (EC) No 831/2002.

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 322/97 of 17 February 1997 on Community Statistics ⁽¹⁾, and in particular Article 20 thereof,

Whereas:

(1) Commission Regulation (EC) No 831/2002 ⁽²⁾ establishes, for the purpose of enabling statistical conclusions to be drawn for scientific purposes, the conditions under which access to confidential data transmitted to the Community authority may be granted. It lists the categories of bodies whose researchers may be granted such access, drawing a distinction between directly admissible bodies and bodies admissible after having received the opinion of the Committee on Statistical Confidentiality. It also lists the different surveys and data sources to which it applies.

(2) Scientific research is frequently performed by units or departments within national statistical institutes and national central banks of the Member States and the European Central Bank (ECB). These bodies provide the appropriate guarantees as regards confidential treatment and protection of the data and the strictly scientific purpose of the access. They should therefore also be considered directly admissible bodies.

(3) There is growing demand from researchers and the scientific community in general to have access for scientific purposes to confidential data from the Adult Education Survey (AES) also. The AES covers information on complex patterns of participation by adults in education and training, access to information on learning opportunities and a profile of participants and non-participants (e.g. socioeconomic background, reason for learning, obstacles, attitudes, self-assessed languages

(4) The conditions laid down in Regulation (EC) No 831/2002 have also been made applicable to access for scientific purposes to confidential data from the European Union Statistics on Income and Living Conditions (EU-SILC), by Regulation (EC) No 1177/2003 of the European Parliament and of the Council of 16 June 2003 concerning Community statistics on income and living conditions (EU-SILC) ⁽³⁾. EU-SILC is, however, not mentioned in Regulation (EC) No 831/2002. For reasons of clarity, EU-SILC should therefore also be added to the list in Regulation (EC) No 831/2002.

(5) Regulation (EC) No 831/2002 should therefore be amended accordingly.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Statistical Confidentiality,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 831/2002 is amended as follows:

1. In Article 3, paragraph 1 is replaced by the following:

‘1. Access to confidential data may be granted by the Community authority to researchers of bodies falling within any of the following categories:

(a) universities and other higher education organisations established under Community law or by the law of a Member State;

⁽¹⁾ OJ L 52, 22.2.1997, p. 1. Regulation as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

⁽²⁾ OJ L 133, 18.5.2002, p. 7. Regulation as amended by Regulation (EC) No 1104/2006 (OJ L 197, 19.7.2006, p. 3).

⁽³⁾ OJ L 163, 3.7.2003, p. 1.

- (b) organisations or institutions for scientific research established under Community law or under the law of a Member State;
- (c) national statistical institutes of the Member States;
- (d) the European Central Bank and the national central banks of the Member States;
- (e) other agencies, organisations and institutions, after having received the opinion of the Committee on Statistical Confidentiality, in accordance with the procedure laid down in Article 20(2) of Regulation (EC) No 322/97.'

2. In Article 5, paragraph 1 is replaced by the following:

'1. The Community authority may grant access on its premises to confidential data obtained from the following surveys or statistical data sources:

- European Community Household Panel,
- Labour Force Survey,
- Community Innovation Survey,
- Continuing Vocational Training Survey,
- Structure of Earnings Survey,
- European Union Statistics on Income and Living Conditions,
- Adult Education Survey.

However, on the request of the national authority which provided the data, access to data from that national authority shall not be granted for a specific research project.'

3. In Article 6, paragraph 1 is replaced by the following:

'1. The Community authority may release sets of anonymised microdata obtained from the following surveys or statistical data sources:

- European Community Household Panel,
- Labour Force Survey,
- Community Innovation Survey,
- Continuing Vocational Training Survey,
- Structure of Earnings Survey,
- European Union Statistics on Income and Living Conditions,
- Adult Education Survey.

However, on the request of the national authority which provided the data, access to data from that national authority shall not be granted for a specific research project.'

Article 2

This Regulation shall enter into force on the 20th 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, 29 August 2007.

For the Commission
Joaquín ALMUNIA
Member of the Commission

COMMISSION REGULATION (EC) No 1001/2007**of 29 August 2007****amending Regulations (EC) No 800/1999 and (EC) No 2090/2002 as regards controls in the framework of export refunds on agricultural products**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1784/2003 of 29 September 2003 on the common organisation of the market in cereals ⁽¹⁾, and in particular Article 18 thereof, and the corresponding provisions of the other regulations on the common organisation of the markets in agricultural products,

Having regard to Council Regulation (EEC) No 386/90 of 12 February 1990 on the monitoring carried out at the time of export of agricultural products receiving refunds or other amounts ⁽²⁾, and in particular Article 6 thereof,

Whereas:

- (1) Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products ⁽³⁾ requires in particular that certain documentary proof be presented to show that the products for which export refunds are claimed have in fact been imported in their unaltered state into a specific third country, when a differentiated refund applies for that third country. The procedures concerning such proof should be simplified whilst safeguarding the financial interests of the Community. The Commission and the Member States should monitor the use of simplified procedures and take appropriate action in the case of abuse.
- (2) In practice, the third countries for which export refunds for a given product are differentiated to lower than average or zero values are generally situated close to the Community whilst refund levels tend to be set at a higher, identical level for countries which are more remote from the Community. In many cases, exporters have problems obtaining proof of importation into these more remote countries.
- (3) The countries for which the higher, identical levels of refund have been set may be considered as a 'remote

refund zone' for the product concerned. However, remote countries for which the differentiated part of the refund is lower than average or zero should be excluded from such zone. Also those countries in respect of which a real risk of trade deflection exists, or all countries for sectors in respect of which a real risk of trade deflection exists should be excluded from such zone.

- (4) Where an export declaration is made for a country in a remote refund zone and export is made by container sea transport, the combination of commercial container management, transport documentation and the relatively inflexible transport modality gives a reasonable level of assurance that the products have been imported into the specific third country. Under these circumstances, proof that the products have been transported to and unloaded in a country in the remote refund zone could be provided by the combination of a transport document to the port in the country of destination or the port serving the hinterland of destination, and a declaration of unloading.
- (5) If a container carrier's commercial, computerised tracking and tracing system meets the operational security norms as set out in Annex I to Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD ⁽⁴⁾, and provides information equivalent to that contained in transport documents, Member States may decide to use such information instead of the paper documents, as proof of transport to the country of destination.
- (6) Article 17 of Regulation (EC) No 800/1999 provides for derogations limited to EUR 2 400 and 12 000 on differentiated parts of the refund for contiguous or remote destinations. It is considered useful to provide for a new derogation for containerised sea transport to remote refund zones by requiring the transport document and one of the declarations of unloading referred to in point (a), (b) or (c) of Article 16(2). Such derogation may be granted only if information is provided on the unloading in the port situated in the remote refund zone. In order to ensure the reliability of the proof generated under such derogations, they should be granted under revocable authorisations.

⁽¹⁾ OJ L 270, 21.10.2003, p. 78. Regulation as last amended by Regulation (EC) No 735/2007 (OJ L 169, 29.6.2007, p. 6).

⁽²⁾ OJ L 42, 16.2.1990, p. 6. Regulation as amended by Regulation (EC) No 163/94 (OJ L 24, 29.1.1994, p. 2).

⁽³⁾ OJ L 102, 17.4.1999, p. 11. Regulation as last amended by Regulation (EC) No 1913/2006 (OJ L 365, 21.12.2006, p. 52).

⁽⁴⁾ OJ L 171, 23.6.2006, p. 90.

- (7) In order to reduce the risk of substitution, all means of transport or packages should be sealed save in exceptional cases where the products may be identified by some other means in accordance with Article 340a and Article 357 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽¹⁾. This requirement has been laid down in Article 7 of Commission Regulation (EC) No 2090/2002 of 26 November 2002 laying down detailed rules for applying Council Regulation (EEC) No 386/90 as regards physical checks carried out when agricultural products qualifying for refunds are exported ⁽²⁾. As that requirement is part of the formalities concerning the export declaration and of general character, it should be deleted from Regulation (EC) No 2090/2002 and a similar provision should be included in Regulation (EC) No 800/1999.
- (8) The customs office of exit needs information in the T5 control copy as to whether products presented to it qualify for a substitution check required in accordance with Article 10 of Regulation (EC) No 2090/2002. As T5 control copies may also be used for products not qualifying for substitution checks, box 107 of the T5 control copy should bear information in case products are exported with a right to refunds.
- (9) Regulations (EC) No 800/1999 and (EC) No 2090/2002 should therefore be amended accordingly.
- (10) The provisions of this Regulation related to proof of arrival at destination should apply in respect of refund applications submitted from the date of entry into force of this Regulation. Since this Regulation is intended to simplify the administration of the scheme for operators and Member States alike, it should also be possible, at the request of the exporter, to apply it in respect of refund applications submitted before that date, provided that the time limit for submission of proof has not expired.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the relevant Management Committees,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 800/1999 is amended as follows:

⁽¹⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 214/2007 (OJ L 62, 1.3.2007, p. 6).

⁽²⁾ OJ L 322, 27.11.2002, p. 4. Regulation as last amended by Regulation (EC) No 1847/2006 (OJ L 355, 15.12.2006, p. 21).

1. in Article 2(1), the following point is added:

‘(p) “remote refund zone” means all destinations for which the same differentiated, non-zero part of the refund applies for a particular product except the excluded destinations for that product as set out in Annex XI;

(q) “hinterland country” means a third country without its own sea port which is served by the sea port of another third country.’

2. in Article 5, the following paragraph is added:

‘8. Goods for which export refunds are claimed shall be sealed by, or under the control of, the customs office of export. Article 340a and paragraphs 2, 3 and 4 of Article 357 of Regulation (EEC) No 2454/93 shall apply *mutatis mutandis*.’

3. in Article 8, the following paragraph is added:

‘In case refunds are applied for, box 107 shall show one of the entries listed in Annex XII.’

4. in Article 15, paragraph 1 is replaced by the following:

‘1. Within 12 months of the date of acceptance of the export declaration, the products shall:

(a) be imported in their unaltered state into the third country or one of the third countries for which the refund applies, or

(b) be unloaded in their unaltered state in a remote refund zone for which the refund applies pursuant to the conditions set out in Article 17(1)(b) and (2).

However, an extension to the time limit may be granted in accordance with Article 49.’

5. Article 16 is amended as follows:

(a) Paragraph 1 is replaced by the following:

‘1. Proof that customs formalities for importation have been completed shall, as the exporter chooses, be furnished by one of the following documents:

(a) the customs document, a copy or photocopy thereof, or a printout of equivalent information recorded electronically by the competent customs authority; such copy, photocopy or printout shall be certified as being a true copy or printout by one of the following:

(i) the body which endorsed the original document or electronically recorded the equivalent information;

(ii) an official agency of the third country concerned;

(iii) an official agency of a Member State in the third country concerned;

(iv) an agency responsible for paying the refund;

(b) a certificate of unloading and importation drawn up by an approved international control and supervisory agency (hereinafter referred to as “SA”) in accordance with the rules set out in Annex VI, Chapter III, using the model set out in Annex VII; the date and number of the customs document of import must appear on the certificate concerned.

At the request of the exporter, a paying agency may waive the certification requirement referred to in point (a) of the first subparagraph where it is able to verify that customs formalities for importation have been completed by accessing electronically recorded information held by or on behalf of the competent authorities of the third country.’

(b) Paragraph 3 is replaced by the following:

‘3. Exporters shall in all cases produce a copy or photocopy of the transport documents, which shall relate to the transport of the products for which the export declaration was made.

At the exporter’s request, in the case of container transport by sea, a Member State may accept information equivalent to that contained in transport documents if they are generated by an information system managed by a third party responsible for the transport of the

containers to the place of destination provided that the third party specialises in such operations and the information system security is approved by the Member State as meeting the criteria laid down in the version applicable to the period concerned of one of the internationally accepted standards set out in point 3(B) of Annex I to Commission Regulation (EC) No 885/2006 (*).

(*) OJ L 171, 23.6.2006, p. 90.’

6. Article 17 is replaced by the following:

‘Article 17

1. Member States may exempt exporters from furnishing the proof required pursuant to Article 16 other than the transport document or its electronic equivalent as referred to in Article 16(3), in case of an export declaration giving entitlement to a refund where:

(a) the differentiated part of the refund is no more than:

(i) EUR 2 400 where the third country or territory of destination is listed in Annex IV;

(ii) EUR 12 000 where the third country or territory of destination is not listed in Annex IV; or

(b) the port of destination is located in the remote refund zone for the product concerned.

2. The exemption referred to in paragraph 1(b) shall apply only where the following conditions are met:

(a) the products are transported in containers and transport of the containers to the port of unloading is done by sea;

(b) the transport document mentions as destination the country mentioned in the export declaration or a port normally used for unloading products destined for a hinterland country which is the country of destination mentioned in the export declaration;

(c) the proof of unloading is provided pursuant to point (a), (b) or (c) of Article 16(2).

At the request of the exporter, in the case of container transport by sea, a Member State may accept that the proof of unloading referred to in point (c) of the first subparagraph is provided instead by information equivalent to that of the unloading document if it is generated by an information system managed by a third party responsible for the transport of the containers to and unloading of the containers at the place of destination, provided that the third party specialises in such operations and the information system security is approved by the Member State as meeting the criteria laid down in the version applicable to the period concerned of one of the internationally accepted standards set out in point 3(B) of Annex I to Commission Regulation (EC) No 885/2006.

The proof of unloading may be provided pursuant to point (c) of the first subparagraph or pursuant to the second subparagraph without the exporter having to prove that he has taken the appropriate steps to obtain the document referred to in points (a) or (b) of Article 16(1).

3. Eligibility for the exemptions referred to in paragraph 1(a) shall be automatic except in case of application of paragraph 4.

Eligibility for the exemption referred to in paragraph 1(b) shall be granted for three years, by means of a written authorisation, in advance of export, upon application by the exporter. Exporters using these authorisations shall refer to the number of the authorisation in the payment application.

4. If the Member State considers that products for which the exporter claims an exemption under this Article have been exported to a country other than that mentioned in the export declaration or, as the case may be, to a country outside the relevant remote refund zone for which the refund is fixed, or the exporter has artificially divided an export operation with the aim of benefiting from an exemption, the Member State shall immediately withdraw eligibility for any exemption under this Article from the exporter concerned.

The exporter concerned shall not be eligible for any further exemption under this Article for two years from the date of withdrawal.

In case of withdrawal of eligibility the entitlement to the export refund for the products concerned shall no longer exist and the refund shall be reimbursed, unless the exporter can provide the proof required under Article 16 for the products concerned.

In addition, the entitlement to export refunds shall no longer exist for products covered by any export declaration made after the date of the act which led to the withdrawal of eligibility and the refunds shall be reimbursed, unless the exporter can provide the proof required under Article 16 for the products concerned.'

7. the title of Annex IV is replaced by the following:

'ANNEX IV

List of third countries and territories referred to in Article 17(1)(a)(i) and (ii)'

8. the text in the Annex to this Regulation is added as Annexes XI and XII.

Article 2

Article 7 of Regulation (EC) No 2090/2002 is deleted.

Article 3

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

At the request of the exporter, points 1, 4, 5 and 6 of Article 1 may apply in respect of refund applications submitted before the date of entry into force of this Regulation, provided that the time limit set out in paragraph 2 or, as the case may be, 4 of Article 49 of Regulation (EC) No 800/1999 has not expired.

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

Done at Brussels, 29 August 2007.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX

‘ANNEX XI

Products and destinations excluded from the remote refund zone

PRODUCT SECTOR — EXCLUDED DESTINATIONS

Sugar (*)

Sugar or sugar products of CN code 1701 11 90, 1701 12 90, 1701 91 00, 1701 99 10, 1701 99 90, 1702 40 10, 1702 60 10, 1702 60 95, 1702 90 30, 1702 90 60, 1702 90 71, 1702 90 99, 2106 90 30, 2106 90 59 — Morocco, Algeria, Turkey, Syria, Lebanon

Cereals (*)

CN 1001 — Russian Federation, Moldova, Ukraine, Croatia, Bosnia-Herzegovina, Albania, FYROM, Turkey, Syria, Lebanon, Israel, Egypt, Libya, Tunisia, Algeria, Morocco, Ceuta, Melilla

CN 1003 — All destinations

CN 1004 — Iceland, Russian Federation

Rice (*)

CN 1006 — All destinations

Milk and milk products (*)

All products — Morocco, Algeria

Milk and milk products of CN code 0401 30; 0402 21; 0402 29; 0402 91; 0402 99; 0403 90; 0404 90; 0405 10; 0405 20; 0405 90 — Canada, Mexico, Turkey, Syria, Lebanon

0406 — Syria, Lebanon, Mexico

Beef and veal

All products — All destinations

Wine

All products — Zone 3 and zone 4 in Annex IV to Regulation (EC) No 883/2001, Morocco, Algeria

Poultry

Poultrymeat — All destinations

One day-old chicks of CN code 0105 11 — USA, Canada, Mexico

Eggs (*)

Eggs in shell of ERN code 0407 00 30 9000 Japan, Russia, China, Taiwan,

Hatching eggs of ERN code 0407 00 11 9000; 0407 00 19 9000 — USA, Canada, Mexico

(*) Other than in the form of Non-Annex I goods containing less than 90 % by weight of the product concerned.

ANNEX XII

Entries referred to in Article 8

- in Bulgarian: Регламент (EO) № 800/1999
 - in Spanish: Reglamento (CE) nº 800/1999
 - in Czech: Nařízení (ES) č. 800/1999
 - in Danish: Forordning (EF) nr. 800/1999
 - in German: Verordnung (EG) Nr. 800/1999
 - in Estonian: Määrus (EÜ) nr 800/1999
 - in Greek: Κανονισμός (ΕΚ) αριθ. 800/1999
 - in English: Regulation (EC) No 800/1999
 - in French: Règlement (CE) nº 800/1999
 - in Italian: Regolamento (CE) n. 800/1999
 - in Latvian: Regula (EK) Nr. 800/1999
 - in Lithuanian: Reglamentas (EB) Nr. 800/1999
 - in Hungarian: 800/1999/EK rendelet
 - in Maltese: Regolament (KE) Nru 800/1999
 - in Dutch: Verordening (EG) nr. 800/1999
 - in Polish: Rozporządzenie (WE) nr 800/1999
 - in Portuguese: Regulamento (CE) n.º 800/1999
 - in Romanian: Regulamentul (CE) nr. 800/1999
 - in Slovak: Nariadenie (ES) č. 800/1999
 - in Slovenian: Uredba (ES) št. 800/1999
 - in Finnish: Asetus (EY) N:o 800/1999
 - in Swedish: Förordning (EG) nr 800/1999
-

COMMISSION REGULATION (EC) No 1002/2007**of 29 August 2007****laying down detailed rules for the application of Council Regulation (EC) No 2184/96 concerning imports into the Community of rice originating in and coming from Egypt**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2184/96 of 28 October 1996 concerning imports into the Community of rice originating in and coming from Egypt ⁽¹⁾, and in particular Article 2 thereof,

Having regard to Council Regulation (EC) No 1785/2003 of 29 September 2003 on the common organisation of the market in rice ⁽²⁾, and in particular Articles 10(2) and 13(1) thereof,

Whereas:

(1) Commission Regulation (EC) No 196/97 ⁽³⁾ of 31 January 1997 lays down detailed rules for the application of Regulation (EC) No 2184/96 concerning imports into the Community of rice originating in and coming from Egypt. Since its entry into force, horizontal or sectoral implementing regulations, that is, Commission Regulation (EC) No 1291/2000 of 9 June 2000 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products ⁽⁴⁾, Commission Regulation (EC) No 1342/2003 of 28 July 2003 laying down special detailed rules for the application of the system of import and export licences for cereals and rice ⁽⁵⁾, and Commission Regulation (EC) No 1301/2006 of 31 August 2006 laying down common rules for the administration of import tariff quotas for agricultural products managed by a system of import licences ⁽⁶⁾, have been adopted or amended, and must be taken into account in respect of the quota opened by Regulation (EC) No 196/97.

(2) Regulation (EC) No 1301/2006 lays down in particular detailed rules for applications for import licences, the

status of applicants and the issue of licences. It applies without prejudice to additional conditions or derogations laid down by the sectoral regulations. For the sake of clarity, therefore, the administration of the Community tariff quotas for imports of rice originating in Egypt should be adapted by adopting a new regulation and repealing Regulation (EC) No 196/97.

(3) Article 1 of Regulation (EC) No 2184/96 opens an overall tariff quota of 32 000 tonnes of rice falling within CN code 1006 originating in Egypt per marketing year. The customs duty is that provided for in Regulation (EC) No 1785/2003, in accordance with Articles 11, 11a, 11b, 11c and 11d thereof, reduced by an amount equal to 25 % of the value of that duty. Taking into account the potential application of different customs duties, the conditions for the application of the 25 % reduction should be laid down.

(4) In the interests of sound administration of the quota, it is necessary to allow operators to submit more than one licence application per quota period and therefore to derogate from Article 6(1) of Regulation (EC) No 1301/2006. For the same reason, the specific rules which apply to the drawing up of licence applications, their issue, their period of validity and the notification of information to the Commission should be laid down, as should suitable administrative measures in order to ensure that the volume of the quota fixed is not exceeded. In any event, under Regulation (EC) No 1301/2006 licences are valid only up to and including the last day of the tariff quota period. Moreover, in order to improve controls on this quota and to simplify its administration, provision should be made for import licence applications to be submitted on a weekly basis, and the security should be fixed at a level appropriate to the risks involved.

(5) The rules applicable to the transport document and the proof of preferential origin on release for free circulation of the product are set out in Protocol 4 to Council Decision 2004/635/EC of 21 April 2004 on the conclusion of a Euro-Mediterranean Association Agreement between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part ⁽⁷⁾. Detailed rules for implementing those provisions should be laid down for the quota in question.

⁽¹⁾ OJ L 292, 15.11.1996, p. 1.

⁽²⁾ OJ L 270, 21.10.2003, p. 96. Regulation as last amended by Regulation (EC) No 797/2006 (OJ L 144, 31.5.2006, p. 1).

⁽³⁾ OJ L 31, 1.2.1997, p. 53. Regulation as last amended by Regulation (EC) No 1996/2006 (OJ L 398, 30.12.2006, p. 1).

⁽⁴⁾ OJ L 152, 24.6.2000, p. 1. Regulation as last amended by Regulation (EC) No 1913/2006 (OJ L 365, 21.12.2006, p. 52).

⁽⁵⁾ OJ L 189, 29.7.2003, p. 12. Regulation as last amended by Regulation (EC) No 1996/2006 (OJ L 398, 30.12.2006, p. 1).

⁽⁶⁾ OJ L 238, 1.9.2006, p. 13. Regulation as amended by Regulation (EC) No 289/2007 (OJ L 78, 17.3.2007, p. 17).

⁽⁷⁾ OJ L 304, 30.9.2004, p. 38.

- (6) These measures should apply from the start of the next marketing year, that is, 1 September 2007.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

1. The annual tariff quota provided for in Article 1 of Regulation (EC) No 2184/96 shall be opened on the first day of each marketing year for a quantity of 32 000 tonnes of rice falling within CN code 1006 originating in and coming from Egypt.

The customs duty applicable to these imports shall be that set in accordance with Article 11, 11a, 11c or 11d of Regulation (EC) No 1785/2003, as applicable, reduced by 25 %.

The serial number of the quota shall be 09.4094.

2. Regulations (EC) Nos 1291/2000, 1342/2003 and 1301/2006 shall apply, save as otherwise provided for in this Regulation.

Article 2

1. Applications for import licences shall relate to a quantity of at least 100 tonnes and at most 1 000 tonnes.

Each licence application shall indicate a quantity in kilograms (whole numbers).

2. Notwithstanding Article 6(1) of Regulation (EC) No 1301/2006, applicants may submit more than one licence application per quota period. However, applicants may submit only one licence application per week for each eight-digit CN code.

3. Import licence applications shall be lodged with the competent authorities of the Member States no later than each Friday at 13.00 (Brussels time).

Article 3

1. Import licence applications and import licences shall contain:

- (a) in boxes 7 and 8, the word 'Egypt', 'yes' being marked with a cross;
- (b) in box 24, one of the entries listed in the Annex.

2. Notwithstanding Article 12 of Regulation (EC) No 1342/2003, the amount of the security in respect of the import licences shall be equal to 25 % of the value of the customs duties calculated in accordance with Articles 11, 11a, 11c or 11d of Regulation (EC) No 1785/2003 applicable on the date of the application.

However, the security may not be less than those provided for in Article 12(a) and Article 12(a)a respectively of Regulation (EC) No 1342/2003, as applicable.

3. Where the quantities applied for in a given week exceed the quantity available under the quota, the Commission shall fix the allocation coefficient for the quantities applied for during that week, pursuant to Article 7(2) of Regulation (EC) No 1301/2006, no later than the fourth working day following the last day for the submission of applications for that week, as referred to in Article 2(3) of this Regulation, and suspend the submission of new licence applications until the end of the quota period.

Applications submitted in respect of the current week shall be considered inadmissible.

Member States shall allow operators to withdraw, within two working days following the date of publication of the Regulation fixing the allocation coefficient, applications for which the quantity for which the licence is to be issued is less than 20 tonnes.

4. The import licence shall be issued on the eighth working day following the last day for the submission of applications.

Notwithstanding Article 6(1) of Regulation (EC) No 1342/2003, import licences shall be valid from their date of issue within the meaning of Article 23(2) of Regulation (EC) No 1291/2000 until the end of the following month.

Article 4

Release for free circulation within the quotas referred to in Article 1 of this Regulation shall be subject to the presentation of a transport document and proof of preferential origin, issued in Egypt and relating to the consignments in question, in accordance with Protocol 4 of the Euro-Mediterranean Agreement.

Article 5

The Member States shall send the Commission, by electronic means:

- (a) no later than the first working day following the final day for the submission of licence applications, by 18.00 (Brussels time), the information on the import licence applications referred to in Article 11(1)(a) of Regulation (EC) No 1301/2006, with a breakdown by eight-digit CN code of the total quantities covered by those applications;

(b) no later than the second working day following the issue of the import licences, information on the licences issued, as referred to in Article 11(1)(b) of Regulation (EC) No 1301/2006, with a breakdown by eight-digit CN code of the total quantities for which import licences have been issued and the quantities for which licence applications have been withdrawn in accordance with the third paragraph of Article 3(3);

(c) no later than the last day of each month, the total quantities actually released for free circulation under this quota during the previous month but one, broken down by eight-digit CN code. If no quantities have been released for free circulation during one of these months, a 'nil' notification shall be sent. However, this notification shall no longer be

required in the third month following the final day of validity of the licences.

Article 6

Regulation (EC) No 196/97 is hereby repealed.

Article 7

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

It shall apply from 1 September 2007.

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

Done at Brussels, 29 August 2007.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX

Entries referred to in Article 3(1)(b)

— in Bulgarian:	Ставка на мито, намалена с 25 % (Регламент (ЕО) № 1002/2007)
— in Spanish:	Derecho de aduana reducido en un 25 % [Reglamento (CE) nº 1002/2007]
— in Czech:	Clo snižené o 25 % (nařízení (ES) č. 1002/2007)
— in Danish:	Told nedsat med 25 % (forordning (EF) nr. 1002/2007)
— in German:	um 25 % ermäßigter Zollsatz (Verordnung (EG) Nr. 1002/2007)
— in Estonian:	25 % võrra vähendatud tollimaks (Määrus (EÜ) nr 1002/2007)
— in Greek:	Δασμός μειωμένος κατά 25 % [Κανονισμός (ΕΚ) αριθ. 1002/2007]
— in English:	Duty reduced by 25 % (Regulation (EC) No 1002/2007)
— in French:	Droit réduit de 25 % [Règlement (CE) nº 1002/2007]
— in Irish:	Laghdú 25 % ar dhleacht (Rialachán (CE) Uimh. 1002/2007)
— in Italian:	Dazio ridotto del 25 % [regolamento (CE) n. 1002/2007]
— in Latvian:	Nodoklis, kas samazināts par 25 % (Regula (EK) Nr. 1002/2007)
— in Lithuanian:	25 % sumažintas muitas (Reglamentas (EB) Nr. 1002/2007)
— in Hungarian:	25 %-kal csökkentett vámétel (1002/2007/EK rendelet)
— in Maltese:	Dazju mnaqqas b'25 % (Regolament (KE) Nru 1002/2007)
— in Dutch:	Douanerecht verminderd met 25 % (Verordening (EG) nr. 1002/2007)
— in Polish:	Opłata obniżona o 25 % (rozporządzenie (WE) nr 1002/2007)
— in Portuguese:	Direito reduzido em 25 % [Regulamento (CE) n.º 1002/2007]
— in Romanian:	Drept redus cu 25 % [Regulamentul (CE) nr. 1002/2007]
— in Slovak:	Clo znížené o 25 % [nariadenie (ES) č. 1002/2007]
— in Slovenian:	Znižana dajatev za 25 % (Uredba (ES) št. 1002/2007)
— in Finnish:	Tulli, jota on alennettu 25 % (asetus (EY) N:o 1002/2007)
— in Swedish:	Tullsatsen nedsatt med 25 % (förordning (EG) nr 1002/2007).

DIRECTIVES

COMMISSION DIRECTIVE 2007/53/EC

of 29 August 2007

amending Council Directive 76/768/EEC concerning cosmetic products for the purposes of adapting Annex III thereto to technical progress

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 76/768/EEC of 27 July 1976 on the approximation of the laws of the Member States relating to cosmetic products ⁽¹⁾, and in particular Article 8(2) thereof,

After consulting the Scientific Committee on Consumer Products,

Whereas:

- (1) Fluorine compounds are currently listed in and subject to restrictions and conditions laid down in Annex III, Part 1 of Directive 76/768/EEC. The Scientific Committee on Consumer Products (SCCP) is of the opinion that if the sole source of fluoride exposure is toothpaste containing fluoride between 1 000 to 1 500 ppm, there is a minimal concern that children under the age of six will develop fluorosis, provided that such toothpaste is used as recommended. Therefore, reference numbers 26 to 43, and reference numbers 47 and 56 of Annex III, Part 1 should be amended accordingly.
- (2) Directive 76/768/EEC should therefore be amended accordingly.
- (3) The measures provided for in this Directive are in accordance with the opinion of the Standing Committee on Cosmetic Products,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Annex III of Directive 76/768/EEC is amended in accordance with the Annex to this Directive.

Article 2

1. Member States shall adopt and publish, by 19 April 2008 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions together with a correlation table of those provisions and this Directive.

They shall apply those provisions from 19 January 2009.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the texts of the main provisions of domestic law which they adopt in the field governed by this Directive.

Article 3

This Directive shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 29 August 2007.

For the Commission

Günter VERHEUGEN

Vice-President

⁽¹⁾ OJ L 262, 27.9.1976, p. 169. Directive last amended by Commission Directive 2007/22/EC (OJ L 101, 18.4.2007, p. 11).

ANNEX

In reference numbers 26 to 43, and reference numbers 47 and 56 of Part 1 of Annex III to Directive 76/768/EEC, the following text is added after each entry in column f:

‘For any toothpaste containing 0,1 to 0,15 % fluoride unless it is already labelled as contra-indicated for children (e.g. “for adult use only”) the following labelling is obligatory:

“Children of 6 years and younger: Use a pea sized amount for supervised brushing to minimize swallowing. In case of intake of fluoride from other sources consult a dentist or doctor.”’

COMMISSION DIRECTIVE 2007/54/EC**of 29 August 2007****amending Council Directive 76/768/EEC, concerning cosmetic products, for the purpose of adapting Annexes II and III thereto to technical progress****(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 76/768/EEC of 27 July 1976 on the approximation of the laws of the Member States relating to cosmetic products ⁽¹⁾, and in particular Article 8(2) thereof,

After consulting the Scientific Committee on Consumer Products,

Whereas:

(1) Following the publication of a scientific study in 2001, entitled 'Use of permanent hair dyes and bladder cancer risk', the Scientific Committee on Cosmetic Products and Non-Food Products intended for Consumers, replaced by the Scientific Committee on Consumer Products (SCCP), by Commission Decision 2004/210/EC ⁽²⁾, concluded that the potential risks were of concern. It recommended that the Commission take further steps to control the use of hair dye substances.

(2) The Scientific Committee on Consumer Products further recommended an overall safety assessment strategy for hair dye substances including the requirements for testing substances used in hair dye products for their potential genotoxicity/mutagenicity.

(3) Following the opinions of the SCCP, the Commission together with Member States and stakeholders agreed on an overall strategy to regulate substances used in hair dye products according to which the industry was required to submit files containing the scientific data on hair dye substances to be evaluated by the SCCP.

(4) Substances for which no updated safety files are submitted allowing an adequate risk assessment should be included in Annex II.

(5) However 4,4'-Diaminodiphenylamine and its salts; 4-Diethylamino-o-toluidine and its salts; N,N-Diethyl-p-phenylenediamine and its salts; N,N-Dimethyl-p-phenylenediamine and its salts; and Toluene-3,4-Diamine and its salts, are currently listed under reference numbers 8 and 9 in Annex III, Part 1, which are general entries. Therefore they should be expressly deleted from general entries in Annex III. It is appropriate to list them in Annex II instead. Those annexes should therefore be amended accordingly.

(6) Directive 76/768/EEC should therefore be amended accordingly.

(7) The measures provided for in this Directive are in accordance with the opinion of the Standing Committee on Cosmetic Products,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Annexes II and III to Directive 76/768/EEC are amended in accordance with the Annex to this Directive.

Article 2

1. Member States shall adopt and publish, by 18 March 2008 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions and a correlation table between those provisions and this Directive.

They shall apply those provisions from 18 June 2008. When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

⁽¹⁾ OJ L 262, 27.9.1976, p. 169. Directive as last amended by Commission Directive 2007/22/EC (OJ L 101, 18.4.2007, p. 11).

⁽²⁾ OJ L 66, 4.3.2004, p. 45.

Article 3

This Directive shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 29 August 2007.

For the Commission
Günter VERHEUGEN
Vice-President

ANNEX

Directive 76/768/EEC is amended as follows:

(1) In Annex II, the following reference numbers 1244 to 1328 are added:

Ref. No	Chemical name/INCI-name
'1244	1-Methyl-2,4,5-trihydroxybenzene (CAS No 1124-09-0) and its salts, when used as a substance in hair dye products
1245	2,6-Dihydroxy-4-methylpyridine (CAS No 4664-16-8) and its salts, when used as a substance in hair dye products
1246	5-Hydroxy-1,4-benzodioxane (CAS No 10288-36-5) and its salts, when used as a substance in hair dye products
1247	3,4-Methylenedioxyphenol (CAS No 533-31-3) and its salts, when used as a substance in hair dye products
1248	3,4-Methylenedioxyaniline (CAS No 14268-66-7) and its salts, when used as a substance in hair dye products
1249	Hydroxypyridinone (CAS No 822-89-9) and its salts, when used as a substance in hair dye products
1250	3-Nitro-4-aminophenoxyethanol (CAS No 50982-74-6) and its salts, when used as a substance in hair dye products
1251	2-methoxy-4-nitrophenol (CAS No 3251-56-7) (4-Nitroguaiacol) and its salts, when used as a substance in hair dye products
1252	C.I. Acid Black 131 (CAS No 12219-01-1) and its salts, when used as a substance in hair dye products
1253	1,3,5-Trihydroxybenzene (CAS No 108-73-6) (Phloroglucinol) and its salts, when used as a substance in hair dye products
1254	1,2,4-Benzenetriacetate (CAS No 613-03-6) and its salts, when used as a substance in hair dye products
1255	Ethanol, 2,2'-iminobis-, reaction products with epichlorohydrin and 2-nitro-1,4-benzenediamine (CAS No 68478-64-8) (CAS 158571-58-5) (HC Blue No 5) and its salts, when used as a substance in hair dye products
1256	N-Methyl-1,4-diaminoanthraquinone, reaction products with epichlorohydrin and monoethanolamine (CAS No 158571-57-4) (HC Blue No 4) and its salts, when used as a substance in hair dye products
1257	4-Aminobenzenesulfonic acid (CAS No 121-57-3) and its salts, when used as a substance in hair dye products
1258	3,3'-(Sulfonylbis(2-nitro-4,1-phenylene)imino)bis(6-(phenylamino)) benzenesulfonic acid and its salts, when used as a substance in hair dye products
1259	3(or5)-((4-(Benzylmethylamino)phenyl)azo)-1,2-(or1,4)-dimethyl-1H-1,2,4-triazolium and its salts, when used as a substance in hair dye products
1260	2,2'-((3-Chloro-4-((2,6-dichloro-4-nitrophenyl)azo)phenyl)imino)bisethanol (CAS No 23355-64-8) (Disperse Brown 1) and its salts, when used as a substance in hair dye products
1261	Benzothiazolium, 2-[[4-[ethyl(2-hydroxyethyl)amino]phenyl]azo]-6-methoxy-3-methyl- and its salts, when used as a substance in hair dye products
1262	2-[[4-Chloro-2-nitrophenyl]azo]-N-(2-methoxyphenyl)-3-oxobutanamide (CAS No 13515-40-7) (Pigment Yellow 73) and its salts, when used as a substance in hair dye products

Ref. No	Chemical name/INCI-name
1263	2,2'-[(3,3'-Dichloro[1,1'-biphenyl]-4,4'-diyl)bis(azo)]bis[3-oxo-N-phenylbutanamide] (CAS No 6358-85-6) (Pigment Yellow 12) and its salts, when used as a substance in hair dye products
1264	2,2'-(1,2-Ethenediyl)bis[5-((4-ethoxyphenyl)azo)benzenesulfonic acid) and its salts, when used as a substance in hair dye products
1265	2,3-Dihydro-2,2-dimethyl-6-[(4-(phenylazo)-1-naphthalenyl)azo]-1H-pyrimidine (CAS No 4197-25-5) (Solvent Black 3) and its salts, when used as a substance in hair dye products
1266	3(or5)-[[4-[(7-amino-1-hydroxy-3-sulphonato-2-naphthyl)azo]-1-naphthyl]azo]salicylic acid and its salts, when used as a substance in hair dye products
1267	2-Naphthalenesulfonic acid, 7-(benzoylamino)-4-hydroxy-3-[[4-[(4-sulfo-phenyl)azo]phenyl]azo]- and its salts, when used as a substance in hair dye products
1268	(μ-((7,7'-Iminobis(4-hydroxy-3-((2-hydroxy-5-(N-methylsulphamoyl)phenyl)azo)naphthalene-2-sulphonato))(6-)))dicuprate(2-) and its salts, when used as a substance in hair dye products
1269	3-[(4-(Acetylamino)phenyl)azo]-4-hydroxy-7-[[[5-hydroxy-6-(phenylazo)-7-sulfo-2-naphthalenyl]amino]carbonyl]amino]-2-naphthalenesulfonic acid and its salts, when used as a substance in hair dye products
1270	2-Naphthalenesulfonic acid, 7,7'-(carbonyldiimino)bis(4-hydroxy-3-[[2-sulfo-4-[(4-sulfo-phenyl)azo]phenyl]azo]-, (CAS No 25188-41-4) and its salts, when used as a substance in hair dye products
1271	Ethanaminium, N-(4-[bis[4-(diethylamino)phenyl]methylene]-2,5-cyclohexadien-1-ylidene)-N-ethyl- and its salts, when used as a substance in hair dye products
1272	3H-Indolium, 2-[[[(4-methoxyphenyl)methylhydrazono]methyl]-1,3,3-trimethyl- and its salts, when used as a substance in hair dye products
1273	3H-Indolium, 2-(2-((2,4-dimethoxyphenyl)amino)ethenyl)-1,3,3-trimethyl- and its salts, when used as a substance in hair dye products
1274	Nigrosine spirit soluble (CAS No 11099-03-9) (Solvent Black 5), when used as a substance in hair dye products
1275	Phenoxazin-5-ium, 3,7-bis(diethylamino)-, (CAS No 47367-75-9) and its salts, when used as a substance in hair dye products
1276	Benzo[a]phenoxazin-7-ium, 9-(dimethylamino)-, and its salts, when used as a substance in hair dye products
1277	6-Amino-2-(2,4-dimethylphenyl)-1H-benz[de]isoquinoline-1,3(2H)-dione (CAS No 2478-20-8) (Solvent Yellow 44) and its salts, when used as a substance in hair dye products
1278	1-Amino-4-[[4-[(dimethylamino)methyl]phenyl]amino]anthraquinone (CAS No 12217-43-5) and its salts, when used as a substance in hair dye products
1279	Laccaic Acid (CI Natural Red 25) (CAS No 60687-93-6) and its salts, when used as a substance in hair dye products
1280	Benzenesulfonic acid, 5-[(2,4-dinitrophenyl)amino]-2-(phenylamino)-, (CAS No 15347-52-1) and its salts, when used as a substance in hair dye products
1281	4-[(4-Nitrophenyl)azo]aniline (CAS No 730-40-5) (Disperse Orange 3) and its salts, when used as a substance in hair dye products
1282	4-Nitro-m-phenylenediamine (CAS No 5131-58-8) and its salts, when used as a substance in hair dye products
1283	1-Amino-4-(methylamino)-9,10-anthracenedione (CAS No 1220-94-6) (Disperse Violet 4) and its salts, when used as a substance in hair dye products

Ref. No	Chemical name/INCI-name
1284	N-Methyl-3-nitro-p-phenylenediamine (CAS No 2973-21-9) and its salts, when used as a substance in hair dye products
1285	N1-(2-Hydroxyethyl)-4-nitro-o-phenylenediamine (CAS No 56932-44-6) (HC Yellow No 5) and its salts, when used as a substance in hair dye products
1286	N1-(Tris(hydroxymethyl)methyl-4-nitro-1,2-phenylenediamine (CAS No 56932-45-7) (HC Yellow No 3) and its salts, when used as a substance in hair dye products
1287	2-Nitro-N-hydroxyethyl-p-anisidine (CAS No 57524-53-5) and its salts, when used as a substance in hair dye products
1288	N,N'-Dimethyl-N-Hydroxyethyl-3-nitro-p-phenylenediamine (CAS No 10228-03-2) and its salts, when used as a substance in hair dye products
1289	3-(N-Methyl-N-(4-methylamino-3-nitrophenyl)amino)propane-1,2-diol (CAS No 93633-79-5) and its salts, when used as a substance in hair dye products
1290	4-Ethylamino-3-nitrobenzoic acid (CAS No 2788-74-1) (N-Ethyl-3-Nitro PABA) and its salts, when used as a substance in hair dye products
1291	(8-[(4-Amino-2-nitrophenyl)azo]-7-hydroxy-2-naphthyl)trimethylammonium and its salts, except Basic Red 118 (CAS 71134-97-9) as impurity in Basic Brown 17), when used as a substance in hair dye products
1292	5-((4-(Dimethylamino)phenyl)azo)-1,4-dimethyl-1H-1,2,4-triazolium and its salts, when used as a substance in hair dye products
1293	m-Phenylenediamine, 4-(phenylazo)-, (CAS No 495-54-5) and its salts, when used as a substance in hair dye products
1294	1,3-Benzenediamine, 4-methyl-6-(phenylazo)- and its salts, when used as a substance in hair dye products
1295	2,7-Naphthalenedisulfonic acid, 5-(acetylamino)-4-hydroxy-3-((2-methylphenyl)azo)- and its salts, when used as a substance in hair dye products
1296	4,4'-[(4-Methyl-1,3-phenylene)bis(azo)]bis[6-methyl-1,3-benzenediamine] (CAS No 4482-25-1) (Basic Brown 4) and its salts, when used as a substance in hair dye products
1297	Benzenaminium, 3-[[4-[[diamino(phenylazo)phenyl]azo]-2-methylphenyl]azo]-N,N,N-trimethyl- and its salts, when used as a substance in hair dye products
1298	Benzenaminium, 3-[[4-[[diamino(phenylazo)phenyl]azo]-1-naphthalenyl]azo]-N,N,N-trimethyl- and its salts, when used as a substance in hair dye products
1299	Ethanaminium, N-[4-[(4-(diethylamino)phenyl)phenylmethylene]-2,5-cyclohexadien-1-ylidene]-N-ethyl- and its salts, when used as a substance in hair dye products
1300	9,10-Anthracenedione, 1-[(2-hydroxyethyl)amino]-4-(methylamino)- (CAS No 86722-66-9) and its derivatives and salts, when used as a substance in hair dye products
1301	1,4-Diamino-2-methoxy-9,10-anthracenedione (CAS No 2872-48-2) (Disperse Red 11) and its salts, when used as a substance in hair dye products
1302	1,4-Dihydroxy-5,8-bis[(2-hydroxyethyl)amino]anthraquinone (CAS No 3179-90-6) (Disperse Blue 7) and its salts, when used as a substance in hair dye products
1303	1-[(3-Aminopropyl)amino]-4-(methylamino)anthraquinone and its salts, when used as a substance in hair dye products
1304	N-[6-[(2-Chloro-4-hydroxyphenyl)imino]-4-methoxy-3-oxo-1,4-cyclohexadien-1-yl]acetamide (CAS No 66612-11-1) (HC Yellow No 8) and its salts, when used as a substance in hair dye products

Ref. No	Chemical name/INCI-name
1305	[6-[[3-Chloro-4-(methylamino)phenyl]imino]-4-methyl-3-oxocyclohexa-1,4-dien-1-yl]urea (CAS No 56330-88-2) (HC Red No 9) and its salts, when used as a substance in hair dye products
1306	Phenothiazin-5-ium, 3,7-bis(dimethylamino)- and its salts, when used as a substance in hair dye products
1307	4,6-Bis(2-Hydroxyethoxy)-m-Phenylenediamine and its salts, when used as a substance in hair dye products
1308	5-Amino-2,6-Dimethoxy-3-Hydroxypyridine (CAS No 104333-03-1) and its salts, when used as a substance in hair dye products
1309	4,4'-Diaminodiphenylamine (CAS No 537-65-5) and its salts, when used as a substance in hair dye products
1310	4-Diethylamino-o-toluidine (CAS No 148-71-0) and its salts, when used as a substance in hair dye products
1311	N,N-Diethyl-p-phenylenediamine (CAS No 93-05-0) and its salts, when used as a substance in hair dye products
1312	N,N-Dimethyl-p-phenylenediamine (CAS No 99-98-9) and its salts, when used as a substance in hair dye products
1313	Toluene-3,4-Diamine (CAS No 496-72-0) and its salts, when used as a substance in hair dye products
1314	2,4-Diamino-5-methylphenoxyethanol (CAS No 141614-05-3) and its salts, when used as a substance in hair dye products
1315	6-Amino-o-cresol (CAS No 17672-22-9) and its salts, when used as a substance in hair dye products
1316	Hydroxyethylaminomethyl-p-aminophenol (CAS No 110952-46-0) and its salts, when used as a substance in hair dye products
1317	2-Amino-3-nitrophenol (CAS No 603-85-0) and its salts, when used as a substance in hair dye products
1318	2-Chloro-5-nitro-N-hydroxyethyl-p-phenylenediamine (CAS No 50610-28-1) and its salts, when used as a substance in hair dye products
1319	2-Nitro-p-phenylenediamine (CAS No 5307-14-2) and its salts, when used as a substance in hair dye products
1320	Hydroxyethyl-2,6-dinitro-p-anisidine (CAS No 122252-11-3) and its salts, when used as a substance in hair dye products
1321	6-Nitro-2,5-pyridinediamine (CAS No 69825-83-8) and its salts, when used as a substance in hair dye products
1322	Phenazinium, 3,7-diamino-2,8-dimethyl-5-phenyl- and its salts, when used as a substance in hair dye products
1323	3-Hydroxy-4-[(2-hydroxynaphthyl)azo]-7-nitronaphthalene-1-sulphonic acid (CAS No 16279-54-2) and its salts, when used as a substance in hair dye products
1324	3-[(2-nitro-4-(trifluoromethyl)phenyl)amino]propane-1,2-diol (CAS No 104333-00-8) (HC Yellow No 6) and its salts, when used as a substance in hair dye products
1325	2-[(4-chloro-2-nitrophenyl)amino]ethanol (CAS No 59320-13-7) (HC Yellow No 12) and its salts, when used as a substance in hair dye products
1326	3-[[4-[(2-Hydroxyethyl)Methylamino]-2-Nitrophenyl]Amino]-1,2-Propanediol (CAS No 173994-75-7) and its salts, when used as a substance in hair dye products

Ref. No	Chemical name/INCI-name
1327	3-[[4-[Ethyl(2-Hydroxyethyl)Amino]-2-Nitrophenyl]Amino]-1,2-Propanediol (CAS No 114087-41-1) and its salts, when used as a substance in hair dye products
1328	Ethanaminium, N-[4-[[4-(diethylamino)phenyl][4-(ethylamino)-1-naphthalenyl]methylene]-2,5-cyclohexadien-1-ylidene]-N-ethyl- and its salts, when used as a substance in hair dye products'

(2) Annex III is amended as follows:

(a) Part 1 is amended as follows:

- (i) in column b of reference number 8, the words 'p-Phenylenediamine, its N-substituted derivatives and its salts; N-substituted derivatives of o-Phenylenediamine, with exception of those derivatives listed elsewhere in this Annex' are replaced by the following 'p-Phenylenediamine, its N-substituted derivatives and its salts; N-substituted derivatives of o-Phenylenediamine, with the exception of those derivatives listed elsewhere in this Annex and under reference numbers 1309, 1311, and 1312 in Annex II'.
- (ii) in column b of reference number 9, the words 'Methylphenylenediamines, their N-substituted derivatives and their salts with the exception of substance No 364 in Annex II' are replaced by the following 'Methylphenylenediamines, their N-substituted derivatives and their salts with the exception of substances under reference numbers 364, 1310 and 1313 in Annex II'.

(b) In Part 2, reference numbers 1, 2, 8, 13, 15, 30, 41, 43, 45, 46, 51, 52, 53, and 54 are deleted.

II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

DECISIONS

COMMISSION

COMMISSION DECISION

of 27 August 2007

on the allocation to Ireland and the United Kingdom of additional days at sea for an enhanced data pilot project in accordance with Annex IIA to Council Regulation (EC) No 41/2007

(notified under document number C(2007) 3983)

(Only the English text is authentic)

(2007/593/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 41/2007 of 21 December 2006 fixing for 2007 the fishing opportunities and associated conditions for certain fish stocks and groups of stocks, applicable in Community waters and for Community vessels in waters where catch limitations are required ⁽¹⁾, and in particular points 11.4 and 11.5 of Annex IIA,

Whereas:

- (1) Annex IIA to Regulation (EC) No 41/2007 specifies inter alia the maximum number of days per year for which a Community vessel may be present within the Irish Sea having carried on board trawls, Danish seines and similar gears, except beam trawls.
- (2) Regulation (EC) No 41/2007 enables the Commission to allocate to Member States 6 or 12 additional days at sea within the Irish Sea on the basis of an enhanced data pilot project.
- (3) On 30 April 2007 Ireland and the United Kingdom submitted a joint proposal for such a project. The proposal was approved on 13 June 2007.

- (4) In view of the enhanced data pilot project, either 6 or 12 additional days at the Irish Sea should be allocated for vessels flying the flag of Ireland or the United Kingdom according to the mesh size of the fishing gear carried on board,

HAS ADOPTED THIS DECISION:

Article 1

For vessels flying the flag of Ireland or the United Kingdom which are involved in the enhanced data pilot project submitted on 30 April 2007, the maximum number of days at sea within the area referred to in point 2.1 (c) of Annex IIA to Regulation (EC) No 41/2007, as specified in Table I of that Annex, shall be increased as follows:

- (a) by six days for vessels carrying on board gear referred to in points 4.1.a (iv) and 4.1.a (v) of that Annex;
- (b) by 12 days for vessels carrying on board gear referred to in point 4.1.a of Annex IIA to Regulation (EC) No 41/2007, except gear referred to in points 4.1.a (iv) and 4.1.a (v) of that Annex.

Article 2

1. Seven days after the publication of this Decision in the *Official Journal of the European Union*, Ireland and the United Kingdom shall submit to the Commission an exhaustive list of vessels selected for participation in the enhanced data pilot project.

⁽¹⁾ OJ L 15, 20.1.2007, p. 1. Regulation as last amended by Commission Regulation (EC) No 898/2007 (OJ L 196, 28.7.2007, p. 22).

2. Only vessels selected and having participated until the end of the enhanced data pilot project shall benefit from the allocation of additional days as laid down in the Article 1.

Article 3

Two months after the end of the enhanced data pilot project, Ireland and the United Kingdom shall provide a report to the Commission on the outcomes of the enhanced data pilot project.

Article 4

This Decision is addressed to Ireland and to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 27 August 2007.

For the Commission

Joe BORG

Member of the Commission

III

(Acts adopted under the EU Treaty)

ACTS ADOPTED UNDER TITLE VI OF THE EU TREATY

FINANCIAL REGULATION APPLICABLE TO EUROJUST

THE COLLEGE OF EUROJUST,

Having regard to the Council Decision of 28 February 2002 setting up Eurojust with a view to reinforcing the fight against serious crime, and in particular Article 37 thereof,

Having regard to the Commission Decision granting derogations requested by Eurojust to Commission Regulation (EC, Euratom) No 2343/2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities,

Whereas:

- (1) Eurojust has legal personality and has the full responsibility to draw up and to implement its own budget.
- (2) It is necessary to define the rules on drawing up and implementing Eurojust's budget, as well as the rules governing the presentation and the auditing of the accounts.
- (3) It is also necessary to define the powers and responsibilities of the College of Eurojust, the Authorising Officer, the accounting officer, the imprest administrator and the internal auditor.
- (4) Effective control systems must be established to protect the financial interest of the European Community.
- (5) Since Eurojust is financed by an annual subsidy charged to the Community budget, the timetable for establishing the budget, presenting the accounts and granting discharge should be aligned to the equivalent provisions of the general Financial Regulation.

- (6) For the same reason, Eurojust must observe the same requirement as the institutions of the Community in the award of public contracts and grants; in this respect, a reference to the relevant provisions of the general Financial Regulation will suffice.
- (7) The Financial Regulation must reflect the specific requirements of Eurojust as a judicial cooperation unit. It should take full account of the sensitive operations carried out by Eurojust, in particular in relation to investigations and prosecutions.
- (8) The Financial Regulation applicable to Eurojust's budget must be adopted unanimously by the College after the Commission has been consulted.
- (9) The Commission has consented to this Regulation including the departure from the framework Financial Regulation,

HAS ADOPTED THIS REGULATION:

TITLE I

SUBJECT MATTER

Article 1

This Regulation lays clear the main principle and rules governing the establishment and the implementation of the budget of Eurojust.

Article 2

For the purposes of this Regulation:

1. 'Eurojust Decision' shall mean the Council Decision (2002/187/JHA) of 28 February 2002 setting up Eurojust with a view to reinforcing the fight against serious crime ⁽¹⁾.

⁽¹⁾ OJ L 63, 6.3.2002, p. 1. Decision as last amended by Decision 2003/659/JHA (OJ L 245, 29.9.2003, p. 44).

2. 'Eurojust' shall mean the judicial cooperation unit set up by the Eurojust Decision establishing Eurojust as a body of the European Union.
3. 'College' shall mean the unit referred to in Article 10(1) of the Eurojust Decision.
4. 'Administrative Director' shall mean the person referred to in Articles 29 and 36(1) of the Eurojust Decision.
5. 'Staff' shall mean the Administrative Director as well as the staff referred to in Article 30 of the Eurojust Decision.
6. 'Budget' shall mean the budget of Eurojust as referred to in Article 34 of the Eurojust Decision.
7. 'Budgetary Authority' shall mean the European Parliament and the Council of the European Union.
8. 'General Financial Regulation' shall mean the Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽¹⁾.
9. 'Framework Financial Regulation' shall mean the Commission Regulation (EC, Euratom) No 2343/2002 of 23 December 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽²⁾.
10. 'Implementing Rules to the general Financial Regulation' shall mean the detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 as laid down in Commission Regulation (EC, Euratom) No 2342/2002 ⁽³⁾.
11. 'Eurojust Financial Implementing Rules' shall mean the implementing rules to this Financial Regulation.
12. 'Eurojust Financial Rules' shall mean the Eurojust Decision, this Financial Regulation and the Eurojust Financial Implementing Rules.

13. 'Staff Regulations' shall mean regulations and rules applicable to officials and other servants of the European Communities.

TITLE II

BUDGETARY PRINCIPLES

Article 3

The establishment and implementation of the budget shall comply with the principles of unity and budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as provided for in this Regulation.

CHAPTER 1

Principles of unity and of budget accuracy

Article 4

The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the implementation of the Eurojust Decision.

Article 5

The budget shall comprise:

- (a) own revenue consisting of all fees, charges and, without prejudice to Article 51, interest which Eurojust may receive for services supplementary to the tasks entrusted to it, and any other revenue;
- (b) revenue made up of any financial contributions of the host Member State;
- (c) a subsidy granted by the European Communities;
- (d) revenue assigned to specific items of expenditure in accordance with Article 19(1);
- (e) the expenditure of Eurojust, including administrative expenditure.

Article 6

1. No revenue shall be collected and no expenditure effected unless booked to a heading in the budget.

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 357, 31.12.2002, p. 72.

⁽³⁾ OJ L 357, 31.12.2002, p. 1.

2. An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary.

3. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

CHAPTER 2

Principle of annuality

Article 7

The appropriations entered in the budget shall be authorised for one financial year, which shall run from 1 January to 31 December.

Article 8

1. The budget shall contain differentiated and non-differentiated appropriations, which shall consist of commitment appropriations and payment appropriations.

2. Commitment appropriations shall cover the total cost of the legal commitments entered into during the current financial year.

3. Payment appropriations shall cover payments made to honour the legal commitments entered into in the current financial year and/or earlier financial years.

4. Administrative appropriations shall be non-differentiated. Administrative expenditure arising from contracts covering periods that extend beyond the financial year, either in accordance with local practice or relating to the supply of equipment, shall be charged to the budget of the financial year in which it is effected.

Article 9

1. The revenue of Eurojust referred to in Article 5 shall be entered in the accounts for the financial year on the basis of the amounts collected during the financial year.

2. The revenue of Eurojust shall give rise to an equivalent amount of payment appropriations.

3. The appropriations authorised in the budget for a given year may be used solely to cover expenditure committed and

paid in that financial year, and to cover amounts due against commitments from preceding financial years.

4. Commitments shall be entered in the accounts on the basis of the legal commitments entered into up to 31 December.

5. Payments shall be entered in the accounts for a financial year on the basis of the payments effected by the accounting officer by 31 December of that year at the latest.

Article 10

1. Appropriations which have not been used at the end of the financial year for which they were entered shall be cancelled.

However, they may, by decision of the College taken not later than 15 February, be carried over to the next financial year only, in accordance with paragraphs 2 to 7.

2. Appropriations relating to staff expenditure may not be carried over.

3. Appropriations for commitment of differentiated appropriations and non-differentiated appropriations not yet committed at the close of the financial year may be carried over in respect of amounts corresponding to commitment appropriations for which most of the preparatory stages of the commitment procedure, to be defined in the Eurojust Financial Implementing Rules, have been completed by 31 December; these amounts may then be committed up to 31 March of the following year.

4. Appropriations for payment of differentiated appropriations may be carried over in respect of amounts needed to cover existing commitments or commitments linked to commitment appropriations carried over, when the appropriations provided for the relevant headings in the budget for the following financial year do not cover requirements. Eurojust shall first use the appropriations authorised for the current financial year and shall not use the appropriations carried over until the former are exhausted.

5. Non-differentiated appropriations corresponding to obligations duly contracted at the close of the financial year shall be carried over automatically to the following financial year only.

6. Appropriations carried over which have not been committed by 31 March of year $n + 1$ shall be automatically cancelled.

Appropriations carried over in this way shall be identified in the accounts.

7. The appropriations available at 31 December arising from the assigned revenue referred to in Article 19 shall be carried over automatically.

The appropriations available corresponding to assigned revenue carried over must be used first.

Article 11

Where amounts are decommitted, as a result of total or partial non-implementation of the actions for which they were earmarked, in any financial year after that in which the appropriations were committed, the appropriations concerned shall be cancelled.

Article 12

The appropriations entered in the budget may be committed with effect from 1 January, once the budget has become definitive.

Article 13

1. As from 15 November of each year, routine administrative expenditure may be committed in advance against the appropriations provided for the following financial year. Such commitments may not, however, exceed one quarter of the appropriations on the corresponding budget heading for the current financial year. They may not apply to new expenditure of a kind not yet approved in principle in the last budget duly adopted.

2. Expenditure which must be paid in advance, for example rents, may give rise to payments from 1 December onwards to be charged to the appropriations for the following financial year.

Article 14

1. If the budget has not been finally adopted at the beginning of the financial year, the following rules shall apply to commitment and payment of expenditure which it has been possible to book to a specific heading in the budget as part of implementation of the last budget duly adopted.

2. Commitments may be made per chapter up to a maximum of one quarter of the total appropriations authorised

in the chapter in question for the previous financial year, plus one twelfth for each month which has elapsed.

Payments may be made monthly per chapter up to a maximum of one twelfth of the appropriations authorised in the chapter in question for the previous financial year.

The limit of the appropriations provided for in the statement of estimates of revenue and expenditure may not be exceeded.

3. At the request of the Administrative Director, if the continuity of action by Eurojust and management needs so require, the College may simultaneously authorise two or more provisional twelfths for both commitments and payments over and above those automatically made available by the provisions of paragraphs 1 and 2.

The additional twelfths shall be authorised in full and shall not be divisible.

CHAPTER 3

Principle of equilibrium

Article 15

1. The budget revenue and payment appropriations must be in balance.

2. Commitment appropriations may not exceed the amount of the Community subsidy, plus own revenue and any other revenue referred to in Article 5.

3. Eurojust may not raise loans.

4. Funds paid to Eurojust shall constitute for its budget a balancing subsidy which shall count as prefinancing within the meaning of Article 81(1)(b)(i) of the general Financial Regulation.

Article 16

1. If the balance of the outturn account within the meaning of Article 81 is positive, it shall be repaid to the Commission up to the amount of the Community subsidy paid during the year. The part of the balance exceeding the amount of the Community subsidy paid during the year shall be entered in the budget for the following financial year as revenue.

The difference between the Community subsidy entered in the general budget and that actually paid to the body shall be cancelled.

2. If the balance of the outturn account provided for in Article 81 is negative, it shall be entered in the budget for the following financial year.

3. The revenue or payment appropriations shall be entered in the budget during the budgetary procedure using the letter of amendment procedure or, while budget implementation is under way, by means of an amending budget.

CHAPTER 4

Principle of unit of account

Article 17

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

However, for cash-flow purposes, the accounting officer and, in the case of imprest accounts, imprest administrators, shall be authorised to carry out operations in national currencies as laid down in the Eurojust Financial Implementing Rules.

CHAPTER 5

Principle of universality

Article 18

Total revenue shall cover total payment appropriations, subject to Article 19. All revenue and expenditure shall be entered in full without any adjustment against each other, subject to Article 21.

Article 19

1. The following items of revenue shall be used to finance specific items of expenditure:

- (a) revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests;
- (b) contributions to Eurojust's activities from Member States, non-member countries or miscellaneous bodies, in so far as this is provided for in the agreement concluded between Eurojust and the Member States, non-member countries or bodies in question.

2. All items of revenue within the meaning of paragraph 1 shall cover all direct or indirect expenditure incurred by the activity or purpose in question.

3. The budget shall carry headings to accommodate the categories of assigned revenue referred to in paragraph 1 and wherever possible shall indicate the amount.

Article 20

1. The Administrative Director may accept any donation made to Eurojust, such as foundations, subsidies, gifts and bequests.

2. Acceptance of donations which may involve some financial charge shall be subject to the prior authorisation of the College, which shall take a decision within two months of the date on which the request is submitted to it. If the College fails to take a decision within that period, the donation shall be deemed accepted.

Article 21

1. The Eurojust Financial Implementing Rules shall specify the cases where certain amounts may be deducted from requests for payment, invoices or statements, which shall then be passed for payment of the net amount.

Discounts, refunds and rebates on invoices and payment requests shall not be recorded as revenue of Eurojust.

2. The cost of goods, other products or services provided to Eurojust shall be charged to the budget for the full ex-tax amount where they incorporate taxes refunded:

- (a) either by the Member States pursuant to the Protocol on Privileges and Immunities of the European Communities, by the Host State on the basis of the Seat Agreement or on the basis of other relevant agreements;
- (b) or by a Member State or non-member country on the basis of other relevant agreements.

Any national taxes temporarily borne by Eurojust under the first subparagraph shall be entered in a suspense account until they are refunded by the State concerned.

3. Any negative balance shall be entered in the budget as expenditure.

4. Adjustments may be made in respect of exchange differences occurring in the implementation of the budget. The final gain or loss shall be included in the balance for the year.

CHAPTER 6

Principle of specification

Article 22

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided into articles and items.

Article 23

1. The Administrative Director may make transfers from one article to another within each chapter.

He/she shall inform the College as soon as possible of the transfers made pursuant to the first subparagraph.

2. The Administrative Director may make transfers from one title to another and from one chapter to another within a total limit of 10 % of the appropriations for the financial year. He/she shall inform the College as soon as possible of the transfers made between titles and chapters. Beyond the limit of 10 % of the appropriations, he/she may propose to the College transfers of appropriations from one title to another or from one chapter to another within a title. The College shall have one month in which to oppose such transfers; after this time limit they shall be deemed to be adopted.

3. Proposals for transfers and transfers carried out under this Article shall be accompanied by appropriate and detailed supporting documents showing the implementation of appropriations and estimates of requirements up to the end of the financial year, both for the headings to be credited and for those from which the appropriations are drawn.

Article 24

1. Appropriations may be transferred only to budget headings for which the budget has authorised appropriations or carries a token entry (p.m.).

2. Appropriations corresponding to assigned revenue may be transferred only if they are used for the purpose to which the revenue is assigned.

CHAPTER 7

Principle of sound financial management

Article 25

1. Budget appropriations shall be used in accordance with the principle of sound financial management, that is to say, in accordance with the principles of economy, efficiency and effectiveness.

2. The principle of economy requires that the resources used by Eurojust for the pursuit of its activities shall be made available in due time, in appropriate quantity and quality and at the best price.

The principle of efficiency is concerned with the best relationship between resources employed and results achieved.

The principle of effectiveness is concerned with attaining the specific objectives set and achieving the intended results.

3. Specific, measurable, achievable, relevant and timed objectives shall be set for all sectors of activity covered by the budget. Achievement of those objectives shall be monitored by performance indicators for each activity and information shall be provided to the College by the Administrative Director. This information shall be provided annually and at the latest in the documents accompanying the preliminary draft budget.

4. In order to improve decision-making, Eurojust shall regularly carry out *ex ante* and *ex post* evaluations of programmes or activities. Such evaluations shall be applied to all programmes and activities which entail significant spending and evaluation results shall be sent to the College.

5. The objectives and measures set out in paragraphs 3 and 4 do not apply to case-related work.

CHAPTER 8

Principle of transparency

Article 26

1. The budget shall be drawn up and implemented and the accounts presented in compliance with the principle of transparency.

2. The budget and amending budgets, as finally adopted, shall be published in the *Official Journal of the European Union* within two months of their adoption.

TITLE III

ESTABLISHMENT AND STRUCTURE OF THE BUDGET

CHAPTER 1

Establishment of the budget

Article 27

1. The budget shall be established in accordance with the Eurojust Decision.
2. Each year, the Administrative Director shall draw up and submit to the College for its approval a draft estimate of revenue and expenditure for Eurojust for the following financial year.
3. The College shall produce an estimate of revenue and expenditure for Eurojust, including the general guidelines underlying that estimate, on the basis of the draft drawn up by the Administrative Director. The College shall forward the estimate and guidelines to the Commission by 31 March at the latest.
4. The estimate of revenue and expenditure of Eurojust shall include:
 - (a) an establishment plan setting the number of permanent and temporary posts authorised within the limits of the budget appropriations, by grade and by category;
 - (b) where there is an increase in the number of posts, a statement justifying the request for new posts;
 - (c) a quarterly estimate of cash payments and receipts.
5. On the basis of the estimate, the Commission shall propose in the preliminary draft general budget of the European Union the amount of the annual subsidy as well as the posts of a permanent or temporary nature and submit this proposal to the budgetary authority in accordance with Article 272 of the Treaty.
6. The budgetary authority shall adopt the establishment plan of Eurojust and any subsequent amendment thereto in accordance with Article 32(1).
7. Before the beginning of the budget year, the College shall adopt the budget, including the establishment plan as defined in Article 34(1) third sentence of the Eurojust Decision, on the basis of the annual subsidy and posts authorised by the budgetary authority in accordance with paragraph 6, adjusting it to the various contributions granted to Eurojust and the funds from other sources.

Article 28

Any amendment to the budget, including the establishment plan, shall be the subject of an amending budget adopted by the same procedure as the initial budget, in accordance with the provisions of the Eurojust Decision and Article 27.

CHAPTER 2

Structure and presentation of the budget

Article 29

The budget shall comprise a statement of revenue and a statement of expenditure.

Article 30

In so far as it is justified by the nature of Eurojust's activities, the statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. This nomenclature shall be determined by Eurojust and shall make a clear distinction between administrative appropriations and operating appropriations.

Article 31

The budget shall show:

1. in the statement of revenue:

- (a) the estimated revenue of Eurojust for the financial year in question;
- (b) the estimated revenue for the preceding financial year and the revenue for year $n - 2$;
- (c) appropriate remarks on each revenue line;

2. in the statement of expenditure:

- (a) the commitment and payment appropriations for the financial year in question;
- (b) the commitment and payment appropriations for the preceding financial year, and the expenditure committed and the expenditure paid in year $n - 2$;
- (c) a summary statement of the schedule of payments due in subsequent financial years to meet budget commitments entered into in earlier financial years;
- (d) appropriate remarks on each subdivision.

Article 32

1. The establishment plan referred to in Article 27 shall show, next to the number of posts authorised for the financial year, the number authorised for the preceding year and the number of posts actually filled.

It shall constitute an absolute limit for Eurojust; no appointment may be made in excess of the limit set. However, save in the case of grades A*16, A*15, A*14 and A*13, the College may modify the establishment plan by up to 10 % of posts authorised, subject to two conditions:

- (a) that the volume of staff appropriations corresponding to a full financial year is not affected;
- (b) that the limit of the total number of posts authorised by the establishment plan is not exceeded.

2. By way of derogation from the second subparagraph of paragraph 1, the effects of part-time work authorised by the appointing authority in accordance with the Staff Regulations may be offset by other appointments.

TITLE IV

IMPLEMENTATION OF THE BUDGET

CHAPTER 1

General provisions

Article 33

The Administrative Director shall perform the duties of authorising officer. He/she shall implement the revenue and expenditure of the budget in accordance with the Eurojust Financial Rules, on his/her own responsibility and within the limits of the appropriations authorised.

Article 34

1. The Administrative Director may delegate his/her powers of budget implementation to staff of Eurojust covered by the 'Staff Regulations', in accordance with the conditions laid down by the Eurojust Financial Rules. Those so empowered may act only within the limits of the powers expressly conferred upon them.

2. The delegatee may subdelegate the powers received as provided for in the Eurojust Financial Implementing Rules. Each act of subdelegation shall require the explicit agreement of the Administrative Director.

Article 35

1. All financial actors within the meaning of Chapter 2 of this title shall be prohibited from taking any measures of budget

implementation which may bring their own interests into conflict with those of Eurojust. Should such a case arise, the actor in question must refrain from such measures and refer the matter to the competent authority.

2. There is a conflict of interests where the impartial and objective exercise of the functions of an actor in the implementation of the budget or an internal auditor is compromised for reasons involving family, emotional life, political or national affinity, economic interest or any other shared interest with the beneficiary.

3. The competent authority referred to in paragraph 1 shall be the immediate superior of the member of staff concerned. If the member of staff is the Administrative Director, the competent authority shall be the College.

Article 36

1. The budget shall be implemented by the Administrative Director in the departments placed under his/her authority.

2. Technical expertise tasks and administrative, preparatory or ancillary tasks involving neither the exercise of public authority nor the use of discretionary powers of judgement may be entrusted by contract to external private-sector entities or bodies, where this proves to be indispensable.

CHAPTER 2

Financial actors

Section 1 — Principle of segregation of duties

Article 37

The duties of authorising officer and accounting officer shall be segregated and mutually incompatible.

Section 2 — Authorising officer

Article 38

1. The authorising officer shall be responsible for implementing revenue and expenditure in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

2. To implement expenditure, the authorising officer shall make budget commitments and legal commitments, shall validate expenditure and authorise payments and shall undertake the preliminaries for the implementation of appropriations.

3. Implementation of revenue shall comprise drawing up estimates of amounts receivable, establishing entitlements to be recovered and issuing recovery orders. It shall involve waiving established entitlements where appropriate.

4. The authorising officer shall put in place minimum standards as set out in the Eurojust Financial Implementing Rules. These minimum standards shall be drawn up on the basis of the standards laid down by the Commission for its own department and having due regard to the risks associated with the management environment and the nature of the action financed, the organisational structure and the internal management and control systems and procedures suited to the performance of his/her duties, including where appropriate *ex post* verifications.

The authorising officer shall establish within his/her departments an expertise and advice function designed to help him/her control the risks involved in his/her activities.

5. Before an operation is authorised, the operational and financial aspects shall be verified by members of staff other than the one who initiated the operation. Initiation and the *ex ante* and *ex post* verification of an operation shall be separate functions.

6. The authorising officer shall conserve the supporting documents relating to operations carried out for a period of five years from the date of the decision granting discharge in respect of implementation of the budget.

Article 39

1. Initiation of an operation as referred to in Article 38(5) shall be understood to mean all the operations which are preparatory to the adoption of the acts implementing the budget by the authorising officers responsible referred to in Articles 33 and 34.

2. *Ex ante* verification of an operation as referred to in Article 38(5) shall be understood to mean all the *ex ante* checks put in place by the authorising officer responsible in order to verify the operational and financial aspects.

3. Each operation shall be the subject of at least one *ex ante* verification. The purpose of this verification shall be to ascertain that:

- (a) the expenditure is in order and conforms to the relevant provisions;
- (b) the principle of sound financial management referred to in Article 25 has been applied.

4. The purpose of *ex post* verifications of documents and, where appropriate, on-the-spot verifications shall be to verify that operations financed by the budget have been correctly implemented and in particular that the criteria referred to in paragraph 3 have been complied with. These verifications may be organised on a sample basis using risk analysis.

5. The officials or other staff responsible for the verifications referred to in paragraphs 2 and 4 shall be different from those performing the tasks referred to in paragraph 1 and shall not be their subordinates.

6. All staff responsible for scrutinising the management of financial operations must have the necessary professional skills. They shall respect a specific code of professional standards adopted by Eurojust and based on standards laid down by the Commission for its own departments.

Article 40

1. The authorising officer shall report to the College on the performance of his/her duties in the form of an annual activity report (hereinafter 'authorising officer's report'), together with financial and management information. This report shall indicate the results of his/her operations by reference to the objectives set for non-case-related operations, the risks associated with these operations, the use made of the resources provided and the way the internal control system functions. The internal auditor within the meaning of Article 71 shall take note of the annual activity report and any other pieces of information identified.

2. By no later than 15 June each year, the College shall send the budgetary authority and the Court of Auditors an analysis and an assessment of the authorising officer's report on the previous financial year. This analysis and assessment shall be included in the annual report of Eurojust, in accordance with the provisions of the constituent instruments.

Article 41

Any member of staff involved in the financial management and control of transactions who considers that a decision he/she is required by his/her superior to apply or to agree to is irregular or contrary to the principles of sound financial management or the professional rules he/she is required to observe shall inform the Administrative Director in writing and, if the latter fails to take action within a reasonable period, the panel referred to in Article 47(4) and the College. In the event of any illegal activity, fraud or corruption which may harm the interests of the Community, he/she shall inform the authorities and bodies designated by the applicable legislation.

Article 42

Where powers of budget implementation are delegated or sub-delegated in accordance with Article 34, Article 38(1), (2) and (3) shall apply *mutatis mutandis* to the authorising officers by delegation or subdelegation.

Section 3 — Accounting officer

Article 43

1. The College shall appoint an accounting officer, covered by the Staff Regulations, who shall be responsible in Eurojust for:

- (a) proper implementation of payments, collection of revenue and recovery of amounts established as being receivable;
- (b) preparing and presenting the accounts in accordance with Title VII;
- (c) keeping the accounts in accordance with Title VII;
- (d) implementing, in accordance with Title VII, the accounting rules and methods and the chart of accounts in accordance with the provisions adopted by the Commission's accounting officer;
- (e) laying down and validating the accounting systems and where appropriate validating systems laid down by the authorising officer to supply or justify accounting information;
- (f) treasury management.

2. The accounting officer shall obtain from the authorising officer, who shall guarantee its reliability, all the information necessary for the production of accounts which give a true image of Eurojust's assets and of budget implementation.

3. Subject to paragraph 4 of this Article and Article 44, the accounting officer is alone empowered to manage monies and other assets. He/she shall be responsible for their safekeeping.

4. The accounting officer may delegate certain tasks to subordinates subject to the Staff Regulations, where this is indispensable for the performance of his/her duties. The accounting

officer shall notify the authorising officer beforehand where this is the intended course of action.

5. The instrument of delegation shall lay down the tasks entrusted to the delegates and their rights and obligations.

Section 4 — Imprest administrator

Article 44

Where it proves indispensable for the payment of small sums and for the collection of other revenue referred to in Article 5, imprest accounts may be set up which shall be endowed by the accounting officer and shall be placed under the responsibility of imprest administrators designated by him/her.

The maximum amount of each item of expenditure or revenue that can be paid by the imprest administrator to third parties may not exceed a certain amount to be specified in the Eurojust Financial Implementing Rules for each item of expenditure or revenue.

CHAPTER 3

Liability of the financial actors

Section 1 — General rules

Article 45

1. Without prejudice to any disciplinary action, authorising officers by delegation and subdelegation may at any time have their delegation or subdelegation withdrawn temporarily or definitively by the authority which appointed them.

The authorising officer may at any time withdraw his/her agreement to a specific subdelegation.

2. Without prejudice to any disciplinary action, the accounting officer may at any time be suspended temporarily or definitively from his/her duties by the College.

The College shall appoint an interim accounting officer.

3. Without prejudice to any disciplinary action, imprest administrators may at any time be suspended temporarily or definitively from their duties by the accounting officer.

Article 46

1. The provisions of this chapter are without prejudice to the criminal-law liability which the authorising officer and the persons referred to in Article 45 may incur as provided in the applicable national law and in the provisions in force on the protection of the Communities' financial interests and on the fight against corruption involving officials of the Communities or officials of Member States.

2. Each authorising officer, accounting officer or imprest administrator shall be liable to disciplinary action and payment of compensation as laid down in the Staff Regulations, without prejudice to Articles 47, 48 and 49. In the event of illegal activity, fraud or corruption which may harm the interests of the Community, the matter will be referred to the authorities and bodies designated by the applicable legislation.

Section 2 — Rules applicable to authorising officers by delegation and subdelegation

Article 47

1. The authorising officer shall be liable to payment of compensation as laid down in the Staff Regulations. Accordingly, he/she may be required to make good, in whole or in part, any damage suffered by the Communities as a result of serious misconduct on his/her part in the course of or in connection with the performance of his/her duties, in particular if he/she determines entitlements to be recovered or issues recovery orders, commits expenditure or signs a payment order without complying with this Financial Regulation and the Eurojust Financial Implementing Rules.

The same shall apply where, through serious misconduct, he/she fails to draw up a document establishing an amount receivable or if he/she fails to issue a recovery order or is, without justification, late in issuing it, or if he/she fails to issue a payment order or is late in issuing it, thereby rendering the agency liable to civil action by third parties.

2. An authorising officer by delegation or subdelegation who considers that a decision falling under his/her responsibility is irregular or contrary to the principles of sound financial management shall inform the delegating authority in writing. If the delegating authority then gives a reasoned instruction in writing to the authorising officer by delegation or subdelegation to implement the decision in question, the latter must implement it and may not be held liable.

3. In the event of delegation, the authorising officer shall continue to be responsible for the effectiveness of the internal management and control systems put in place and for the choice of the authorising officer by delegation.

4. The panel set up by the Commission to determine whether a financial irregularity has occurred and what the consequences, if any, should be, in accordance with Article 66(4) of the general Financial Regulation, may exercise the same powers in respect of Eurojust as it does in respect of Commission departments, if the College so decides.

If it does not so decide, the College shall set up a functionally independent panel that is specialised in this field.

On the basis of the opinion of this panel, the Administrative Director shall decide whether to initiate disciplinary proceedings or proceedings for the payment of compensation. If the panel detects systemic problems, it shall send a report with recommendations to the authorising officer and to the Commission's internal auditor. If the opinion implicates the Administrative Director, the panel shall send it to the College and the Commission's internal auditor.

5. Any member of staff may be required to make good, in whole or in part, any damage suffered by Eurojust as a result of serious misconduct on his/her part in the course of or in connection with the performance of his/her duties in accordance with the Staff Regulations.

The appointing authority shall take a reasoned decision, after completing the formalities laid down by the Staff Regulations with regard to disciplinary matters.

Section 3 — Rules applicable to accounting officers and imprest administrators

Article 48

An accounting officer may be liable to disciplinary action and payment of compensation, as laid down in the Staff Regulations, in particular where:

- (a) he/she loses or damages monies, assets and documents in his/her keeping or causes them to be lost or damaged by his/her negligence;
- (b) he/she alters bank accounts or postal giro accounts without notifying the authorising officer in advance;
- (c) he/she recovers or pays amounts which are not in conformity with the corresponding recovery or payment orders;
- (d) he/she fails to collect revenue due.

Article 49

An imprest administrator may be liable to disciplinary action and payment of compensation, as laid down in the Staff Regulations, in particular where:

- (a) he/she loses or damages monies, assets and documents in his/her keeping or causes them to be lost or damaged by his/her negligence;
- (b) he/she cannot provide proper supporting documents for the payments he/she has made;
- (c) he/she makes payments to persons other than those entitled;
- (d) he/she fails to collect revenue due.

*CHAPTER 4***Revenue operations****Section 1 — General provisions***Article 50*

Eurojust shall present to the Commission requests for payment of all or part of the Community subsidy, supported by a cash-flow forecast, under terms and at intervals agreed with the Commission.

Article 51

The funds paid to Eurojust by the Commission by way of the subsidy shall bear interest for the benefit of the general budget.

Section 2 — Estimate of amounts receivable*Article 52*

An estimate of the amount receivable shall first be made by the authorising officer responsible in respect of any measure or situation which may give rise to or modify an amount owing to Eurojust.

Section 3 — Establishment of amounts receivable*Article 53*

1. Establishment of an amount receivable is the act by which the authorising officer or authorising officer by delegation:

- (a) verifies that the debt exists;
- (b) determines or verifies the reality and the amount of the debt;

(c) verifies the conditions in which the debt is due.

2. Any amount receivable that is identified as being certain, of a fixed amount and due must be established by a recovery order given to the accounting officer, accompanied by a debit note sent to the debtor. Both of these documents shall be drawn up and sent by the authorising officer responsible.

3. Without prejudice to the provisions laid down in the rules, contract or agreement applicable, any debt not repaid on the due date laid down in the debit note shall bear interest in accordance with the Implementing Rules to the general Financial Regulation.

4. In duly substantiated cases, certain routine revenue items may be established provisionally.

Provisional establishment shall cover the recovery of several individual amounts which need not therefore be established individually.

Before the end of the financial year, the authorising officer shall amend the amounts established provisionally to ensure that they correspond to the amounts receivable actually established.

Section 4 — Authorisation of recovery*Article 54*

The authorisation of recovery is the act whereby the authorising officer responsible instructs the accounting officer, by issuing a recovery order, to recover an amount receivable which he/she has established.

Section 5 — Recovery*Article 55*

- 1. Amounts wrongly paid shall be recovered.
- 2. The accounting officer shall act on recovery orders for amounts receivable duly established by the authorising officer or authorising officer responsible. He/she shall exercise due diligence to ensure that Eurojust receives its revenue and shall see that its rights are safeguarded.
- 3. Where the authorising officer responsible is planning to waive recovery of an established amount receivable, he/she shall ensure that the waiver is in order and complies with the principle of sound financial management.

Such a waiver shall be by decision of the authorising officer, which must be substantiated. The authorising officer may not delegate such a decision.

The waiver decision shall state what action has been taken to secure recovery and the points of law and fact on which it is based.

4. The authorising officer responsible shall cancel an established amount receivable when the discovery of a mistake as to a point of law or fact reveals that the amount had not been correctly established. Such cancellation shall be by decision of the authorising officer responsible and shall be suitably substantiated.

5. The authorising officer responsible shall adjust the amount of an established debt upwards or downwards when the discovery of a factual error entails the alteration of the amount of the debt, provided that this correction does not involve the loss of the established entitlement of Eurojust. Such an adjustment shall be by decision of the authorising officer responsible and shall be suitably substantiated.

Article 56

1. Upon actual recovery of the sum due, the accounting officer shall make an entry in the accounts and shall inform the authorising officer responsible.

2. A receipt shall be issued in respect of all cash payments made to the accounting officer.

Article 57

1. If actual recovery has not taken place by the due date stipulated in the debit note, the accounting officer shall inform the authorising officer responsible and immediately launch the procedure for effecting recovery by any means offered by the law, including, where appropriate, by offsetting and, if this is not possible, by enforced recovery.

2. The accounting officer shall recover amounts by offsetting them against equivalent claims that Eurojust has on any debtor who himself or herself has a claim on Eurojust that is certain, of a fixed amount and due, provided that offsetting is legally possible.

Article 58

The accounting officer, in collaboration with the authorising officer responsible, may allow additional time for payment only at the written request of the debtor, with due indication of the reasons, provided that the following two conditions are met:

(a) the debtor undertakes to pay interest at the rate specified in the Implementing Rules to the general Financial Regulation

for the entire additional period allowed, starting from the date on which the payment was originally due;

(b) in order to safeguard the rights of Eurojust, the debtor provides a financial guarantee covering both the principal sum and the interest.

Section 6 — Specific provision applicable to fees and charges

Article 59

Where Eurojust collects fees and charges referred to in Article 5(a), an overall provisional estimate of such fees and charges shall be made at the beginning of each financial year. Establishment of amounts receivable and recovery shall take place according to Articles 53 to 58.

CHAPTER 5

Expenditure operations

Article 60

1. Every item of expenditure shall be committed, validated, authorised and paid.

2. Every commitment of expenditure shall be preceded by a financing decision. This shall not apply to case-related work.

3. The work programme of Eurojust shall be equivalent to a financing decision for the activities it covers, provided that they are clearly identified and the underlying criteria are spelled out precisely.

4. Administrative appropriations may be implemented without a prior financing decision.

Section 1 — Commitment of expenditure

Article 61

1. The budget commitment is the operation reserving the appropriations necessary to cover subsequent payments to honour a legal commitment.

2. The legal commitment is the act whereby the authorising officer responsible enters into or establishes an obligation which results in a charge for the budget.

3. The budget commitment is individual when the beneficiary and the amount of the expenditure are known.

4. The budget commitment is global when at least one of the elements necessary to identify the individual commitment is still not known.

5. The budget commitment is provisional when it is intended to cover routine administrative expenditure and either the amount or the final beneficiaries are not definitively known.

The provisional budget commitment shall be implemented either by the conclusion of one or more individual legal commitments giving rise to an entitlement to subsequent payments or, in exceptional cases relating to expenditure on staff management, directly by payments.

Article 62

1. In respect of any measure which may give rise to expenditure chargeable to the budget, the authorising officer responsible must first make a budget commitment before entering into a legal obligation with third parties.

2. Individual legal commitments relating to individual or provisional budget commitments shall be concluded by 31 December of year *n*.

At the end of the periods referred to in the first subparagraph, the unused balance of these budget commitments shall be decommitted by the authorising officer responsible.

3. The legal commitments entered into for actions extending over more than one financial year and the corresponding budget commitments shall, save in the case of staff expenditure, have a final date for implementation set in compliance with the principle of sound financial management.

Any parts of such commitments which have not been executed six months after that final date shall be decommitted in accordance with Article 11.

Article 63

When adopting a budget commitment, the authorising officer responsible shall ensure that:

- (a) the expenditure has been charged to the correct item in the budget;
- (b) the appropriations are available;
- (c) the expenditure conforms to the Eurojust Financial Rules;
- (d) the principle of sound financial management is complied with.

Section 2 — Validation of expenditure

Article 64

Validation of expenditure is the act whereby the authorising officer responsible:

- (a) verifies the existence of the creditor's entitlement;
- (b) verifies the conditions in which payment is due;
- (c) determines or verifies the reality and the amount of the claim.

Article 65

1. Validation of any expenditure shall be based on supporting documents attesting the creditor's entitlement, on the basis of a statement of services actually rendered, supplies actually delivered or work actually carried out, or on the basis of other documents justifying payment.

2. The validation decision shall be expressed by the signing of a 'passed for payment' voucher by the authorising officer responsible.

3. In a non-computerised system, 'passed for payment' shall take the form of a stamp incorporating the signature of the authorising officer responsible. In a computerised system, 'passed for payment' shall take the form of validation using the personal password of the authorising officer responsible.

Section 3 — Authorisation of expenditure

Article 66

1. Authorisation of expenditure is the act whereby the authorising officer responsible, by issuing a payment order, instructs the accounting officer to pay an item of expenditure which he/she validated.

2. The payment order shall be dated and signed by the authorising officer responsible, then sent to the accounting officer. The supporting documents shall be kept by the authorising officer responsible in accordance with Article 38(6).

3. Where appropriate, the payment order sent to the accounting officer shall be accompanied by a document certifying that the goods have been entered in the inventories referred to in Article 90(1).

Section 4 — Payment of expenditure

Article 67

1. Payment shall be made on production of proof that the relevant action has been carried out in accordance with the provisions of the basic act within the meaning of Article 49 of the general Financial Regulation or the contract or grant agreement, and shall cover one of the following operations:

- (a) payment of the entire amount due;
- (b) payment of the amount due in any of the following ways:
 - (i) prefinancing, which may be divided into a number of payments;
 - (ii) one or more interim payments;
 - (iii) payment of the balance of the amounts due.

Prefinancing shall count in full or in part against the interim payments.

The entire prefinancing and interim payments shall count against the payment of balances.

2. A distinction shall be made in the accounts between the different types of payment referred to in paragraph 1 at the time they are made.

Article 68

Payment of expenditure shall be made by the accounting officer within the limits of the funds available.

Section 5 — Time limits for expenditure operations

Article 69

The validation, authorisation and payment of expenditure must be carried out within the time limits specified in, and in accordance with the provisions of, the Implementing Rules to the general Financial Regulation.

CHAPTER 6

IT systems

Article 70

Where revenue and expenditure operations are managed by means of computer systems, documents may be signed by a computerised or electronic procedure.

CHAPTER 7

Internal auditor

Article 71

Eurojust shall have an internal auditing function. The internal auditor shall be appointed and shall exercise his/her powers in accordance with Article 38(2) and (3) of the Eurojust Decision.

Article 72

1. The internal auditor shall independently advise Eurojust on dealing with risks, by issuing opinions on the quality of management and control systems and by issuing recommendations for improving the conditions of implementation of operations and promoting sound financial management.

He/she shall be responsible:

- (a) for assessing the suitability and effectiveness of internal management systems and the performance of departments in implementing programmes and actions by reference to the risks associated with them; and
- (b) for assessing the suitability and quality of the internal control systems applicable to every budgetary implementation operation.

2. The internal auditor shall perform his/her duties on all Eurojust's activities and departments. He/she shall enjoy full and unlimited access to all information required to perform his/her duties.

3. The internal auditor shall report to the College and the Administrative Director on his/her findings and recommendations. They shall ensure that action is taken on recommendations resulting from audits.

4. The internal auditor shall submit to Eurojust an annual internal audit report setting out, *inter alia*, the number and type of internal audits conducted, the recommendations made and the action taken on these recommendations. This annual report shall also mention any systemic problems detected by the specialised panel set up under Article 66(4) of the general Financial Regulation.

5. Each year Eurojust shall send to the authority responsible for discharge and to the Commission a report drawn up by its Administrative Director summarising the number and type of internal audits conducted by the internal auditor, the recommendations made and the action taken on these recommendations.

6. This article shall not apply to case-related work and documents.

Article 73

The responsibility of the internal auditor for action taken in the performance of his/her duties shall be determined in the Eurojust Financial Implementing Rules in accordance with Article 87 of the general Financial Regulation.

TITLE V

PROCUREMENT*Article 74*

1. As regards procurement, the relevant provisions of the general Financial Regulation and the detailed rules for implementing that Regulation shall apply.

2. Without prejudice to the aforementioned provisions, Eurojust shall be entitled to join or to benefit from the procurement procedures undertaken by the Host State or a Community Body or an International Organisation, provided they shall, in their procurement procedures, apply standards which offer guarantees equivalent to internationally accepted standards, specially relating to transparency, non-discrimination and prevention of conflict of interest.

3. The Administrative Director is alone empowered to recognise the equivalence of the guarantees with the internationally accepted standards.

TITLE VI

GRANTS AWARDED BY EUROJUST*Article 75*

Where Eurojust awards grants to public authorities for the performance of tasks of Eurojust in accordance with Article 3 of the Eurojust Decision or for the performance of tasks of the European Judicial Network in accordance with Article 26(2)(b) of the Eurojust Decision, the relevant principles of the general Financial Regulation shall apply.

TITLE VII

PRESENTATION OF THE ACCOUNTS AND ACCOUNTING

CHAPTER 1

Presentation of the accounts*Article 76*

The annual accounts of Eurojust shall comprise:

- (a) the financial statements of Eurojust;
- (b) the reports on implementation of the budget. The accounts of Eurojust shall be accompanied by a report on budgetary and financial management during the year.

Article 77

The accounts must comply with the rules and be accurate and comprehensive and present a true and fair view:

(a) as regards the financial statements, of the assets and liabilities, charges and income, entitlements and obligations not shown as assets or liabilities and cash flow;

(b) as regards reports on budgetary implementation, of revenue and expenditure operations.

Article 78

The financial statements shall be drawn up in accordance with the generally accepted accounting principles as specified in the Implementing Rules to the general Financial Regulation, namely:

- (a) going concern basis;
- (b) prudence;
- (c) consistent accounting methods;
- (d) comparability of information;
- (e) materiality;
- (f) no netting;
- (g) reality over appearance;
- (h) accrual-based accounting.

Article 79

1. In accordance with the principle of accrual-based accounting, the financial statements shall show the charges and income for the financial year, regardless of the date of payment or collection.

2. The value of assets and liabilities shall be determined in accordance with the valuation rules laid down by the accounting methods provided for in Article 132 of the general Financial Regulation.

Article 80

1. The financial statements shall be presented in euro and shall comprise:

- (a) the balance sheet and the economic outturn account, which represent the assets and liabilities and financial situation and the economic outturn at 31 December of the previous year; they shall be presented in accordance with the structure laid down by the Council Directive on the annual accounts of certain types of companies, but with account being taken of the specific nature of Eurojust's activities;

(b) the cash-flow table showing amounts collected and disbursed during the year and the final treasury position;

(c) the statement of changes in capital presenting in detail the increases and decreases during the year in each item of the capital accounts.

2. The annex to the financial statements shall supplement and comment on the information presented in the statements referred to in paragraph 1 and shall supply all the additional information prescribed by internationally accepted accounting practice where such information is relevant to Eurojust's activities.

Article 81

The budgetary implementation reports shall be presented in euro. They shall comprise:

(a) the budgetary outturn account, which sets out all budget operations for the year in terms of revenue and expenditure; the structure in which it is presented shall be the same as that of the budget itself;

(b) the annex to the budgetary outturn account, which shall supplement and comment on the information given in that account.

Article 82

The accounting officer shall send to the Commission's accounting officer by no later than 1 March of the following year its provisional accounts, together with the report on budgetary and financial management for that financial year, so that the Commission's accounting officer can consolidate the accounts as provided for in Article 128 of the general Financial Regulation.

Article 83

1. The Court of Auditors shall, by 15 June at the latest, make its observations on the provisional accounts of Eurojust.

2. On receiving the Court of Auditors' observations on the provisional accounts of Eurojust, the Administrative Director shall draw up the final accounts of Eurojust, under his/her own responsibility, and send them to the College, which shall give an opinion on these accounts.

3. The Administrative Director shall send the final accounts, together with the opinion of the College, to the Commission's accounting officer and to the Court of Auditors, the European

Parliament and the Council, by 1 July of the following year; the aforementioned documents shall be sent within two weeks when the Court of Auditors' observations are received later than 15 June.

4. The final accounts of Eurojust shall be published in the *Official Journal of the European Union* on 31 October of the following financial year.

5. The Administrative Director shall send the Court of Auditors a reply to the observations made in its annual report by 30 September at the latest.

CHAPTER 2

Accounting

Section 1 — Common provisions

Article 84

1. The accounting system of Eurojust is the system serving to organise the budgetary and financial information in such a way that figures can be input, filed and registered.

2. The accounts shall consist of general accounts and budgetary accounts. These accounts shall be kept in euro on the basis of the calendar year.

3. The figures in the general accounts and the budgetary accounts shall be adopted at the close of the budget year so that the accounts referred to in Chapter 1 can be drawn up.

4. Notwithstanding paragraphs 2 and 3, the authorising officer may keep analytical accounts.

Article 85

The accounting rules and methods and the harmonised chart of accounts to be applied by Eurojust shall be adopted by the Commission's accounting officer in accordance with Article 133 of the general Financial Regulation.

Section 2 — General accounts

Article 86

The general accounts shall record, in chronological order using the double entry method, all events and operations which affect the economic and financial situation and the assets and liabilities of Eurojust.

Article 87

1. Movements on the accounts and the balances shall be entered in the accounting ledgers.

2. All accounting entries, including adjustments to the accounts, shall be based on supporting documents, to which they shall refer.

3. The accounting system must be such as to leave a trail for all accounting entries.

Article 88

The accounting officer of Eurojust shall, after the close of the budgetary year and up to the date of presentation of the final accounts, make any adjustments which, without involving disbursement or collection in respect of that year, are necessary for a true and fair presentation of the accounts in compliance with the rules.

Section 3 — Budgetary accounts*Article 89*

1. The budget accounts shall provide a detailed record of budgetary implementation.

2. For the purposes of paragraph 1, the budgetary accounts shall record all budgetary revenue and expenditure operations provided for in Title IV of this Regulation.

CHAPTER 3**Property inventories***Article 90*

1. Eurojust shall keep inventories showing the quantity and value of all the tangible, intangible and financial assets constituting Eurojust property in accordance with a model drawn up by the accounting officer of the Commission.

Eurojust shall check that entries in the inventory correspond to the actual situation.

2. The sale of movable property shall be advertised in an appropriate manner.

TITLE VIII**EXTERNAL AUDIT AND DISCHARGE****CHAPTER 1****External audit***Article 91*

The Court of Auditors shall scrutinise the accounts of Eurojust in accordance with Article 248 of the EC Treaty.

Article 92

1. Eurojust shall send the Court of Auditors the budget, as finally adopted. It shall inform the Court of Auditors, as soon as possible, of all decisions and acts adopted pursuant to Articles 10, 14, 19 and 23.

2. Eurojust shall send the Court of Auditors the internal financial rules it has adopted.

3. The Court of Auditors shall be informed of the appointment of authorising officers, accounting officers and imprest administrators and of delegation decisions under Article 34, Article 43(1) and (4) and Article 44.

Article 93

The scrutiny carried out by the Court of Auditors shall be governed by Articles 139 to 144 of the general Financial Regulation. This scrutiny shall be exercised in a way which safeguards the protection of sensitive case-related data.

CHAPTER 2**Discharge***Article 94*

1. The European Parliament, upon a recommendation from the Council, shall, before 30 April of year $n + 2$, give a discharge to the Administrative Director in respect of the implementation of the budget for year n .

2. If the date provided for in paragraph 1 cannot be met, the European Parliament or the Council shall inform the Administrative Director of the reasons for the postponement.

3. If the European Parliament postpones the decision giving a discharge, the Administrative Director shall make every effort to take measures, as soon as possible, to remove or facilitate removal of the obstacles to that decision.

Article 95

1. The discharge decision shall cover the accounts of all the revenue and expenditure of Eurojust, the resulting balance and the assets and liabilities of Eurojust shown in the financial statement.

2. With a view to granting the discharge, the European Parliament shall, after the Council has done so, examine the accounts and financial statements of Eurojust. It shall also examine the annual report made by the Court of Auditors, together with the replies of the Administrative Director of Eurojust, any relevant special reports by the Court of Auditors in respect of the financial year in question and the Court of Auditors' statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions.

3. The Administrative Director shall submit to the European Parliament, at the latter's request, in the same manner as provided for in Article 146(3) of the general Financial Regulation, any information required for the smooth application of the discharge procedure for the year in question.

Article 96

1. The Administrative Director shall take all appropriate steps to act on the observations accompanying the European Parliament's discharge decision and on the comments accompanying the recommendation for discharge adopted by the Council, taking into account the tasks of Eurojust.

2. At the request of the European Parliament or the Council, the Administrative Director shall report on the measures taken in the light of these observations and comments. He/she shall send a copy thereof to the Commission and the Court of Auditors.

TITLE IX

TRANSITIONAL AND FINAL PROVISIONS

Article 97

1. Articles 40 and 72(5) shall apply for the first time to the budget year 2003.

2. The time limits referred to in Article 83 shall apply for the first time in respect of budgetary year 2005.

For earlier years these time limits shall be:

(a) 15 September for Article 83(3);

(b) 30 November for Article 83(4);

(c) 31 October for Article 83(5).

Article 98

The European Parliament, the Council and the Commission shall be empowered to obtain any necessary information or explanations regarding budgetary matters within their fields of competence.

Article 99

The College shall, as far as is necessary, adopt detailed rules for implementing the Financial Regulation of Eurojust, on a proposal from its Administrative Director.

Article 100

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

Done at The Hague, 20 April 2006.

The President of the College,
M. G. KENNEDY
