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Price: EUR 18

⁽¹⁾ Text with EEA relevance

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EN

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⁽¹⁾ Text with EEA relevance

I

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

REGULATIONS

COUNCIL REGULATION (EC) No 1342/2007

of 22 October 2007

on administering certain restrictions on imports of certain steel products from the Russian Federation

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (5) It is appropriate to classify the products in question on the basis of the combined nomenclature (CN) established by Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽³⁾.
- (6) It is necessary to ensure that the origin of the products in question is checked and that appropriate methods of administrative cooperation are set up to that end.
- (7) The effective application of the Agreement requires the introduction of a requirement of a Community import licence for the entry into free circulation in the Community of the products in question together with a system for administering the granting of such Community import licences.
- (8) Products placed in a free zone or imported under the arrangements governing customs warehouses, temporary importation or inward processing (suspension system) should not be counted against the limits established for the products in question.
- (9) In order to ensure that the quantitative limits are not exceeded, it is necessary to establish a management procedure whereby the competent authorities of the Member States will not issue import licences before obtaining prior confirmation from the Commission that appropriate amounts remain available within the quantitative limit in question.
- (1) The Partnership and Cooperation Agreement between the European Communities and their Member States and the Russian Federation ⁽¹⁾, hereinafter referred to as 'the PCA', entered into force on 1 December 1997.
- (2) Article 21(1) of the PCA provides that trade in certain steel products shall be governed by Title III of that Agreement, with the exception of Article 15 thereof, and by the provisions of an agreement on quantitative arrangements.
- (3) On 26 October 2007, the European Community and the Russian Federation concluded, in that connection, an Agreement on trade in certain steel products ⁽²⁾, hereinafter referred to as 'the Agreement'.
- (4) It is necessary to provide the means to administer the terms of the Agreement within the Community, taking into account the experience gained from previous Agreements concerning a similar regime.

⁽¹⁾ OJ L 327, 28.11.1997, p. 3.

⁽²⁾ See page 52 of this Official Journal.

⁽³⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 733/2007 (OJ L 169, 29.6.2007, p. 1).

- (10) The Agreement provides for a system of cooperation between the Russian Federation and the Community with the aim of preventing circumvention by means of transshipment, rerouting or other means. A consultation procedure should be established under which an agreement can be reached with the country concerned on an equivalent adjustment to the relevant quantitative limit when it appears that the Agreement has been circumvented. The Russian Federation has agreed to take the necessary measures to ensure that any adjustments could be rapidly applied. In the absence of agreement within the time limit provided, the Community should, where there is clear evidence of circumvention, have the possibility to apply the equivalent adjustment.
- (11) From 1 January 2007 imports into the Community of products covered by this Regulation have been subjected to a licence pursuant to Council Regulation (EC) No 1872/2006 of 11 December 2006 on trade in certain steel products between the European Community and the Russian Federation⁽¹⁾. The Agreement provides that those imports are to be counted against the limits established for 2007 in this Regulation.
- (12) For reasons of clarity it is therefore necessary to replace Regulation (EC) No 1872/2006 by this Regulation,

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

1. This Regulation applies to imports into the Community of steel products listed in Annex I, originating in the Russian Federation.
2. The steel products shall be classified in product groups as set out in Annex I.
3. The origin of the products referred to in paragraph 1 shall be determined in accordance with the rules in force in the Community.
4. The procedures for verification of the origin of the products referred to in paragraph 1 are laid down in Chapters II and III.

⁽¹⁾ OJ L 360, 19.12.2006, p. 41.

Article 2

1. The importation into the Community of the products listed in Annex I originating in the Russian Federation shall be subject to the annual quantitative limits laid down in Annex V. The release for free circulation in the Community of the products listed in Annex I originating in the Russian Federation shall be subject to the presentation of a certificate of origin, set out in Annex II, and of an import authorisation issued by the Member States' authorities in accordance with the provisions of Article 4.

The authorised imports shall be counted against the quantitative limits laid down for the year in which the products are shipped in the exporting country.

2. In order to ensure that quantities for which import authorisations are issued do not exceed at any moment the total quantitative limits for each product group, the competent authorities of the Member States shall issue import authorisations only upon confirmation by the Commission that there are still quantities available within the quantitative limits for the relevant product group of steel products in respect of the supplier country, for which an importer or importers have submitted applications to those authorities. The competent authorities of the Member States for the purposes of this Regulation are listed in Annex IV.

3. Imports of products as from 1 January 2007, for which a licence was required pursuant to Regulation (EC) No 1872/2006 shall be counted against the relevant limits for 2007 laid down in Annex V.

4. For the purposes of this Regulation and as from the date of its application, shipment of products shall be considered as having taken place on the date on which they were loaded on to the exporting means of transport.

Article 3

1. The quantitative limits referred to in Annex V shall not apply to products placed in a free zone or free warehouse or imported under the arrangements governing customs warehouses, temporary importation or inward processing (suspension system).

2. Where the products referred to in paragraph 1 are subsequently released for free circulation, either in the unaltered state or after working or processing, Article 2(2) shall apply and the products so released shall be counted against the relevant quantitative limit set out in Annex V.

Article 4

1. For the purpose of applying Article 2(2), before issuing import authorisations, the competent authorities of the Member States shall notify the Commission of the amounts of the requests for import authorisations, supported by original export licences, which they have received. By return, the Commission shall notify its confirmation that the requested amount(s) of quantities are available for importation in the chronological order in which the notifications of the Member States have been received.

2. The requests included in the notifications to the Commission shall be valid if they establish clearly in each case the exporting country, the product group concerned, the amounts to be imported, the number of the export licence, the quota year and the Member State in which the products are intended to be put into free circulation.

3. As far as possible, the Commission shall confirm to the authorities of the Member States the full amount indicated in the requests notified for each product group of products. Moreover, the Commission shall contact the competent authorities of the Russian Federation immediately in cases where requests notified exceed the limits in order to seek clarification and a rapid solution.

4. The competent authorities of the Member States shall notify the Commission immediately after being informed of any quantity that is not used during the duration of validity of the import authorisation. Such unused quantities shall automatically be transferred into the remaining quantities of the total Community quantitative limit for each product group.

5. The notifications referred to in paragraphs 1 to 4 shall be communicated electronically within the integrated network set up for this purpose, unless for imperative technical reasons it is necessary to use other means of communication temporarily.

6. The import authorisations or equivalent documents shall be issued in accordance with Chapter II.

7. The competent authorities of the Member States shall notify the Commission of any cancellation of import authorisations or equivalent documents already issued in cases where the corresponding export licences have been withdrawn or cancelled by the competent authorities of the Russian Federation. However, if the Commission or the competent authorities of a Member State have been informed by the competent authorities of the Russian Federation of the withdrawal or cancellation of an export licence after the related products have been imported into the Community, the quantities in question shall be counted against the quantitative limit for the year during which shipment of products took place.

Article 5

For the purposes of applying Article 3(3), 3(4) and 10(1) of the Agreement, the Commission is hereby authorised to make the necessary adjustments.

Article 6

1. Where, following the enquiries carried out in accordance with the procedures set out in Chapter III, the Commission notes that the information in its possession constitutes proof that products listed in Annex I originating in the Russian Federation have been transhipped, rerouted or otherwise imported into the Community in circumvention of the quantitative limits referred to in Article 2 and that there is a need for the necessary adjustments to be made, it shall request that consultations be opened so that agreement may be reached on an equivalent adjustment of the corresponding quantitative limits.

2. Pending the outcome of the consultations referred to in paragraph 1, the Commission may ask the Russian Federation to take the necessary precautionary steps to ensure that adjustments to the quantitative limits agreed following such consultations may be carried out for the year in which the request for consultations was lodged or for the following year, if the quantitative limits for the current year are exhausted, where there is clear evidence of circumvention.

3. If the Community and the Russian Federation fail to arrive at a satisfactory solution and if the Commission notes that there is clear evidence of circumvention, the Commission shall deduct from the quantitative limits an equivalent volume of products originating in the Russian Federation.

CHAPTER II

MODALITIES APPLICABLE TO THE MANAGEMENT OF THE QUANTITATIVE LIMITS

SECTION 1

Classification*Article 7*

The classification of the products covered by this Regulation is based on the combined nomenclature (CN) established by Regulation (EEC) No 2658/87.

Article 8

On the initiative of the Commission or of a Member State, the Tariff and Statistical Nomenclature Section of the Customs Code Committee, which was established by Regulation (EEC) No 2658/87 will examine urgently, in accordance with the provisions of that Regulation, all questions concerning the classification of products covered by this Regulation within the combined nomenclature in order to classify them in the appropriate product groups.

Article 9

The Commission shall inform the Russian Federation of any changes in the combined nomenclature (CN) and the TARIC codes affecting products covered by this Regulation at least one month before the date of their entry into force in the Community.

Article 10

The Commission shall inform the competent authorities of the Russian Federation of any decisions adopted in accordance with the procedures in force in the Community relating to classification of products covered by this Regulation, within one month at the latest of their adoption. Such communication shall include:

- (a) a description of the products concerned;
- (b) the relevant product group, the combined nomenclature code (CN code) and the TARIC code;
- (c) the reasons which have led to the decision.

Article 11

1. Where a classification decision adopted in accordance with Community procedures in force results in a change of classification practice or a change in the product group of any product covered by this Regulation, the competent authorities of the Member States shall provide 30 days' notice, from the date of the Commission's notification, before the decision is put into effect.

2. Products shipped before the date of application of the decision shall remain subject to earlier classification practice, provided that the goods in question are entered to importation within 60 days of that date.

Article 12

Where a classification decision adopted in accordance with the Community procedures in force referred to in Article 11 involves a product group subject to a quantitative limit, the Commission shall, where necessary, initiate consultations without delay in accordance with Article 9, in order to reach agreement on any necessary adjustments to the corresponding quantitative limits provided for in Annex V.

Article 13

1. Without prejudice to any other provision on this subject, where the classification indicated in the documentation necessary for importation of the products covered by this Regulation differs from the classification determined by the

competent authorities of the Member State into which they are to be imported, the goods in question shall be provisionally subject to the import arrangements which, in accordance with the provisions of this Regulation, are applicable to them on the basis of the classification determined by the aforementioned authorities.

2. The competent authorities of the Member States shall inform the Commission of the cases referred to in paragraph 1, indicating in particular:

- (a) the quantities of products involved;
- (b) the product group shown on the import documentation and that retained by the competent authorities;
- (c) the number of the export licence and the category shown.

3. The competent authorities of the Member States shall not issue a new import authorisation for steel products subject to a Community quantitative limit laid down in Annex V following re-classification until they have obtained confirmation from the Commission in accordance with the procedure laid down in Article 4 that the amounts to be imported are available.

4. The Commission shall notify the exporting countries concerned of the cases referred to in this Article.

Article 14

In the cases referred to in Article 13, as well as in those cases of a similar nature raised by the competent authorities of the Russian Federation, the Commission, if necessary, shall enter into consultations with the Russian Federation, in order to reach agreement on the classification definitively applicable to the products involved in the divergence.

Article 15

The Commission, in agreement with the competent authorities of the importing Member State or States and of the Russian Federation, may, in the cases referred to in Article 14, determine the classification definitively applicable to the products involved in the divergence.

Article 16

When a case of divergence referred to in Article 13 cannot be resolved in accordance with Article 14, the Commission shall adopt, in accordance with the provisions of Article 10 of Regulation (EEC) No 2658/87, a measure establishing the classification of the goods in the combined nomenclature.

SECTION 2

Double-checking system for administering quantitative limits

Article 17

1. The competent authorities of the Russian Federation shall issue an export licence in respect of all consignments of steel products subject to the quantitative limits laid down in Annex V up to the level of those limits.

2. The importer shall present the original of the export licence for the purposes of the issue of the import authorisation referred to in Article 20.

Article 18

1. The export licence for quantitative limits shall conform to the model set out in Annex II and shall certify, *inter alia*, that the quantity of goods in question has been counted against the quantitative limit established for the product group concerned.

2. Each export licence shall cover only one of the product groups listed in Annex I.

Article 19

Exports shall be counted against the quantitative limits established for the year in which the products covered by the export licence have been shipped within the meaning of Article 2(4).

Article 20

1. To the extent that the Commission pursuant to Article 4 has confirmed that the amount requested is available within the quantitative limit in question, the competent authorities of the Member States shall issue an import authorisation within a maximum of 10 working days of the presentation by the importer of the original of the corresponding export licence. This presentation must be effected not later than 31 March of the year following that in which the goods covered by the export licence have been shipped. Import authorisations shall be issued by the competent authorities of any Member State irrespective of the Member State indicated on the export licence, to the extent that the Commission has confirmed, in accordance with the procedure laid down in Article 4, that the amount requested is available within the quantitative limit in question.

2. The import authorisations shall be valid for four months from the date of their issue. Upon duly motivated request by an importer, the competent authorities of a Member State may extend the duration of validity for a further period not exceeding four months.

3. Import authorisations shall be drawn up in accordance with the model set out in Annex III and shall be valid throughout the customs territory of the Community.

4. The declaration or request made by the importer in order to obtain the import authorisation shall contain:

- (a) the full name and address of the exporter;
- (b) the full name and address of the importer;
- (c) the exact description of the goods and their TARIC code(s);
- (d) the country of origin of the goods;
- (e) the country of consignment;
- (f) the appropriate product group and the quantity for the products in question;
- (g) the net weight by CN heading;
- (h) the cif value of the products at Community frontier by CN heading;
- (i) where appropriate, dates of payment and delivery and a copy of the bill of lading and of the purchase contract;
- (j) date and number of the export licence;
- (k) any internal code used for administrative purposes;
- (l) date and signature of importer.

5. Importers shall not be obliged to import the total quantity covered by an import authorisation in a single consignment.

6. The import authorisation may be issued by electronic means as long as the customs offices involved have access to the document via a computer network.

Article 21

The validity of import authorisations issued by the authorities of the Member States shall be subject to the validity of export licences and the quantities indicated in the export licences issued by the competent authorities of the Russian Federation on the basis of which the import authorisations have been issued.

Article 22

Import authorisations or equivalent documents shall be issued by the competent authorities of the Member States in conformity with Article 2(2) and without discrimination to any importer in the Community, wherever the place of his establishment may be in the Community, without prejudice to other conditions required under the current rules.

Article 23

1. If the Commission finds that the total quantities covered by export licences issued by the Russian Federation for a particular product group in any year exceed the quantitative limit established for that product group, the competent authorities in the Member States shall be informed immediately in order to suspend the further issue of import authorisations. In this event, consultations shall be initiated forthwith by the Commission.

2. The competent authorities of a Member State shall refuse to issue import authorisations for products originating in the Russian Federation which are not covered by export licences issued in accordance with the provisions of this Chapter.

*SECTION 3****Common provisions****Article 24*

1. The export licence referred to in Article 17 and the certificate of origin referred to in Article 2 may include additional copies duly indicated as such. The original and the copies of these documents shall be drawn up in English.

2. If the documents referred to in paragraph 1 are completed by hand, entries must be in ink and in block letters.

3. The export licences or equivalent documents and certificates of origin shall measure 210 × 297 mm. The paper shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². Each part shall have a printed guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

4. Only the original shall be accepted by the competent authorities of the Member States as being valid for import purposes in accordance with the provisions of this Regulation.

5. Each export licence or equivalent document and the certificate of origin shall bear a standardised serial number, whether or not printed, by which it can be identified.

6. This number shall be composed of the following elements:

— two letters identifying the exporting country as follows:

RU = the Russian Federation

— two letters identifying the Member State of intended destination as follows:

BE = Belgium

BG = Bulgaria

CZ = Czech Republic

DK = Denmark

DE = Germany

EE = Estonia

EL = Greece

ES = Spain

FR = France

IE = Ireland

IT = Italy

CY = Cyprus

LV = Latvia

LT = Lithuania

LU = Luxembourg

HU = Hungary

MT = Malta

NL = Netherlands

AT = Austria

PL = Poland

PT = Portugal

RO = Romania

SI = Slovenia

SK = Slovakia

FI = Finland

SE = Sweden

GB = United Kingdom,

- a one-digit number identifying the quota year corresponding to the last figure in the year in question, e.g. '7' for 2007,
- a two-digit number identifying the issuing office in the exporting country,
- a five-digit number running consecutively from 00001 to 99999 allocated to the specific Member State of destination.

Article 25

The export licence and the certificate of origin may be issued after the shipment of the products to which they relate. In such cases they shall bear the endorsement 'issued retrospectively'.

Article 26

In the event of the theft, loss or destruction of an export licence or a certificate of origin, the exporter may apply to the competent authority which issued the document for a duplicate to be made out on the basis of the export documents in his possession. The duplicate licence or certificate issued in this way shall bear the endorsement 'duplicate'.

The duplicate shall bear the date of the original licence or certificate.

SECTION 4

Community import licence — common form

Article 27

1. The forms to be used by the competent authorities of the Member States for issuing the import authorisations referred to in Article 20 shall conform to the model of the import licence set out in Annex III.

2. Import licence forms and extracts thereof shall be drawn up in duplicate, one copy, marked 'Holder's copy' and bearing the number 1 to be issued to the applicant, and the other, marked 'Copy for the issuing authority' and bearing the number 2, to be kept by the authority issuing the licence. For administrative purposes the competent authorities may add additional copies to form 2.

3. Forms shall be printed on white paper free of mechanical pulp, dressed for writing and weighing between 55 and 65 g/m². Their size shall be 210 × 297 mm; the type space between the lines shall be 4,24 mm (one sixth of an inch); the layout of the forms shall be followed precisely. Both sides of copy No 1, which is the licence itself, shall in addition have a red printed guilloche-pattern background so as to reveal any falsification by mechanical or chemical means.

4. Member States shall be responsible for having the forms printed. The forms may also be printed by printers appointed by the Member State in which they are established. In the latter case, reference to the appointment by the Member State must appear on each form. Each form shall bear the printer's name and address or a mark enabling the printer to be identified.

5. At the time of their issue the import licences or extracts shall be given an issue number determined by the competent authorities of the Member State. The import licence number shall be notified to the Commission electronically within the integrated network set up under Article 4.

6. Licences and extracts shall be completed in the official language, or one of the official languages, of the Member State of issue.

7. In box 10 the competent authorities shall indicate the appropriate steel product group.

8. The marks of the issuing agencies and debiting authorities shall be applied by means of a stamp. However, an embossing press combined with letters or figures obtained by means of perforation, or printing on the licence may be substituted for the issuing authority's stamp. The issuing authorities shall use any tamper-proof method to record the quantity allocated in such a way as to make it impossible to insert figures or references.

9. The reverse of copy No 1 and copy No 2 shall bear a box in which quantities may be entered, either by the customs authorities when import formalities are completed, or by the competent administrative authorities when an extract is issued. If the space set aside for debits on a licence or extract thereof is insufficient, the competent authorities may attach one or more extension pages bearing boxes matching those on the reverse of copy No 1 and copy No 2 of the licence or extract. The debiting authorities shall place their stamp so that one half is on the licence or extract thereof and the other half is on the extension page. If there is more than one extension page, a further stamp shall be placed in like manner across each page and the preceding page.

10. Import licences and extracts issued, and entries and endorsements made, by the authorities of one Member State shall have the same legal effect in each of the other Member States as documents issued, and entries and endorsements made, by the authorities of such Member States.

11. The competent authorities of the Member States concerned may, where indispensable, require the contents of licences or extracts to be translated into the official language or one of the official languages of that Member State.

CHAPTER III

ADMINISTRATIVE COOPERATION

Article 28

The Commission shall supply the Member States' authorities with the names and addresses of authorities in the Russian Federation competent to issue certificates of origin and export licences together with specimens of the stamps used by these authorities.

Article 29

1. Subsequent verification of certificates of origin or export licences shall be carried out at random, or whenever the competent authorities of the Member States have reasonable doubt as to the authenticity of the certificate of origin or export licence or as to the accuracy of the information regarding the true origin of the products in question.

In such cases the competent authorities of the Community shall return the certificate of origin or the export licence or a copy thereof to the competent authorities of the Russian Federation, giving, where appropriate, the reasons of form or substance for an enquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to the certificate of origin or export licence or copy thereof. The competent authorities shall also forward any information that has been offered suggesting that the particulars given on the certificate of origin or the export licence are inaccurate.

2. The provisions of paragraph 1 shall also apply to subsequent verifications of declarations of origin.

3. The results of the subsequent verifications carried out in accordance with paragraph 1 shall be communicated to the competent authorities of the Community within three months at the latest. The information communicated shall indicate whether the disputed certificate, licence or declaration applies to the goods actually exported and whether the goods are eligible for export to the Community under this Chapter. The competent authorities of the Community may also request copies of all documentation necessary to determine the facts fully, including, in particular, the origin of the goods.

4. Should such verifications reveal abuse or major irregularities in the use of declarations of origin, the Member State concerned shall inform the Commission of this fact. The Commission shall pass the information on to the other Member States.

5. Random recourse to the procedure specified in this Article shall not constitute an obstacle to the release for free circulation of the products in question.

Article 30

1. Where the verification procedure referred to in Article 29 or where information available to the competent authorities of the Community indicates that the provisions of this Chapter are being contravened, the said authorities shall request the Russian Federation to carry out appropriate enquiries or arrange for such enquiries to be carried out concerning operations which are or appear to be in contravention of the provisions of this Chapter. The results of these enquiries shall be communicated to the competent authorities of the Community together with any other pertinent information enabling the true origin of the goods to be determined.

2. In pursuance of the action taken in accordance with the provisions of this Chapter, the competent authorities of the Community may exchange any information with the competent authorities of the Russian Federation which is considered to be of use in preventing the contravention of the provisions of this Chapter.

3. Where it is established that the provisions of this Chapter have been contravened, the Commission may take such measures as are necessary to prevent recurrence of such contravention.

Article 31

The Commission shall coordinate the action undertaken by the competent authorities of the Member States under the provisions of this Chapter. The competent authorities of the Member States shall inform the Commission and the other Member States of action which they have undertaken and the results obtained.

CHAPTER IV

FINAL PROVISIONS

Article 32

Regulation (EC) No 1872/2006 is hereby repealed.

Article 33

This Regulation shall enter into force on the day 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, 22 October 2007.

For the Council

The President

J. SILVA

ANNEX I

SA Flat-rolled products*SA1. Coils*

7208 10 00 00
 7208 25 00 00
 7208 26 00 00
 7208 27 00 00
 7208 36 00 00

7208 37 00 10

7208 37 00 90
 7208 38 00 10
 7208 38 00 90
 7208 39 00 10
 7208 39 00 90
 7211 14 00 10
 7211 19 00 10
 7219 11 00 00
 7219 12 10 00

7219 12 90 00
 7219 13 10 00
 7219 13 90 00
 7219 14 10 00
 7219 14 90 00

7225 30 30 10
 7225 40 15 10
 7225 50 20 10
 7225 30 10 00
 7225 30 90 00

SA2. Heavy plate

7208 40 00 10

7208 51 20 10
 7208 51 20 91
 7208 51 20 93
 7208 51 20 97
 7208 51 20 98

7208 51 91 00
 7208 51 98 10
 7208 51 98 91
 7208 51 98 99
 7208 52 91 00
 7208 52 10 00
 7208 52 99 00

7208 53 10 00

7211 13 00 00

SA3. Other flat-rolled products

7208 40 00 90
 7208 53 90 00

7208 54 00 00

7208 90 80 10

7209 15 00 00

7209 16 10 00
 7209 16 90 00
 7209 17 10 00
 7209 17 90 00

7209 18 10 00
 7209 18 91 00
 7209 18 99 00
 7209 25 00 00
 7209 26 10 00
 7209 26 90 00
 7209 27 10 00
 7209 27 90 00

7209 28 10 00
 7209 28 90 00
 7209 90 80 10

7210 11 00 10
 7210 12 20 10
 7210 12 80 10
 7210 20 00 10
 7210 30 00 10

7210 41 00 10
 7210 49 00 10
 7210 50 00 10
 7210 61 00 10
 7210 69 00 10

7210 70 10 10
 7210 70 80 10
 7210 90 30 10

7210 90 40 10

7210 90 80 91

7211 14 00 90
 7211 19 00 90
 7211 23 30 91

SA4. Alloyed products

7226 20 00 10

7226 91 20 00
 7226 91 91 00

7226 91 99 00
 7226 99 70 10

SA5. Alloyed quarto plates

7225 40 12 30

7225 40 40 00

7225 40 60 00
 7225 99 00 10

SA6. Alloyed cold-rolled and coated sheets

7225 50 80 00
 7225 91 00 10
 7225 92 00 10
 7226 92 00 10

7211 23 80 91
 7211 29 00 10
 7211 90 80 10

7212 10 10 00

7212 10 90 11
 7212 20 00 11
 7212 30 00 11
 7212 40 20 10
 7212 40 20 91
 7212 40 80 11
 7212 50 20 11
 7212 50 30 11

7212 50 40 11
 7212 50 61 11
 7212 50 69 11
 7212 50 90 13

7212 60 00 11
 7212 60 00 91

7219 21 10 00

7219 21 90 00
 7219 22 10 00
 7219 22 90 00
 7219 23 00 00

7219 24 00 00
 7219 31 00 00

7219 32 10 00
 7219 32 90 00

7219 33 10 00
 7219 33 90 00

7219 34 10 00
 7219 34 90 00

7219 35 10 00
 7219 35 90 00

7225 40 12 90
 7225 40 90 00

SB Long products*SB1. Beams*

7207 19 80 10
 7207 20 80 10
 7216 31 10 00
 7216 31 90 00
 7216 32 11 00
 7216 32 19 00
 7216 32 91 00
 7216 32 99 00
 7216 33 10 00
 7216 33 90 00

SB2. Wire rod

7213 10 00 00
 7213 20 00 00
 7213 91 10 00
 7213 91 20 00
 7213 91 41 00
 7213 91 49 00
 7213 91 70 00
 7213 91 90 00
 7213 99 10 00
 7213 99 90 00
 7221 00 10 00
 7221 00 90 00
 7227 10 00 00
 7227 20 00 00
 7227 90 10 00
 7227 90 50 00
 7227 90 95 00

SB3. Other longs

7207 19 12 10
 7207 19 12 91
 7207 19 12 99
 7207 20 52 00
 7214 20 00 00
 7214 30 00 00
 7214 91 10 00
 7214 91 90 00
 7214 99 10 00
 7214 99 31 00
 7214 99 39 00
 7214 99 50 00
 7214 99 71 00
 7214 99 79 00
 7214 99 95 00
 7215 90 00 10
 7216 10 00 00
 7216 21 00 00
 7216 22 00 00
 7216 40 10 00
 7216 40 90 00
 7216 50 10 00
 7216 50 91 00
 7216 50 99 00
 7216 99 00 10
 7218 99 20 00
 7222 11 11 00
 7222 11 19 00
 7222 11 81 00

7222 11 89 00
 7222 19 10 00
 7222 19 90 00
 7222 30 97 10
 7222 40 10 00
 7222 40 90 10
 7224 90 02 89
 7224 90 31 00
 7224 90 38 00
 7228 10 20 00
 7228 20 10 10
 7228 20 10 91
 7228 20 91 10
 7228 20 91 90
 7228 30 20 00
 7228 30 41 00
 7228 30 49 00
 7228 30 61 00
 7228 30 69 00
 7228 30 70 00
 7228 30 89 00
 7228 60 20 10
 7228 60 80 10
 7228 70 10 00
 7228 70 90 10
 7228 80 00 10
 7228 80 00 90
 7301 10 00 00

ANNEX II

EXPORT LICENCE

1. Exporter (name, full address, country)	ORIGINAL		2. No
	3. Year		4. Product group
5. Consignee (name, full address, country)	EXPORT LICENCE (for certain steel products)		
	6. Country of origin		7. Country of destination
8. Place and date of shipment — means of transport	9. Supplementary details		
10. Description of goods — manufacturer	11. TARIC code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾
14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the Product group shown in box No 4 by the provisions regulating trade in certain steel products with the European Community.			
15. Competent authority (name, full address, country)	At on (Signature) (Stamp)		

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

EXPORT LICENCE

1. Exporter (name, full address, country)	COPY		2. No	
	3. Year		4. Product group	
5. Consignee (name, full address, country)	EXPORT LICENCE (for certain steel products)			
	6. Country of origin		7. Country of destination	
8. Place and date of shipment — means of transport	9. Supplementary details			
10. Description of goods — manufacturer	11. TARIC code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾	
14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the Product group shown in box No 4 by the provisions regulating trade in certain steel products with the European Community.				
15. Competent authority (name, full address, country)	At on			
	(Signature)		(Stamp)	

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

CERTIFICATE OF ORIGIN

1. Exporter (name, full address, country)	ORIGINAL		2. No	
	3. Year		4. Product group	
5. Consignee (name, full address, country)	CERTIFICATE OF ORIGIN (for certain steel products)			
	6. Country of origin		7. Country of destination	
8. Place and date of shipment — means of transport	9. Supplementary details			
10. Description of goods — manufacturer	11. CN code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾	
14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above originated in the country shown in box No 6, in accordance with the provisions in force in the European Community.				
15. Competent authority (name, full address, country)	At on			
	(Signature)		(Stamp)	

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

CERTIFICATE OF ORIGIN

1. Exporter (name, full address, country)	COPY		2. No
	3. Year		4. Product group
5. Consignee (name, full address, country)	CERTIFICATE OF ORIGIN (for certain steel products)		
	6. Country of origin		7. Country of destination
8. Place and date of shipment — means of transport	9. Supplementary details		
10. Description of goods — manufacturer	11. CN code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾
14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above originated in the country shown in box No 6, in accordance with the provisions in force in the European Community.			
15. Competent authority (name, full address, country)	At on (Signature) (Stamp)		

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

ANNEX III

European Community import licence

Holder's copy	1.	1. Consignee (name, full address, country, VAT number)	2. Issue number
			3. Year
			4. Authority responsible for issue (name, address and telephone No)
	5. Declarant/representative as applicable (name and full address)	6. Country of origin (and geonomenclature code)	
		7. Country of consignment (and geonomenclature code)	
		8. Last day of validity	
1.	9. Description of goods		10. TARIC code
			11. Quantity expressed in quota unit
			12. Security/guarantee (as applicable)
13. Further particulars			
14. Competent authority's endorsement			
Date: (Signature) (Stamp)			

15. ATTRIBUTIONS

Indicate the quantity available in part 1 of column 17 and the quantity attributed in part 2 thereof

16. Net quantity (net mass or other unit of measure stating the unit)		19. Customs document (form and number) or extract No and date of attribution	20. Name, Member State, stamp and signature of the attributing authority
17. In figures	18. In words for the quantity attributed		
1.			
2.			
1.			
2.			
1.			
2.			
1.			
2.			
1.			
2.			
1.			
2.			
1.			
2.			
1.			
2.			

Extension pages to be attached hereto.

European Community import licence

Copy for the issuing authority	2.	1. Consignee (name, full address, country, VAT number)		2. Issue number	
				3. Year	
				4. Authority responsible for issue (name, address and telephone No)	
		5. Declarant/representative as applicable (name and full address)		6. Country of origin (and geonomenclature code)	
				7. Country of consignment (and geonomenclature code)	
				8. Last day of validity	
2.	9. Description of goods				10. TARIC code
					11. Quantity expressed in quota unit
					12. Security/guarantee (as applicable)
13. Further particulars					
14. Competent authority's endorsement					
Date: (Signature) (Stamp)					

15. ATTRIBUTIONS

Indicate the quantity available in part 1 of column 17 and the quantity attributed in part 2 thereof

16. Net quantity (net mass or other unit of measure stating the unit)		19. Customs document (form and number) or extract No and date of attribution	20. Name, Member State, stamp and signature of the attributing authority
17. In figures	18. In words for the quantity attributed		
1.			
2.			
1.			
2.			
1.			
2.			
1.			
2.			
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2.			
1.			
2.			
1.			
2.			
1.			
2.			

Extension pages to be attached hereto.

ANNEX IV

СПИСЪК НА КОМПЕТЕНТНИТЕ НАЦИОНАЛНИ ВЛАСТИ
LISTA DE LAS AUTORIDADES NACIONALES COMPETENTES
SEZNAM PŘÍSLUŠNÝCH VNITROSTÁTNÍCH ORGÁNŮ
LISTE OVER KOMPETENTE NATIONALE MYNDIGHEDER
LISTE DER ZUSTÄNDIGEN BEHÖRDEN DER MITGLIEDSTAATEN
PĀDEVATE RIIKLIKE ASUTUSTE NIMEKIRI
ΔΙΕΥΘΥΝΣΕΙΣ ΤΩΝ ΑΡΧΩΝ ΕΚΔΟΣΗΣ ΑΔΕΙΩΝ ΤΩΝ ΚΡΑΤΩΝ ΜΕΛΩΝ
LIST OF THE COMPETENT NATIONAL AUTHORITIES
LISTE DES AUTORITÉS NATIONALES COMPÉTENTES
ELENCO DELLE COMPETENTI AUTORITÀ NAZIONALI
VALSTU KOMPETENTO IESTAŽU SARAKSTS
ATSAKINGŲ NACIONALINIŲ INSTITUCIJŲ SĄRAŠAS
AZ ILLETÉKES NEMZETI HATÓSÁGOK LISTÁJA
LISTA TA' L-AWTORITAJIET KOMPETENTI NAZZJONALI
LIJST VAN BEVOEGDE NATIONALE INSTANTIES
LISTA WŁAŚCIWYCH ORGANÓW KRAJOWYCH
LISTA DAS AUTORIDADES NACIONAIS COMPETENTES
LISTA AUTORITĂȚILOR NAȚIONALE COMPETENTE
ZOZNAM PŘÍSLUŠNÝCH ŠTÁTNYCH ORGÁNOV
SEZNAM PRISTOJNIH NACIONALNIH ORGANOVA
LUETTELO TOIMIVALTAISISTA KANSALLISISTA VIRANOMAISISTA
FÖRTECKNING ÖVER BEHÖRIGA NATIONELLA MYNDIGHETER

BELGIQUE/BELGIË

Service public fédéral économie, PME, Classes Moyennes & Énergie
Direction générale du potentiel économique
Service licences
Rue de Louvain 44
B-1000 Bruxelles
Fax 32-2 548 65 70

Federale Overheidsdienst Economie, K.M.O., Middenstand en Energie
Algemene Directie Economisch Potentieel
Dienst Vergunningen
Leuvenseweg 44
B-1000 Brussel
Fax +32-2-5486570

БЪЛГАРИЯ

Министерство на икономиката и енергетиката
Дирекция 'Регистриране, лицензиране и контрол'
ул. 'Славянска' № 8
1052 София
Факс: +35929815041
(Fax) +35929804710
+35929883654

ČESKÁ REPUBLIKA

Ministerstvo průmyslu a obchodu
Licenční správa
Na Františku 32
CZ-110 15 Praha 1
Fax: +420-22421 21 33

DANMARK

Erhvervs- og Byggestyrelsen
Økonomi- og Erhvervsministeriet
Langelinie Allé 17
DK-2100 København Ø
Fax (45) 35 46 60 01

DEUTSCHLAND

Bundesamt für Wirtschaft und Ausfuhrkontrolle
(BAFA)
Frankfurter Straße 29—35
D-65760 Eschborn 1
Fax + 49-6196-90 88 00

EESTI

Majandus- ja Kommunikatsiooniministeerium
Harju 11
EE-15072 Tallinn
Faks: +372 6313 660

IRELAND

Department of Enterprise, Trade and Employment
Import/Export Licensing, Block C
Earlsfort Centre
Hatch Street
Dublin 2
Ireland
Fax (353-1) 631 25 62

ΕΛΛΑΔΑ

Υπουργείο Οικονομίας & Οικονομικών
Γενική Διεύθυνση Διεθνούς Οικονομικής Πολιτικής
Διεύθυνση Καθεστώτων Εισαγωγών-Εξαγωγών,
Εμπορικής Άμυνας
Κορνάρου 1
GR-105 63 Αθήνα
Φαξ (30) 210-328 60 94

ESPAÑA

Ministerio de Industria, Turismo y Comercio
Secretaría General de Comercio Exterior
Subdirección General de Comercio Exterior de Productos Industriales
Paseo de la Castellana, 162
E-28046 Madrid
Fax (34) 913 49 38 31

FRANCE

Ministère de l'Économie, des Finances et de l'Emploi
Direction générale des entreprises
Sous-direction des biens de consommation
Bureau textile-importations
Le Bervil, 12 rue Villiot
F-75572 Paris Cedex 12
Fax + 33-1 53 44 91 81

ITALIA

Ministero del Commercio internazionale
Direzione generale per la politica commerciale e
per la gestione del regime degli scambi
Viale America 341
I-00144 Roma
Fax + 39-6-59 93 22 35/59 93 26 36

ΚΥΠΡΟΣ

Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού
Υπηρεσία Εμπορίου
Μονάδα Έκδοσης Αδειών Εισαγωγής/Εξαγωγής
Οδός Ανδρέα Αραούζου αρ. 6
CY-1421 Λευκωσία
Φαξ (357) 22-37 51 20

LATVIJA

Latvijas Republikas Ekonomikas ministrija
Brīvības iela 55
LV-1519 Rīga
Fax: +371-728 08 82

LIETUVA

Lietuvos Respublikos ūkio ministerija
Prekybos departamentas
Gedimino pr. 38/2
LT-01104 Vilnius
Faksas +370-5 262 39 74

LUXEMBOURG

Ministère de l'Économie et du Commerce extérieur
Office des licences
BP 113
L-2011 Luxembourg
Fax +352 46 61 38

MAGYARORSZÁG

Magyar Kereskedelmi Engedélyezési Hivatal
Margit krt. 85.
HU-1024 Budapest
Fax: + 36-1-336 73 02

MALTA

Divizjoni għall-Kummerċ
Servizzi Kummerċjali
Lascaris
MT-Valletta CMR02
Fax + 356-25-69 02 99

NEDERLAND

Belastingdienst/Douane centrale dienst voor in- en uitvoer
Postbus 30003, Engelse Kamp 2
NL-9700 RD Groningen
Fax + 31-50-523 23 41

ÖSTERREICH

Bundesministerium für Wirtschaft und Arbeit
Außenwirtschaftsadministration
Abteilung C2/2
Stubenring 1
A-1011 Wien
Fax +43-1-7 11 00/83 86

POLSKA

Ministerstwo Gospodarki
Plac Trzech Krzyży 3/5
PL-00-507 Warszawa
Faks: (48-22) 693 40 21/693 40 22

PORTUGAL

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

ROMÂNIA

Ministerul pentru Întreprinderi Mici și Mijlocii, Comerț, Turism și
Profesii Liberale
Direcția Generală Politici Comerciale
Str. Ion Câmpineanu, nr. 16
București, sector 1
Cod poștal 010036
Tel.: (40-21) 315 00 81,
Fax: (40-21) 315 04 54,
e-mail: clc@dce.gov.ro

SLOVENIJA

Ministrstvo za finance
Carinska uprava Republike Slovenije
Carinski urad Jesenice
Spodnji plavž 6C
SI-4270 Jesenice
Fax + 386-4-297 44 56

SLOVENSKO

Odbor obchodnej politiky
Ministerstvo hospodárstva
Mierová 19
SK-827 15 Bratislava 212
Fax + 421-2-48 54 31 16

SUOMI/FINLAND

Tullihallitus
PL 512
FI-00101 Helsinki
Faksi (+ 358-20) 492 28 52

Tullstyrelsen
PB 512
FI-00101 Helsingfors
Fax (+ 358-20) 492 28 52

SVERIGE

Kommerskollegium
Box 6803
S-113 86 Stockholm
Fax (46-8) 30 67 59

UNITED KINGDOM

Department of Trade and Industry
Import Licensing Branch
Queensway House — West Precinct
Billingham
UK-TS23 2NF
Fax: + 44-1642-36 42 69

ANNEX V

QUANTITATIVE LIMITS

(tonnes)		
Products	Year 2007	Year 2008
SA. Flat products		
SA1. Coils	1 042 090	1 035 000
SA2. Heavy plate	270 820	275 000
SA3. Other flat products	565 770	595 000
SA4. Alloyed products	94 860	105 000
SA5. Alloyed quarto plates	20 460	25 000
SA6. Alloyed cold-rolled and coated sheets	105 000	110 000
SB. Long products		
SB1. Beams	55 800	55 000
SB2. Wire rod	275 000	324 000
SB3. Other long products	474 200	507 000

Note: SA and SB are product categories.

SA1 to SA6 and SB1 to SB3 are product groups.

COUNCIL REGULATION (EC) No 1343/2007**of 13 November 2007****amending Regulation (EC) No 1543/2000 establishing a Community framework for the collection and management of the data needed to conduct the common fisheries policy**

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS REGULATION:

Article 1

Having regard to the Treaty establishing the European Community, and in particular Article 37 thereof,

Regulation (EC) No 1543/2000 is hereby amended as follows:

Having regard to the proposal from the Commission,

1. Article 5(1) shall be replaced by the following:

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

'1. In accordance with the procedure referred to in Article 9(2), the Commission shall define, in conformity with the framework defined in Annex I, a minimum Community programme covering the information absolutely needed for scientific evaluations, and an extended Community programme that shall include, in addition to the information contained in the minimum programme, information likely to improve substantially the scientific evaluations. The first Community programme shall cover the years 2002 to 2006 inclusive and the second Community programme shall cover the years 2007 and 2008.';

Whereas:

2. Article 6(1) shall be replaced by the following:

(1) Council Regulation (EC) No 1543/2000 ⁽²⁾ establishes that the first Community Programme and the first programming period are to cover the period from 2002 to 2006.

'1. Each Member State shall draw up a national programme of collection and management of data. The first programming period shall cover the years 2002 to 2006 inclusive. The second programming period shall cover the years 2007 and 2008. The programme shall describe both the collection of the detailed data and the processing needed to produce aggregated data in accordance with the principles set out in Article 3. It shall specify the links between it and the Community programmes drawn up under Article 5.'

(2) Regulation (EC) No 1543/2000 is to be replaced by a new Regulation in order to implement new approaches to fisheries management. Such approaches include the transition from fish stock-based management to a fleet- and area-based management as well as the ecosystem approach. Pending the adoption of that new Regulation, it is necessary to establish a second programming period covering the years 2007 and 2008 in order to ensure consistent and synchronised programming at Community and national level.

Article 2

(3) Regulation (EC) No 1543/2000 should therefore be amended accordingly,

This Regulation shall enter into force on the seventh 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, 13 November 2007.

*For the Council**The President*

F. TEIXEIRA DOS SANTOS

⁽¹⁾ Opinion of the European Parliament of 11 October 2007 (not yet published in the Official Journal).

⁽²⁾ OJ L 176, 15.7.2000, p. 1.

COMMISSION REGULATION (EC) No 1344/2007**of 16 November 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 17 November 2007.

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

Done at Brussels, 16 November 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 16 November 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	MA	62,4
	MK	38,2
	TR	85,6
	ZZ	62,1
0707 00 05	JO	196,3
	MA	68,0
	TR	99,7
	ZZ	121,3
0709 90 70	MA	63,5
	TR	89,0
	ZZ	76,3
0805 20 10	MA	72,8
	ZZ	72,8
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	HR	39,6
	IL	68,7
	TR	77,2
	UY	98,5
	ZZ	71,0
0805 50 10	AR	73,2
	TR	102,3
	ZA	55,0
	ZZ	76,8
0806 10 10	BR	228,7
	TR	124,9
	US	285,7
	ZZ	213,1
0808 10 80	AR	91,9
	BR	82,0
	CA	95,9
	CL	86,0
	CN	97,1
	MK	33,9
	US	102,7
	ZA	81,3
0808 20 50	ZZ	83,9
	AR	49,3
	CN	56,8
	TR	105,2
	ZZ	70,4

⁽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 1345/2007
of 15 November 2007
concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific Community provisions, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column 1 of the table set out in the Annex should be classified under the CN codes indicated in column 2, by virtue of the reasons set out in column 3 of that table.

(4) It is appropriate to provide that binding tariff information which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽²⁾.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column 1 of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN codes indicated in column 2 of that table.

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th 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, 15 November 2007.

For the Commission

László KOVÁCS

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 1214/2007 (OJ L 286, 31.10.2007, p. 1).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

ANNEX

Description of goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. Jojoba oil which has been chemically modified by hydrogenation but has not been further prepared (mixture of saturated esters). The oil contains less than 50 % by weight of free fatty acids. The product is presented in powder or granular form. The product is intended to be used as an ingredient for the manufacture of cosmetic products. The product is presented in immediate packings of a net content exceeding 1 kg.	1516 20 96	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, Note 5 (a) to Chapter 34 and the wording of codes 1516, 1516 20 and 1516 20 96 of the CN. Heading 1515 on other fixed vegetable fats and oils specifically includes jojoba oil and therefore the latter is to be considered as a vegetable oil (see also the Harmonised System Explanatory Notes to heading 1515, paragraph (6)). However, as the jojoba oil has been chemically modified, it cannot be classified in heading 1515. Although having a waxy character the product is excluded from heading 3404 (see Note 5 to Chapter 34, exclusions (a), and the Harmonised System Explanatory Notes to heading 3404, exclusions paragraph (b)). The product is to be classified in heading 1516, which covers hydrogenated vegetable oils.
2. Jojoba oil which has been chemically modified by hydrogenation and further prepared by texturation. The product, generally known as 'jojoba oil esters', is presented in powder, granular form or a waxy paste. The product is intended to be used as an ingredient for the manufacture of cosmetic products. The product is indigestible and not intended for use in food stuffs.	1518 00 99	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, Note 5 (a) to Chapter 34 and the wording of codes 1518 00 and 1518 00 99 of the CN. Heading 1515 on other fixed vegetable fats and oils specifically includes jojoba oil and therefore the latter is to be considered a vegetable oil (see also the Harmonised System Explanatory Notes to heading 1515, paragraph (6)). However, as the jojoba oil has been chemically modified this product cannot be classified in heading 1515. As the product has undergone further preparation (texturation), it cannot be classified in heading 1516. As the product is indigestible and not used in food preparations, it cannot be classified in heading 1517. Although having a waxy character the product is not covered by heading 3404 (see Note 5 (a) to Chapter 34). It therefore comes under heading 1518, which covers inedible preparations of different oils of Chapter 15 not elsewhere specified or included.

(1)	(2)	(3)
3. Product obtained by inter-esterification/trans-esterification of a mixture of untreated jojoba oil with hydrogenated jojoba oil, which then undergoes texturation. The product may be presented in powder or granular form. The product is intended to be used as an ingredient for the manufacture of cosmetic products. The product is indigestible and not intended for use in food stuffs.	1518 00 99	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, Note 5 (a) to Chapter 34 and the wording of codes 1518 00 and 1518 00 99 of the CN. Heading 1515 on other fixed vegetable fats and oils specifically includes jojoba oil and therefore the latter is to be considered a vegetable oil (see also the Harmonised System Explanatory Notes to heading 1515, paragraph (6)). However, as the jojoba oil has been chemically modified this product cannot be classified in heading 1515. As the product has undergone further preparation (texturation), it cannot be classified in heading 1516. As the product is indigestible and not used in food preparations it cannot be classified in heading 1517. Although having a waxy character the product is not covered by heading 3404 (see Note 5 (a) to Chapter 34). It therefore comes under heading 1518, which covers inedible mixtures of different oils of Chapter 15 not elsewhere specified or included.

COMMISSION REGULATION (EC) No 1346/2007**of 16 November 2007****establishing a prohibition of fishing for Greenland halibut in NAFO waters 3LMNO by vessels flying the flag of Spain**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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

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

Whereas:

- (1) Council Regulation (EC) No 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, 16 November 2007.

For the Commission

Fokion FOTIADIS

Director-General for Fisheries and Maritime Affairs

⁽¹⁾ OJ L 358, 31.12.2002, p. 59. Regulation as amended by Regulation (EC) No 865/2007 (OJ L 192, 24.7.2007, p. 1).

⁽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), as 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	71
Member State	Spain
Stock	GHL/N3LMNO
Species	Greenland halibut (<i>Reinhardtius hippoglossoides</i>)
Zone	NAFO 3LMNO
Date	26.10.2007

COMMISSION REGULATION (EC) No 1347/2007

of 16 November 2007

amending Regulation (EC) No 1725/2003 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standard (IFRS) 8

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards⁽¹⁾, and in particular Article 3(1) thereof,

Whereas:

- (1) By Commission Regulation (EC) No 1725/2003⁽²⁾ certain international standards and interpretations that were extant at 14 September 2002 were adopted.
- (2) On 30 November 2006, the International Accounting Standards Board (IASB) published International Financial Reporting Standard (IFRS) 8 *Operating Segments*, hereinafter 'IFRS 8'. IFRS 8 sets out the requirements for the disclosure of information about an entity's operating segments. IFRS 8 replaces International Accounting Standard (IAS) 14 Segment reporting.
- (3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that IFRS 8 meets the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.

(4) Regulation (EC) No 1725/2003 should therefore be amended accordingly.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In the Annex to Regulation (EC) No 1725/2003:

'International Financial Reporting Standard (IFRS) 8 *Operating Segments*', is inserted as set out in the Annex to this Regulation.

Article 2

Each company shall apply IFRS 8 as set out in the Annex to this Regulation as from the commencement date of its 2009 financial year at the latest.

Article 3

This Regulation shall enter into force on the third 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, 16 November 2007.

For the Commission

Charlie MCCREEVY

Member of the Commission

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 261, 13.10.2003, p. 1. Regulation as last amended by Regulation (EC) No 611/2007 (OJ L 141, 2.6.2007, p. 49).

ANNEX

INTERNATIONAL FINANCIAL REPORTING STANDARDS

IFRS 8	IFRS 8 — <i>Operating Segments</i>
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INTERNATIONAL FINANCIAL REPORTING STANDARDS 8

Operating Segments

CORE PRINCIPLE

1. **An entity shall disclose information to enable users of its financial statements to evaluate the nature and financial effects of the business activities in which it engages and the economic environments in which it operates.**

SCOPE

2. This IFRS shall apply to:
 - (a) the separate or individual financial statements of an entity:
 - (i) whose debt or equity instruments are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing any class of instruments in a public market; and
 - (b) the consolidated financial statements of a group with a parent:
 - (i) whose debt or equity instruments are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, the consolidated financial statements with a securities commission or other regulatory organisation for the purpose of issuing any class of instruments in a public market.
3. If an entity that is not required to apply this IFRS chooses to disclose information about segments that does not comply with this IFRS, it shall not describe the information as segment information.
4. If a financial report contains both the consolidated financial statements of a parent that is within the scope of this IFRS as well as the parent's separate financial statements, segment information is required only in the consolidated financial statements.

OPERATING SEGMENTS

5. An operating segment is a component of an entity:
 - (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity);
 - (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and
 - (c) for which discrete financial information is available.

An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues.

6. Not every part of an entity is necessarily an operating segment or part of an operating segment. For example, a corporate headquarters or some functional departments may not earn revenues or may earn revenues that are only incidental to the activities of the entity and would not be operating segments. For the purposes of this IFRS, an entity's post-employment benefit plans are not operating segments.
7. The term 'chief operating decision maker' identifies a function, not necessarily a manager with a specific title. That function is to allocate resources to and assess the performance of the operating segments of an entity. Often the chief operating decision maker of an entity is its chief executive officer or chief operating officer but, for example, it may be a group of executive directors or others.

8. For many entities, the three characteristics of operating segments described in paragraph 5 clearly identify its operating segments. However, an entity may produce reports in which its business activities are presented in a variety of ways. If the chief operating decision maker uses more than one set of segment information, other factors may identify a single set of components as constituting an entity's operating segments, including the nature of the business activities of each component, the existence of managers responsible for them, and information presented to the board of directors.
9. Generally, an operating segment has a segment manager who is directly accountable to and maintains regular contact with the chief operating decision maker to discuss operating activities, financial results, forecasts, or plans for the segment. The term 'segment manager' identifies a function, not necessarily a manager with a specific title. The chief operating decision maker also may be the segment manager for some operating segments. A single manager may be the segment manager for more than one operating segment. If the characteristics in paragraph 5 apply to more than one set of components of an organisation but there is only one set for which segment managers are held responsible, that set of components constitutes the operating segments.
10. The characteristics in paragraph 5 may apply to two or more overlapping sets of components for which managers are held responsible. That structure is sometimes referred to as a matrix form of organisation. For example, in some entities, some managers are responsible for different product and service lines worldwide, whereas other managers are responsible for specific geographical areas. The chief operating decision maker regularly reviews the operating results of both sets of components, and financial information is available for both. In that situation, the entity shall determine which set of components constitutes the operating segments by reference to the core principle.

REPORTABLE SEGMENTS

11. An entity shall report separately information about each operating segment that:
 - (a) has been identified in accordance with paragraphs 5-10 or results from aggregating two or more of those segments in accordance with paragraph 12; and
 - (b) exceeds the quantitative thresholds in paragraph 13.

Paragraphs 14-19 specify other situations in which separate information about an operating segment shall be reported.

Aggregation criteria

12. Operating segments often exhibit similar long-term financial performance if they have similar economic characteristics. For example, similar long-term average gross margins for two operating segments would be expected if their economic characteristics were similar. Two or more operating segments may be aggregated into a single operating segment if aggregation is consistent with the core principle of this IFRS, the segments have similar economic characteristics, and the segments are similar in each of the following respects:
 - (a) the nature of the products and services;
 - (b) the nature of the production processes;
 - (c) the type or class of customer for their products and services;
 - (d) the methods used to distribute their products or provide their services; and
 - (e) if applicable, the nature of the regulatory environment, for example, banking, insurance or public utilities.

Quantitative thresholds

13. An entity shall report separately information about an operating segment that meets any of the following quantitative thresholds:
 - (a) its reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments;
 - (b) the absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss;
 - (c) its assets are 10 per cent or more of the combined assets of all operating segments.

Operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if management believes that information about the segment would be useful to users of the financial statements.

14. An entity may combine information about operating segments that do not meet the quantitative thresholds with information about other operating segments that do not meet the quantitative thresholds to produce a reportable segment only if the operating segments have similar economic characteristics and share a majority of the aggregation criteria listed in paragraph 12.
15. If the total external revenue reported by operating segments constitutes less than 75 per cent of the entity's revenue, additional operating segments shall be identified as reportable segments (even if they do not meet the criteria in paragraph 13) until at least 75 per cent of the entity's revenue is included in reportable segments.
16. Information about other business activities and operating segments that are not reportable shall be combined and disclosed in an 'all other segments' category separately from other reconciling items in the reconciliations required by paragraph 28. The sources of the revenue included in the 'all other segments' category shall be described.
17. If management judges that an operating segment identified as a reportable segment in the immediately preceding period is of continuing significance, information about that segment shall continue to be reported separately in the current period even if it no longer meets the criteria for reportability in paragraph 13.
18. If an operating segment is identified as a reportable segment in the current period in accordance with the quantitative thresholds, segment data for a prior period presented for comparative purposes shall be restated to reflect the newly reportable segment as a separate segment, even if that segment did not satisfy the criteria for reportability in paragraph 13 in the prior period, unless the necessary information is not available and the cost to develop it would be excessive.
19. There may be a practical limit to the number of reportable segments that an entity separately discloses beyond which segment information may become too detailed. Although no precise limit has been determined, as the number of segments that are reportable in accordance with paragraphs 13-18 increases above ten, the entity should consider whether a practical limit has been reached.

DISCLOSURE

20. **An entity shall disclose information to enable users of its financial statements to evaluate the nature and financial effects of the business activities in which it engages and the economic environments in which it operates.**
21. To give effect to the principle in paragraph 20, an entity shall disclose the following for each period for which an income statement is presented:
 - (a) general information as described in paragraph 22;
 - (b) information about reported segment profit or loss, including specified revenues and expenses included in reported segment profit or loss, segment assets, segment liabilities and the basis of measurement, as described in paragraphs 23-27; and
 - (c) reconciliations of the totals of segment revenues, reported segment profit or loss, segment assets, segment liabilities and other material segment items to corresponding entity amounts as described in paragraph 28.

Reconciliations of balance sheet amounts for reportable segments to the entity's balance sheet amounts are required for each date at which a balance sheet is presented. Information for prior periods shall be restated as described in paragraphs 29 and 30.

General information

22. An entity shall disclose the following general information:
 - (a) factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments, or a combination of factors and whether operating segments have been aggregated); and
 - (b) types of products and services from which each reportable segment derives its revenues.

Information about profit or loss, assets and liabilities

23. An entity shall report a measure of profit or loss and total assets for each reportable segment. An entity shall report a measure of liabilities for each reportable segment if such an amount is regularly provided to the chief operating decision maker. An entity shall also disclose the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker, or are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss:
- (a) revenues from external customers;
 - (b) revenues from transactions with other operating segments of the same entity;
 - (c) interest revenue;
 - (d) interest expense;
 - (e) depreciation and amortisation;
 - (f) material items of income and expense disclosed in accordance with paragraph 86 of IAS 1 *Presentation of Financial Statements*;
 - (g) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method;
 - (h) income tax expense or income; and
 - (i) material non-cash items other than depreciation and amortisation.

An entity shall report interest revenue separately from interest expense for each reportable segment unless a majority of the segment's revenues are from interest and the chief operating decision maker relies primarily on net interest revenue to assess the performance of the segment and make decisions about resources to be allocated to the segment. In that situation, an entity may report that segment's interest revenue net of its interest expense and disclose that it has done so.

24. An entity shall disclose the following about each reportable segment if the specified amounts are included in the measure of segment assets reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment assets:
- (a) the amount of investment in associates and joint ventures accounted for by the equity method; and
 - (b) the amounts of additions to non-current assets⁽¹⁾ other than financial instruments, deferred tax assets, post-employment benefit assets (see IAS 19 *Employee Benefits* paragraphs 54-58) and rights arising under insurance contracts.

MEASUREMENT

25. The amount of each segment item reported shall be the measure reported to the chief operating decision maker for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing an entity's financial statements and allocations of revenues, expenses, and gains or losses shall be included in determining reported segment profit or loss only if they are included in the measure of the segment's profit or loss that is used by the chief operating decision maker. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by the chief operating decision maker shall be reported for that segment. If amounts are allocated to reported segment profit or loss, assets or liabilities, those amounts shall be allocated on a reasonable basis.
26. If the chief operating decision maker uses only one measure of an operating segment's profit or loss, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment profit or loss, assets and liabilities shall be reported at those measures. If the chief operating decision maker uses more than one measure of an operating segment's profit or loss, the segment's assets or the segment's liabilities, the reported measures shall be those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

⁽¹⁾ For assets classified according to a liquidity presentation, non-current assets are assets that include amounts expected to be recovered more than twelve months after the balance sheet date.

27. An entity shall provide an explanation of the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment. At a minimum, an entity shall disclose the following:

- (a) the basis of accounting for any transactions between reportable segments;
- (b) the nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations (if not apparent from the reconciliations described in paragraph 28). Those differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information;
- (c) the nature of any differences between the measurements of the reportable segments' assets and the entity's assets (if not apparent from the reconciliations described in paragraph 28). Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information;
- (d) the nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities (if not apparent from the reconciliations described in paragraph 28). Those differences could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information;
- (e) the nature of any changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit or loss;
- (f) the nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment.

Reconciliations

28. An entity shall provide reconciliations of all of the following:

- (a) the total of the reportable segments' revenues to the entity's revenue;
- (b) the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if an entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to the entity's profit or loss after those items;
- (c) the total of the reportable segments' assets to the entity's assets;
- (d) the total of the reportable segments' liabilities to the entity's liabilities if segment liabilities are reported in accordance with paragraph 23;
- (e) the total of the reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity.

All material reconciling items shall be separately identified and described. For example, the amount of each material adjustment needed to reconcile reportable segment profit or loss to the entity's profit or loss arising from different accounting policies shall be separately identified and described.

Restatement of previously reported information

29. If an entity changes the structure of its internal organisation in a manner that causes the composition of its reportable segments to change, the corresponding information for earlier periods, including interim periods, shall be restated unless the information is not available and the cost to develop it would be excessive. The determination of whether the information is not available and the cost to develop it would be excessive shall be made for each individual item of disclosure. Following a change in the composition of its reportable segments, an entity shall disclose whether it has restated the corresponding items of segment information for earlier periods.

30. If an entity has changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change and if segment information for earlier periods, including interim periods, is not restated to reflect the change, the entity shall disclose in the year in which the change occurs segment information for the current period on both the old basis and the new basis of segmentation, unless the necessary information is not available and the cost to develop it would be excessive.

ENTITY-WIDE DISCLOSURES

31. Paragraphs 32-34 apply to all entities subject to this IFRS including those entities that have a single reportable segment. Some entities' business activities are not organised on the basis of differences in related products and services or differences in geographical areas of operations. Such an entity's reportable segments may report revenues from a broad range of essentially different products and services, or more than one of its reportable segments may provide essentially the same products and services. Similarly, an entity's reportable segments may hold assets in different geographical areas and report revenues from customers in different geographical areas, or more than one of its reportable segments may operate in the same geographical area. Information required by paragraphs 32-34 shall be provided only if it is not provided as part of the reportable segment information required by this IFRS.

Information about products and services

32. An entity shall report the revenues from external customers for each product and service, or each group of similar products and services, unless the necessary information is not available and the cost to develop it would be excessive, in which case that fact shall be disclosed. The amounts of revenues reported shall be based on the financial information used to produce the entity's financial statements.

Information about geographical areas

33. An entity shall report the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive:
- (a) revenues from external customers (i) attributed to the entity's country of domicile and (ii) attributed to all foreign countries in total from which the entity derives revenues. If revenues from external customers attributed to an individual foreign country are material, those revenues shall be disclosed separately. An entity shall disclose the basis for attributing revenues from external customers to individual countries;
 - (b) non-current assets⁽¹⁾ other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts (i) located in the entity's country of domicile and (ii) located in all foreign countries in total in which the entity holds assets. If assets in an individual foreign country are material, those assets shall be disclosed separately.

The amounts reported shall be based on the financial information that is used to produce the entity's financial statements. If the necessary information is not available and the cost to develop it would be excessive, that fact shall be disclosed. An entity may provide, in addition to the information required by this paragraph, subtotals of geographical information about groups of countries.

Information about major customers

34. An entity shall provide information about the extent of its reliance on its major customers. If revenues from transactions with a single external customer amount to 10 per cent or more of an entity's revenues, the entity shall disclose that fact, the total amount of revenues from each such customer, and the identity of the segment or segments reporting the revenues. The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer. For the purposes of this IFRS, a group of entities known to a reporting entity to be under common control shall be considered a single customer, and a government (national, state, provincial, territorial, local or foreign) and entities known to the reporting entity to be under the control of that government shall be considered a single customer.

TRANSITION AND EFFECTIVE DATE

35. An entity shall apply this IFRS in its annual financial statements for periods beginning on or after 1 January 2009. Earlier application is permitted. If an entity applies this IFRS in its financial statements for a period before 1 January 2009, it shall disclose that fact.
36. Segment information for prior years that is reported as comparative information for the initial year of application shall be restated to conform to the requirements of this IFRS, unless the necessary information is not available and the cost to develop it would be excessive.

WITHDRAWAL OF IAS 14

37. This IFRS supersedes IAS 14 *Segment Reporting*.

⁽¹⁾ For assets classified according to a liquidity presentation, non-current assets are assets that include amounts expected to be recovered more than twelve months after the balance sheet date.

*Appendix A***Defined term**

This appendix is an integral part of the IFRS.

- operating segment** An operating segment is a component of an entity:
- (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity);
 - (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and
 - (c) for which discrete financial information is available.
-

Appendix B

Amendments to other IFRSs

The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2009. If an entity applies this IFRS for an earlier period, these amendments shall be applied for that earlier period. In the amended paragraphs, new text is underlined and deleted text is struck through.

B1 References to IAS 14 *Segment Reporting* are amended to IFRS 8 *Operating Segments* in the following paragraphs:

- paragraph 20 of IAS 27 *Consolidated and Separate Financial Statements*
- paragraph 130(d)(i) of IAS 36 *Impairment of Assets*.

B2 In IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*, paragraph 41 is amended as follows:

‘41. An entity shall disclose the following information in the notes in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold:

...

- (d) if applicable, the reportable segment in which the non-current asset (or disposal group) is presented in accordance with ~~IAS 14 *Segment Reporting*~~ IFRS 8 *Operating Segments*.’

B3 In IFRS 6 *Exploration for and Evaluation of Mineral Resources*, paragraph 21 is amended as follows:

‘21. An entity shall determine an accounting policy for allocating exploration and evaluation assets to cash-generating units or groups of cash-generating units for the purpose of assessing such assets for impairment. Each cash-generating unit or group of units to which an exploration and evaluation asset is allocated shall not be larger than a segment based on either the entity’s primary or secondary reporting format an operating segment determined in accordance with ~~IAS 14 *Segment Reporting*~~ IFRS 8 *Operating Segments*.’

B4 In IAS 2 *Inventories*, paragraphs 26 and 29 are amended as follows:

‘26. For example, inventories used in one ~~business~~ operating segment may have a use to the entity different from the same type of inventories used in another ~~business~~ operating segment. However, a difference in geographical location of inventories (or in the respective tax rules), by itself, is not sufficient to justify the use of different cost formulas.’

‘29. Inventories are usually written down to net realisable value item by item. In some circumstances, however, it may be appropriate to group similar or related items. This may be the case with items of inventory relating to the same product line that have similar purposes or end uses, are produced and marketed in the same geographical area, and cannot be practicably evaluated separately from other items in that product line. It is not appropriate to write inventories down on the basis of a classification of inventory, for example, finished goods, or all the inventories in a particular ~~industry or geographical~~ operating segment. Service providers generally accumulate costs in respect of each service for which a separate selling price is charged. Therefore, each such service is treated as a separate item.’

B5 In IAS 7 *Cash Flow Statements*, paragraph 50 is amended as follows:

‘50. Additional information may be relevant to users in understanding the financial position and liquidity of an entity. Disclosure of this information, together with a commentary by management, is encouraged and may include:

...

- (d) the amount of the cash flows arising from the operating, investing and financing activities of each ~~reported industry and geographical~~ reportable segment (see ~~IAS 14 *Segment Reporting*~~ IFRS 8 *Operating Segments*).’

B6 In IAS 19 *Employee Benefits*, the example illustrating paragraph 115 is amended as follows:

'Example illustrating paragraph 115

An entity discontinues ~~a business~~ an operating segment and employees of the discontinued segment will earn no further benefits ...'

B7 In IAS 33 *Earnings per Share*, paragraph 2 is replaced as follows:

2. This Standard shall apply to:

- (a) the separate or individual financial statements of an entity:
 - (i) whose ordinary shares or potential ordinary shares are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing ordinary shares in a public market; and
- (b) the consolidated financial statements of a group with a parent:
 - (i) whose ordinary shares or potential ordinary shares are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing ordinary shares in a public market.'

B8 In IAS 34 *Interim Financial Reporting*, paragraph 16 is amended as follows:

'16. An entity shall include the following information, as a minimum, in the notes to its interim financial statements, if material and if not disclosed elsewhere in the interim financial report. The information shall normally be reported on a financial year-to-date basis. However, the entity shall also disclose any events or transactions that are material to an understanding of the current interim period:

...

- (g) ~~the following segment revenue and segment result for business segments or geographical segments, whichever is the entity's primary basis of segment reporting information~~ (disclosure of segment data information is required in an entity's interim financial report only if ~~IAS 14 Segment Reporting~~ IFRS 8 Operating Segments requires that entity to disclose segment data information in its annual financial statements):
 - (i) revenues from external customers, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker;
 - (ii) intersegment revenues, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker;
 - (iii) a measure of segment profit or loss;
 - (iv) total assets for which there has been a material change from the amount disclosed in the last annual financial statements;
 - (v) a description of differences from the last annual financial statements in the basis of segmentation or in the basis of measurement of segment profit or loss;
 - (vi) a reconciliation of the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if an entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to profit or loss after those items. Material reconciling items shall be separately identified and described in that reconciliation;

...'

B9 IAS 36 *Impairment of Assets* is amended as described below.

Paragraph 80 is amended as follows:

'80. For the purpose of impairment testing, goodwill acquired in a business combination shall, from the acquisition date, be allocated to each of the acquirer's cash-generating units, or groups of cash-generating units, that is expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units or groups of units. Each unit or group of units to which the goodwill is so allocated shall:

...

(b) not be larger than an operating segment based on either the entity's primary or the entity's secondary reporting format determined in accordance with IAS 14 Segment Reporting IFRS 8 Operating Segments.'

Paragraph 129 is amended as follows:

'129. An entity that reports segment information in accordance with IAS 14 Segment Reporting IFRS 8 Operating Segments shall disclose the following for each reportable segment based on an entity's primary reporting format.'

In paragraph 130, subparagraphs (c)(ii) and (d)(ii) are amended as follows:

'130. (c)(ii) if the entity reports segment information in accordance with IAS 14 IFRS 8, the reportable segment to which the asset belongs, based on the entity's primary reporting format.'

'130. (d)(ii) the amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with IAS 14 IFRS 8, by reportable segment based on the entity's primary reporting format; and'

REGULATION (EC) No 1348/2007 OF THE EUROPEAN CENTRAL BANK

of 9 November 2007

concerning transitional provisions for the application of minimum reserves by the European Central Bank following the introduction of the euro in Cyprus and Malta

(ECB/2007/11)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

branches of credit institutions located in Cyprus or Malta will be subject to reserve requirements from that date.

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 19.1 and the first indent of Article 47.2 thereof,

- (2) The integration of these entities into the minimum reserve system of the European Central Bank (ECB) requires the adoption of transitional provisions in order to ensure smooth integration without creating a disproportionate burden for credit institutions in participating Member States, including Cyprus and Malta.

Having regard to Council Regulation (EC) No 2531/98 of 23 November 1998 concerning the application of minimum reserves by the European Central Bank ⁽¹⁾,

- (3) Article 5 of the Statute in conjunction with Article 10 of the Treaty establishing the European Community implies an obligation for Member States to design and implement at national level all the appropriate measures to collect the statistical information needed to fulfil the statistical reporting requirements of the ECB and to ensure timely preparation in the field of statistics to adopt the euro.

Having regard to Regulation (EC) No 1745/2003 of the European Central Bank of 12 September 2003 on the application of minimum reserves (ECB/2003/9) ⁽²⁾,

- (4) In view of Articles 3.5 and 4.7 of the Rules of Procedure of the European Central Bank, the Governors of the Central Bank of Cyprus and the Central Bank of Malta have been invited to participate in the proceedings leading to the adoption of this Regulation,

Having regard to Council Regulation (EC) No 2532/98 of 23 November 1998 concerning the powers of the European Central Bank to impose sanctions ⁽³⁾,

Having regard to Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank ⁽⁴⁾, and in particular Articles 5(1) and 6(4) thereof,

HAS ADOPTED THIS REGULATION:

Having regard to Regulation (EC) No 2423/2001 of the European Central Bank of 22 November 2001 concerning the consolidated balance sheet of the monetary financial institutions sector (ECB/2001/13) ⁽⁵⁾,

Article 1

Definitions

For the purposes of this Regulation, the terms 'institution', 'reserve requirement', 'maintenance period', 'reserve base', and 'participating Member State' have the same meaning as in Regulation (EC) No 1745/2003 (ECB/2003/9).

Whereas:

- (1) The adoption of the euro by Cyprus and Malta on 1 January 2008 means that credit institutions and

Article 2

Transitional provisions for institutions located in Cyprus or Malta

1. In derogation from Article 7 of Regulation (EC) No 1745/2003 (ECB/2003/9), a transitional maintenance period shall run from 1 January 2008 to 15 January 2008 for institutions located in Cyprus or Malta.

⁽¹⁾ OJ L 318, 27.11.1998, p. 1. Regulation as amended by Regulation (EC) No 134/2002 (OJ L 24, 26.1.2002, p. 1).

⁽²⁾ OJ L 250, 2.10.2003, p. 10.

⁽³⁾ OJ L 318, 27.11.1998, p. 4.

⁽⁴⁾ OJ L 318, 27.11.1998, p. 8.

⁽⁵⁾ OJ L 333, 17.12.2001, p. 1. Regulation as last amended by Regulation (EC) No 4/2007 (ECB/2006/20) (OJ L 2, 5.1.2007, p. 3).

2. The reserve base of each institution located in Cyprus or Malta for the transitional maintenance period shall be defined in relation to elements of its balance sheet as at 31 October 2007. Institutions located in Cyprus or Malta shall report their reserve base to the Central Bank of Cyprus or the Central Bank of Malta respectively in accordance with the ECB's reporting framework for monetary and financial statistics, as laid down in Regulation (EC) No 2423/2001 (ECB/2001/13). Institutions located in Cyprus or Malta that benefit from the derogation under Article 2(2) of Regulation (EC) No 2423/2001 (ECB/2001/13) shall calculate a reserve base for the transitional maintenance period on the basis of their balance sheet as at 30 September 2007.

3. In respect of the transitional maintenance period, either an institution located in Cyprus or Malta or its respective national central bank shall calculate such institution's minimum reserves. The party that calculates the minimum reserves shall submit its calculation to the other party allowing sufficient time for the latter to verify it and submit revisions. The calculated minimum reserves, including any revisions thereof, if applicable, shall be confirmed by the two parties at the latest on 11 December 2007. If the notified party does not confirm the amount of minimum reserves by 11 December 2007, it shall be deemed to have acknowledged that the calculated amount applies for the transitional maintenance period.

4. Article 3(2) to (4) shall apply *mutatis mutandis* to institutions located in Cyprus so that these institutions may, for their initial maintenance periods, deduct from their reserve bases any liabilities owed to institutions in Cyprus or Malta, although at the time the minimum reserves are calculated such institutions will not appear on the list of institutions subject to reserve requirements in Article 2(3) of Regulation (EC) No 1745/2003 (ECB/2003/9).

Article 3(2) to (4) shall apply *mutatis mutandis* to institutions located in Malta so that these institutions may, for their initial maintenance periods, deduct from their reserve bases any liabilities owed to institutions in Cyprus or Malta, although at the time the minimum reserves are calculated such institutions will not appear on the list of institutions subject to reserve requirements in Article 2(3) of Regulation (EC) No 1745/2003 (ECB/2003/9).

Article 3

Transitional provisions for institutions located in other participating Member States

1. The maintenance period applicable to institutions located in other participating Member States pursuant to Article 7 of Regulation (EC) No 1745/2003 (ECB/2003/9) shall remain unaffected by the existence of a transitional maintenance period for institutions located in Cyprus or Malta.

2. Institutions located in other participating Member States may decide to deduct from their reserve base for the maintenance periods from 12 December 2007 to 15 January 2008 and from 16 January to 12 February 2008 any liabilities owed to institutions located in Cyprus or Malta, even though at the time the minimum reserves are calculated such institutions will not appear on the list of institutions subject to reserve requirements in Article 2(3) of Regulation (EC) No 1745/2003 (ECB/2003/9).

3. Institutions located in other participating Member States that wish to deduct liabilities owed to institutions located in Cyprus or Malta shall, for the maintenance periods from 12 December 2007 to 15 January 2008 and from 16 January to 12 February 2008, calculate their minimum reserves on the basis of their balance sheet at 31 October and 30 November 2007 respectively and report a table in accordance with footnote 5 of Table 1 of Annex I to Regulation (EC) No 2423/2001 (ECB/2001/13) showing institutions located in Cyprus or Malta as already subject to the ECB's minimum reserve system.

This shall be without prejudice to the obligation for institutions to report statistical information for the periods concerned in accordance with Table 1 of Annex I to Regulation (EC) No 2423/2001 (ECB/2001/13), still showing institutions located in Cyprus or Malta as being banks located in the 'Rest of the world'.

The tables shall be reported in accordance with the time limits and procedures laid down in Regulation (EC) No 2423/2001 (ECB/2001/13).

4. For the maintenance periods starting in December 2007, January and February 2008, institutions located in other participating Member States that benefit from the derogation under Article 2(2) of Regulation (EC) No 2423/2001 (ECB/2001/13) and wish to deduct liabilities owed to institutions located in Cyprus or Malta, shall calculate their minimum reserves on the basis of their balance sheet as at 30 September 2007 and report a table in accordance with footnote 5 of Table 1 of Annex I to Regulation (EC) No 2423/2001 (ECB/2001/13) showing institutions located in Cyprus or Malta as already subject to the ECB's minimum reserve system.

This shall be without prejudice to the obligation for institutions to report statistical information for the periods concerned in accordance with Table 1 of Annex I to Regulation (EC) No 2423/2001 (ECB/2001/13) still showing institutions located in Cyprus or Malta as being banks located in the 'Rest of the world'.

The tables shall be reported in accordance with the time limits and procedures laid down in Regulation (EC) No 2423/2001 (ECB/2001/13).

2. In the absence of specific provisions in this Regulation, the provisions of Regulations (EC) No 1745/2003 (ECB/2003/9) shall apply.

Article 4

Entry into force and application

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

Done at Frankfurt am Main, 9 November 2007.

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

DIRECTIVES

DIRECTIVE 2007/63/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 13 November 2007

amending Council Directives 78/855/EEC and 82/891/EEC as regards the requirement of an independent expert's report on the occasion of merger or division of public limited liability companies

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

of the companies involved in the merger, if all the shareholders agree that such a report is not needed.

Having regard to the Treaty establishing the European Community, and in particular Article 44(2)(g) thereof,

- (3) Council Directive 78/855/EEC ⁽⁴⁾ concerning mergers of public limited liability companies does not contain any similar exemption in respect of the draft terms of merger, while Council Directive 82/891/EEC ⁽⁵⁾ concerning the division of public limited liability companies leaves it to the Member States whether or not to provide for such an exemption in respect of the draft terms of division.

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽²⁾,

- (4) There is no reason to require such an examination by an independent expert for the shareholders if all the shareholders agree that it may be dispensed with. Any modification of Directives 78/855/EEC and 82/891/EEC allowing such agreement by shareholders should be without prejudice to the systems of protection of the interests of creditors of the companies involved, to be established by Member States in accordance with those Directives, as well as to any rules aimed at ensuring the provision of information to the employees of the companies involved.

Whereas:

- (1) Community policies on better regulation, in particular those set out in the two Communications from the Commission to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions entitled respectively 'A strategic review of Better Regulation in the European Union', of 14 November 2006, and 'Action Programme for Reducing Administrative Burdens in the European Union', of 24 January 2007, stress the importance of reducing the administrative burdens imposed on enterprises by existing legislation as a crucial element for improving the competitiveness of such enterprises and for achieving the objectives of the Lisbon agenda.

- (5) Directives 78/855/EEC and 82/891/EEC should therefore be amended accordingly,

HAVE ADOPTED THIS DIRECTIVE:

- (2) Directive 2005/56/EC of the European Parliament and of the Council of 26 October 2005 on cross-border mergers of limited liability companies ⁽³⁾ provides for an exemption from the obligation to have the draft terms of merger examined by independent experts and a report drawn up by such experts for the shareholders

Article 1

The purpose of this Directive is to amend Directives 78/855/EEC and 82/891/EEC as regards the requirement of an independent expert's report on the occasion of merger or division of public limited liability companies.

⁽¹⁾ OJ C 175, 27.7.2007, p. 33.

⁽²⁾ Opinion of the European Parliament of 11 July 2007 (not yet published in the Official Journal) and Council Decision of 22 October 2007.

⁽³⁾ OJ L 310, 25.11.2005, p. 1.

⁽⁴⁾ Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54(3)(g) of the Treaty concerning mergers of public limited liability companies (OJ L 295, 20.10.1978, p. 36). Directive as last amended by Directive 2006/99/EC (OJ L 363, 20.12.2006, p. 137).

⁽⁵⁾ Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54(3)(g) of the Treaty, concerning the division of public limited liability companies (OJ L 378, 31.12.1982, p. 47).

Article 2

Directive 78/855/EEC is hereby amended as follows:

1. in Article 10, the following paragraph shall be added:

‘4. Neither an examination of the draft terms of merger nor an expert report shall be required if all the shareholders and the holders of other securities conferring the right to vote of each of the companies involved in the merger have so agreed.’;

2. in Article 11(1), point (e) shall be replaced by the following:

‘(e) where applicable, the reports provided for in Article 10.’.

Article 3

Directive 82/891/EEC is hereby amended as follows:

1. in Article 9(1), point (e) shall be replaced by the following:

‘(e) where applicable, the reports provided for in Article 8.’;

2. Article 10 shall be replaced by the following:

‘Article 10

1. Neither an examination of the draft terms of division nor an expert report as provided for in Article 8(1) shall be required if all the shareholders and the holders of other securities conferring the right to vote of each of the companies involved in the division have so agreed.

2. Member States may permit the non-application of Article 7 and Article 9(1)(c) and (d) if all the shareholders

and the holders of other securities conferring the right to vote of each of the companies involved in the division have so agreed.’.

Article 4

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 31 December 2008. They shall forthwith communicate to the Commission the text of these measures and a correlation table between them and this Directive.

When they are adopted by Member States, these measures shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

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.

Article 5

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

Article 6

This Directive is addressed to the Member States.

Done at Strasbourg, 13 November 2007.

For the European Parliament

The President

H.-G. PÖTTERING

For the Council

The President

M. LOBO ANTUNES

II

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

DECISIONS

COUNCIL

COUNCIL DECISION

of 9 October 2007

abrogating Decision 2006/125/EC on the existence of an excessive deficit in the United Kingdom

(2007/738/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 104(12) thereof,

Having regard to the recommendation from the Commission,

Whereas:

dition from the Commission, a recommendation addressed to the United Kingdom that the excessive deficit situation should be brought to an end by 2006/2007 at the latest. The recommendation was made public.

(3) In accordance with Article 104(12) of the Treaty, a Council Decision on the existence of an excessive deficit is to be abrogated when the excessive deficit in the Member State concerned has, in the view of the Council, been corrected.

(1) In its Decision 2006/125/EC ⁽¹⁾, following a recommendation from the Commission in accordance with Article 104(6) of the Treaty, the Council decided that an excessive deficit existed in the United Kingdom. The Council noted that in financial year 2004/2005 ⁽²⁾ the general government deficit was 3,2 % of GDP, above the 3 % of GDP Treaty reference value, while general government gross debt stood at 40,8 % of GDP, well below the 60 % of GDP Treaty reference value.

(2) On 24 January 2006, in accordance with Article 104(7) of the Treaty and Article 3(4) of Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure ⁽³⁾, the Council made, based on a recommen-

(4) In accordance with the Protocol on the excessive deficit procedure annexed to the Treaty, the Commission provides the data for the implementation of the procedure. As part of the application of this Protocol, Member States are to notify data on government deficits and debt and other associated variables twice a year, namely before 1 April and before 1 October, in accordance with Article 4 of Council Regulation (EC) No 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community ⁽⁴⁾. In view of the fact that the data notified in March 2007 for budgetary year 2006/2007 were government projections, the United Kingdom submitted in the context of its excessive deficit procedure a supplementary notification. This, received on 16 July 2007, reports actual outturns for 2006/2007, which has enabled the Commission to assess budgetary developments in the United Kingdom relative to the Council recommendation on bringing the excessive deficit situation to an end by 2006/2007 at the latest.

⁽¹⁾ OJ L 51, 22.2.2006, p. 14.

⁽²⁾ According to Council Regulation (EC) No 1467/97, the relevant budgetary data for the United Kingdom are established in budgetary year (i.e. financial year) terms, running from 1 April to 31 March.

⁽³⁾ OJ L 209, 2.8.1997, p. 6. Regulation as amended by Regulation (EC) No 1056/2005 (OJ L 174, 7.7.2005, p. 5).

⁽⁴⁾ OJ L 332, 31.12.1993, p. 7. Regulation as last amended by Regulation (EC) No 2103/2005 (OJ L 337, 22.12.2005, p. 1).

(5) Based on data provided by the Commission (Eurostat) in accordance with Article 8g(1) of Regulation (EC) No 3605/93 following the notification by the United Kingdom on 16 July 2007 and on the Commission services' spring 2007 forecast, the following conclusions are warranted:

— the general government deficit was reduced from 3,2 % of GDP in 2005/2006 to 2,7 % in 2006/2007, below the 3 % of GDP deficit reference value. This is slightly below the projection of 2,8 % of GDP set in the December 2005 update of the United Kingdom's convergence programme,

— fiscal consolidation in 2006/2007 resulted from an increase in the revenue ratio of 0,4 percentage points of GDP, especially through higher corporate tax revenues. Total government expenditure between 2005/2006 and 2006/2007 grew in line with nominal GDP, although capital spending was lower than projected in the December 2006 convergence programme and current expenditure higher. Compared with 2005/2006, during which year the imputation of a one-off transaction reduced the deficit by 0,3 % of GDP, the improvement in the structural balance (i.e. the cyclically-adjusted balance net of one-off and other temporary measures) in 2006/2007 is estimated at 0,7 % of GDP,

— for 2007/2008, in line with the deficit projection published in the Budget of March 2007, the Commission services' spring 2007 forecast projects the deficit to be reduced further, to 2,6 % of GDP, driven by a rise in the revenue ratio, specifically the tax burden, which is however almost completely offset by a rise in the expenditure ratio. This deficit ratio is higher than the official deficit projection of 2,3 % of GDP set in the December 2006 update of the convergence programme, on account of a downward revision in corporate taxation revenue. For 2008/2009, the spring forecast projects, on a no-policy change basis, a further decline in the deficit to 2,4 % of GDP. This profile indicates that the deficit has been brought below the 3 % of GDP ceiling in a credible and sustainable manner. In structural terms, the general government deficit is

projected to fall by 0,2 percentage points of GDP in 2007/2008 and, on a no-policy change basis, by 0,3 percentage points in 2008/2009. This indicates a rather modest path of future consolidation relative to the favourable economic environment forecast,

— government debt increased from 39,6 % of GDP in 2004/2005 to 42,5 % in 2006/07. According to the Commission services' spring 2007 forecast, the debt ratio is projected to increase to around 43,9 % by end-March 2009, but remaining well below the 60 % of GDP reference value. A further strengthening of the fiscal position beyond that forecast for 2008/2009 will be required to halt the increase in the debt ratio.

(6) In the view of the Council, the excessive deficit in the United Kingdom has been corrected and Decision 2006/125/EC should therefore be abrogated,

HAS ADOPTED THIS DECISION:

Article 1

From an overall assessment it follows that the excessive deficit situation in the United Kingdom has been corrected.

Article 2

Decision 2006/125/EC is hereby abrogated.

Article 3

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

Done at Luxembourg, 9 October 2007.

For the Council

The President

F. TEIXEIRA DOS SANTOS

COUNCIL DECISION**of 22 October 2007****concerning the conclusion of an agreement between the European Community and the Russian Federation on trade in certain steel products**

(2007/739/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133, in conjunction with Article 300(2) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The Partnership and Cooperation Agreement between the European Communities and their Member States and the Russian Federation ⁽¹⁾, hereinafter referred to as 'the PCA', entered into force on 1 December 1997.
- (2) Article 21(1) of the PCA provides that trade in certain steel products is governed by Title III of that Agreement with the exception of Article 15 thereof, and by the provisions of an agreement on quantitative arrangements.
- (3) For the years 1995-2006, trade in certain steel products was the subject of agreements between the Parties to the PCA. It is therefore appropriate to conclude a new agreement which takes account of the developments in the relationship between the Parties.

(4) The Agreement should be approved,

HAS DECIDED AS FOLLOWS:

Article 1

1. The Agreement between the European Community and the Russian Federation on trade in certain steel products is hereby approved on behalf of the Community.
2. The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorised to designate the person(s) empowered to sign the Agreement in order to bind the Community.

Done at Luxembourg, 22 October 2007.

For the Council

The President

J. SILVA

⁽¹⁾ OJ L 327, 28.11.1997, p. 3.

AGREEMENT**between the European Community and the Russian Federation on trade in certain steel products**

THE EUROPEAN COMMUNITY,

of the one part, and

THE RUSSIAN FEDERATION,

of the other part,

being the Parties to this Agreement,

WHEREAS the Partnership and Cooperation Agreement (hereinafter referred to as the 'PCA') establishing a partnership between the European Communities and their Member States, of the one part, and the Russian Federation, of the other part ⁽¹⁾, entered into force on 1 December 1997;

WHEREAS the Parties are desirous to promote the orderly and equitable development of trade in steel between the European Community (hereinafter referred to as the 'community') and the Russian Federation (hereinafter referred to as 'Russia');

WHEREAS Article 21 of the PCA provides that trade in the steel products of the former European Coal and Steel Community, hereinafter referred to as 'ECSC', shall be governed by Title III, save for Article 15 thereof, and by the provisions of an agreement;

WHEREAS this Agreement is the agreement referred to in Article 21 of the PCA;

BEARING in mind the process of accession of Russia to the World Trade Organisation (WTO) and Community support for the integration of Russia into the international trading system;

WHEREAS for the years 1995-2006 trade in certain steel products was the subject of agreements; it is appropriate to put in place a new agreement which takes account of developments in the relationship between the Parties;

WHEREAS this Agreement should be accompanied by cooperation between the Parties in respect of their steel industries, including appropriate exchanges of information, within the Contact Group on coal and steel as foreseen in Protocol 1 to the PCA,

HAVE AGREED AS FOLLOWS:

Article 1

1. This Agreement applies to trade in former ECSC steel products.

2. Trade in steel products set out in Annex I may be subject to quantitative limits.

3. Trade in steel products not set out in Annex I shall not be subject to quantitative limits.

4. In the case of steel products and subject matters which are not covered by this Agreement, the relevant provisions of the PCA shall apply.

Article 2

1. The Parties agree to establish and maintain for the period of validity of the present Agreement for each calendar year quantitative arrangements fixing the limits set out in Annex II on Russian exports to the Community of the products set out in Annex I. Such exports shall be subject to a double-checking system as specified in Protocol A attached to this Agreement.

⁽¹⁾ OJ L 327, 28.11.1997, p. 3.

2. The Parties agree that imports into the Community from Russia of products included in Annex I as from 1 January 2007 until the entry into force of this Agreement shall be deducted from the quantitative limits set out in Annex II.

3. Imports of quantities in excess of those mentioned in Annex II shall be authorised where the Community's steel industry is unable to meet the internal demand which results in a shortage of supply for one or more products listed in Annex I. Consultations shall take place immediately at the request of either Party to determine the level of the shortage on the basis of objective evidence. Following the conclusions of the consultations, the Community shall instigate its internal procedures to increase the quantitative limits set out in Annex II.

4. In the case where candidate countries for membership of the European Union accede before the termination of this Agreement, the Parties agree to consider increasing the quantitative limits set out in Annex II.

Article 3

1. Imports into the customs territory of the Community for free circulation of the products set out in Annex I shall be subject to the presentation of an import authorisation issued by the competent authority of a Member State based on the production of an export licence issued by the authorities of Russia, and to proof of origin in accordance with the provisions of Protocol A attached to this Agreement.

2. Imports into the customs territory of the Community of the products set out in Annex I shall not be subject to the quantitative limits set out in Annex II provided they are declared to be for re-export outside the Community in the same state or after processing, within the administrative system of control which exists within the Community.

3. Carry-over to the corresponding quantitative limits for the following calendar year of the amounts of quantitative limits not used during the first calendar year is authorised up to 7 % of the relevant quantitative limit set out in Annex II for a product group in question for the year in which it was not used. Russia shall notify the Community no later than 31 March of the following year if it intends to make use of this provision.

4. Up to 7 % of the quantitative limit for a given product group may be transferred to one or more other groups within the same product category, that is to say within categories SA or SB. Furthermore, transfers between SA and SB categories are permitted up to 25 000 tonnes. In addition, up to another 25 000 tonnes may be transferred between SA and SB following agreement between the Parties. After Russia's request to transfer this additional 25 000 tonnes, the Community shall inform Russia of its decision within a reasonable period of time, if possible within 60 days from

the date of receipt of the request. Such transfers can take place once in the course of a calendar year. Any adjustments to the quantitative limits resulting from transfers shall only affect the calendar year in progress. Russia shall notify the Community no later than 1 May if it intends to make use of this provision.

Article 4

1. With a view to rendering the double-checking system as effective as possible and to minimise the possibilities for abuse and circumvention:

— the Community authorities shall inform Russia by the 28th of each month of the import authorisations issued during the preceding month,

— the Russian authorities shall inform the Community by the 28th of each month of the export licences issued during the preceding month.

In the event of any significant discrepancy taking account of the time factors involved in respect of such information either Party may request consultations which shall be opened immediately.

2. Without prejudice to paragraph 1 and with a view to ensuring the effective functioning of this Agreement, the Community and Russia agree to take all necessary steps to prevent, to investigate and to take any necessary legal and/or administration action against circumvention, notably by trans-shipment, re-routing, false declaration concerning the country or place of origin, falsification of documents, false declaration concerning quantities, description or classification of merchandise. Accordingly, the Community and Russia agree to establish the necessary legal provisions and administrative procedures permitting effective action to be taken against such circumvention, which shall include the adoption of legally binding corrective measures against exporters and/or importers involved.

3. Should the Community believe on the basis of information available that this Agreement is being circumvented, the Community may request consultations with Russia which shall be held immediately.

4. Pending the results of the consultations referred to in paragraph 3, Russia shall, as a precautionary measure, and if so requested by the Community, take all necessary measures to ensure that, where sufficient evidence of circumvention is provided, adjustments of the quantitative limits liable to be agreed following the consultations referred to in paragraph 3 shall be carried out for the calendar year in which the request for consultations under paragraph 3 was made, or for the following year, if the limit for that calendar year is exhausted.

5. Should the Parties be unable in the course of the consultations referred to in paragraph 3 to reach a mutually satisfactory solution, the Community shall have the right:

- (a) where there is sufficient evidence that products covered by this Agreement originating in Russia have been imported in circumvention of this Agreement, to set off the relevant quantities against the quantitative limits established under the Agreement;
- (b) where sufficient evidence shows false declaration concerning quantities, description or classification has occurred, to refuse to import the products in question.

6. The Parties agree to cooperate fully to prevent and to address effectively all problems arising from circumvention of this Agreement.

Article 5

1. The quantitative limits established under this Agreement on imports into the Community of the steel products set out in Annex I shall not be broken down by the Community into regional shares.

2. The Parties shall cooperate in order to prevent sudden and prejudicial changes in traditional trade flows into the Community. Should a sudden and prejudicial change in traditional trade flows arise (including regional concentration or the loss of traditional customers), the Community will be entitled to request consultations in order to find a satisfactory solution to the problem. Such consultations shall be held immediately.

3. Russia shall endeavour to ensure that exports into the Community of products set out in Annex I are spaced out as evenly as possible over the year. Should a sudden and prejudicial surge of imports arise, the Community will be entitled to request consultations in order to find a satisfactory solution to the problem. Such consultations shall be held immediately.

4. In addition to the obligation contained in paragraph 3, where licences issued by the Russian authorities have reached 90 % of the quantitative limits for the calendar year in question, either Party may request consultations concerning the quantitative limits for that year. Such consultations shall be held immediately. Pending the outcome of such consultations the Russian authorities may continue to issue export licences for the products set out in Annex I provided they do not exceed the quantities set out in Annex II.

Article 6

1. Where any product set out in Annex I is being imported into the Community from Russia under such conditions as to cause or threaten to cause substantial injury to Community producers of like products, the Community shall supply Russia with all relevant information with a view to seeking a solution acceptable to both Parties. The Parties shall commence consultations promptly.

2. Should the consultations referred to in paragraph 1 fail to lead to agreement within 30 days of the Community's request for consultations, the Community may utilise the right to take action concerning safeguard measures pursuant to the provisions of the PCA.

3. Notwithstanding the provisions of this Agreement, the provisions of Article 18 of the PCA shall apply.

Article 7

1. The classification of the products covered by this Agreement is based on the tariff and statistical nomenclature of the Community, hereinafter called the 'Combined Nomenclature', or in abbreviated form 'CN'. Any amendment to the Combined Nomenclature (CN) made in accordance with the procedures in force in the Community concerning the products set out in Annex I or any decision relating to the classification of goods shall not have the effect of reducing the quantitative limits of the products set out in Annex II.

2. The origin of the products covered by this Agreement shall be determined in accordance with the rules in force in the Community. Any amendment to these rules of origin shall be communicated to Russia and shall not have the effect of reducing the quantitative limits of this Agreement. The procedures for control of the origin of the products referred to above are laid down in Protocol A attached to this Agreement.

Article 8

1. Without prejudice to the periodic exchange of information on export licences and import authorisations pursuant to Article 4(1), the Parties agree to exchange available statistical information relating to trade in the products set out in Annex I at appropriate intervals, taking account of the shortest periods in which the information in question is prepared, which shall cover export licences and import authorisations issued pursuant to Article 3 and import and export statistics in respect of the products in question.

2. Either Party may request consultations in the event of any significant discrepancy between the information exchanged.

Article 9

1. Without prejudice to provisions concerning consultations provided for in respect of specific circumstances in preceding Articles, consultations shall be held on any problems arising from the application of this Agreement at the request of either Party. Any consultations shall take place in a spirit of cooperation and with a desire to reconcile the differences between the Parties.

2. Where this Agreement provides that consultations shall be held immediately, the Parties undertake to use all reasonable means to ensure that this is achieved.

3. All other consultations shall be governed by the following provisions:

- any request for consultations shall be notified in writing to the other Party,
- where appropriate, the request shall be followed within a reasonable period by a report setting out the reasons for the consultations,
- consultations shall begin within one month from the date of the request,
- consultations shall endeavour to arrive at a mutually acceptable result within one month of their commencement, unless the period is extended by agreement between the Parties.

Article 10

1. This Agreement shall enter into force on the day of its signature. It shall remain in force until 31 December 2008 subject to any modifications agreed by the Parties and unless it is denounced or terminated in accordance with the provisions of paragraphs 3 or 4. After 31 December 2008 this Agreement shall be automatically renewed year by year provided that neither Party gives the other Party written notice of denunciation of the Agreement at least six months before it expires.

With each yearly renewal, quantities in every product group shall be increased by 2,5 %.

2. Either Party may at any time propose modifications to this Agreement which shall require the mutual consent of the Parties and take effect as agreed by them.

3. Either Party may denounce this Agreement, provided that at least six months' notice is given. In that event, the Agreement shall come to an end on the expiry of the period of notice and the limits established by this Agreement shall be reduced on a pro rata basis up to the date on which denunciation takes effect unless the Parties decide otherwise.

4. In the event that Russia accedes to the WTO before the expiration of this Agreement, the Agreement shall be terminated as of the date of accession.

5. The Annexes, the agreed minute, the declarations and Protocol A attached to this Agreement shall form an integral part thereof.

This Agreement shall be drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish and Russian languages, each of these texts being equally authentic.

Изготвено в Мафра на двадесет и шести октомври, две хиляди и седма година.

Hecho en Mafra, el veintiseis de octubre de dos mil siete.

V Mafre dne dvacátého šestého října dva tisíce sedm.

Udfærdiget i Mafra, den seksogtyvende oktober to tusind og syv.

Geschehen zu Mafra am sechszwanzigsten Oktober zweitausendsieben.

Sõlmitud Mafras kahekümne kuuendal oktoobril kahe tuhande seitsmendal aastal.

Έγινε στη Μάφρα, στις είκοσι έξι Οκτωβρίου δύο χιλιάδες επτά.

Done at Mafra on the twenty-sixth day of October in the year two thousand and seven.

Fait à Mafra, le vingt-six octobre deux mille sept.

Fatto a Mafra, addì ventisei ottobre duemilasette.

Mafrā, divi tūkstoši septītā gada divdesmit sestajā oktobrī.

Priimta Mafroje, du tūkstančiai septintųjų metų spalio dvidešimt šeštą dieną.

Kelt Mafrában, a kétezer-hetedik év október havának huszonhatodik napján.

Magħmul f'Mafra, fis-sitta u għoxrin jum ta' Ottubru fis-sena elfejn u sebgha.

Gedaan te Mafra, de zesentwintigste oktober tweeduizendzeven.

Sporządzono w Mafrze dnia dwudziestego szóstego października dwa tysiące siódmego roku.

Feito em Mafra, em vinte e seis de Outubro de dois mil e sete.

Întocmit la Mafra la douăzeci și șase octombrie două mii șapte.

V Mafre dvadsiateho šiesteho októbra dvetisícšedem.

V Mafri, šestindvajsetega oktobra leta dva tisoč sedem.

Tehty Mafrassa kahdentenäkymmenentenäkuudentena päivänä lokakuuta vuonna kaksituhattaseitsemän.

Som skedde i Mafra den tjugosjätte oktober år tjugohundrasju.

Совершено в г. Мафра двадцать шестого октября 2007 г.

За Европейската общност
 Por la Comunidad Europea
 Za Evropské společenství
 For Det Europæiske Fællesskab
 Für die Europäische Gemeinschaft
 Euroopa Ühenduse nimel
 Για την Ευρωπαϊκή Κοινότητα
 For the European Community
 Pour la Communauté européenne
 Per la Comunità europea
 Eiropas Kopienas vārdā
 Europos bendrijos vardu
 Az Európai Közösség részéről
 Għall-Komunità Ewropea
 Voor de Europese Gemeenschap
 W imieniu Wspólnoty Europejskiej
 Pela Comunidade Europeia
 Pentru Comunitatea Europeană
 Za Európske spoločenstvo
 Za Evropsko skupnost
 Euroopan yhteisön puolesta
 På Europeiska gemenskapens vägnar
 За Европейское сообщество

За Руската Федерация
 Por la Federación de Rusia
 Za Ruskou federaci
 For Den Russiske Føderation
 Für die Russische Föderation
 Venemaa Föderatsiooni nimel
 Για τη Ρωσική Ομοσπονδία
 For the Russian Federation
 Pour la Fédération de Russie
 Per la Federazione russa
 Krievijas Federācijas vārdā
 Rusijos Federacijos vardu
 Az Orosz Föderáció részéről
 Għall-Federazzjoni Russa
 Voor de Russische Federatie
 W imieniu Federacji Rosyjskiej
 Pela Federação da Rússia
 Pentru Federația Rusă
 Za Ruskú federáciu
 Za Rusko federacijo
 Venäjän federaation puolesta
 På ryska federationen vägnar
 За Российскую Федерацию

ANNEX I

SA. Flat-rolled products*SA1. Coils*

7208 10 00 00
 7208 25 00 00
 7208 26 00 00
 7208 27 00 00
 7208 36 00 00

7208 37 00 10

7208 37 00 90
 7208 38 00 10
 7208 38 00 90
 7208 39 00 10
 7208 39 00 90
 7211 14 00 10
 7211 19 00 10
 7219 11 00 00
 7219 12 10 00

7219 12 90 00
 7219 13 10 00
 7219 13 90 00
 7219 14 10 00
 7219 14 90 00

7225 30 30 10
 7225 40 15 10
 7225 50 20 10
 7225 30 10 00

7225 30 90 00

SA2. Heavy plate

7208 40 00 10

7208 51 20 10
 7208 51 20 91
 7208 51 20 93
 7208 51 20 97
 7208 51 20 98

7208 51 91 00

7208 51 98 10
 7208 51 98 91
 7208 51 98 99
 7208 52 91 00

7208 52 10 00
 7208 52 99 00

7208 53 10 00

7211 13 00 00

SA3. Other flat-rolled products

7208 40 00 90
 7208 53 90 00
 7208 54 00 00

7208 90 80 10

7209 15 00 00

7209 16 10 00
 7209 16 90 00
 7209 17 10 00
 7209 17 90 00

7209 18 10 00
 7209 18 91 00
 7209 18 99 00
 7209 25 00 00
 7209 26 10 00
 7209 26 90 00

7209 27 10 00
 7209 27 90 00

7209 28 10 00
 7209 28 90 00
 7209 90 80 10

7210 11 00 10
 7210 12 20 10
 7210 12 80 10
 7210 20 00 10
 7210 30 00 10

7210 41 00 10
 7210 49 00 10
 7210 50 00 10
 7210 61 00 10
 7210 69 00 10

7210 70 10 10
 7210 70 80 10
 7210 90 30 10
 7210 90 40 10

7210 90 80 91

7211 14 00 90
 7211 19 00 90

7211 23 30 91

7211 23 80 91
 7211 29 00 10
 7211 90 80 10

7212 10 10 00

7212 10 90 11
 7212 20 00 11
 7212 30 00 11
 7212 40 20 10
 7212 40 20 91
 7212 40 80 11

7212 50 20 11
 7212 50 30 11

7212 50 40 11
 7212 50 61 11
 7212 50 69 11
 7212 50 90 13

7212 60 00 11
 7212 60 00 91

7219 21 10 00

7219 21 90 00
 7219 22 10 00
 7219 22 90 00
 7219 23 00 00

7219 24 00 00
 7219 31 00 00

7219 32 10 00
 7219 32 90 00

7219 33 10 00
 7219 33 90 00

7219 34 10 00
 7219 34 90 00

7219 35 10 00
 7219 35 90 00

7225 40 12 90
 7225 40 90 00

SA4. Alloyed products

7226 20 00 10

7226 91 20 00
 7226 91 91 00

7226 91 99 00
 7226 99 70 10

SA5. Alloyed quarto plates

7225 40 12 30

7225 40 40 00

7225 40 60 00
 7225 99 00 10

SA6. Alloyed cold-rolled and coated sheets

7225 50 80 00
 7225 91 00 10
 7225 92 00 10

7226 92 00 10

SB. Long products*SB1. Beams*

7207 19 80 10
 7207 20 80 10
 7216 31 10 00
 7216 31 90 00
 7216 32 11 00
 7216 32 19 00
 7216 32 91 00
 7216 32 99 00
 7216 33 10 00
 7216 33 90 00

SB2. Wire rod

7213 10 00 00
 7213 20 00 00
 7213 91 10 00
 7213 91 20 00
 7213 91 41 00
 7213 91 49 00
 7213 91 70 00
 7213 91 90 00
 7213 99 10 00
 7213 99 90 00
 7221 00 10 00
 7221 00 90 00
 7227 10 00 00
 7227 20 00 00
 7227 90 10 00
 7227 90 50 00
 7227 90 95 00

SB3. Other longs

7207 19 12 10
 7207 19 12 91
 7207 19 12 99
 7207 20 52 00
 7214 20 00 00
 7214 30 00 00
 7214 91 10 00
 7214 91 90 00
 7214 99 10 00
 7214 99 31 00
 7214 99 39 00
 7214 99 50 00
 7214 99 71 00
 7214 99 79 00
 7214 99 95 00
 7215 90 00 10
 7216 10 00 00
 7216 21 00 00
 7216 22 00 00
 7216 40 10 00
 7216 40 90 00
 7216 50 10 00
 7216 50 91 00
 7216 50 99 00
 7216 99 00 10
 7218 99 20 00
 7222 11 11 00
 7222 11 19 00
 7222 11 81 00

7222 11 89 00
 7222 19 10 00
 7222 19 90 00
 7222 30 97 10
 7222 40 10 00
 7222 40 90 10
 7224 90 02 89
 7224 90 31 00
 7224 90 38 00
 7228 10 20 00
 7228 20 10 10
 7228 20 10 91
 7228 20 91 10
 7228 20 91 90
 7228 30 20 00
 7228 30 41 00
 7228 30 49 00
 7228 30 61 00
 7228 30 69 00
 7228 30 70 00
 7228 30 89 00
 7228 60 20 10
 7228 60 80 10
 7228 70 10 00
 7228 70 90 10
 7228 80 00 10
 7228 80 00 90
 7301 10 00 00

ANNEX II

QUANTITATIVE LIMITS

(tonnes)		
Products	Year 2007	Year 2008
SA. Flat products		
SA1. Coils	1 042 090	1 035 000
SA2. Heavy plate	270 820	275 000
SA3. Other flat products	565 770	595 000
SA4. Alloyed products	94 860	105 000
SA5. Alloyed quarto plates	20 460	25 000
SA6. Alloyed cold-rolled and coated sheets	105 000	110 000
SB. Long products		
SB1. Beams	55 800	55 000
SB2. Wire rod	275 000	324 000
SB3. Other long products	474 200	507 000

Note: SA and SB are product categories.

SA1 to SA6 and SB1 to SB3 are product groups.

AGREED MINUTE

In the context of this Agreement, the Parties agree that:

- in pursuance of the exchange of information provided for in Article 4(1) concerning export licences and import authorisations, the Parties will supply that information by reference to the Member States in addition to the Community as a whole,
 - if the Parties are unable to reach a satisfactory solution during the consultations provided for in Article 5(2), Russia will cooperate, if so requested by the Community, by not issuing export licences for an intended destination where imports pursuant to such licences would aggravate the problems resulting from sudden and prejudicial changes in traditional trade flows, it being understood that Russia may continue to issue licences for other Community destinations,
 - the Parties will cooperate closely in order to prevent sudden and prejudicial changes in traditional trade flows in respect of coils (product group SA1); Russia will give priority to deliveries to its traditional customers for these products in order to avoid disturbing the Community market, and both Parties will inform the other immediately in the event of any emerging problems, and
 - Russia will take due account of the sensitive nature of small regional markets within the Community both as regards their traditional needs for supplies and the avoidance of regional concentrations.
-

DECLARATION No 1

In the case Russian operators were to set up service centres in the Community that would further process products covered by this Agreement imported from Russia, Russia declares that it could request an increase of quantitative limits mentioned in Annex II. In this case, the Community will examine such request of increase and the Parties will enter into consultations if required.

DECLARATION No 2

The Parties declare that they aim at achieving complete liberalisation of trade in steel products. Both Parties also recognise that it is an important condition for promoting trade between them that competition, state aid and environment provisions applicable within each Party must be compatible. To this end, and upon request from Russia, the Community shall provide technical assistance, within relevant earmarked budgetary limits, to help Russia to adopt and implement legislative provisions compatible with those adopted and applied by the Community. The technical assistance shall be channelled through detailed projects agreed by both Parties.

DECLARATION No 3

The Parties agree that they shall not apply with respect to the other Party quantitative restrictions, customs duties, charges or any similar measures on the export of ferrous waste and scrap under the EC Combined Nomenclature heading 7204, without prejudice to the provisions of Article 19 of the PCA.

Without prejudice to the previous paragraph, Russia applies currently a tax on exports of ferrous waste and scrap under the EC Combined Nomenclature 7204. The tax is currently set at 15 % but not less than EUR 15 per tonne for all products of 7204, except for product 7204 41 00 where the tax is set at 5 %.

The Parties agree to continue the discussion to find a satisfactory solution. Furthermore, it is understood that the quantitative limits set out in Annex II of the Agreement would be increased by 12 % if Russia removes completely the tax or by a lower percentage to be determined if such tax is reduced, provided that no other measures that would constitute an obstacle to free export are introduced by Russia.

The products of particular interest for the Community are: 7204 10 00, 7204 21 10, 7204 41 10, 7204 49 10, 7204 49 30, 7204 49 91 and 7204 49 99.

PROTOCOL A

TITLE I

CLASSIFICATION

Article 1

The competent authorities of the Community undertake to inform Russia of any changes in the Combined Nomenclature (CN) with complete description of products covered by this Agreement at least one month before the date of their entry into force in the Community.

TITLE II

ORIGIN

Article 2

1. Products covered by this Agreement originating in Russia (origin as defined by the relevant Community Regulations) to be exported to the Community in accordance with the arrangements established by this Agreement shall be accompanied by a certificate of Russian origin conforming to the model annexed to this Protocol.

2. The certificate of origin shall be certified by the competent Russian organisations authorised under Russian legislation as to whether the products in question can be considered products originating in that country.

Article 3

The certificate of origin shall be issued only on application in writing by the exporter or, under the exporter's responsibility, by his authorised representative. The competent Russian organisations authorised under Russian legislation shall ensure that the certificate of origin is properly completed and for this purpose they shall request any necessary documentary evidence or carry out any checking which they consider appropriate.

Article 4

The discovery of slight discrepancies between the statements made in the certificate of origin and those made in the documents produced to the customs office for the purpose of carrying out the necessary formalities for importing the products shall not ipso facto cast doubt upon the statements in the certificate.

TITLE III

DOUBLE-CHECKING SYSTEM FOR PRODUCTS SUBJECT TO QUANTITATIVE LIMITS

SECTION I

Exportation

Article 5

The appropriate Russian governmental authorities shall issue an export licence in respect of all consignments from Russia of

steel products covered by the Agreement up to the relevant quantitative limits set out in Annex II to the Agreement.

Article 6

1. The export licence shall conform to the model annexed to this Protocol and it shall be valid for exports throughout the customs territory of the Community.

2. Each export licence must certify, *inter alia*, that the quantity of the product in question has been set off against the relevant quantitative limit established for the product concerned in Annex II to the Agreement.

Article 7

The competent authorities of the Community must be informed immediately of the withdrawal or modification of any export licence already issued.

Article 8

1. Exports shall be set off against the quantitative limits established for the year in which the shipment of goods has been effected even if the export licence is issued after such shipment.

2. For the purposes of applying paragraph 1, shipment of goods is considered to have taken place on the date of their loading onto the exporting transport as evidenced by their bill of lading or other transport document.

SECTION II

Importation

Article 9

The release for free circulation into the Community of the products covered by the Agreement shall be subject to the presentation of an import authorisation.

Article 10

1. The presentation by the importer of an export licence shall be made not later than 31 March of the year following that in which the goods covered by the licence have been shipped.

2. The competent authorities of the Community shall issue the import authorisation referred to in Article 9, within 10 working days of the presentation by the importer of the original of the corresponding export licence.

3. The import authorisations shall be valid for four months from the date of their issue for importation throughout the customs territory of the Community.

4. The competent authorities of the Community shall cancel the import authorisation already issued whenever the corresponding export licence has been withdrawn.

However, if the competent authorities of the Community are notified of the withdrawal or the cancellation of the export licence only after the release for free circulation of the products into the Community, the relevant quantities shall be set off against the limits established for the product.

Article 11

If the competent authorities of the Community find that the total quantity of the products covered by export licences issued by the competent authorities of Russia exceeds the limits set out in Annex II to the Agreement, the Community authorities shall suspend the further issue of import authorisations. In this event, the competent authorities of the Community shall immediately inform the competent authorities of Russia and immediate consultations pursuant to Article 9(2) of the Agreement shall be initiated.

TITLE IV

FORM AND PRODUCTION OF EXPORT LICENCES AND CERTIFICATES OF ORIGIN, AND COMMON PROVISIONS CONCERNING EXPORTS TO THE COMMUNITY

Article 12

1. The export licence and the certificate of origin may comprise additional copies duly indicated as such. They shall be made out in English. If they are completed by hand, entries must be in ink and in printed script.

These documents shall measure 210 × 297 mm. The paper used shall be white writing paper, sized, not containing mechanical pulp, and weighing not less than 25 g/m². If the documents have several copies only the top copy, which is the original, shall be printed with the guilloche pattern background. This copy shall be clearly marked 'original' and the other copies 'copies'. Only the original shall be accepted by the competent authorities of the Community as being valid for the purpose of export to the Community in accordance with the provisions of the Agreement.

2. Each document shall bear a standardised serial number, whether or not printed, by which it can be identified.

This number shall be composed of the following elements:

- two letters identifying the exporting country as follows: RU,
- two letters identifying the intended Member State of customs clearance as follows:

BE = Belgium

BG = Bulgaria

CZ = Czech Republic

DK = Denmark

DE = Germany

EE = Estonia

EL = Greece

ES = Spain

FR = France

IE = Ireland

IT = Italy

CY = Cyprus

LV = Latvia

LT = Lithuania

LU = Luxembourg

HU = Hungary

MT = Malta

NL = Netherlands

AT = Austria

PL = Poland

PT = Portugal

RO = Romania

SI = Slovenia

SK = Slovakia

FI = Finland

SE = Sweden

GB = United Kingdom,

— a one-digit number identifying the year in question corresponding to the last figure in the year, e.g. '7' for year 2007,

— a two-digit number from 01 to 99, identifying the particular issuing office concerned in exporting country,

— a five-digit number running consecutively from 00001 to 99999 allocated to the intended Member State of customs clearance.

Article 13

The export licence and the certificate of origin may be issued after the shipment of the products to which they relate. In such cases, they must bear the endorsement 'issued retrospectively'.

Article 14

1. In the event of the theft, loss or destruction of an export licence or a certificate of origin, the exporter may apply to the competent Russian authorities which issued the document for a duplicate to be made out on the basis of the export documents in his possession. The duplicate of any such certificate or licence so issued shall bear the endorsement 'duplicate'.

2. The duplicate shall bear the date of the original export licence or certificate of origin.

TITLE V

ADMINISTRATIVE COOPERATION*Article 15*

The Community and Russia shall cooperate closely in the implementation of the provisions of this Protocol. To this end, contacts and exchanges of views, including on technical matters, shall be facilitated by both Parties.

Article 16

In order to ensure the correct application of this Protocol, the Community and Russia offer mutual assistance for the checking of the authenticity and the accuracy of export licences issued and certificates of origin issued or of any declarations made within the terms of this Protocol.

Article 17

Russia shall send the Community (European Commission) the names and addresses of the competent Russian governmental authorities which are authorised to issue and to verify export licences and the competent Russian organisations authorised under Russian legislation to issue certificates of origin together with specimens of the stamps and signatures they use. Russia shall also notify the Community (European Commission) of any change in these particulars.

Article 18

1. Subsequent verification of certificates of origin or export licences shall be carried out at random, or whenever the competent Community authorities have reasonable doubt as to the authenticity of the certificate or licence or as to the accuracy of the information regarding the true origin of the products in question.

2. In such cases, the competent authorities in the Community shall return the certificate of origin or the export licence or a copy thereof to the appropriate Russian authorities giving, where appropriate, the reasons of form or substance which justify an enquiry. If the invoice has been submitted,

such invoice or a copy thereof shall be attached to the certificate or to the licence or their copies. The authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or licence are inaccurate.

3. The provisions of paragraph 1 shall also apply to subsequent verifications of the certificates of origin provided for in Article 2 of this Protocol.

4. The results of the subsequent verifications carried out in accordance with paragraphs 1 and 2 shall be communicated to the competent authorities of the Community within three months at the latest. The information communicated shall indicate whether the disputed certificate or licence applies to the goods actually exported and whether these goods are eligible for export under the arrangements established by the Agreement. The information shall also include, at the request of the Community, copies of all the documentation necessary to fully determine the facts, and in particular the true origin of the goods.

5. For the purpose of subsequent verification of certificates of origin, copies of the certificates as well as any export documents referring to them shall be kept by the competent Russian organisations for at least one year following the end of the Agreement.

6. Recourse to the random verification procedure specified in this Article must not constitute an obstacle to the release for free circulation of the products in question.

Article 19

1. Where the verification procedure referred to in Article 18 or where information available to the competent authorities of the Community or of Russia indicates or appears to indicate that the provisions of this Agreement are being circumvented or infringed, the two Parties shall cooperate closely and with the appropriate urgency in order to prevent any such circumvention or infringement.

2. To this end, the appropriate Russian authorities shall, on their own initiative or at the request of the Community, carry out appropriate inquiries, or arrange for such inquiries to be carried out, concerning operations which are, or appear to the Community to be, in circumvention or infringement of this Protocol. Russia shall communicate the results of these inquiries to the Community, including any other pertinent information enabling the cause of the circumvention or infringement, including the true origin of the goods, to be determined.

3. By agreement between the Community and Russia, officials designated by the Community may be present at the inquiries referred to in paragraph 2.

4. In pursuance of the cooperation referred to in paragraph 1, the competent authorities of the Community and Russia shall exchange any information considered by either Party to be of use in preventing circumvention or infringement of the provisions of this Agreement. These exchanges may include information on the trade in the type of products covered by this Agreement between Russia and third countries, particularly

where the Community has reasonable grounds to consider that the products in question may be in transit across the territory of Russia prior to their importation into the Community. This information may include, at the request of the Community, copies of all relevant documentation, where available.

5. Where sufficient evidence shows that the provisions of this Protocol have been circumvented or infringed, the competent authorities of Russia and the Community may agree to take any measures necessary to prevent a recurrence of such circumvention or infringement.

EXPORT LICENCE

1. Exporter (name, full address, country)	ORIGINAL		2. No
	3. Year		4. Product group
5. Consignee (name, full address, country)	EXPORT LICENCE (for certain steel products)		
	6. Country of origin		7. Country of destination
8. Place and date of shipment — means of transport	9. Supplementary details		
10. Description of goods — manufacturer	11. TARIC code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾
	14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the Product group shown in box No 4 by the provisions regulating trade in certain steel products with the European Community.		
15. Competent authority (name, full address, country)	At on (Signature) (Stamp)		

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

EXPORT LICENCE

1. Exporter (name, full address, country)	COPY		2. No
	3. Year		4. Product group
5. Consignee (name, full address, country)	EXPORT LICENCE (for certain steel products)		
	6. Country of origin		7. Country of destination
8. Place and date of shipment — means of transport	9. Supplementary details		
10. Description of goods — manufacturer	11. TARIC code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾
14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the Product group shown in box No 4 by the provisions regulating trade in certain steel products with the European Community.			
15. Competent authority (name, full address, country)		At on (Signature) (Stamp)	

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

CERTIFICATE OF ORIGIN

1. Exporter (name, full address, country)	ORIGINAL		2. No
	3. Year	4. Product group	
5. Consignee (name, full address, country)	CERTIFICATE OF ORIGIN (for certain steel products)		
	6. Country of origin	7. Country of destination	
8. Place and date of shipment — means of transport	9. Supplementary details		
10. Description of goods — manufacturer	11. CN code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾
14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above originated in the country shown in box No 6, in accordance with the provisions in force in the European Community.			
15. Competent authority (name, full address, country)	At on		
	(Signature) (Stamp)		

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

CERTIFICATE OF ORIGIN

1. Exporter (name, full address, country)	COPY		2. No	
	3. Year		4. Product group	
5. Consignee (name, full address, country)	CERTIFICATE OF ORIGIN (for certain steel products)			
	6. Country of origin		7. Country of destination	
8. Place and date of shipment — means of transport	9. Supplementary details			
10. Description of goods — manufacturer	11. CN code	12. Quantity ⁽¹⁾	13. Fob value ⁽²⁾	
14. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above originated in the country shown in box No 6, in accordance with the provisions in force in the European Community.				
15. Competent authority (name, full address, country)	At on			
	(Signature)		(Stamp)	

⁽¹⁾ Show net weight (kg) and also quantity in the unit prescribed where other than net weight.
⁽²⁾ In the currency of the sale contract.

COUNCIL DECISION

of 13 November 2007

authorising the Kingdom of the Netherlands to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(Only the Dutch version is authentic)

(2007/740/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) In a letter registered with the Secretariat-General of the Commission on 24 November 2006, the Kingdom of the Netherlands requested authorisation to apply a special tax measure in the ready-to-wear clothing industry as previously authorised for a limited period by Council Decision 1998/20/EC ⁽²⁾.

(2) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States by letter dated 10 July 2007 of the request made by the Kingdom of the Netherlands. By letter dated 17 July 2007, the Commission notified the Kingdom of the Netherlands that it had all the information it considered necessary for appraisal of the request.

(3) The arrangement would authorise the Kingdom of the Netherlands to apply in the ready-to-wear clothing industry a scheme for shifting the subcontractor's obligation to pay over VAT to the tax authorities from the subcontractor to the clothing firm (the contractor).

(4) These arrangements have proved in the past to be an effective fraud-prevention measure in a sector in which

collecting VAT is rendered awkward by the difficulty of identifying and supervising the activities of subcontractors. The requested measure is therefore to be considered as a measure to prevent certain types of tax evasion and avoidance in the ready-to-wear clothing industry.

(5) Since, however, the location for the manufacture of ready-to-wear clothes is influenced by low labour costs and subcontractors relocate easily from one country to another, the Kingdom of the Netherlands should monitor and evaluate the impact of these factors on the effectiveness of the derogation and inform the Commission accordingly.

(6) It is appropriate that the measure be limited in time in order to allow the Commission to evaluate it on the basis of the report provided by the Kingdom of the Netherlands.

(7) The derogation does not have an adverse effect on the Communities' own resources accruing from value added tax nor does it affect the amount of VAT charged at the final stage of consumption,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 193 of Directive 2006/112/EC, the Kingdom of the Netherlands is hereby authorised to apply a scheme until 31 December 2009 in the ready-to-wear clothing industry for shifting the subcontractor's obligation to pay over VAT to the tax authorities from the subcontractor to the clothing firm (the contractor).

Article 2

By 31 July 2009, the Kingdom of the Netherlands shall submit a report to the Commission on the overall evaluation of the operation of the measure concerned, in particular as regards the effectiveness of the measure and any other evidence of relocations of subcontractors in the ready-to-wear clothing industry to other countries.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1. Directive as amended by Directive 2006/138/EC (OJ L 384, 29.12.2006, p. 92).

⁽²⁾ OJ L 8, 14.1.1998, p. 16. Decision as last amended by Decision 2004/516/EC (OJ L 221, 22.6.2004, p. 17).

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 13 November 2007.

For the Council

The President

F. TEIXEIRA DOS SANTOS

COMMISSION

COMMISSION DECISION

of 8 November 2007

amending Decision 2007/102/EC adopting the work plan for 2007 for implementation of the programme of Community action in the field of public health (2003 to 2008), including the annual work programme for grants

(Text with EEA relevance)

(2007/741/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 152(1) thereof,

Having regard to 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⁾, and in particular Article 110 thereof,

Having regard to Decision No 1786/2002/EC of the European Parliament and of the Council of 23 September 2002 adopting a programme of Community action in the field of public health (2003 to 2008) ⁽²⁾, and in particular Article 8(1), thereof,

Having regard to Commission Decision 2004/858/EC of 15 December 2004 setting up an executive agency, the 'Executive Agency for the Public Health Programme', for the management of Community action in the field of public health — pursuant to Council Regulation (EC) No 58/2003 ⁽³⁾, and in particular Article 6 thereof,

Whereas:

(1) The work plan for 2007 was adopted on 12 February 2007.

⁽¹⁾ OJ L 248, 16.9.2002, p. 1. Regulation as last amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

⁽²⁾ OJ L 271, 9.10.2002, p. 1. Decision as amended by Decision No 786/2004/EC (OJ L 138, 30.4.2004, p. 7).

⁽³⁾ OJ L 369, 16.12.2004, p. 73.

(2) The budget available for 2007 (commitments) was estimated at EUR 40 000 000. The contribution of EEA/EFTA countries was estimated at EUR 912 000. The contribution of one Applicant Country (Turkey) was estimated at EUR 958 000. The total budget for 2007 was estimated at EUR 41 870 000. The total indicative amount for the call for proposals was estimated at EUR 33 888 000. The overall indicative amount for the call for tenders was EUR 4 064 000.

(3) The contribution received from EEA/EFTA countries amounted to EUR 884 640. The contribution to be received from one Applicant Country (Turkey) amounted to EUR 957 697. The following former candidate countries, Bulgaria, Czech Republic, Estonia, Hungary, Lithuania, Romania and Slovenia contributed to the Public Health Programme on the basis of the Enlargement Protocols for an amount of EUR 7 133 382,18, of which EUR 1 226 395,90 were committed in the previous years of the abovementioned Programme. The amount of EUR 5 906 986,28 is therefore still available for financing actions in 2007.

(4) The total budget available for 2007 is therefore EUR 47 749 323,28. The total amount for the call for proposals is EUR 37 888 963. The total amount for the call for tenders is EUR 5 324 000.

(5) The actions initially foreseen for 2007 with the cooperation of the OECD will be postponed to 2008, therefore a part of the budget allocated to finance direct grant agreements with the OECD is now available for other actions in 2007. Three actions are foreseen with the cooperation of the WHO and one action with the International Agency for Research on Cancer (IARC) for a total amount of EUR 2 550 000 instead of the initial amount estimated at EUR 2 032 000.

- (6) In the light of the increased budget made available, it is therefore necessary to amend the Work Plan for 2007 to finance a larger number of tenders, projects under the 2007 Call for Proposals and of direct grant agreements with international organisations.
- (7) Furthermore, since in 2007 final budget item 17 03 01 01 did not have the necessary commitment allocation, the relevant amount available under budget article 17 03 06 was transferred to item 17 03 01 01 at the beginning of the budget year.
- (8) The expenditure for administrative management of the programme is covered by budget item 17 01 04 02 ⁽¹⁾.
- (9) The Public Health Programme Committee gave a favourable opinion on this draft Decision.
- (10) Commission Decision 2007/102/EC ⁽²⁾ should therefore be amended accordingly,

HAS DECIDED AS FOLLOWS:

Sole Article

Annex I to Decision 2007/102/EC is amended as follows:

1. Point 1.2 (Resources) is replaced by the following:

‘Amending Budget No 1/2007 amounts to EUR 38 800 000 for operating appropriations under budget item 17 03 01 01 and to EUR 1 200 000 for administrative appropriations under budget item 17 01 04 02.

The budget line for administrative appropriations related to the Executive Agency for Public Health is 17 01 04 30.

The budget approved for 2007 (commitments) amounts to EUR 40 000 000.

The budget for operating appropriations is EUR 38 800 000. The budget for administrative appropriations is EUR 1 200 000.

To this budget should be added:

- the contribution received from EEA/EFTA countries for an amount of EUR 884 640,
- the contribution of one Applicant Country (Turkey): estimated at EUR 957 697,
- the contribution of the following former candidate countries, Bulgaria, Czech Republic, Estonia, Hungary, Lithuania, Romania and Slovenia, for an amount of EUR 5 906 986,28.

The total budget for 2007 is therefore EUR 47 749 323,28. This includes both resources for the operating budget and resources for technical and administrative assistance:

- the total for the operating budget is estimated at EUR 46 416 963,28;
- the total for the administrative budget is estimated at EUR 1 332 360.

It is proposed that EUR 5 324 000 of the operating budget be spent on calls for tenders and EUR 2 550 000 on direct grants for international organisations.

The total indicative amount for the call for proposals is estimated at EUR 37 888 963.

As far as the allocation of grants for the call for proposal is concerned, a balance between the programme's different strands will be pursued, while taking into account the quality and quantity of proposals received, unless particular public health emergencies (e.g. pandemic influenza) arise to justify any reallocation of resources. In case resources from the operating budget would remain available at the end of 2007, these will be reallocated to the funding of grants selected through the Call for proposals 2007.’

⁽¹⁾ Amending budget No 1 (OJ L 124, 15.5.2007, p. 1).

⁽²⁾ OJ L 46, 16.2.2007, p. 27.

2. In point 2.1 (Call for proposals):

European Community and the United Nations which entered into force on 1 January 1995, as amended,

— the fourth paragraph is replaced by the following:

‘The total indicative amount for the call for proposals is estimated at EUR 37 888 963.’

— the ninth paragraph is replaced by the following:

‘It should be noted that the indicative amount for Community financial participation in the retained projects during the opening of the negotiations can vary from – 20 % to + 10 % as a result of the latter.’

3. Point 2.2 (Call for tenders), the first paragraph is replaced by the following:

‘Services procurements should be financed under budget items 17 03 01 01 and 17 01 04 02. The overall indicative amount for the call for tenders would be up to EUR 5 324 000.’

4. Point 2.3.1 (Areas for cooperation in 2007) is replaced by the following:

‘In accordance with Article 11 of the Programme Decision, cooperation with international organisations competent in the sphere of public health and the European Economic Area (EEA) States will be pursued in the course of the programme in coordination within Commission services dealing with the same subjects.

Cooperation with the World Health Organisation (WHO)

Cooperation with the WHO will be implemented in accordance with:

— the “Agreement between the United Nations and the European Community on the principles applying to the financing or co-financing by the Community of programmes and projects administered by the United Nations” which entered into force on 9 August 1999, and the Verification Clause Agreement between the

— the Exchange of Letters between the WHO and the European Commission concerning the consolidation and intensification of cooperation (including the memorandum concerning the framework and arrangements for cooperation between the WHO and the European Commission forming part of the Exchange of Letters),

— financial assistance by the European Commission for activities undertaken by the WHO shall, unless agreed otherwise in exceptional circumstances, be provided in accordance with the Financial and Administrative Framework Agreement between the European Community and the United Nations, which entered into force on 29 April 2003 (to which the WHO acceded on 11 December 2003).

Following the discussion had with the WHO, the priority areas of climate change/environment, nutrition and physical activity surveillance, and mental health have been identified.

— Climate change/environment & health information to implement the Climate Information Decision Support Tool for Heat in Europe as a EU Heat Health Warning Systems to predict heat events in Europe,

— Nutrition and Physical Activity surveillance to link the databases, to update their content and to provide technical support to Member States for the standardisation and quality control of the information collected by the Commission and the WHO,

— Mental health. To map the richness of experience and initiatives in mental health promotion, mental disorder prevention and social inclusion of people with mental health problems in countries at national, regional and local levels, identify and support credible leaders in the health sector and identify gaps in evidence where a need for further research exists.

The actions undertaken will avoid any overlaps or duplication with other activities funded by the Community, in particular other actions funded under the public health programme.

Cooperation with the International Agency for Research on Cancer (IARC) affiliated to the WHO

A separate negotiation with IARC is envisaged for a project for the development of the European Prospective Study of Nutrition and Cancer (EPIC) and European Network of Cancer Registries (ENCR), for updating the European Code Against Cancer and for preparing an Atlas of Cancer Mortality in the European Union using most recent mortality data (*).

(*) http://ec.europa.eu/health/ph_international/int_organisations/who_en.htm

5. Point 2.3.2 (Financing) is replaced by the following:

Funding for actions with the international organisations mentioned above can be allocated only through direct grant agreements. Direct grant agreements will improve the synergies and responsiveness of the European Commission to international organisations where actions are jointly covered. These organisations have certain capacities linked to their specific tasks and responsibilities, which make them particularly qualified to carry out some of the

actions set out in this Work Programme and for which direct grant agreements are considered to be the most appropriate procedure.

The amount of the financial contribution can be up to 60 % per organisation of the eligible costs for the projects considered. The Commission will determine in each individual case the maximum percentage to be awarded.

Direct grant agreements should be financed under budget item 17 03 01 01; the indicative amount for direct grants is estimated to be EUR 2 550 000. This amount could be increased depending on the unused appropriations available under the operating budget.'

Done at Brussels, 8 November 2007.

For the Commission
Markos KYPRIANOU
Member of the Commission