

Official Journal

of the European Union

L 77



English edition

Legislation

Volume 53

24 March 2010

Contents

II *Non-legislative acts*

REGULATIONS

- ★ **Commission Regulation (EU) No 241/2010 of 8 March 2010 amending Annex I to Regulation (EC) No 798/2008 as regards the inclusion of Belarus in the list of third countries set out in that Regulation in order to permit transit from Belarus through the Union of eggs and egg products for human consumption and modifying certification for day-old chicks of poultry other than ratites ⁽¹⁾** 1
- ★ **Commission Regulation (EU) No 242/2010 of 19 March 2010 creating the Catalogue of feed materials ⁽¹⁾** 17
- ★ **Commission Regulation (EU) No 243/2010 of 23 March 2010 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards Improvements to International Financial Reporting Standards (IFRSs) ⁽¹⁾** 33
- ★ **Commission Regulation (EU) No 244/2010 of 23 March 2010 amending Regulation (EC) No 1126/2008 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) 2 ⁽¹⁾** 42
- ★ **Commission Regulation (EU) No 245/2010 of 23 March 2010 derogating from Regulation (EC) No 288/2009 as regards the deadline for Member States to notify their strategies to the Commission and the deadline for the Commission to decide on the final allocation of the aid in the framework of a School Fruit Scheme** 50

Price: EUR 4

⁽¹⁾ Text with EEA relevance

(Continued overleaf)

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

- ★ **Commission Regulation (EU) No 246/2010 of 23 March 2010 amending Regulation (EEC) No 989/89 as regards the classification of padded waistcoats in the Combined Nomenclature** 51

Commission Regulation (EU) No 247/2010 of 23 March 2010 establishing the standard import values for determining the entry price of certain fruit and vegetables 52

DECISIONS

2010/176/EU:

- ★ **Commission Decision of 19 March 2010 advancing the date for the payment of the second instalment of the restructuring aid granted for the marketing year 2009/2010 under Council Regulation (EC) No 320/2006** (*notified under document C(2010) 1710*)..... 54

2010/177/EU:

- ★ **Commission Decision of 23 March 2010 amending Decision 2006/109/EC by accepting three offers to join the joint price undertaking accepted in connection with the anti-dumping proceeding concerning imports of certain castings originating in the People's Republic of China** 55

II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 241/2010

of 8 March 2010

amending Annex I to Regulation (EC) No 798/2008 as regards the inclusion of Belarus in the list of third countries set out in that Regulation in order to permit transit from Belarus through the Union of eggs and egg products for human consumption and modifying certification for day-old chicks of poultry other than ratites

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2009/158/EC of 30 November 2009 on animal health conditions governing intra-Community trade in, and imports from third countries of, poultry and hatching eggs ⁽¹⁾, and in particular Article 26(2) thereof,

Having regard to Council Directive 2002/99/EC of 16 December 2002 laying down the animal health rules governing the production, processing, distribution and introduction of products of animal origin for human consumption ⁽²⁾ and in particular Article 8 and Article 9(4) thereof,

Whereas:

- (1) Directive 2009/158/EC lays down the animal health conditions governing trade within the Union and imports from third countries of, poultry and hatching eggs and provides for model certificates for imports of these commodities.
- (2) Directive 2002/99/EC lays down the animal health rules governing the production, processing, distribution and introduction of products of animal origin for human consumption and provides for establishing specific rules and certification for transit.
- (3) Commission Regulation (EC) No 798/2008 of 8 August 2008 laying down a list of third countries, territories,

zones or compartments from which poultry and poultry products may be imported into and transit through the Community and the veterinary certification requirements ⁽³⁾ provides that the commodities covered by it are only to be imported into and transited through the Union from the third countries, territories, zones or compartments listed in the table in Part 1 of Annex I thereto. It also lays down the veterinary certification requirements for such commodities. The models of the veterinary certificates to accompany them are set out in Part 2 of that Annex.

- (4) Belarus is currently not listed in Part 1 of Annex I to Regulation (EC) No 798/2008. It has requested to be included in that list and has submitted information to the Commission concerning its compliance with the requirements of that Regulation.

- (5) The Commission has taken a positive view of the information submitted by Belarus as regards the animal health conditions in that third country required for transit of eggs and egg products for human consumption through the Union. Therefore, it is appropriate to include that third country in the list set out in Part 1 of Annex I to Regulation (EC) No 798/2008. However, pending the outcome of an inspection to be carried out by the Food and Veterinary Office in Belarus, the inclusion in the list should be limited to the transit of eggs and egg products for human consumption from that third country through the Union with the final destination in other third countries as the animal health risk from such introduction is very low. Such authorisation should be granted subject to the additional guarantee that the transit is carried out by road or by rail in lorries or railway wagons which have been sealed with a serially numbered seal.

⁽¹⁾ OJ L 343, 22.12.2009, p. 74.

⁽²⁾ OJ L 18, 23.1.2003, p. 11.

⁽³⁾ OJ L 226, 23.8.2008, p. 1.

- (6) As this is intended to be an interim measure it should only remain in force for 18 months from the date of entry into force.
- (7) The entry for Belarus should therefore be inserted in the list in Part 1 of Annex I to Regulation (EC) No 798/2008 and a new entry in the section 'Additional guarantees' in Part 2 of Annex I should be added.
- (8) Experience has shown that certification of the animal health conditions of day-old chicks by the official veterinarian at the time of consignment for imports into the Union can pose practical problems to third country competent authorities.
- (9) In order to take into account the production practices and certification procedures while ensuring that the necessary animal health conditions continue to be met, the model veterinary certificate for day-old chicks in Part 2 of Annex I should be modified.
- (10) Annex I to Regulation (EC) No 798/2008 should therefore be amended accordingly.
- (11) It is appropriate to provide for a transitional period to permit Member States and industry to take the necessary measures to comply with the applicable veterinary certification requirements provided for in this Regulation.
- (12) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 798/2008 is amended in accordance with the Annex to this Regulation.

Article 2

Commodities in respect of which the relevant veterinary certificates have been issued in accordance with Regulation (EC) No 798/2008 may continue to be imported into or transited through the Union until 1 June 2010.

Article 3

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

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

Done at Brussels, 8 March 2010.

For the Commission

The President

José Manuel BARROSO

Annex I to Regulation (EC) No 798/2008 is amended as follows:

1. Part 1 is replaced by the following:

'PART 1

List of third countries, territories, zones or compartments

ISO code and name of third country or territory	Code of third country, territory, zone or compartment	Description of third country, territory, zone or compartment	Veterinary certificate		Specific conditions	Specific conditions		Avian influenza surveillance status	Avian influenza vaccination status	Salmonella control status
			Model(s)	Additional guarantees		Closing date ⁽¹⁾	Opening date ⁽²⁾			
1	2	3	4	5	6	6A	6B	7	8	9
AL — Albania	AL-0	Whole country	EP, E							S4
AR — Argentina	AR-0	Whole country	SPF							
			POU, RAT, EP, E					A		S4
			WGM	VIII						
AU — Australia	AU-0	Whole country	SPF							
			EP, E							S4
			BPP, DOC, HEP, SRP							S0
			BPR	I						
			DOR	II						
			HER	III						
			POU	VI						
			RAT	VII						
BR — Brazil	BR-0	Whole country	SPF							

1	2	3	4	5	6	6A	6B	7	8	9
	BR-1	States of: Rio Grande do Sul, Santa Catarina, Paraná, São Paulo and Mato Grosso do Sul	RAT, BPR, DOR, HER, SRA		N			A		
	BR-2	States of: Mato Grosso, Paraná, Rio Grande do Sul, Santa Catarina and São Paulo	BPP, DOC, HEP, SRP		N					S0
	BR-3	Distrito Federal and States of: Goiás, Minas Gerais, Mato Grosso, Mato Grosso do Sul, Paraná, Rio Grande do Sul, Santa Catarina and São Paulo	WGM	VIII						
			EP, E, POU		N					S4
BW — Botswana	BW-0	Whole country	SPF							
			EP, E							S4
			BPR	I						
			DOR	II						
			HER	III						
			RAT	VII						
BY — Belarus	BY-0	Whole country	EP and E (both “only for transit through the EU”)	IX						
CA — Canada	CA-0	Whole country	SPF							
			EP, E							S4
			BPR, BPP, DOR, HER, SRA, SRP		N			A		S1
			DOC, HEP		L, N					
			WGM	VIII						
			POU, RAT		N					

1	2	3	4	5	6	6A	6B	7	8	9
CH — Switzerland	CH-0	Whole country	(³)					A		(³)
CL — Chile	CL-0	Whole country	SPF							
			EP, E							S4
			BPR, BPP, DOC, DOR, HEP, HER, SRA, SRP		N			A		S0
			WGM	VIII						
			POU, RAT		N					
CN — China	CN-0	Whole country	EP							
	CN-1	Province of Shandong	POU, E	VI	P2	6.2.2004	—			S4
GL — Greenland	GL-0	Whole country	SPF							
			EP, WGM							
HK — Hong Kong	HK-0	The whole territory of the Hong Kong Special Administrative Region	EP							
HR — Croatia	HR-0	Whole country	SPF							
			BPR, BPP, DOR, DOC, HEP, HER, SRA, SRP		N			A		S2
			EP, E, POU, RAT, WGM		N					
IL — Israel	IL-0	Whole country	SPF							
			BPR, BPP, DOC, DOR, HEP, HER, SRP		N			A		S1
			WGM	VIII						

1	2	3	4	5	6	6A	6B	7	8	9
			EP, E, POU, RAT		N					S4
IN — India	IN-0	Whole country	EP							
IS — Iceland	IS-0	Whole country	SPF							
			EP, E							S4
KR — Republic of Korea	KR-0	Whole country	EP, E							S4
ME — Montenegro	ME-0	Whole country	EP							
MG — Madagascar	MG-0	Whole country	SPF							
			EP, E, WGM							S4
MY — Malaysia	MY-0	—	—							
	MY-1	Western Peninsular	EP							
			E		P2	6.2.2004				S4
MK — former Yugoslav Republic of Macedonia ⁽⁴⁾	MK-0 ⁽⁴⁾	Whole country	EP							
MX — Mexico	MX-0	Whole country	SPF							
			EP							
NA — Namibia	NA-0	Whole country	SPF							
			BPR	I						
			DOR	II						
			HER	III						

1	2	3	4	5	6	6A	6B	7	8	9
			RAT, EP, E	VII						S4
NC — New Caledonia	NC-0	Whole country	EP							
NZ — New Zealand	NZ-0	Whole country	SPF							
			BPR, BPP, DOC, DOR, HEP, HER, SRA, SRP							S0
			WGM	VIII						
			EP, E, POU, RAT							S4
PM — Saint Pierre and Miquelon	PM-0	Whole territory	SPF							
RS — Serbia ⁽⁵⁾	RS-0 ⁽⁵⁾	Whole country	EP							
RU — Russia	RU-0	Whole country	EP							
SG — Singapore	SG-0	Whole country	EP							
TH — Thailand	TH-0	Whole country	SPF, EP							
			WGM	VIII	P2	23.1.2004				
			E, POU, RAT		P2	23.1.2004				S4
TN — Tunisia	TN-0	Whole country	SPF							
			DOR, BPR, BPP, HER							S1
			WGM	VIII						
			EP, E, POU, RAT							S4

1	2	3	4	5	6	6A	6B	7	8	9
TR — Turkey	TR-0	Whole country	SPF							
			EP, E							S4
US — United States	US-0	Whole country	SPF							
			BPR, BPP, DOC, DOR, HEP, HER, SRA, SRP		N			A		S3
			WGM	VIII						
			EP, E, POU, RAT		N					S4
UY — Uruguay	UY-0	Whole country	SPF							
			EP, E, RAT							S4
ZA — South Africa	ZA-0	Whole country	SPF							
			EP, E							S4
			BPR	I				A		
			DOR	II						
			HER	III						
			RAT	VII						
ZW — Zimbabwe	ZW-0	Whole country	RAT	VII						
			EP, E							S4

(1) Commodities, including those transported on the high seas, produced before this date may be imported into the Union during a period of 90 days from this date.

(2) Only commodities produced after this date may be imported into the Union.

(3) In accordance with the agreement between the European Community and the Swiss Confederation on trade in agricultural products (OJ L 114, 30.4.2002, p. 132).

(4) The former Yugoslav Republic of Macedonia; provisional code that does not prejudice in any way the definitive nomenclature for this country, which will be agreed following the conclusion of negotiations currently taking place on this subject in the United Nations.

(5) Not including Kosovo, as defined by United Nations Security Council Resolution 1244 of 10 June 1999.'

2. Part 2 is amended as follows:

(a) In the section '*Additional guarantees (AG)*' the following entry is added:

“IX”: only transit through the Union of consignments of eggs and egg products for human consumption originating in Belarus and destined for other third countries shall be permitted subject to the condition that the transit is carried out by road or by rail in lorries or in railway wagons which have been sealed with a serially numbered seal. This authorisation for transit is time limited only until [dd/mm/yyyy — 18 months from date of entry into force].”

(b) The model veterinary certificate DOC is replaced by the following:

**Model veterinary certificate for day-old chicks FORM than of ratites
(DOC)**

COUNTRY**Veterinary certificate to EU**

Part I: Details of dispatched consignment	I.1. Consignor ☐ Name Address Tel.N°				I.2. Certificate reference number		I.2.a.	
					I.3. Central Competent Authority			
					I.4. Local Competent Authority			
	I.5. Consignee Name Address Postal code Tel.N°				I.6.			
	I.7. Country of origin		ISO code		I.8. Region of origin		Code	
					I.9. Country of destination		ISO code	
							I.10.	
	I.11. Place of origin Name Address Name Address Name Address				I.12.			
	I.13. Place of loading Address Approval number				I.14. Date of departure Time of departure			
	I.15. Means of transport Aeroplane ☐ Ship ☐ Railway wagon ☐ Road vehicle ☐ Other ☐ Identification: Documentary references:				I.16. Entry BIP in EU			
				I.17. No.(s) of CITES				
I.18. Description of commodity						I.19. Commodity code (HS code)		
						I.20. Quantity		
I.21.						I.22. Number of packages		
I.23. Identification of container/seal number						I.24.		
I.25. Commodities certified for: Breeding ☐								
I.26.						I.27. For import or admission into EU ☐		
I.28. Identification of the commodities Species (Scientific name) Breed/Category Quantity								

COUNTRY

DOC (day-old chicks other than of ratites)

	II. Health information	II.a. Certificate reference number	II.b.
Part II: Certification	II.1. Animal health attestation		
	I, the undersigned official veterinarian, hereby certify that the day-old chicks ⁽¹⁾ described in this certificate:		
	II.1.1 meet the provisions of Directive 2009/158/EC;		
	II.1.2 have been hatched on:		
	⁽²⁾⁽³⁾ <i>either</i> [the territory of code;]		
	⁽³⁾⁽⁴⁾ <i>or</i> [compartment(s);]		
	where the flocks from which the hatching eggs come were imported into the country, territory, zone or compartment of origin, this took place in accordance with veterinary conditions at least as strict as the relevant requirements of Directive 2009/158/EC and any subsidiary Decisions;		
	II.1.3 come from:		
	⁽²⁾⁽³⁾⁽¹²⁾ <i>either</i> [the territory of code;]		
	⁽³⁾⁽⁴⁾ <i>or</i> [compartment(s);]		
(a) which, at the date of issue of this certificate, was (were) free from Newcastle disease as defined in Regulation (EC) No 798/2008;			
(b) where a surveillance programme for avian influenza according to Regulation (EC) No 798/2008 is carried out;			
II.1.4 come from:			
⁽²⁾⁽³⁾⁽¹³⁾ <i>either</i> [the territory of code;]			
⁽³⁾⁽⁴⁾ <i>or</i> [compartment(s);]			
⁽³⁾ <i>either</i> [II.1.4.1 which, at the date of issue of this certificate was (were) free from highly pathogenic and low pathogenic avian influenza as defined in Regulation (EC) No 798/2008;]			
⁽³⁾ <i>or</i> [II.1.4.1 which, at the date of issue of this certificate was (were) free from highly pathogenic avian influenza as defined in Regulation (EC) No 798/2008, and			
⁽³⁾ <i>either</i> [(a) were derived from parent flocks which have been kept in an establishment in which avian influenza surveillance has been carried out with negative results within 21 days prior to the time of collection of eggs from which the day-old chicks were hatched;]			
⁽³⁾ <i>or</i> [(a) were derived from parent flocks which have been kept in an establishment in which during the past 21 days prior to the collection of the eggs from which the day-old chicks were hatched a virus detection test with negative testing results for avian influenza has been carried out on a random sample of cloacal and tracheal/or oropharyngeal swabs taken from at least 60 poultry in the establishment or from all poultry if less than 60 are present in the establishment;]			
(b) the day-old chicks come from an establishment:			
— around which within a 1 km radius low pathogenic avian influenza has not been present within the last 30 days on any establishment,			
— where there has been no epidemiological link to an establishment where avian influenza has been detected within the last 30 days;],			

COUNTRY

DOC (day-old chicks other than of ratites)

II.	Health information	II.a. Certificate reference number	II.b.
II.1.5	(a) have not been vaccinated against avian influenza; (b) were derived from parent flocks which: ⁽³⁾ <i>either</i> [have not been vaccinated against avian influenza;] ⁽³⁾ <i>or</i> [have been vaccinated against avian influenza in accordance with a vaccination plan under Regulation (EC) No 798/2008 using: (name and type of used vaccine(s)) at the age of weeks;]		
II.1.6	have been hatched in the establishment(s) defined in Box I.11 of Part I officially approved in accordance with requirements which are at least equivalent to those laid down in Annex II to Directive 2009/158/EC, and (a) the approval of which has not been suspended or withdrawn; (b) which, at the time of consignment, was (were) not subject to any animal health restriction; (c) within a 10 km radius of which, including, where appropriate, the territory of a neighbouring country, there has been no outbreak of highly pathogenic avian influenza or Newcastle disease for at least the previous 30 days;		
II.1.7	have been hatched from eggs coming from flocks which: (a) have been kept for at least six weeks immediately prior to import to the Union in officially approved establishments, the approval of which, at the time of consignment of the hatching eggs to the hatchery, had not been suspended or withdrawn; (b) at the time of consignment, were not subject to any animal health restriction; (c) have undergone a disease surveillance programme for: ⁽³⁾ <i>either</i> [<i>Salmonella Pullorum</i>, <i>S. Gallinarum</i> and <i>Mycoplasma gallisepticum</i> (fowls);] ⁽³⁾ <i>or</i> [<i>Salmonella arizonae</i> (serogroup O:18(K)), <i>S. Pullorum</i> and <i>S. Gallinarum</i>, <i>Mycoplasma meleagridis</i> and <i>M. gallisepticum</i> (turkeys);] ⁽³⁾ <i>or</i> [<i>Salmonella Pullorum</i> and <i>S. Gallinarum</i> (guinea fowls, quails, pheasants, partridges and ducks);] in accordance with Chapter III of Annex II to Directive 2009/158/EC and have not been found to be infected, or showed any grounds for suspecting infection, by these agents; ⁽³⁾ <i>either</i> [(d) have not been vaccinated against Newcastle disease;] ⁽³⁾ <i>or</i> [(d) have been vaccinated against Newcastle disease using: (name and type (live or inactivated) of Newcastle disease virus strain used in vaccine(s)) at the age of weeks;] ⁽⁵⁾ and/or [(e) have been vaccinated using officially approved vaccines on against (repeat as necessary);]		
II.1.8	have been hatched from eggs which: (a) prior to consignment to the hatchery, had been marked in accordance with the instructions of the competent authority; (b) had been disinfected in accordance with the instructions of the competent authority;		
⁽⁵⁾ [II.1.9	have been vaccinated using officially approved vaccines on against (repeat as necessary);]		

COUNTRY

DOC (day-old chicks other than of ratites)

II.	Health information	II.a. Certificate reference number	II.b.
II.2.	Public health additional guarantees		
(6) [II.2.1	The <i>Salmonella</i> control programme referred to in Article 10 of Regulation (EC) No 2160/2003 and the specific requirements for the use of antimicrobials and vaccines in Regulation (EC) No 1177/2006, have been applied to the parent flock of origin and this parent flock has been tested for <i>Salmonella</i> serotypes of public health significance. Date of last sampling of the parent flock from which the testing result is known: (dd/mm/yyyy); Result of all testing in the parent flock: (3)(7) either [positive;] (3)(7) or [negative;] The specific requirements for the use of antimicrobials and vaccines in Regulation (EC) No 1177/2006, have been applied to the day-old chicks. For reasons other than the <i>Salmonella</i> control programme: (3) either [antimicrobials were not administered to the day-old chicks (including in-ovo injection);] (3)(8) or [the following antimicrobials were administered to the day-old chicks (including in-ovo injection) ;]		
(6) [II.2.2	If the day-old chicks are intended for breeding, neither <i>Salmonella Enteritidis</i> nor <i>Salmonella Typhimurium</i> were detected within the control programme referred to in point II.2.1.]		
II.3.	Animal health additional guarantees		
	I, the undersigned official veterinarian, further certify that:		
(9) [II.3.1	where the consignment is intended for a Member State the status of which has been established pursuant to Article 15(2) of Directive 2009/158/EC, the day-old chicks described in this certificate come from hatching eggs coming from flocks which: (3) either [have not been vaccinated against Newcastle disease;] (3) or [have been vaccinated against Newcastle disease using an inactivated vaccine;] (3) or [have been vaccinated against Newcastle disease using a live vaccine at the latest 60 days before the date the eggs were collected;]		
(5) [II.3.2	the following additional guarantees, laid down by the Member State of destination under Articles 16 and/or 17 of Directive 2009/158/EC, are provided: ;]		
(9) [II.3.3	if the Member State of destination is Finland or Sweden, the day-old chicks for introduction into flocks of breeding poultry or flocks of productive poultry come from flocks which have tested negative in accordance with the rules laid down in Decision 2003/644/EC.]		

COUNTRY

DOC (day-old chicks other than of ratites)

II.	Health information	II.a. Certificate reference number	II.b.
II.4.	Additional health requirements I, the undersigned official veterinarian, further certify that: (10) [II.4.1 although the use of vaccines against Newcastle disease which do not fulfil the specific requirements of Annex VI (II) to Regulation (EC) No 798/2008 is not prohibited in: (2)(3) <i>either</i> [the territory of code;] (3)(4) <i>or</i> [compartment(s);] the breeding poultry from which the day-old chicks are derived: (a) have not been vaccinated for at least the previous 12 months with such vaccines; (b) come from a flock or flocks which underwent a virus isolation test for Newcastle disease, carried out in an official laboratory not earlier than 14 days preceding consignment on a random sample of cloacal swabs from at least 60 birds in each flock and in which no avian paramyxoviruses with an Intracerebral Pathogenicity Index (ICPI) of more than 0,4 were found; (c) have not been in contact during the last 60 days before consignment with poultry which does not fulfil the conditions in (a) and (b); (d) have been kept in isolation under official surveillance on the establishment of origin in the 14-day period mentioned in (b);] (10) [II.4.2 the hatching eggs from which the day-old chicks have been hatched have not been in contact in the hatchery or during transport with eggs or poultry which do not fulfil the abovementioned requirements.]		
(11) II.5.	Animal transport attestation I, the undersigned official veterinarian, further certify that:		
II.5.1	the day-old chicks described in this certificate are transported in perfectly clean, disposable boxes used for the first time and: (a) contain only day-old chicks of the same species, category and type coming from the same establishment; (b) bear the following information: — the name of the country, territory, zone or compartment of consignment, — the species of poultry concerned, — the number of chicks, — the category and type of production for which they are intended, — the name, address and approval number of the production establishment, — the approval number of the establishment of origin, — the Member State of destination; (c) are closed in accordance with the instructions of the competent authority to avoid any possibility of substitution of the contents. The containers and vehicles in which the boxes mentioned above have been transported have been cleansed and disinfected before loading in accordance with the instructions of the competent authority.		

COUNTRY		DOC (day-old chicks other than of ratites)	
II.	Health information	II.a. Certificate reference number	II.b.
Notes Part I: — Box I.8: Provide the code for the zone or the compartment of origin, if necessary, as defined under code in column 2 of Part 1 of Annex I to Regulation (EC) No 798/2008. — Box I.11: Name, address and approval number of hatcheries and the breeding establishment. — Box I.15: Indicate the registration number(s) of railway wagons and lorries, the names of ships and, if known, the flight numbers of aircraft. In the case of transport in containers or boxes, the total number of these and their registration and where there is a serial number of the seal it has to be indicated in box I.23. — Box I.19: Use the appropriate Harmonised System (HS) code of the World Customs Organisation: 01.05 or 01.06.39. — Box I.28: (Category): Select one of the following: Pure line/grandparents/parents/laying stock/broilers/others. Part II: (1) "Day-old chicks" as defined in Regulation (EC) No 798/2008. (2) Code of the territory as it appears in column 2 of Part 1 of Annex I to Regulation (EC) No 798/2008. (3) Keep as appropriate. (4) Insert the name of compartment(s). (5) Keep if appropriate. (6) This guarantee applies only for day-old chicks belonging to the species of <i>Gallus gallus</i>. (7) If any of the results were positive for the serotypes below during the life of the flock, indicate as positive: — flocks of breeding poultry: <i>Salmonella Hadar</i>, <i>Salmonella Virchow</i> and <i>Salmonella Infantis</i>, — flocks of productive poultry: <i>Salmonella Enteritidis</i> and <i>Salmonella Typhimurium</i>. (8) Keep if appropriate: indicate the name and active substance of antimicrobials used. (9) Delete if consignment is not intended for Finland or Sweden. (10) This guarantee is required only for poultry coming from countries, territories, zones or compartments where Article 13(1) of Regulation (EC) No 798/2008 applies. (11) Please note that according to Regulation (EC) No 1/2005 animals will be checked by the competent authorities of the Member States if they are fit to continue the journey after entry into the Union. In the case the requirements are not fulfilled, the animals need to be unloaded and further measures taken. (12) For countries or territories with the entry "N" in column 6 of Part 1 of Annex I to Regulation (EC) No 798/2008, for day-old chicks other than of ratites (DOC) only, this means that in the case of an outbreak of Newcastle disease as defined in Regulation (EC) No 798/2008 then the country code or territory code shall continue to be used but this will exclude any area under official restrictions, by the third country concerned in relation to Newcastle disease, at the date of issue of this certificate. (13) For countries or territories with the entry "L" in column 6 of Part 1 of Annex I to Regulation (EC) No 798/2008, for day-old chicks other than of ratites (DOC) only, this means that in the case of an outbreak of low pathogenic avian influenza as defined in Regulation (EC) No 798/2008 then the country code or territory code shall continue to be used but this will exclude any area under official restrictions, by the third country concerned in relation to low pathogenic avian influenza, at the date of issue of this certificate. This certificate is valid for 10 days.			

COUNTRY**DOC (day-old chicks other than of ratites)**

II. Health information	II.a. Certificate reference number	II.b.
Official veterinarian Name (in capital letters): _____ Qualification and title: _____ Date: _____ Signature: _____ Stamp: _____		
⁽¹⁴⁾ III. Supplementary health information concerning certificate reference number (box I.2.) I, the undersigned official veterinarian hereby certify that: (a) the health conditions of Part II of this certificate continue to be met; (b) the day-old chicks ⁽¹⁾ described in this certificate: (i) have been hatched on (dd/mm/yyyy); (ii) at the time of consignment were examined and showed no clinical signs of or grounds for suspecting any disease; (iii) have had no contact with poultry not meeting the requirements laid down in this certificate or with wild birds. Official veterinarian Name (in capital letters): _____ Qualification and title: _____ Date: _____ Signature: _____ Stamp: _____ (14) This section can be on a separate sheet provided it is attached to Part II of the health certificate.'		

COMMISSION REGULATION (EU) No 242/2010
of 19 March 2010
creating the Catalogue of feed materials
(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 767/2009 of the European Parliament and of the Council of 13 July 2009 on the placing on the market and use of feed, amending European Parliament and Council Regulation (EC) No 1831/2003 and repealing Council Directive 79/373/EEC, Commission Directive 80/511/EEC, Council Directives 82/471/EEC, 83/228/EEC, 93/74/EEC, 93/113/EC and 96/25/EC and Commission Decision 2004/217/EC ⁽¹⁾, and in particular Article 24(2) thereof,

After consulting the Standing Committee on the Food Chain and Animal Health,

Whereas:

- (1) Article 24 of Regulation (EC) No 767/2009 provides for the creation of a catalogue of feed materials.
- (2) The first version of that catalogue should therefore be created,

HAS ADOPTED THIS REGULATION:

Article 1

The Catalogue of feed materials referred to in Article 24 of Regulation (EC) No 767/2009 is established, as set out in the Annex.

Article 2

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

It shall apply from 1 September 2010.

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

Done at Brussels, 19 March 2010.

For the Commission

The President

José Manuel BARROSO

⁽¹⁾ OJ L 229, 1.9.2009, p. 1.

ANNEX

CATALOGUE OF FEED MATERIALS

PROVISIONS REGARDING THE GLOSSARY

The glossary given below refers to the main processes used for the preparation of feed materials mentioned in this Annex. Where the names of these feed materials include a common name or qualifier from this glossary, the process to be used must be in accordance with the given definition.

	Process	Definition	Common name/qualifier
(1)	(2)	(3)	(4)
1	Concentration ⁽¹⁾	Increase in certain contents by removing water or other constituents	Concentrate
2	Decortication ⁽²⁾	Complete or partial removal of outer layers from grains, seeds, fruits, nuts and others	Decorticated, partially decorticated
3	Drying	Dehydration by artificial or natural processes	Dried (sun or artificially)
4	Extraction	Removal either by organic solvent of fat or oil from certain materials or by aqueous solvent of sugar or other water-soluble components. In the case of the use of organic solvent, the resulting product must be technically free of such solvent	Extracted (in the case of oil-containing materials), molasses, pulp (in the case of products containing sugar or other water-soluble components)
5	Extrusion	Pressing of material through an orifice under pressure. (See also pregelatinisation)	Extruded
6	Flaking	Rolling of moist heat-treated material	Flakes
7	Flour milling	Physical processing of grain to reduce particle size and facilitate separation into constituent fractions (principally flour, bran and middlings)	Flour, bran, middlings ⁽³⁾ , feed
8	Heating	General term covering a number of heat treatments carried out under specific conditions to influence the nutritional value or the structure of the material	Toasted, cooked, heat treated
9	Hydrogenation	Transformation of unsaturated glycerides into saturated glycerides (of oils and fats)	Hardened, partially hardened
10	Hydrolysis	Breakdown into simpler chemical constituents by appropriate treatment with water and possibly either enzymes or acid/alkali	Hydrolysed
11	Pressing ⁽⁴⁾	Removal by mechanical extraction (by a screw or other type of press), with or without a slight heating, of fat/oil from oil-rich materials or of juice from fruits or other vegetable products	Expeller ⁽⁵⁾ (in case of oil-containing materials), pulp, pomace (in case of fruits, etc.), pressed pulp (in case of sugar-beet)
12	Pelleting	Special shaping by compression through a die	Pellet, pelleted
13	Pregelatinisation	Modification of starch to improve markedly its swelling properties in cold water	Pregelatinised ⁽⁶⁾ , puffed
14	Refining	Complete or partial removal of impurities in sugars, oils, fats and other natural materials by chemical/physical treatment	Refined, partially refined

(1)	(2)	(3)	(4)
15	Wet-milling	Mechanical separation of the component parts of kernel/grain, sometimes after steeping in water, with or without sulphur dioxide, for the extraction of starch	Germ, gluten, starch
16	Crushing	Mechanical processing of grain or other feed materials to reduce their size	Crushed, crushing
17	Desugaring	Complete or partial removal of mono- and disaccharides from molasses and other material containing sugar by chemical or physical means	Desugared, partially desugared

⁽¹⁾ In German 'Konzentrieren' may be replaced by 'Eindicken' where appropriate, in which case the common qualifier should be 'eingedickt'.

⁽²⁾ 'Decortication' may be replaced by 'dehulling' or 'dehusking' where appropriate, in which case the common qualifier should be 'dehulled' or 'dehusked'.

⁽³⁾ In French the name 'issues' may be used.

⁽⁴⁾ In French 'Pressage' may be replaced by 'Extraction mécanique' where appropriate.

⁽⁵⁾ Where appropriate the word 'expeller' may be replaced by 'cake'.

⁽⁶⁾ In German the qualifier 'aufgeschlossen' and the name 'Quellwasser' (referring to starch) may be used.

Non-exclusive list of the main feed materials

1. CEREAL GRAINS, THEIR PRODUCTS AND BY-PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
1.01	Oats	Grains of <i>Avena sativa</i> L. and other cultivars of oats	
1.02	Oat flakes	Product obtained by steaming and rolling dehusked oats. It may contain a small proportion of oat husks	Starch
1.03	Oat middlings	By-product obtained during the processing of screened, dehusked oats into oat groats and flour. It consists principally of oat bran and some endosperm	Crude fibre
1.04	Oat hulls and bran	By-product obtained during the processing of screened oats into oat groats. It consists principally of oat hulls and bran	Crude fibre
1.05	Barley	Grains of <i>Hordeum vulgare</i> L.	
1.06	Barley middlings	By-product obtained during the processing of screened, dehusked barley into pearl barley, semolina or flour	Crude fibre
1.07	Barley protein	Dried by-product of starch production from barley. It consists principally of protein obtained from starch separation	Crude protein Starch
1.08	Rice, broken	By-product of preparation of polished or glazed rice <i>Oryza sativa</i> L. It consists principally of undersized and/or broken grains	Starch
1.09	Rice bran (brown)	By-product of the first polishing of dehusked rice. It consists principally of particles of the aleurone layer, endosperm and germ	Crude fibre
1.10	Rice bran (white)	By-product of the polishing of dehusked rice. It consists principally of particles of the aleurone layer, endosperm and germ	Crude fibre

(1)	(2)	(3)	(4)
1.11	Rice bran with calcium carbonate	By-product of the polishing of dehusked rice. It consists principally of silvery skins, particles of the aleurone layer, endosperm and germ; it contains varying amounts of calcium carbonate resulting from the polishing process	Crude fibre Calcium carbonate
1.12	Fodder meal of parboiled rice	By-product of the polishing of dehusked precooked rice. It consists principally of silvery skins, particles of the aleurone layer, endosperm, germ; it contains varying amounts of calcium carbonate resulting from the polishing process	Crude fibre Calcium carbonate
1.13	Ground fodder rice	Product obtained by grinding fodder rice, consisting either of green, chalky or unripe grains, sifted out during the milling of husked rice, or of normal dehusked grains which are yellow or spotted	Starch
1.14	Rice germ expeller	By-product of oil manufacture, obtained by pressing of the germ of rice to which parts of the endosperm and testa still adhere	Crude protein Crude fat Crude fibre
1.15	Rice germ, extracted	By-product of oil manufacture obtained by extraction of the germ of rice to which parts of the endosperm and testa still adhere	Crude protein
1.16	Rice starch	Technically pure rice starch	Starch
1.17	Millet	Grains of <i>Panicum miliaceum</i> L.	
1.18	Rye	Grains of <i>Secale cereale</i> L.	
1.19	Rye middlings ⁽¹⁾	By-product of flour manufacture, obtained from screened rye. It consists principally of particles of endosperm, with fine fragments of the outer skins and some grain waste	Starch
1.20	Rye feed	By-product of flour manufacture, obtained from screened rye. It consists principally of fragments of the outer skins, and of particles of grain from which less of the endosperm has been removed than in rye bran	Starch
1.21	Rye bran	By-product of flour manufacture, obtained from screened rye. It consists principally of fragments of the outer skins, and of particles of grain from which most of the endosperm has been removed	Crude fibre
1.22	Sorghum	Grains of <i>Sorghum bicolor</i> L. Moench s.l.	
1.23	Wheat	Grains of <i>Triticum aestivum</i> L., <i>Triticum durum</i> Desf. and other cultivars of wheat	
1.24	Wheat middlings ⁽²⁾	By-product of flour manufacture, obtained from screened grains of wheat or dehusked spelt. It consists principally of particles of endosperm with fine fragments of the outer skins and some grain waste	Starch
1.25	Wheat feed	By-product of flour manufacture, obtained from screened grains of wheat or dehusked spelt. It consists principally of fragments of the outer skins and of particles of grain from which less of the endosperm has been removed than in wheat bran	Crude fibre

(1)	(2)	(3)	(4)
1.26	Wheat bran ⁽³⁾	By-product of flour manufacture, obtained from screened grains of wheat or dehusked spelt. It consists principally of fragments of the outer skins and of particles of grain from which the greater part of the endosperm has been removed	Crude fibre
1.27	Wheat germ	By-product of flour milling consisting essentially of wheat germ, rolled or otherwise, to which fragments of endosperm and outer skin may still adhere	Crude protein Crude fat
1.28	Wheat gluten	Dried by-product of the manufacture of wheat starch. It consists principally of gluten obtained during the separation of starch	Crude protein
1.29	Wheat gluten feed	By-product of the manufacture of wheat starch and gluten. It is composed of bran, from which the germ has been partially removed or not, and gluten, to which very small amounts of the components of the screening of the grain as well as very small amounts of residues of the starch hydrolysis process may be added	Crude protein Starch
1.30	Wheat starch	Technically pure starch obtained from wheat	Starch
1.31	Pre-gelatinised wheat starch	Product consisting of wheat starch largely expanded by heat treatment	Starch
1.32	Spelt	Grains of spelt <i>Triticum spelta</i> L., <i>Triticum diocum</i> Schrank, <i>Triticum monococcum</i>	
1.33	Triticale	Grains of <i>Triticum</i> X <i>Secale</i> hybrid	
1.34	Maize	Grains of <i>Zea mays</i> L.	
1.35	Maize middlings ⁽⁴⁾	By-product of the manufacture of flour or semolina from maize. It consists principally of fragments of the outer skins and of particles of grain from which less of the endosperm has been removed than in maize bran	Crude fibre
1.36	Maize bran	By-product of the manufacture of flour or semolina from maize. It consists principally of outer skins and some maize germ fragments, with some endosperm particles	Crude fibre
1.37	Maize germ expeller	By-product of oil manufacture, obtained by pressing of dry or wet processed maize germ to which parts of the endosperm and testa may still adhere	Crude protein Crude fat
1.38	Maize germ, extracted	By-product of oil manufacture, obtained by extraction of dry or wet processed maize germ to which parts of the endosperm and testa may still adhere	Crude protein
1.39	Maize gluten feed ⁽³⁾	By-product of the wet manufacture of maize starch. It is composed of bran and gluten, to which the broken maize obtained from screening at an amount no greater than 15 % of the product and/or the residues of the steeping liquor used for the production of alcohol or other starch-derived products, may be added. The product may also include residues from the oil extraction of maize germs obtained also by a wet process	Crude protein Starch Crude fat, if > 4,5 %

(1)	(2)	(3)	(4)
1.40	Maize gluten	Dried by-product of the manufacture of maize starch. It consists principally of gluten obtained during the separation of the starch	Crude protein
1.41	Maize starch	Technically pure starch obtained from maize	Starch
1.42	Pre-gelatinised maize starch ⁽⁶⁾	Product consisting of maize starch largely expanded by heat treatment	Starch
1.43	Malt culms	By-product of malting, consisting mainly of dried rootlets of germinated cereals	Crude protein
1.44	Brewers' dried grains	By-product of brewing obtained by drying residues of malted and unmalted cereals and other starchy products	Crude protein
1.45	Distillers' dried grain ⁽⁷⁾	By-product of alcohol distilling obtained by drying solid residues of fermented grain	Crude protein
1.46	Distillers' dark grains ⁽⁸⁾	By-product of alcohol distilling obtained by drying solid residues of fermented grain to which pot ale syrup or evaporated spent wash has been added	Crude protein

⁽¹⁾ Products containing more than 40 % starch may be qualified as 'rich in starch'. They may be referred to in German as 'Roggennachmehl'.

⁽²⁾ Products containing more than 40 % starch may be qualified as 'rich in starch'. They may be referred to in German as 'Weizennachmehl'.

⁽³⁾ If this ingredient has been subjected to a finer milling the word 'fine' may be added to the name or the name may be replaced by a corresponding denomination.

⁽⁴⁾ Products containing more than 40 % starch may be named as 'rich in starch'. They may be referred to in German as 'Maisnachmehl'.

⁽⁵⁾ This name may be replaced by 'corn gluten feed'.

⁽⁶⁾ This name may be replaced by 'extruded maize starch'.

⁽⁷⁾ The name may be supplemented by the grain species.

⁽⁸⁾ This name may be replaced by 'distillers' dried grains and 'solubles'. The name may be supplemented by the grain species.

2. OIL SEEDS, OIL FRUITS, THEIR PRODUCTS AND BY-PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
2.01	Groundnut, partially decorticated, expeller	By-product of oil manufacture, obtained by pressing of partially decorticated groundnuts <i>Arachis hypogaea</i> L. and other species of <i>Arachis</i> . (Maximum crude fibre content 16 % in the dry matter)	Crude protein Crude fat Crude fibre
2.02	Groundnut, partially decorticated, extracted	By-product of oil manufacture, obtained by extraction of partially decorticated groundnuts. (Maximum crude fibre content 16 % in the dry matter)	Crude protein Crude fibre
2.03	Groundnut, decorticated, expeller	By-product of oil manufacture, obtained by pressing of decorticated groundnuts	Crude protein Crude fat Crude fibre
2.04	Groundnut, decorticated, extracted	By-product of oil manufacture, obtained by extraction of decorticated groundnuts	Crude protein Crude fibre
2.05	Rape seed ⁽¹⁾	Seeds of rape <i>Brassica napus</i> L. ssp. <i>oleifera</i> (Metzg.) Sinsk., of Indian sarson <i>Brassica napus</i> L. Var. <i>Glauc</i> a (Roxb.) O.E. Schulz and of rape <i>Brassica nap</i> a ssp. <i>oleifera</i> (Metzg.) Sinsk. (Minimum botanical purity 94 %)	
2.06	Rape seed, expeller ⁽¹⁾	By-product of oil manufacture, obtained by pressing of seeds of rape. (Minimum botanical purity 94 %)	Crude protein Crude fat Crude fibre

(1)	(2)	(3)	(4)
2.07	Rape seed, extracted ⁽¹⁾	By-product of oil manufacture, obtained by extraction of seeds of rape. (Minimum botanical purity 94 %)	Crude protein
2.08	Rape seed hulls	By-product obtained during dehulling of rape seeds	Crude fibre
2.09	Safflower seed, partially decorticated, extracted	By-product of oil manufacture, obtained by extraction of partially decorticated seeds of safflower <i>Carthamus tinctorius</i> L.	Crude protein Crude fibre
2.10	Copra expeller	By-product of oil manufacture, obtained by pressing the dried kernel (endosperm) and outer husk (tegument) of the seed of the coconut palm <i>Cocos nucifera</i> L.	Crude protein Crude fat Crude fibre
2.11	Copra, extracted	By-product of oil manufacture, obtained by extraction of the dried kernel (endosperm) and outer husk (tegument) of the seed of the coconut palm	Crude protein
2.12	Palm kernel expeller	By-product of oil manufacture, obtained by pressing of palm kernels <i>Elaeis guineensis</i> Jacq., <i>Corozo oleifera</i> (HBK) L. H. Bailey (<i>Elaeis melanococca</i> auct.) from which as much as possible of the hard shell has been removed	Crude protein Crude fibre Crude fat
2.13	Palm kernel, extracted	By-product of oil manufacture, obtained by extraction of palm kernels from which as much as possible of the hard shell has been removed	Crude protein Crude fibre
2.14	Soya (bean), toasted	Soya beans (<i>Glycine max.</i> L. Merr.) subjected to an appropriate heat treatment. (Urease activity maximum 0,4 mg N/g × min.)	
2.15	Soya (bean), extracted, toasted	By-product of oil manufacture, obtained from soya beans after extraction and appropriate heat treatment. (Urease activity maximum 0,4 mg N/g × min.)	Crude protein Crude fibre, if > 8 %
2.16	Soya (bean), dehulled, extracted, toasted	By-product of oil manufacture, obtained from dehulled soya beans after extraction and appropriate heat treatment. (Maximum crude fibre content 8 % in the dry matter.) (Urease activity maximum 0,5 mg N/g × min.)	Crude protein
2.17	Soya (bean) protein concentrate	Product obtained from dehulled, fat extracted soya beans, subjected to a second extraction to reduce the level of nitrogen-free extract	Crude protein
2.18	Vegetable oil ⁽²⁾	Oil obtained from plants	Moisture, if > 1 %
2.19	Soya (bean) hulls	By-product obtained during dehulling of soya beans	Crude fibre
2.20	Cotton seed	Seeds of cotton <i>Gossypium</i> ssp. from which the fibres have been removed	Crude protein Crude fibre Crude fat
2.21	Cotton seed, partially decorticated, extracted	By-product of oil manufacture, obtained by extraction of seeds of cotton from which the fibres and part of the husks have been removed. (Maximum crude fibre 22,5 % in the dry matter)	Crude protein Crude fibre
2.22	Cotton seed expeller	By-product of oil manufacture, obtained by pressing of seeds of cotton from which the fibres have been removed	Crude protein Crude fibre Crude fat

(1)	(2)	(3)	(4)
2.23	Niger seed expeller	By-product of oil manufacture, obtained by pressing of seeds of the niger plant <i>Guizotia abyssinica</i> (L.f.) Cass. (Ash insoluble in HCl: maximum 3,4 %)	Crude protein Crude fat Crude fibre
2.24	Sunflower seed	Seeds of the sunflower <i>Helianthus annuus</i> L.	
2.25	Sunflower seed, extracted	By-product of oil manufacture, obtained by extraction of seeds of the sunflower	Crude protein
2.26	Sunflower seed, partially decorticated, extracted	By-product of oil manufacture, obtained by extraction of seeds of the sunflower from which part of the husks has been removed. (Maximum crude fibre 27,5 % in the dry matter)	Crude protein Crude fibre
2.27	Linseed	Seeds of linseed <i>Linum usitatissimum</i> L. (Minimum botanical purity 93 %)	
2.28	Linseed expeller	By-product of oil manufacture, obtained by pressing of linseed. (Minimum botanical purity 93 %)	Crude protein Crude fat Crude fibre
2.29	Linseed, extracted	By-product of oil manufacture, obtained by extraction of linseed. (Minimum botanical purity 93 %)	Crude protein
2.30	Olive pulp	By-product of oil manufacture, obtained by extraction of pressed olives <i>Olea europea</i> L. separated as far as possible from parts of the kernel	Crude protein Crude fibre
2.31	Sesame seed expeller	By-product of oil manufacture, obtained by pressing of seeds of the sesame plant <i>Sesamum indicum</i> L. (Ash insoluble in HCl: maximum 5 %)	Crude protein Crude fibre Crude fat
2.32	Cocoa bean, partially decorticated, extracted	By-product of oil manufacture, obtained by extraction of dried and roasted cocoa beans <i>Theobroma cacao</i> L. from which part of the husks has been removed	Crude protein Crude fibre
2.33	Cocoa husks	Teguments of the dried and roasted beans of <i>Theobroma cacao</i> L.	Crude fibre

(¹) Where appropriate the indication 'low in glucosinolate' may be added. 'Low in glucosinolate' is as defined in European Union legislation.

(²) The name must be supplemented by the plant species.

3. LEGUME SEEDS, THEIR PRODUCTS AND BY-PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
3.01	Chick peas	Seeds of <i>Cicer arietinum</i> L.	
3.02	Guar meal, extracted	By-product obtained after extraction of the mucilage from seeds of <i>Cyanopsis tetragonoloba</i> (L.) Taub.	Crude protein
3.03	Ervil	Seeds of <i>Ervum ervilia</i> L.	
3.04	Chickling vetch (¹)	Seeds of <i>Lathyrus sativus</i> L. submitted to an appropriate heat treatment	

(1)	(2)	(3)	(4)
3.05	Lentils	Seeds of <i>Lens culinaris</i> a.o. Medik	
3.06	Sweet lupins	Seeds of <i>Lupinus</i> ssp. low in bitter seed content	
3.07	Beans, toasted	Seeds of <i>Phaseolus</i> or <i>Vigna</i> ssp. submitted to an appropriate heat treatment to destroy toxic lectines	
3.08	Peas	Seeds of <i>Pisum</i> ssp.	
3.09	Pea middlings	By-product obtained during the manufacture of pea-flour. It consists principally of particles of cotyledon, and to a lesser extent, of skins	Crude protein Crude fibre
3.10	Pea bran	By-product obtained during the manufacture of pea meal. It is composed mainly of skins removed during the skinning and cleaning of peas	Crude fibre
3.11	Horse beans	Seeds of <i>Vicia faba</i> L. ssp. <i>faba</i> var. <i>equina</i> Pers. and var. <i>minuta</i> (Alef.) Mansf.	
3.12	Monantha vetch	Seeds of <i>Vicia monanthos</i> Desf.	
3.13	Vetches	Seeds of <i>Vicia sativa</i> L. var. <i>sativa</i> and other varieties	

(¹) This name must be supplemented by an indication of the nature of the heat treatment.

4. TUBERS, ROOTS, THEIR PRODUCTS AND BY-PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
4.01	(Sugar) beet pulp	By-product of the manufacture of sugar, consisting of extracted and dried pieces of sugar beet <i>Beta vulgaris</i> L. ssp. <i>vulgaris</i> var. <i>altissima</i> Doell. (Maximum content of ash insoluble in HCl: 4,5 % of dry matter)	Content of ash insoluble in HCl, if > 3,5 % of dry matter. Total sugar calculated as sucrose, if > 10,5 %
4.02	(Sugar) beet molasses	By-product consisting of the syrupy residue collected during the manufacture or refining of beet sugar	Total sugar calculated as sucrose Moisture, if > 28 %
4.03	(Sugar) beet pulp, molassed	By-product of the manufacture of sugar comprising dried sugar-beet pulp, to which molasses have been added. (Maximum content of ash insoluble in HCl: 4,5 % of dry matter)	Total sugar calculated as sucrose Content of ash insoluble in HCl, if > 3,5 % of dry matter
4.04	(Sugar) beet vinasse	By-product obtained after the fermentation of beet molasses in the production of alcohol, yeast, citric acid and other organic substances	Crude protein Moisture, if > 35 %
4.05	(Beet) Sugar (¹)	Sugar extracted from sugar beet	Sucrose
4.06	Sweet potato	Tubers of <i>Ipomoea batatas</i> (L.) Poir, regardless of their presentation	Starch

(1)	(2)	(3)	(4)
4.07	Manioc ⁽²⁾	Roots of <i>Manihot esculenta</i> Crantz, regardless of their presentation. (Maximum content of ash insoluble in HCl: 4,5 % of dry matter)	Starch Content of ash insoluble in HCl, if > 3,5 % of dry matter
4.08	Manioc starch ⁽³⁾ , puffed	Starch obtained from manioc roots, greatly expanded by appropriate heat treatment	Starch
4.09	Potato pulp	By-product of the manufacture of potato starch (<i>Solanum tuberosum</i> L.)	
4.10	Potato starch	Technically pure potato starch	Starch
4.11	Potato protein	Dried by-product of starch manufacture composed mainly of protein substances obtained after the separation of starch	Crude protein
4.12	Potato flakes	Product obtained by rotary drying of washed, peeled or unpeeled steamed potatoes	Starch Crude fibre
4.13	Potato juice condensed	By-product of the manufacture of potato starch from which proteins and water have been partly removed	Crude protein Crude ash
4.14	Pre-gelatinised potato starch	Product consisting of potato starch largely solubilised by heat treatment	Starch

⁽¹⁾ This name may be replaced by 'sucrose'.

⁽²⁾ This name may be replaced by 'tapioca'.

⁽³⁾ This name may be replaced by 'tapioca starch'.

5. OTHER SEEDS AND FRUITS, THEIR PRODUCTS AND BY-PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
5.01	Carob pods	Product obtained by crushing the dried fruits (pods) of the carob tree <i>Ceratonia siliqua</i> L., from which the locust beans have been removed	Crude fibre
5.02	Citrus pulp	By-product obtained by pressing citrus fruits <i>Citrus</i> ssp. during the production of citrus juice	Crude fibre
5.03	Fruit pulp ⁽¹⁾	By-product obtained by pressing pomaceous or stone fruit during the production of fruit juice	Crude fibre
5.04	Tomato pulp	By-product obtained by pressing tomatoes <i>Solanum lycopersicum</i> Karst. during the production of tomato juice	Crude fibre
5.05	Grape pips, extracted	By-product obtained during the extraction of oil from grape pips	Crude fibre, if > 45 %
5.06	Grape pulp	Grape pulp dried rapidly after the extraction of alcohol from which as much as possible of the stalks and pips have been removed	Crude fibre, if > 25 %

(1)	(2)	(3)	(4)
5.07	Grape pips	Pips extracted from grape pulp, from which the oil has not been removed	Crude fat Crude fibre, if > 45 %

(¹) The name may be supplemented by the fruit species.

6. FORAGES AND ROUGHAGE

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
6.01	Lucerne meal (¹)	Product obtained by drying and milling young lucerne <i>Medicago sativa</i> L. and <i>Medicago</i> var. <i>Martyn</i> . It may contain up to 20 % young clover or other forage crops dried and milled at the same time as the lucerne	Crude protein Crude fibre Ash insoluble in HCl, if > 3,5 % of dry matter
6.02	Lucerne pomace	Dried by-product obtained by pressing of the juice from lucerne	Crude protein
6.03	Lucerne protein concentrate	Product obtained by artificially drying fractions of lucerne press juice, which has been centrifuged and heat treated to precipitate the proteins	Carotene Crude protein
6.04	Clover meal (¹)	Product obtained by drying and milling young clover <i>Trifolium</i> spp. It may contain up to 20 % young lucerne or other forage crops dried and milled at the same time as the clover	Crude protein Crude fibre Ash insoluble in HCl, if > 3,5 % of dry matter
6.05	Grass meal (¹) (²)	Product obtained by drying and milling young forage plants	Crude protein Crude fibre Ash insoluble in HCl, if > 3,5 % of dry matter
6.06	Cereals straw (³)	Straw of cereals	
6.07	Cereals straw, treated (⁴)	Product obtained by an appropriate treatment of cereals straw	Sodium, if treated with NaOH

(¹) The term 'meal' may be replaced by 'pellets'. The method of drying may be added to the name.

(²) The species of forage crop may be added to the name.

(³) The cereal species must be indicated in the name.

(⁴) The name must be supplemented by an indication of the nature of the chemical treatment carried out.

7. OTHER PLANTS, THEIR PRODUCTS AND BY-PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
7.01	(Sugar) cane molasses	By-product consisting of the syrupy residue collected during the manufacture or refining of sugar from sugar cane <i>Saccharum officinarum</i> L.	Total sugar calculated as sucrose Moisture, if > 30 %
7.02	(Sugar) cane vinasse	By-product obtained after the fermentation of cane molasses in the production of alcohol, yeast, citric acid or other organic substances	Crude protein Moisture, if > 35 %
7.03	(Cane) sugar (¹)	Sugar extracted from sugar cane	Sucrose

(1)	(2)	(3)	(4)
7.04	Seaweed meal	Product obtained by drying and crushing seaweed, in particular brown seaweed. This product may have been washed to reduce the iodine content	Crude ash

(¹) This name may be replaced by 'sucrose'.

8. MILK PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
8.01	Skimmed-milk powder	Product obtained by drying milk from which most of the fat has been separated	Crude protein Moisture, if > 5 %
8.02	Buttermilk powder	Product obtained by drying the liquid which remains after butter churning	Crude protein Crude fat Lactose Moisture, if > 6 %
8.03	Whey powder	Product obtained by drying the liquid which remains after cheese, quark and casein making or similar processes	Crude protein Lactose Moisture, if > 8 % Crude ash
8.04	Whey powder, low in sugar	Product obtained by drying whey from which the lactose has been partly removed	Crude protein Lactose Moisture, if > 8 % Crude ash
8.05	Whey protein powder (¹)	Product obtained by drying the protein compounds extracted from whey or milk by chemical or physical treatment	Crude protein Moisture, if > 8 %
8.06	Casein powder	Product obtained from skimmed or buttermilk by drying casein precipitated by means of acids or rennet	Crude protein Moisture, if > 10 %
8.07	Lactose powder	The sugar separated from milk or whey by purification and drying	Lactose Moisture, if > 5 %

(¹) This name may be replaced by 'milk albumin powder'.

9. LAND ANIMAL PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
9.01	Meat meal (¹)	Product obtained by heating, drying and grinding whole or parts of warm-blooded land animals from which the fat may have been partially extracted or physically removed. The product must be substantially free of hooves, horn, bristle, hair and feathers, as well as digestive tract content (minimum crude protein content 50 % in dry matter). (Maximum total phosphorus content: 8 %)	Crude protein Crude fat Crude ash Moisture, if > 8 %
9.02	Meat-and-bone meal (¹)	Product obtained by heating, drying and grinding whole or parts of warm-blooded land animals from which the fat may have been partially extracted or physically removed. The product must be substantially free of hooves, horn, bristle, hair and feathers, as well as digestive tract content	Crude protein Crude fat Crude ash Moisture, if > 8 %
9.03	Bone meal	Product obtained by heating, drying and finely grinding bones of warm-blooded land animals from which the fat has been largely extracted or physically removed. The product must be substantially free of hooves, horn, bristle, hair and feathers, as well as digestive tract content	Crude protein Crude ash Moisture, if > 8 %

(1)	(2)	(3)	(4)
9.04	Greaves	Residual product of the manufacture of tallow, lard and other extracted or physically removed fats of animal origin	Crude protein Crude fat Moisture, if > 8 %
9.05	Poultry meal ⁽¹⁾	Product obtained by heating, drying and grinding by-products from slaughtered poultry. The product must be substantially free of feathers	Crude protein Crude fat Crude ash Ash insoluble in HCl if > 3,3 % Moisture, if > 8 %
9.06	Feather meal, hydrolysed	Product obtained by hydrolysing, drying and grinding poultry feathers	Crude protein Ash insoluble in HCl if > 3,4 % Moisture, if > 8 %
9.07	Blood meal	Product obtained by drying the blood of slaughtered warm-blooded animals. The product must be substantially free of foreign matter	Crude protein Moisture, if > 8 %
9.08	Animal fat ⁽²⁾	Product composed of fat from warm-blooded land animals	Moisture, if > 1 %

⁽¹⁾ Products containing more than 13 % fat in the dry matter must be qualified as 'rich in fat'.

⁽²⁾ This name may be supplemented by a more accurate description of the type of animal fat depending on its origin or production process (tallow, lard, bone fat, etc.).

10. FISH, OTHER MARINE ANIMALS, THEIR PRODUCTS AND BY-PRODUCTS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
10.01	Fish meal ⁽¹⁾	Product obtained by processing whole or parts of fish from which part of the oil may have been removed and to which fish solubles may have been re-added	Crude protein Crude fat Crude ash, if > 20 % Moisture, if > 8 %
10.02	Fish solubles, condensed	Product obtained during manufacture of fish meal which has been separated and stabilised by acidification or drying	Crude protein Crude fat Moisture, if > 5 %
10.03	Fish oil	Oil obtained from fish or parts of fish	Moisture, if > 1 %
10.04	Fish oil, refined, hardened	Oil obtained from fish or parts of fish which has been refined and subjected to hydrogenation	Iodine number Moisture, if > 1 %

⁽¹⁾ Products containing more than 75 % crude protein in the dry matter may be qualified as 'rich in protein'.

11. MINERALS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
11.01	Calcium carbonate ⁽¹⁾	Product obtained by grinding sources of calcium carbonate, such as limestone, oyster or mussel shells, or by precipitation from acid solution	Calcium Ash insoluble in HCl if > 5 %

(1)	(2)	(3)	(4)
11.02	Calcium and magnesium carbonate	Natural mixture of calcium carbonate and magnesium carbonate	Calcium Magnesium
11.03	Calcareous marine algae (Maerl)	Product of natural origin obtained from calcareous algae, ground or granulated	Calcium Ash insoluble in HCl if > 5 %
11.04	Magnesium oxide	Technically pure magnesium oxide (MgO)	Magnesium
11.05	Magnesium sulphate	Technically pure magnesium sulphate (MgSO ₄ 7H ₂ O)	Magnesium Sulphur
11.06	Dicalcium phosphate ⁽²⁾	Precipitated calcium monohydrogen phosphate from bones or inorganic sources (CaHPO ₄ H ₂ O)	Calcium Total phosphorus
11.07	Mono-dicalcium phosphate	Product obtained chemically and composed of equal parts of dicalcium phosphate and mono-calcium phosphate (CaHPO ₄ -Ca(H ₂ PO ₄) ₂ H ₂ O)	Total phosphorus Calcium
11.08	Defluorinated rock-phosphate	Product obtained by grinding purified and appropriately defluorinated natural phosphates	Total phosphorus Calcium
11.09	Degelatinised bone meal	Degelatinised, sterilised and ground bones from which the fat has been removed	Total phosphorus Calcium
11.10	Monocalcium phosphate	Technically pure calcium-bis (dihydrogenphosphate) (Ca(H ₂ PO ₄) ₂ × H ₂ O)	Total phosphorus Calcium
11.11	Calcium-magnesium phosphate	Technically pure calcium-magnesium phosphate	Calcium Magnesium Total phosphorus
11.12	Mono-ammonium phosphate	Technically pure mono-ammonium phosphate (NH ₄ H ₂ PO ₄)	Total nitrogen Total phosphorus
11.13	Sodium chloride ⁽¹⁾	Technically pure sodium chloride or product obtained by grinding natural sources of sodium chloride, such as (rock) and (marine) salt	Sodium
11.14	Magnesium propionate	Technically pure magnesium propionate	Magnesium
11.15	Magnesium phosphate	Product consisting of technically pure (dibasic) magnesium phosphate (MgHPO ₄ × H ₂ O)	Total phosphorus Magnesium
11.16	Sodium-calcium-magnesium phosphate	Product consisting of sodium-calcium-magnesium phosphate	Total phosphorus Magnesium Calcium Sodium
11.17	Mono-sodium phosphate	Technically pure mono-sodium phosphate (NaH ₂ PO ₄ H ₂ O)	Total phosphorus Sodium
11.18	Sodium bicarbonate	Technically pure sodium bicarbonate (NaHCO ₃)	Sodium

⁽¹⁾ The nature of the source may be indicated additionally in the name or replace it.

⁽²⁾ The manufacturing process may be included in the name.

12. MISCELLANEOUS

Number	Name	Description	Compulsory declarations
(1)	(2)	(3)	(4)
12.01	Bakery and pasta products and by-products ⁽¹⁾	Product or by-product obtained from the manufacture of bread, including fine bakers' wares, biscuits or pasta	Starch Total sugar calculated as sucrose
12.02	Confectionery products and by-products ⁽¹⁾	Product or by-product obtained from the manufacture of confectionery including chocolate	Total sugar calculated as sucrose
12.03	Products and by-products of pastry and ice-cream making ⁽¹⁾	Product or by-product obtained from the manufacture of pastry, cakes or ice-cream	Starch Total sugar expressed as sucrose Crude fat
12.04	Fatty acids	By-product obtained during the deacidification, by means of lye or by distillation of oils and fats of unspecified vegetable or animal origin	Crude fat Moisture, if > 1 %
12.05	Salts of fatty acids ⁽²⁾	Product obtained by saponification of fatty acids with calcium, sodium or potassium hydroxide	Crude fat Ca (or Na or K, when appropriate)

⁽¹⁾ The name may be amended or supplemented to specify the agri-food process from which the feed material was obtained.

⁽²⁾ The name may be supplemented by an indication of the salt obtained.

13. PRODUCTS AND BY-PRODUCTS FROM FERMENTATION PROCESSES AND AMMONIUM SALTS

2	3	4
Name of product	Designation of nutritive principle or identity of micro-organism	Culture substrate (specifications, if any)
1.1.1.1. Protein product of fermentation obtained by culture of <i>Methylophilus methylotrophus</i> on methanol	<i>Methylophilus methylotrophus</i> NCIB strain 10.515	Methanol
1.1.2.1. Protein product of fermentation from natural gas obtained by culture of: <i>Methylococcus capsulatus</i> (Bath), <i>Alcaligenes acidovorans</i> , <i>Bacillus brevis</i> et <i>Bacillus firmus</i> , and the cells of which have been killed	<i>Methylococcus capsulatus</i> (Bath) NCIMB strain 11132 <i>Alcaligenes acidovorans</i> NCIMB strain 12387 <i>Bacillus brevis</i> strain NCIMB strain 13288 <i>Bacillus firmus</i> strain NCIMB strain 13280	Natural gas: (approx. 91 % methane, 5 % ethane, 2 % propane, 0,5 % isobutane, 0,5 % n-butane, 1 % other components), ammonia, mineral salts
All yeasts — obtained from the micro-organisms and substrates listed in columns 3 and 4 respectively — the cells of which have been killed —	<i>Saccharomyces cerevisiae</i> , <i>Saccharomyces carlsbergiensis</i> <i>Kluyveromyces lactis</i> , <i>Kluyveromyces fragilis</i> <i>Candida guilliermondii</i>	Molasses, distillery residues, cereals and products containing starch, fruit juice, whey, lactic acid and hydrolysed vegetable fibres
1.4.1.1. Mycelium, wet by-product from the production of penicillin, ensiled by means of <i>Lactobacillus brevis</i> , <i>plantarum</i> , <i>sake</i> , <i>collenoides</i> and <i>Streptococcus lactis</i> to inactivate the penicillin and heat treated	Nitrogenous compound <i>Penicillium chrysogenum</i> ATCC 48271	Different sources of carbohydrates and their hydrolysates

2	3	4
Name of product	Designation of nutritive principle or identity of micro-organism	Culture substrate (specifications, if any)
2.2.1. Ammonium lactate, produced by fermentation with <i>Lactobacillus bulgaricus</i>	$\text{CH}_3\text{CHOHCOONH}_4$	Whey
2.2.2. Ammonium acetate in aqueous solution	$\text{CH}_3\text{COONH}_4$	—
2.2.3. Ammonium sulfate in aqueous solution	$(\text{NH}_4)_2\text{SO}_4$	—
2.3.1. Concentrated liquid by-products from the production of L-glutamic acid by fermentation with <i>Corynebacterium melassecola</i>	Ammonium salts and other nitrogenous compounds	Sucrose, molasses, starch products and their hydrolysates
2.3.2. Concentrated liquid by-products from the production of L-lysine monohydrochloride by fermentation with <i>Brevibacterium lactofermentum</i>	Ammonium salts and other nitrogenous compounds	Sucrose, molasses, starch products and their hydrolysates

COMMISSION REGULATION (EU) No 243/2010

of 23 March 2010

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards Improvements to International Financial Reporting Standards (IFRSs)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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:

neutrality of the European Financial Reporting Advisory Group's (EFRAG's) opinions ⁽³⁾, the Standards Advice Review Group considered EFRAG's opinion on endorsement and advised the Commission that it is well-balanced and objective.

(4) Regulation (EC) No 1126/2008 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:

(1) By Commission Regulation (EC) No 1126/2008 ⁽²⁾ certain international standards and interpretations that were in existence at 15 October 2008 were adopted.

(2) In April 2009, the International Accounting Standards Board (IASB) published Improvements to International Financial Reporting Standards, hereinafter 'the Improvements to IFRSs', in the framework of its annual improvement process which aims at streamlining and clarifying the international accounting standards. Majority of the amendments are clarifications or corrections of existing IFRSs or amendments consequential to changes previously made to IFRS. Amendments to IFRS 8, IAS 17, IAS 36, IAS 39 involve changes to the existing requirements or additional guidance on the implementation of those requirements.

(3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that the Improvements to IFRSs meet the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002. In accordance with Commission Decision 2006/505/EC of 14 July 2006 setting up a Standards Advice Review Group to advise the Commission on the objectivity and

Article 1

The Annex to Regulation (EC) No 1126/2008 is amended as follows:

1. International Financial Reporting Standard (IFRS) 2, IFRS 5, IFRS 8 are amended as set out in the Annex to this Regulation;
2. International Accounting Standard (IAS) 1, IAS 7, IAS 17, IAS 36, IAS 38, IAS 39 are amended as set out in the Annex to this Regulation;
3. International Financial Reporting Interpretations Committee's (IFRIC) Interpretation 9 and IFRIC Interpretation 16 are amended as set out in the Annex to this Regulation.

Article 2

Each company shall apply the amendments to the standards referred to in Article 1, at the latest, as from the commencement date of its first financial year starting after 31 December 2009.

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 320, 29.11.2008, p. 1.

⁽³⁾ OJ L 199, 21.7.2006, p. 33.

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, 23 March 2010.

For the Commission
The President
José Manuel BARROSO

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS**Improvements to International Financial Reporting Standards**

Amendment to IFRS 2 *Share-based Payment*

Paragraphs 5 and 61 are amended.

SCOPE

- 5 As noted in paragraph 2, this IFRS ... However, an entity shall not apply this IFRS to transactions in which the entity acquires goods as part of the net assets acquired in a business combination as defined by IFRS 3 *Business Combinations* (as revised in 2008), in a combination of entities or businesses under common control as described in paragraphs B1–B4 of IFRS 3, or the contribution of a business on the formation of a joint venture as defined by IAS 31 *Interests in Joint Ventures*. Hence, equity instruments issued ... (and therefore within the scope of this IFRS).

EFFECTIVE DATE

- 61 IFRS 3 (as revised in 2008) and *Improvements to IFRSs* issued in April 2009 amended paragraph 5. An entity shall apply those amendments for annual periods beginning on or after 1 July 2009. Earlier application is permitted. If an entity applies IFRS 3 (revised 2008) for an earlier period, the amendments shall also be applied for that earlier period.

Amendment to IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*

Paragraphs 5B and 44E are added.

SCOPE

- 5B This IFRS specifies the disclosures required in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations. Disclosures in other IFRSs do not apply to such assets (or disposal groups) unless those IFRSs require:

- (a) specific disclosures in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations; or
- (b) disclosures about measurement of assets and liabilities within a disposal group that are not within the scope of the measurement requirement of IFRS 5 and such disclosures are not already provided in the other notes to the financial statements.

Additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations may be necessary to comply with the general requirements of IAS 1, in particular paragraphs 15 and 125 of that Standard.

EFFECTIVE DATE

- 44E Paragraph 5B was added by *Improvements to IFRSs* issued in April 2009. An entity shall apply that amendment prospectively for annual periods beginning on or after 1 January 2010. Earlier application is permitted. If an entity applies the amendment for an earlier period it shall disclose that fact.

Amendment to IFRS 8 *Operating Segments*

Paragraphs 23 and 36 are amended. Paragraph 35A is added.

DISCLOSURE**Information about profit or loss, assets and liabilities**

- 23 An entity shall report a measure of profit or loss for each reportable segment. An entity shall report a measure of total assets and liabilities for each reportable segment if such amounts are 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) ...

TRANSITION AND EFFECTIVE DATE

- 35A Paragraph 23 was amended by *Improvements to IFRSs* issued in April 2009. An entity shall apply that amendment for annual periods beginning on or after 1 January 2010. Earlier application is permitted. If an entity applies the amendment for an earlier period it shall disclose that fact.

- 36 Segment information for prior years that is reported as comparative information for the initial year of application (including application of the amendment to paragraph 23 made in April 2009) 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.

Amendment to IAS 1 *Presentation of Financial Statements*

Paragraph 69 is amended. Paragraph 139D is added.

STRUCTURE AND CONTENT

Statement of financial position

Current liabilities

- 69 An entity shall classify a liability as current when:**

- (a) it expects to settle the liability in its normal operating cycle;
- (b) it holds the liability primarily for the purpose of trading;
- (c) the liability is due to be settled within twelve months after the reporting period; or
- (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period (see paragraph 73). Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

An entity shall classify all other liabilities as non-current.

TRANSITION AND EFFECTIVE DATE

- 139D Paragraph 69 was amended by *Improvements to IFRSs* issued in April 2009. An entity shall apply that amendment for annual periods beginning on or after 1 January 2010. Earlier application is permitted. If an entity applies the amendment for an earlier period it shall disclose that fact.

Amendment to IAS 7 *Statement of Cash Flows*

Paragraph 16 is amended and paragraph 56 is added.

PRESENTATION OF A STATEMENT OF CASH FLOWS

Investing activities

- 16 The separate disclosure of cash flows arising from investing activities is important because the cash flows represent the extent to which expenditures have been made for resources intended to generate future income and cash flows. Only expenditures that result in a recognised asset in the statement of financial position are eligible for classification as investing activities. Examples of cash flows arising from investing activities are:

- (a) ...

EFFECTIVE DATE

- 56 Paragraph 16 was amended by *Improvements to IFRSs* issued in April 2009. An entity shall apply that amendment for annual periods beginning on or after 1 January 2010. Earlier application is permitted. If an entity applies the amendment for an earlier period it shall disclose that fact.

Amendment to IAS 17 *Leases*

Paragraphs 14 and 15 are deleted. Paragraphs 15A, 68A and 69A are added.

CLASSIFICATION OF LEASES

- 14 [Deleted]

- 15 [Deleted]

- 15A When a lease includes both land and buildings elements, an entity assesses the classification of each element as a finance or an operating lease separately in accordance with paragraphs 7–13. In determining whether the land element is an operating or a finance lease, an important consideration is that land normally has an indefinite economic life.

TRANSITIONAL PROVISIONS

68A An entity shall reassess the classification of land elements of unexpired leases at the date it adopts the amendments referred to in paragraph 69A on the basis of information existing at the inception of those leases. It shall recognise a lease newly classified as a finance lease retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*. However, if an entity does not have the information necessary to apply the amendments retrospectively, it shall:

- (a) apply the amendments to those leases on the basis of the facts and circumstances existing on the date it adopts the amendments; and
- (b) recognise the asset and liability related to a land lease newly classified as a finance lease at their fair values on that date; any difference between those fair values is recognised in retained earnings.

EFFECTIVE DATE

69A Paragraphs 14 and 15 were deleted, and paragraphs 15A and 68A were added as part of *Improvements to IFRSs* issued in April 2009. An entity shall apply those amendments for annual periods beginning on or after 1 January 2010. Earlier application is permitted. If an entity applies the amendments for an earlier period it shall disclose that fact.

Amendment to IAS 36 *Impairment of Assets*

Paragraph 80 is amended and paragraph 140E is added.

CASH-GENERATING UNITS AND GOODWILL

Recoverable amount and carrying amount of a cash-generating unit*Goodwill**Allocating goodwill to cash-generating units*

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:

- (a) represent the lowest level within the entity at which the goodwill is monitored for internal management purposes; and
- (b) not be larger than an operating segment as defined by paragraph 5 of IFRS 8 *Operating Segments* before aggregation.

TRANSITIONAL PROVISIONS AND EFFECTIVE DATE

140E *Improvements to IFRSs* issued in April 2009 amended paragraph 80(b). An entity shall apply that amendment prospectively for annual periods beginning on or after 1 January 2010. Earlier application is permitted. If an entity applies the amendment for an earlier period it shall disclose that fact.

Amendment to IAS 38 *Intangible Assets*

Paragraphs 36, 37, 40, 41 and 130C are amended and paragraph 130E is added.

RECOGNITION AND MEASUREMENT

Acquisition as part of a business combination*Measuring the fair value of an intangible asset acquired in a business combination*

36 An intangible asset acquired in a business combination might be separable, but only together with a related contract, identifiable asset or liability. In such cases, the acquirer recognises the intangible asset separately from goodwill, but together with the related item.

- 37 The acquirer may recognise a group of complementary intangible assets as a single asset provided the individual assets in the group have similar useful lives. For example, the terms 'brand' and 'brand name' are often used as synonyms for trademarks and other marks. However, the former are general marketing terms that are typically used to refer to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise.
- 40 If no active market exists for an intangible asset, its fair value is the amount that the entity would have paid for the asset, at the acquisition date, in an arm's length transaction between knowledgeable and willing parties, on the basis of the best information available. In determining this amount, an entity considers the outcome of recent transactions for similar assets. For example, an entity may apply multiples reflecting current market transactions to factors that drive the profitability of the asset (such as revenue, operating profit or earnings before interest, tax, depreciation and amortisation).
- 41 Entities that are involved in the purchase and sale of intangible assets may have developed techniques for estimating their fair values indirectly. These techniques may be used for initial measurement of an intangible asset acquired in a business combination if their objective is to estimate fair value and if they reflect current transactions and practices in the industry to which the asset belongs. These techniques include, for example:
- (a) discounting estimated future net cash flows from the asset; or
 - (b) estimating the costs the entity avoids by owning the intangible asset and not needing:
 - (i) to license it from another party in an arm's length transaction (as in the 'relief from royalty' approach, using discounted net cash flows); or
 - (ii) to recreate or replace it (as in the cost approach).

TRANSITIONAL PROVISIONS AND EFFECTIVE DATE

- 130C IFRS 3 (as revised in 2008) amended paragraphs 12, 33–35, 68, 69, 94 and 130, deleted paragraphs 38 and 129 and added paragraph 115A. *Improvements to IFRSs* issued in April 2009 amended paragraphs 36 and 37. An entity shall apply those amendments prospectively for annual periods beginning on or after 1 July 2009. Therefore, amounts recognised for intangible assets and goodwill in prior business combinations shall not be adjusted. If an entity applies IFRS 3 (revised 2008) for an earlier period, it shall apply the amendments for that earlier period and disclose that fact.
- 130E *Improvements to IFRSs* issued in April 2009 amended paragraphs 40 and 41. An entity shall apply those amendments prospectively for annual periods beginning on or after 1 July 2009. Earlier application is permitted. If an entity applies the amendments for an earlier period it shall disclose that fact.

Amendment to IAS 39 *Financial Instruments: Recognition and Measurement*

Paragraphs 2(g), 80, 97, 100 and 108C are amended and paragraph 103K is added.

SCOPE

- 2 This Standard shall be applied by all entities to all types of financial instruments except:**

(a) ...

(g) **any forward contract between an acquirer and a selling shareholder to buy or sell an acquiree that will result in a business combination at a future acquisition date. The term of the forward contract should not exceed a reasonable period normally necessary to obtain any required approvals and to complete the transaction.**

(h) ...

HEDGING

Hedged items*Qualifying items*

- 80 For hedge accounting purposes, only assets, liabilities, firm commitments or highly probable forecast transactions that involve a party external to the entity can be designated as hedged items. It follows that hedge accounting can be applied to transactions between entities in the same group only in the individual or separate financial statements of those entities and not in the consolidated financial statements of the group. As an exception ...

Hedge accounting*Cash flow hedges*

- 97 **If a hedge of a forecast transaction subsequently results in the recognition of a financial asset or a financial liability, the associated gains or losses that were recognised in other comprehensive income in accordance with paragraph 95 shall be reclassified from equity to profit or loss as a reclassification adjustment (see IAS 1 (as revised in 2007)) in the same period or periods during which the hedged forecast cash flows affect profit or loss (such as in the periods that interest income or interest expense is recognised). However, if an entity expects that all or a portion of a loss recognised in other comprehensive income will not be recovered in one or more future periods, it shall reclassify into profit or loss as a reclassification adjustment the amount that is not expected to be recovered.**
- 100 **For cash flow hedges other than those covered by paragraphs 97 and 98, amounts that had been recognised in other comprehensive income shall be reclassified from equity to profit or loss as a reclassification adjustment (see IAS 1 (revised 2007)) in the same period or periods during which the hedged forecast cash flows affect profit or loss (for example, when a forecast sale occurs).**

EFFECTIVE DATE AND TRANSITION

- 103K *Improvements to IFRSs* issued in April 2009 amended paragraphs 2(g), 97, 100 and AG30(g). An entity shall apply the amendments to paragraphs 2(g), 97 and 100 prospectively to all unexpired contracts for annual periods beginning on or after 1 January 2010. An entity shall apply the amendment to paragraph AG30(g) for annual periods beginning on or after 1 January 2010. Earlier application is permitted. If an entity applies the amendment for an earlier period it shall disclose that fact.

- 108C Paragraphs 9, 73 and AG8 were amended and paragraph 50A added by *Improvements to IFRSs* issued in May 2008. Paragraph 80 was amended by *Improvements to IFRSs* issued in April 2009. An entity shall apply those amendments for annual periods beginning on or after 1 January 2009. An entity shall apply the amendments in paragraphs 9 and 50A as of the date and in the manner it applied the 2005 amendments described in paragraph 105A. Earlier application of all the amendments is permitted. If an entity applies the amendments for an earlier period it shall disclose that fact.

Amendment to application guidance on IAS 39 *Financial Instruments: Recognition and Measurement*

Paragraph AG30(g) is amended.

EMBEDDED DERIVATIVES (PARAGRAPHS 10–13)

- AG30 The economic characteristics and risks of an embedded derivative are not closely related to the host contract (paragraph 11(a)) in the following examples. In these examples, assuming the conditions in paragraph 11(b) and (c) are met, an entity accounts for the embedded derivative separately from the host contract.

...

- (g) A call, put, or prepayment option embedded in a host debt contract or host insurance contract is not closely related to the host contract unless:

- (i) the option's exercise price is approximately equal on each exercise date to the amortised cost of the host debt instrument or the carrying amount of the host insurance contract; or

- (ii) the exercise price of a prepayment option reimburses the lender for an amount up to the approximate present value of lost interest for the remaining term of the host contract. Lost interest is the product of the principal amount prepaid multiplied by the interest rate differential. The interest rate differential is the excess of the effective interest rate of the host contract over the effective interest rate the entity would receive at the prepayment date if it reinvested the principal amount prepaid in a similar contract for the remaining term of the host contract.

The assessment of whether the call or put option is closely related to the host debt contract is made before separating the equity element of a convertible debt instrument in accordance with IAS 32.

(h) ...

Amendment to IFRIC 9 *Reassessment of Embedded Derivatives*

Paragraph 5 is amended and paragraph 11 is added.

SCOPE

- 5 This interpretation does not apply to embedded derivatives in contracts acquired in:
- (a) a business combination (as defined in IFRS 3 *Business Combinations* as revised in 2008);
 - (b) a combination of entities or businesses under common control as described in paragraphs B1–B4 of IFRS 3 (revised 2008); or
 - (c) the formation of a joint venture as defined in IAS 31 *Interests in Joint Ventures*
- or their possible reassessment at the date of acquisition ⁽¹⁾.

EFFECTIVE DATE AND TRANSITION

- 11 Paragraph 5 was amended by *Improvements to IFRSs* issued in April 2009. An entity shall apply that amendment prospectively for annual periods beginning on or after 1 July 2009. If an entity applies IFRS 3 (as revised in 2008) for an earlier period, it shall apply the amendment for that earlier period and disclose that fact.

Amendment to IFRIC Interpretation 16 *Hedges of a Net Investment in a Foreign Operation*

Paragraphs 14 and 18 are amended.

CONSENSUS

Where the hedging instrument can be held

- 14 A derivative or a non-derivative instrument (or a combination of derivative and non-derivative instruments) may be designated as a hedging instrument in a hedge of a net investment in a foreign operation. The hedging instrument(s) may be held by any entity or entities within the group, as long as the designation, documentation and effectiveness requirements of IAS 39 paragraph 88 that relate to a net investment hedge are satisfied. In particular, the hedging strategy of the group should be clearly documented because of the possibility of different designations at different levels of the group.

EFFECTIVE DATE

- 18 An entity shall apply this Interpretation for annual periods beginning on or after 1 October 2008. An entity shall apply the amendment to paragraph 14 made by *Improvements to IFRSs* issued in April 2009 for annual periods beginning on or after 1 July 2009. Earlier application of both is permitted. If an entity applies this Interpretation for a period beginning before 1 October 2008, or the amendment to paragraph 14 before 1 July 2009, it shall disclose that fact.

⁽¹⁾ IFRS 3 (as revised in 2008) addresses the acquisition of contracts with embedded derivatives in a business combination.

COMMISSION REGULATION (EU) No 244/2010**of 23 March 2010****amending Regulation (EC) No 1126/2008 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) 2****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 1126/2008 ⁽²⁾ certain international accounting standards and interpretations that were in existence at 15 October 2008 were adopted.
- (2) On 18 June 2009, the International Accounting Standards Board (IASB) published Amendments to International Financial Reporting Standard (IFRS) 2 Share-based Payment, hereinafter 'amendment to IFRS 2'. The amendment to IFRS 2 provides clarification on the accounting treatment of share-based transactions in which the supplier of the goods or services is paid in cash and the obligation is incurred by another group entity (group cash-settled share-based payment transactions).
- (3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that the amendment to IFRS 2 meets the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002. In accordance with Commission Decision 2006/505/EC of 14 July 2006 setting up a Standards Advice Review Group to advise the Commission on the objectivity and neutrality of the European Financial Reporting Advisory Group's (EFRAG's) opinions ⁽³⁾, the Standards Advice Review

Group considered EFRAG's opinion on endorsement and advised the Commission that it is well-balanced and objective.

- (4) Regulation (EC) No 1126/2008 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

The Annex to Regulation (EC) No 1126/2008 is amended as follows:

1. International Financial Reporting Standard 2 Share-based Payment is amended in accordance with the Amendments to International Financial Reporting Standard IFRS 2 Share-based Payment, as set out in the Annex to this Regulation;
2. International Financial Reporting Interpretations Committee's (IFRIC) Interpretation 8 and IFRIC Interpretation 11 are deleted.

Article 2

Each company shall apply the amendments, as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after 31 December 2009.

*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, 23 March 2010.

*For the Commission**The President*

José Manuel BARROSO

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.⁽²⁾ OJ L 320, 29.11.2008, p. 1.⁽³⁾ OJ L 199, 21.7.2006, p. 33.

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IFRS 2	Amendments to IFRS 2 Share-based Payment
--------	--

Amendments to IFRS 2 *Share-based Payment***SCOPE**

Paragraph 2 is amended and paragraph 3 is deleted and paragraph 3A is added.

- 2 An entity shall apply this IFRS in accounting for all share-based payment transactions, whether or not the entity can identify specifically some or all of the goods or services received, including:

- (a) *equity-settled share-based payment transactions,*
- (b) *cash-settled share-based payment transactions, and*
- (c) transactions in which the entity receives or acquires goods or services and the terms of the arrangement provide either the entity or the supplier of those goods or services with a choice of whether the entity settles the transaction in cash (or other assets) or by issuing equity instruments,

except as noted in paragraphs 3A–6. In the absence of specifically identifiable goods or services, other circumstances may indicate that goods or services have been (or will be) received, in which case this IFRS applies.

- 3 [Deleted]

- 3A A share-based payment transaction may be settled by another group entity (or a shareholder of any group entity) on behalf of the entity receiving or acquiring the goods or services. Paragraph 2 also applies to an entity that

- (a) receives goods or services when another entity in the same group (or a shareholder of any group entity) has the obligation to settle the share-based payment transaction, or
- (b) has an obligation to settle a share-based payment transaction when another entity in the same group receives the goods or services

unless the transaction is clearly for a purpose other than payment for goods or services supplied to the entity receiving them.

EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS

Paragraph 13A is added as follows.

Overview

- 13A In particular, if the identifiable consideration received (if any) by the entity appears to be less than the fair value of the equity instruments granted or liability incurred, typically this situation indicates that other consideration (i.e. unidentifiable goods or services) has been (or will be) received by the entity. The entity shall measure the identifiable goods or services received in accordance with this IFRS. The entity shall measure the unidentifiable goods or services received (or to be received) as the difference between the fair value of the share-based payment and the fair value of any identifiable goods or services received (or to be received). The entity shall measure the unidentifiable goods or services received at the grant date. However, for cash-settled transactions, the liability shall be remeasured at the end of each reporting period until it is settled in accordance with paragraphs 30–33.

Share-based payment transactions among group entities

After paragraph 43, a heading and paragraphs 43A–43D are added.

SHARE-BASED PAYMENT TRANSACTIONS AMONG GROUP ENTITIES (2009 AMENDMENTS)

- 43A For share-based payment transactions among group entities, in its separate or individual financial statements, the entity receiving the goods or services shall measure the goods or services received as either an equity-settled or a cash-settled share-based payment transaction by assessing:

(a) the nature of the awards granted, and

(b) its own rights and obligations.

The amount recognised by the entity receiving the goods or services may differ from the amount recognised by the consolidated group or by another group entity settling the share-based payment transaction.

43B The entity receiving the goods or services shall measure the goods or services received as an equity-settled share-based payment transaction when:

(a) the awards granted are its own equity instruments, or

(b) the entity has no obligation to settle the share-based payment transaction.

The entity shall subsequently remeasure such an equity-settled share-based payment transaction only for changes in non-market vesting conditions in accordance with paragraphs 19–21. In all other circumstances, the entity receiving the goods or services shall measure the goods or services received as a cash-settled share-based payment transaction.

43C The entity settling a share-based payment transaction when another entity in the group receives the goods or services shall recognise the transaction as an equity-settled share-based payment transaction only if it is settled in the entity's own equity instruments. Otherwise, the transaction shall be recognised as a cash-settled share-based payment transaction.

43D Some group transactions involve repayment arrangements that require one group entity to pay another group entity for the provision of the share-based payments to the suppliers of goods or services. In such cases, the entity that receives the goods or services shall account for the share-based payment transaction in accordance with paragraph 43B regardless of intragroup repayment arrangements.

EFFECTIVE DATE

Paragraph 63, a heading and paragraph 64 are added.

63 An entity shall apply the following amendments made by *Group Cash-settled Share-based Payment Transactions* issued in June 2009 retrospectively, subject to the transitional provisions in paragraphs 53–59, in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2010:

(a) the amendment of paragraph 2, the deletion of paragraph 3 and the addition of paragraphs 3A and 43A–43D and of paragraphs B45, B47, B50, B54, B56–B58 and B60 in Appendix B in respect of the accounting for transactions among group entities.

(b) the revised definitions in Appendix A of the following terms:

— cash-settled share-based payment transaction,

— equity-settled share-based payment transaction,

— share-based payment arrangement, and

— share-based payment transaction.

If the information necessary for retrospective application is not available, an entity shall reflect in its separate or individual financial statements the amounts previously recognised in the group's consolidated financial statements. Earlier application is permitted. If an entity applies the amendments for a period beginning before 1 January 2010, it shall disclose that fact.

WITHDRAWAL OF INTERPRETATIONS

64 *Group Cash-settled Share-based Payment Transactions* issued in June 2009 supersedes IFRIC 8 *Scope of IFRS 2* and IFRIC 11 *IFRS 2 — Group and Treasury Share Transactions*. The amendments made by that document incorporated the previous requirements set out in IFRIC 8 and IFRIC 11 as follows:

- (a) amended paragraph 2 and added paragraph 13A in respect of the accounting for transactions in which the entity cannot identify specifically some or all of the goods or services received. Those requirements were effective for annual periods beginning on or after 1 May 2006.
- (b) added paragraphs B46, B48, B49, B51–B53, B55, B59 and B61 in Appendix B in respect of the accounting for transactions among group entities. Those requirements were effective for annual periods beginning on or after 1 March 2007.

Those requirements were applied retrospectively in accordance with the requirements of IAS 8, subject to the transitional provisions of IFRS 2.

DEFINED TERMS

In Appendix A, the following definitions are amended and a footnote is added.

cash-settled share-based payment transaction

A **share-based payment transaction** in which the entity acquires goods or services by incurring a liability to transfer cash or other assets to the supplier of those goods or services for amounts that are based on the price (or value) of **equity instruments** (including shares or **share options**) of the entity or another group entity.

equity-settled share-based payment transaction

A **share-based payment transaction** in which the entity

- (a) receives goods or services as consideration for its own **equity instruments** (including shares or **share options**), or
- (b) receives goods or services but has no obligation to settle the transaction with the supplier.

share-based payment arrangement

An agreement between the entity (or another group ^(a) entity or any shareholder of any group entity) and another party (including an employee) that entitles the other party to receive

- (a) cash or other assets of the entity for amounts that are based on the price (or value) of **equity instruments** (including shares or **share options**) of the entity or another group entity, or
- (b) **equity instruments** (including shares or **share options**) of the entity or another group entity,

provided the specified **vesting conditions**, if any, are met.

^(a) A 'group' is defined in paragraph 4 of IAS 27 *Consolidated and Separate Financial Statements* as 'a parent and its subsidiaries' from the perspective of the reporting entity's ultimate parent.

share-based payment transaction

A transaction in which the entity

- (a) receives goods or services from the supplier of those goods or services (including an employee) in a **share-based payment arrangement**, or
- (b) incurs an obligation to settle the transaction with the supplier in a **share-based payment arrangement** when another group entity receives those goods or services.

SCOPE OF IFRS 2

In Appendix B *Application guidance*, a heading and paragraphs B45–B61 are added.

Share-based payment transactions among group entities (2009 amendments)

B45 Paragraphs 43A–43C address the accounting for share-based payment transactions among group entities in each entity's separate or individual financial statements. Paragraphs B46–B61 discuss how to apply the requirements in paragraphs 43A–43C. As noted in paragraph 43D, share-based payment transactions among group entities may take place for a variety of reasons depending on facts and circumstances. Therefore, this discussion is not exhaustive and assumes that when the entity receiving the goods or services has no obligation to settle the transaction, the transaction is a parent's equity contribution to the subsidiary, regardless of any intragroup repayment arrangements.

B46 Although the discussion below focuses on transactions with employees, it also applies to similar share-based payment transactions with suppliers of goods or services other than employees. An arrangement between a parent and its subsidiary may require the subsidiary to pay the parent for the provision of the equity instruments to the employees. The discussion below does not address how to account for such an intragroup payment arrangement.

B47 Four issues are commonly encountered in share-based payment transactions among group entities. For convenience, the examples below discuss the issues in terms of a parent and its subsidiary.

Share-based payment arrangements involving an entity's own equity instruments

B48 The first issue is whether the following transactions involving an entity's own equity instruments should be accounted for as equity-settled or as cash-settled in accordance with the requirements of this IFRS:

- (a) an entity grants to its employees rights to equity instruments of the entity (e.g. share options), and either chooses or is required to buy equity instruments (i.e. treasury shares) from another party, to satisfy its obligations to its employees; and
- (b) an entity's employees are granted rights to equity instruments of the entity (e.g. share options), either by the entity itself or by its shareholders, and the shareholders of the entity provide the equity instruments needed.

B49 The entity shall account for share-based payment transactions in which it receives services as consideration for its own equity instruments as equity-settled. This applies regardless of whether the entity chooses or is required to buy those equity instruments from another party to satisfy its obligations to its employees under the share-based payment arrangement. It also applies regardless of whether:

- (a) the employee's rights to the entity's equity instruments were granted by the entity itself or by its shareholder(s); or
- (b) the share-based payment arrangement was settled by the entity itself or by its shareholder(s).

B50 If the shareholder has an obligation to settle the transaction with its investee's employees, it provides equity instruments of its investee rather than its own. Therefore, if its investee is in the same group as the shareholder, in accordance with paragraph 43C, the shareholder shall measure its obligation in accordance with the requirements applicable to cash-settled share-based payment transactions in the shareholder's separate financial statements and those applicable to equity-settled share-based payment transactions in the shareholder's consolidated financial statements.

Share-based payment arrangements involving equity instruments of the parent

B51 The second issue concerns share-based payment transactions between two or more entities within the same group involving an equity instrument of another group entity. For example, employees of a subsidiary are granted rights to equity instruments of its parent as consideration for the services provided to the subsidiary.

B52 Therefore, the second issue concerns the following share-based payment arrangements:

- (a) a parent grants rights to its equity instruments directly to the employees of its subsidiary: the parent (not the subsidiary) has the obligation to provide the employees of the subsidiary with the equity instruments; and
- (b) a subsidiary grants rights to equity instruments of its parent to its employees: the subsidiary has the obligation to provide its employees with the equity instruments.

A parent grants rights to its equity instruments to the employees of its subsidiary (paragraph B 52(a))

B53 The subsidiary does not have an obligation to provide its parent's equity instruments to the subsidiary's employees. Therefore, in accordance with paragraph 43B, the subsidiary shall measure the services received from its employees in accordance with the requirements applicable to equity-settled share-based payment transactions, and recognise a corresponding increase in equity as a contribution from the parent.

B54 The parent has an obligation to settle the transaction with the subsidiary's employees by providing the parent's own equity instruments. Therefore, in accordance with paragraph 43C, the parent shall measure its obligation in accordance with the requirements applicable to equity-settled share-based payment transactions.

A subsidiary grants rights to equity instruments of its parent to its employees (paragraph B 52(b))

B55 Because the subsidiary does not meet either of the conditions in paragraph 43B, it shall account for the transaction with its employees as cash-settled. This requirement applies irrespective of how the subsidiary obtains the equity instruments to satisfy its obligations to its employees.

Share-based payment arrangements involving cash-settled payments to employees

B56 The third issue is how an entity that receives goods or services from its suppliers (including employees) should account for share-based arrangements that are cash-settled when the entity itself does not have any obligation to make the required payments to its suppliers. For example, consider the following arrangements in which the parent (not the entity itself) has an obligation to make the required cash payments to the employees of the entity:

- (a) the employees of the entity will receive cash payments that are linked to the price of its equity instruments.
- (b) the employees of the entity will receive cash payments that are linked to the price of its parent's equity instruments.

B57 The subsidiary does not have an obligation to settle the transaction with its employees. Therefore, the subsidiary shall account for the transaction with its employees as equity-settled, and recognise a corresponding increase in equity as a contribution from its parent. The subsidiary shall remeasure the cost of the transaction subsequently for any changes resulting from non-market vesting conditions not being met in accordance with paragraphs 19–21. This differs from the measurement of the transaction as cash-settled in the consolidated financial statements of the group.

B58 Because the parent has an obligation to settle the transaction with the employees, and the consideration is cash, the parent (and the consolidated group) shall measure its obligation in accordance with the requirements applicable to cash-settled share-based payment transactions in paragraph 43C.

Transfer of employees between group entities

B59 The fourth issue relates to group share-based payment arrangements that involve employees of more than one group entity. For example, a parent might grant rights to its equity instruments to the employees of its subsidiaries, conditional upon the completion of continuing service with the group for a specified period. An employee of one subsidiary might transfer employment to another subsidiary during the specified vesting period without the employee's rights to equity instruments of the parent under the original share-based payment arrangement being affected. If the subsidiaries have no obligation to settle the share-based payment transaction with their employees, they account for it as an equity-settled transaction. Each subsidiary shall measure the services received from the employee by reference to the fair value of the equity instruments at the date the rights to those equity instruments were originally granted by the parent as defined in Appendix A, and the proportion of the vesting period the employee served with each subsidiary.

- B60 If the subsidiary has an obligation to settle the transaction with its employees in its parent's equity instruments, it accounts for the transaction as cash-settled. Each subsidiary shall measure the services received on the basis of grant date fair value of the equity instruments for the proportion of the vesting period the employee served with each subsidiary. In addition, each subsidiary shall recognise any change in the fair value of the equity instruments during the employee's service period with each subsidiary.
- B61 Such an employee, after transferring between group entities, may fail to satisfy a vesting condition other than a market condition as defined in Appendix A, e.g. the employee leaves the group before completing the service period. In this case, because the vesting condition is service to the group, each subsidiary shall adjust the amount previously recognised in respect of the services received from the employee in accordance with the principles in paragraph 19. Hence, if the rights to the equity instruments granted by the parent do not vest because of an employee's failure to meet a vesting condition other than a market condition, no amount is recognised on a cumulative basis for the services received from that employee in the financial statements of any group entity.
-

COMMISSION REGULATION (EU) No 245/2010

of 23 March 2010

derogating from Regulation (EC) No 288/2009 as regards the deadline for Member States to notify their strategies to the Commission and the deadline for the Commission to decide on the final allocation of the aid in the framework of a School Fruit Scheme

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾, and in particular Article 103h(f) in conjunction with Article 4 thereof,

Whereas:

- (1) In accordance with Article 4(1) of Commission Regulation (EC) No 288/2009 of 7 April 2009 laying down detailed rules for applying Council Regulation (EC) No 1234/2007 as regards Community aid for supplying fruit and vegetables, processed fruit and vegetables and banana products to children in educational establishments, in the framework of a School Fruit Scheme ⁽²⁾, Member States applying for the aid referred to in the first paragraph of Article 103ga of Regulation (EC) No 1234/2007 for a period running from 1 August to 31 July should notify their strategy to the Commission by 31 January of the year in which that period starts.
- (2) A number of Member States have faced difficulties in meeting that deadline, amongst others because they need to assess the effectiveness of their scheme following its first year of implementation.
- (3) In order to give Member States additional time to evaluate their scheme and, where necessary, to modify their strategy, they should be allowed, as a transitional measure, to notify their strategy for the period running from 1 August 2010 to 31 July 2011 until 28 February 2010.

(4) Similarly, the deadline for the Commission to decide on the final allocation of the aid for the period running from 1 August 2010 to 31 July 2011 laid down in the third subparagraph of Article 4(4) of Regulation (EC) No 288/2009 should be extended until 30 April 2010.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

1. By way of derogation from Article 4(1) of Regulation (EC) No 288/2009, Member States may notify their strategy for the period running from 1 August 2010 to 31 July 2011 by 28 February 2010 at the latest.

2. By way of derogation from the third subparagraph of Article 4(4) of Regulation (EC) No 288/2009, the Commission shall decide on the final allocation of the aid for the period running from 1 August 2010 to 31 July 2011 by 30 April 2010.

Article 2

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

It shall apply as from 1 February 2010.

It shall expire on 30 April 2010.

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

Done at Brussels, 23 March 2010.

For the Commission

The President

José Manuel BARROSO

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 94, 8.4.2009, p. 38.

COMMISSION REGULATION (EU) No 246/2010**of 23 March 2010****amending Regulation (EEC) No 989/89 as regards the classification of padded waistcoats in the Combined Nomenclature**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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) Commission Regulation (EEC) No 989/89⁽²⁾ lays down classification criteria applicable to anoraks (including ski-jackets), wind-cheaters and similar articles of CN codes 6101, 6102, 6201 and 6202.

(2) Garments of the above-mentioned headings are generally worn over other clothing and ensure a protection against the weather (Harmonized System Explanatory Notes to headings 6101, 6102, 6201 and 6202, first paragraph) and, consequently, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles falling within those headings must have long sleeves. Nevertheless, padded waistcoats, despite the fact that they have no sleeves at all, should be covered by those headings because they are worn over all other clothing for protection against the weather, and because of their padding (See also Harmonized System Explanatory Notes to headings 6101, 6102, 6201 and 6202, second paragraph).

(3) In order to ensure uniform interpretation of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, with regard to the tariff classification of padded waistcoats, it is therefore necessary to specify that padded waistcoats are to be classified in headings 6101, 6102, 6201 or 6202 although they have no sleeves.

(4) Regulation (EEC) No 989/89 should therefore be amended accordingly.

(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

In Article 1 of Regulation (EEC) No 989/89 the following paragraph is added:

‘By derogation from the first paragraph those headings shall include padded waistcoats, despite the fact that they have no sleeves.’

Article 2

This Regulation shall enter into force on the twentieth 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, 23 March 2010.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 106, 18.4.1989, p. 25.

COMMISSION REGULATION (EU) No 247/2010**of 23 March 2010****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾,Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules for Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector ⁽²⁾, and in particular Article 138(1) thereof,

Whereas:

Regulation (EC) No 1580/2007 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 Annex XV, Part A thereto,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 are fixed in the Annex hereto.

Article 2

This Regulation shall enter into force on 24 March 2010.

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

Done at Brussels, 23 March 2010.

*For the Commission,
On behalf of the President,**Jean-Luc DEMARTY
Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.⁽²⁾ OJ L 350, 31.12.2007, p. 1.

ANNEX

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	IL	130,0
	JO	62,0
	MA	90,3
	TN	129,0
	TR	92,5
	ZZ	100,8
0707 00 05	JO	119,8
	MA	71,3
	MK	124,9
	TR	122,3
	ZZ	109,6
0709 90 70	JO	97,9
	MA	164,3
	TR	105,2
	ZZ	122,5
0805 10 20	EG	44,9
	IL	58,8
	MA	51,6
	TN	47,5
	TR	64,5
	ZZ	53,5
0805 50 10	EG	66,4
	IL	91,6
	MA	53,9
	TR	69,2
	ZZ	70,3
0808 10 80	AR	88,1
	BR	87,1
	CA	99,1
	CL	85,5
	CN	70,3
	MK	24,7
	US	129,5
	UY	68,2
	ZZ	81,6
0808 20 50	AR	79,9
	CL	69,3
	CN	94,1
	US	134,2
	ZA	94,2
	ZZ	94,3

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

DECISIONS

COMMISSION DECISION

of 19 March 2010

advancing the date for the payment of the second instalment of the restructuring aid granted for the marketing year 2009/2010 under Council Regulation (EC) No 320/2006

(notified under document C(2010) 1710)

(2010/176/EU)

THE EUROPEAN COMMISSION,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty on the Functioning of the European Union,

Article 1

Having regard to Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation (EC) No 1290/2005 on the financing of the common agricultural policy ⁽¹⁾, and in particular Article 10(5) thereof,

By way of derogation from Article 10(4) of Regulation (EC) No 320/2006, Member States may pay 100 % of the restructuring aid provided for in Article 3 of that Regulation in respect of the marketing year 2009/2010 in one instalment. In such case, the payment shall be due in June 2010.

Whereas:

Member States shall inform the Commission by 31 March 2010 if they want to make use of the possibility provided for in the first paragraph.

(1) Article 10(5) of Regulation (EC) No 320/2006 allows the Commission to advance the dates for the payment of the aids granted under the temporary scheme for the restructuring of the sugar industry established by that Regulation.

Article 2

This Decision is addressed to the Member States.

(2) Since the necessary financial resources are available in the restructuring fund referred to in Article 1 of Regulation (EC) No 320/2006, Member States should be given the possibility to advance the date for the payment of the second instalment of the restructuring aid granted in the marketing year 2009/2010 to undertakings, growers and machinery contractors which renounced their quota as of 1 October 2009 to the date of the payment of the first instalment,

Done at Brussels, 19 March 2010.

For the Commission
Dacian CIOLOȘ
Member of the Commission

⁽¹⁾ OJ L 58, 28.2.2006, p. 42.

COMMISSION DECISION

of 23 March 2010

amending Decision 2006/109/EC by accepting three offers to join the joint price undertaking accepted in connection with the anti-dumping proceeding concerning imports of certain castings originating in the People's Republic of China

(2010/177/EU)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community ⁽¹⁾ (the 'basic Regulation'), and in particular Articles 8 and 11(3) thereof,

After consulting the Advisory Committee,

Whereas:

(EC) No 426/2008 ⁽⁶⁾ amended the definitive Regulation and assigned an individual duty rate of 28,6 % to the exporting producers HanDan County Yan Yuan Smelting and Casting Co., Ltd (HanDan), XianXian Guozhuang Precision Casting Co., Ltd (XianXian) and Wuxi Norlong Foundry Co., Ltd (Norlong).

(5) Following a request for NEPT based on Article 1(4) of the definitive Regulation, the Council, by Regulation (EC) No 282/2009 ⁽⁷⁾ amended the definitive Regulation and assigned an individual duty rate of 28,6 % to the exporting producer Weifang Stable Casting Co., Ltd (Weifang).

(6) It is recalled that all four exporting producers received individual treatment (IT) during the NEPT investigation.

A. PROCEDURE

(1) The Council, by Regulation (EC) No 1212/2005 ⁽²⁾ (the definitive Regulation), imposed a definitive anti-dumping duty on imports of certain castings originating in the People's Republic of China (PRC). This Regulation was last amended by Council Regulation (EC) No 500/2009 ⁽³⁾.

(7) Two of the four above-mentioned exporting producers granted NEPT (XianXian and Weifang) submitted together with the CCCME formal offers to join the joint liability undertaking accepted by the Commission.

(2) The Commission, by Decision 2006/109/EC ⁽⁴⁾ accepted a joint price undertaking from the China Chamber of Commerce for Import and Export of Machinery and Electronics Products (CCCME) together with 20 cooperating Chinese companies or cooperating groups of companies. This Decision was amended by Commission Decision 2008/437/EC ⁽⁵⁾.

(8) On 10 June 2009, the Commission, by a notice in the *Official Journal of the European Union* ⁽⁸⁾, initiated a partial interim review of the definitive measures. The review is limited in scope to the examination of the form of the measures and in particular to the examination of the acceptability and workability of undertakings offered by exporting producers in the PRC.

(3) The definitive Regulation gives the possibility to new Chinese exporting producers to be granted the same treatment as the cooperating companies in the original investigation, on the condition that these producers have been granted the new exporting producer treatment (NEPT) in accordance with Article 1(4) of Regulation (EC) No 1212/2005.

(9) After the initiation of the partial interim review of the measures, yet another exporting producer granted NEPT, HanDan, submitted within the deadline, together with the CCCME a formal offer to join the joint liability undertaking accepted by the Commission.

(4) Following three requests for NEPT based on Article 1(4) of the definitive Regulation, the Council, by Regulation

(10) Another exporting producer granted NEPT, Norlong, submitted that it does not wish to adhere to the joint undertaking accepted by the Commission, but offered, within the deadline, a separate undertaking.

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

⁽²⁾ OJ L 199, 29.7.2005, p. 1.

⁽³⁾ OJ L 151, 16.6.2009, p. 6.

⁽⁴⁾ OJ L 47, 17.2.2006, p. 59.

⁽⁵⁾ OJ L 153, 12.6.2008, p. 37.

⁽⁶⁾ OJ L 129, 17.5.2008, p. 1.

⁽⁷⁾ OJ L 94, 8.4.2009, p. 1.

⁽⁸⁾ OJ C 131, 10.6.2009, p. 18.

- (11) On 15 December 2009, the essential facts and considerations on the basis of which it was intended to accept the offers to join the joint price undertaking submitted by CCCME and HanDan, by CCCME and XianXian and by CCCME and Weifang and to reject the undertaking offered by Norlong were disclosed to interested parties. They were given the opportunity to comment. Their comments have been assessed before taking a final decision.

B. UNDERTAKING OFFERS

- (12) With regard to the undertaking offer submitted by CCCME together with Handan, XianXian and Weifang, it is noted that they are identical to the collective undertaking offer accepted by Decision 2006/109/EC and thus the CCCME and the three exporting producers undertake to ensure that the product concerned is exported at or above a minimum import price (MIP) set at a level that eliminates the injurious effect of dumping. It is recalled that the undertaking includes the indexation of the minimum import price of the product concerned in accordance with public international quotations for its main raw material, i.e. pig iron, given that casting prices vary significantly depending on the prices of pig iron.
- (13) In addition, a further investigation showed that there are no company specific reasons that would call for a refusal of the offer submitted by CCCME together with HanDan, XianXian and Weifang. In view of the foregoing, and as the companies received an individual duty rate, the Commission considers that it can accept the undertaking offer made by CCCME and the exporting producers.
- (14) Moreover, the regular and detailed reports which the CCCME and the companies undertake to provide to the Commission will allow effective monitoring. It is, therefore, considered that the risk of circumventing the undertaking is limited.
- (15) With regard to the separate undertaking offered by Norlong, it should be recalled that the original undertaking accepted by Decision 2006/109/EC was a joint liability undertaking of 20 companies together with the CCCME. The fact that it was offered as a joint undertaking contributed in a decisive manner to its acceptability by the Commission given that it increased the practicability and improved the control of the respect of the obligations deriving from the undertaking, all of this being necessary in view of the great number of exporting producers involved.
- (16) Norlong argued that the Commission had already accepted in the past at least one individual undertaking from a company which had not been granted market economy treatment (MET) but only individual treatment ⁽¹⁾, as is the case of Norlong. However, it

should be emphasized that the situation in the case referred to by Norlong is different from the situation in the original undertaking accepted by Decision 2006/109/EC: in the case referred to by Norlong, only one undertaking offer of one exporting producer was finally accepted. It should also be recalled that that undertaking was subsequently withdrawn by the Commission because of numerous breaches found, including cross-compensation schemes ⁽²⁾.

- (17) In the case of the undertaking accepted by Decision 2006/109/EC, the specificity of the situation, i.e. the great number of companies which exceeds 20, requires a particular set-up for a special control and monitoring. Norlong did not bring forward any relevant argument suggesting that it was in a different situation as the other companies part of the joint undertaking or justifying that the Commission should treat Norlong in a different way than the other companies that are part to the joint undertaking. Moreover, Norlong's offer would imply a duplication of efforts of the Commission's control and monitoring system. Since it would not be practicable and cost-effective for the Commission to control the respect of the obligations deriving from Norlong's individual undertaking offer, the Commission considers that it cannot accept the separate undertaking offer made by Norlong.
- (18) The Union industry objected to the undertaking offer submitted by CCCME together with HanDan, XianXian and Weifang, arguing that the MIP would be too low to protect the European industry from the effect of dumped imports and that the Union industry is suffering further injury. As regards the level of the MIP, it should be noted that anti-dumping duties were imposed at the level of the dumping margins found which were lower than the injury margins. Therefore, the MIP was also set on the normal value and thus eliminates merely the dumping established, in conformity with the principle of the lesser duty rule set out in Article 8(1) of the basic Regulation.
- (19) The Union industry further argued that, despite the imposition of anti-dumping measures, the market share of Chinese exporters increased since the original investigation period ⁽³⁾. The Union industry claimed that this was due to an increase in exports from China combined with a sharp drop in Union consumption. However, no conclusive evidence with regard to the alleged sharp drop in consumption was submitted. Moreover, from the statistics available ⁽⁴⁾, it appears that dumped imports have decreased by 14 % since the original investigation period.

⁽²⁾ OJ L 164, 26.6.2007, p. 32.

⁽³⁾ The original investigation period covered the period from 1 April 2003 until 31 March 2004.

⁽⁴⁾ Source: 14.6 database and Comext.

⁽¹⁾ OJ L 267, 12.10.2005, p. 27.

(20) In view of the above, none of the reasons put forward by the Union industry could alter the conclusion that the undertaking offer submitted by CCCME together with HanDan, Weifang and XianXian should be accepted.

by the Commission, the anti-dumping duty imposed in accordance with Article 9(4) of the basic Regulation shall automatically apply pursuant to Article 8(9) of the basic Regulation.

(21) In order to enable the Commission to monitor effectively the companies' compliance with the undertaking, when the request for release into free circulation is presented to the relevant customs authority, exemption from the anti-dumping duty will be conditional upon (i) the presentation of an undertaking invoice containing at least the elements listed in the Annex to Council Regulation (EC) No 268/2006 ⁽¹⁾; (ii) the fact that imported goods are manufactured, shipped and invoiced directly by the said company to the first independent customer in the Union; and (iii) the fact that the goods declared and presented to customs correspond precisely to the description on the undertaking invoice. Where no such invoice is presented, or when it does not correspond to the product presented to customs, the appropriate rate of anti-dumping duty shall instead be payable.

(24) In view of the above, the undertaking offered by Norlong should be rejected. The offer submitted by CCCME and HanDan, by CCCME and XianXian and by CCCME and Weifang to join the joint price undertaking as accepted by Decision 2006/109/EC should be accepted, and Article 1 of Decision 2006/109/EC should be amended accordingly,

HAS ADOPTED THIS DECISION:

(22) To further ensure the respect of the undertaking, importers have been made aware by Regulation (EC) No 268/2006 that the non-fulfilment of the conditions provided for by that Regulation, or the withdrawal by the Commission of the acceptance of the undertaking, may lead to a customs debt being incurred for the relevant transactions.

(23) In the event of a breach or withdrawal of the undertaking or in case of withdrawal of acceptance of the undertaking

Article 1

The undertaking offered in connection with the anti-dumping proceeding concerning imports of certain castings originating in the People's Republic of China by: (i) the China Chamber of Commerce for Import and Export of Machinery and Electronics Products (CCCME) and HanDan County Yan Yuan Smelting and Casting Co., Ltd; (ii) CCCME and XianXian Guozhuang Precision Casting Co. Ltd; and (iii) CCCME and Weifang Stable Casting Co., Ltd is hereby accepted.

Article 2

The table of Article 1 in Decision 2006/109/EC as amended by Decision 2008/437/EC is replaced by the following table:

Company	Taric Additional Code
Beijing Tongzhou Dadushe Foundry Factory, East of Dongtianyang Village, Dadushe, Tongzhou Beijing	A708
Botou City Simencun Town Bai Fo Tang Casting Factory, Bai Fo Tang Village, Si Men Cun Town, Bo Tou City, 062159, Hebei Province	A681
Botou City Wangwu Town Tianlong Casting Factory, Changle Village, Wangwu Town, Botou City, Hebei Province	A709
Changan Cast Limited Company of Yixian Hebei, Taiyuan main street, Yi County, Hebei Province, 074200	A683
Changsha Jinlong Foundry Industry Co., Ltd, 260, Jinchang Road, JinJing Town, Changsha, Hunan	A710
Changsha Lianhu Foundry, Lianhu Village, Yuhuating Town, Yuhua District, Changsha, Hunan	A711

⁽¹⁾ OJ L 47, 17.2.2006, p. 3.

Company	Taric Additional Code
Manufactured and sold by GB Metal Products Co., Ltd, Zhuanlu Town, Dingzhou, Hebei or manufactured by GB Metal Products Co., Ltd, Zhuanlu Town, Dingzhou, Hebei and sold by its related sales company GB International Trading Shanghai Co Ltd, B301-310 Yinhai Building., 250 Cao Xi Road., Shanghai	A712
Guiyang Bada Foundry Co., Ltd, Mengguan Huaxi Guiyang, Guizhou	A713
Hebei Jize Xian Ma Gang Cast Factory, Nankai District. Xiao Zhai Town, Jize County, Handan City, Hebei	A714
Manufactured and sold by Hebei Shunda Foundry Co., Ltd, Qufu Road, Quyang, 073100, PRC or manufactured by Hebei Shunda Foundry Co., Ltd, Qufu Road, Quyang, 073100, PRC and sold by its related sales company Success Cast Tech-Ltd, 603A Huimei Business Centre 83 Guangzhou Dadao(s), Guangzhou 510300	A715
Hong Guang Handan Cast Foundry Co., Ltd, Nankai District, Xiao Zhai Town, Handou City, Jize County, Hebei	A716
Qingdao Qitao Casting Co., Ltd, Nan Wang Jia Zhuang Village, Da Xin Town, Jimo City, Qingdao, Shandong Province, 266200	A718
Shandong Huijin Stock Co., Ltd, North of Kouzhen Town, Laiwu City, Shandong Province, 271114	A684
Shahe City Fangyuan Casting Co., Ltd, West of Nango Village, Shiliting Town, Shahe City, Hebei Province	A719
Shanxi Yuansheng Casting and Forging Industrial Co. Ltd, No 8 DiZangAn, Taiyuan, Shanxi, 030002	A680
Tianjin Fu Xing Da Casting Co., Ltd, West of Nan Yang Cun Village, Jin Nan District, 300350, Tianjin	A720
Weifang Jianhua Casting Co., Ltd, Kai Yuan Jie Dao Office, Hanting District, Weifang City, Shandong Province	A721
Zibo City Boshan Guangyuan Casting Machinery Factory, Xiangyang Village, Badou Town, Boshan District, Zibo City Shandong Province	A722
Zibo Dehua Machinery Co., Ltd, North of Lanyan Street, Zibo High-tech Developing Zone	A723
HanDan County Yan Yuan Smelting and Casting Co., Ltd, South of Hu Cun Village, Hu Cun Town, Han Dan County, Hebei, 056105	A871
XianXian Guozhuang Precision Casting Co., Ltd, Guli Village, Xian County, Gouzhuang, Hebei, Cangzhou 062250	A869
Weifang Stable Casting Co., Ltd, Fangzi District, Weifang City, Shandong Province, 261202	A931

Article 3

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

Done at Brussels, 23 March 2010.

For the Commission
The President
José Manuel BARROSO

2010 SUBSCRIPTION PRICES (excluding VAT, including normal transport charges)

EU Official Journal, L + C series, paper edition only	22 official EU languages	EUR 1 100 per year
EU Official Journal, L + C series, paper + annual CD-ROM	22 official EU languages	EUR 1 200 per year
EU Official Journal, L series, paper edition only	22 official EU languages	EUR 770 per year
EU Official Journal, L + C series, monthly CD-ROM (cumulative)	22 official EU languages	EUR 400 per year
Supplement to the Official Journal (S series), tendering procedures for public contracts, CD-ROM, two editions per week	multilingual: 23 official EU languages	EUR 300 per year
EU Official Journal, C series — recruitment competitions	Language(s) according to competition(s)	EUR 50 per year

Subscriptions to the *Official Journal of the European Union*, which is published in the official languages of the European Union, are available for 22 language versions. The Official Journal comprises two series, L (Legislation) and C (Information and Notices).

A separate subscription must be taken out for each language version.

In accordance with Council Regulation (EC) No 920/2005, published in Official Journal L 156 of 18 June 2005, the institutions of the European Union are temporarily not bound by the obligation to draft all acts in Irish and publish them in that language. Irish editions of the Official Journal are therefore sold separately.

Subscriptions to the Supplement to the Official Journal (S Series — tendering procedures for public contracts) cover all 23 official language versions on a single multilingual CD-ROM.

On request, subscribers to the *Official Journal of the European Union* can receive the various Annexes to the Official Journal. Subscribers are informed of the publication of Annexes by notices inserted in the *Official Journal of the European Union*.

CD-Rom formats will be replaced by DVD formats during 2010.

Sales and subscriptions

Subscriptions to various priced periodicals, such as the subscription to the *Official Journal of the European Union*, are available from our commercial distributors. The list of commercial distributors is available at:

http://publications.europa.eu/others/agents/index_en.htm

EUR-Lex (<http://eur-lex.europa.eu>) offers direct access to European Union legislation free of charge. The *Official Journal of the European Union* can be consulted on this website, as can the Treaties, legislation, case-law and preparatory acts.

For further information on the European Union, see: <http://europa.eu>



Publications Office of the European Union
2985 Luxembourg
LUXEMBOURG

EN