

Official Journal

of the European Union

L 193



English edition

Legislation

Volume 53

24 July 2010

Contents

II *Non-legislative acts*

REGULATIONS

- ★ **Commission Regulation (EU) No 662/2010 of 23 July 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 Interpretations Committee's (IFRIC) Interpretation 19 and International Financial Reporting Standard (IFRS) 1 ⁽¹⁾** 1
- ★ **Commission Regulation (EU) No 663/2010 of 23 July 2010 amending for the 131st time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with Usama bin Laden, the Al-Qaida network and the Taliban** 6
- Commission Regulation (EU) No 664/2010 of 23 July 2010 establishing the standard import values for determining the entry price of certain fruit and vegetables 9
- Commission Regulation (EU) No 665/2010 of 23 July 2010 on the issue of licences for importing rice under the tariff quotas opened for the July 2010 subperiod by Regulation (EC) No 327/98 11
- Commission Regulation (EU) No 666/2010 of 23 July 2010 amending the representative prices and additional import duties for certain products in the sugar sector fixed by Regulation (EC) No 877/2009 for the 2009/10 marketing year 14

Price: EUR 3

⁽¹⁾ Text with EEA relevance

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.

II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 662/2010

of 23 July 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 Interpretations Committee's (IFRIC) Interpretation 19 and International Financial Reporting Standard (IFRS) 1

(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 standards and interpretations that were in existence at 15 October 2008 were adopted.

(2) On 26 November 2009, the International Financial Reporting Interpretations Committee (IFRIC) published IFRIC Interpretation 19 *Extinguishing Financial Liabilities with Equity Instruments*, hereinafter 'IFRIC 19'. The aim of the IFRIC 19 is to provide guidance on how a debtor should account for its equity instruments issued in full or partial settlement of a financial liability following renegotiation of the terms of the liability.

(3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that IFRIC 19 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) The adoption of IFRIC 19 implies, by way of consequence, amendments to International Financial Reporting Standard (IFRS) 1 in order to ensure consistency between international accounting standards.

(5) Regulation (EC) No 1126/2008 should therefore be amended accordingly.

(6) 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 Interpretations Committee's (IFRIC) Interpretation 19 is inserted as set out in the Annex to this Regulation;

(2) International Financial Reporting Standard (IFRS) 1 is amended as set out in the Annex to this Regulation.

⁽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 2

Each company shall apply IFRIC 19 and amendment to IFRS 1, as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after 30 June 2010.

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 July 2010.

For the Commission

The President

José Manuel BARROSO

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IFRIC 19	IFRIC Interpretation 19 <i>Extinguishing Financial Liabilities with Equity Instruments</i>
IFRS 1	Amendment to IFRS 1 <i>First time Adoption of International Financial Reporting Standards</i>

IFRIC INTERPRETATION 19***Extinguishing Financial Liabilities with Equity Instruments*****REFERENCES**

- *Framework for the Preparation and Presentation of Financial Statements*
- IFRS 2 *Share-based Payment*
- IFRS 3 *Business Combinations*
- IAS 1 *Presentation of Financial Statements*
- IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*
- IAS 32 *Financial Instruments: Presentation*
- IAS 39 *Financial Instruments: Recognition and Measurement*

BACKGROUND

- 1 A debtor and creditor might renegotiate the terms of a financial liability with the result that the debtor extinguishes the liability fully or partially by issuing equity instruments to the creditor. These transactions are sometimes referred to as 'debt for equity swaps'. The IFRIC has received requests for guidance on the accounting for such transactions.

SCOPE

- 2 This Interpretation addresses the accounting by an entity when the terms of a financial liability are renegotiated and result in the entity issuing equity instruments to a creditor of the entity to extinguish all or part of the financial liability. It does not address the accounting by the creditor.
- 3 An entity shall not apply this Interpretation to transactions in situations where:
 - (a) the creditor is also a direct or indirect shareholder and is acting in its capacity as a direct or indirect existing shareholder.
 - (b) the creditor and the entity are controlled by the same party or parties before and after the transaction and the substance of the transaction includes an equity distribution by, or contribution to, the entity.
 - (c) extinguishing the financial liability by issuing equity shares is in accordance with the original terms of the financial liability.

ISSUES

- 4 This Interpretation addresses the following issues:
 - (a) Are an entity's equity instruments issued to extinguish all or part of a financial liability 'consideration paid' in accordance with paragraph 41 of IAS 39?
 - (b) How should an entity initially measure the equity instruments issued to extinguish such a financial liability?
 - (c) How should an entity account for any difference between the carrying amount of the financial liability extinguished and the initial measurement amount of the equity instruments issued?

CONSENSUS

- 5 The issue of an entity's equity instruments to a creditor to extinguish all or part of a financial liability is consideration paid in accordance with paragraph 41 of IAS 39. An entity shall remove a financial liability (or part of a financial liability) from its statement of financial position when, and only when, it is extinguished in accordance with paragraph 39 of IAS 39.

- 6 When equity instruments issued to a creditor to extinguish all or part of a financial liability are recognised initially, an entity shall measure them at the fair value of the equity instruments issued, unless that fair value cannot be reliably measured.
- 7 If the fair value of the equity instruments issued cannot be reliably measured then the equity instruments shall be measured to reflect the fair value of the financial liability extinguished. In measuring the fair value of a financial liability extinguished that includes a demand feature (eg a demand deposit), paragraph 49 of IAS 39 is not applied.
- 8 If only part of the financial liability is extinguished, the entity shall assess whether some of the consideration paid relates to a modification of the terms of the liability that remains outstanding. If part of the consideration paid does relate to a modification of the terms of the remaining part of the liability, the entity shall allocate the consideration paid between the part of the liability extinguished and the part of the liability that remains outstanding. The entity shall consider all relevant facts and circumstances relating to the transaction in making this allocation.
- 9 The difference between the carrying amount of the financial liability (or part of a financial liability) extinguished, and the consideration paid, shall be recognised in profit or loss, in accordance with paragraph 41 of IAS 39. The equity instruments issued shall be recognised initially and measured at the date the financial liability (or part of that liability) is extinguished.
- 10 When only part of the financial liability is extinguished, consideration shall be allocated in accordance with paragraph 8. The consideration allocated to the remaining liability shall form part of the assessment of whether the terms of that remaining liability have been substantially modified. If the remaining liability has been substantially modified, the entity shall account for the modification as the extinguishment of the original liability and the recognition of a new liability as required by paragraph 40 of IAS 39.
- 11 An entity shall disclose a gain or loss recognised in accordance with paragraphs 9 and 10 as a separate line item in profit or loss or in the notes.

EFFECTIVE DATE AND TRANSITION

- 12 An entity shall apply this Interpretation for annual periods beginning on or after 1 July 2010. Earlier application is permitted. If an entity applies this Interpretation for a period beginning before 1 July 2010, it shall disclose that fact.
- 13 An entity shall apply a change in accounting policy in accordance with IAS 8 from the beginning of the earliest comparative period presented.

Appendix

Amendment to IFRS 1 *First-time Adoption of International Financial Reporting Standards*

The amendment in this appendix shall be applied for annual periods beginning on or after 1 July 2010. If an entity applies this Interpretation for an earlier period, these amendments shall be applied for that earlier period.

A heading and paragraph D25 are added to Appendix D.

Extinguishing financial liabilities with equity instruments

D25 A first-time adopter may apply the transitional provisions in IFRIC 19 *Extinguishing Financial Liabilities with Equity Instruments*.

COMMISSION REGULATION (EU) No 663/2010**of 23 July 2010****amending for the 131st time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with Usama bin Laden, the Al-Qaida network and the Taliban**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 881/2002 of 27 May 2002 imposing certain specific restrictive measures directed against certain persons and entities associated with Usama bin Laden, the Al-Qaida network and the Taliban, and repealing Council Regulation (EC) No 467/2001 prohibiting the export of certain goods and services to Afghanistan, strengthening the flight ban and extending the freeze of funds and other financial resources in respect of the Taliban of Afghanistan, ⁽¹⁾ and in particular Articles 7(1)(a) and 7a(5) ⁽²⁾ thereof,

Whereas:

- (1) Annex I to Regulation (EC) No 881/2002 lists the persons, groups and entities covered by the freezing of funds and economic resources under that Regulation.

- (2) On 9 and 15 July 2010 the Sanctions Committee of the United Nations Security Council decided to remove two natural persons and three legal persons, groups or entities from its list of persons, groups and entities to whom the freezing of funds and economic resources should apply. On 12 July 2010 it decided to amend the identifying data concerning two natural persons on that list.

- (3) Annex I should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 881/2002 is hereby amended as set out in the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 23 July 2010.

For the Commission

For the President

Karel KOVANDA

Acting Director General for External Relations

⁽¹⁾ OJ L 139, 29.5.2002, p. 9.

⁽²⁾ Article 7a was inserted by Regulation (EU) No 1286/2009 (OJ L 346, 23.12.2009, p. 42).

ANNEX

Annex I to Regulation (EC) No 881/2002 is amended as follows:

(1) The following entries under the heading 'Legal persons, groups and entities' are deleted:

- (a) 'Al-Nur Honey Press Shops (*alias* Al-Nur Honey Center). Address: Sanaa, Yemen. Other information: established by Mohamed Mohamed A-Hamati from Hufash District, El Mahweet Governate, Yemen.'
- (b) 'Al-Shifa Honey Press For Industry And Commerce, PO Box 8089, Al-Hasabah, Sanaa, Yemen; By the Shrine Next to the Gas Station, Jamal Street, Taiz, Yemen; Al-Arudh Square, Khur Maksar, Aden, Yemen; Al-Nasr Street, Doha, Qatar.'
- (c) 'Mamoun Darkazanli Import-Export Company (aka Darkazanli Company, Darkazanli Export-Import Sonderposten), Uhlenhorsterweg 34 11, Hamburg, Germany.'

(2) The following entries under the heading 'Natural persons' are deleted:

- (a) 'Aweys, Dahir Ubeidullahi, Via Cipriano Facchinetti 84, Rome, Italy.'
- (b) 'Noordin Mohammad Top (*alias* Nordin Mohd Top). Address: Kg. Sg. Tiram, Johor, Malaysia. Date of birth: 11.8.1969. Place of birth: Johor, Malaysia. Nationality: Malaysian. Passport No: A 9775183. National identification No: 690811-10-5873. Other Information: Confirmed to have died in Sept.2009. Date of designation referred to in Article 2a (4) (b): 9.9.2003.'

(3) The entry 'Mehrez Ben Mahmoud Ben Sassi **Al-Amdouni** (*alias* (a) Fabio Fusco, (b) Mohamed Hassan, (c) Abu Thale). Address: 14 Abdesthana Street, Sarajevo, Bosnia and Herzegovina. Date of birth: 18.12.1969. Place of birth: Asima-Tunis, Tunisia. Nationality: Tunisian. Passport No: (a) G737411 (Tunisian passport issued on 24.10.1990, expired on 20.9.1997); (b) Bosnia and Herzegovina 0801888 issued in Sarajevo, Bosnia and Herzegovina, issued on 14.9.1998, expired on 14.9.2003). Other information: (a) Bosnia and Herzegovina citizenship withdrawn in July 2006; (b) address is last registered address in Bosnia and Herzegovina; (c) reportedly arrested in Istanbul, Turkey and deported to Italy; (d) he has no valid Bosnia and Herzegovina identification document. Date of designation referred to in Article 2a (4) (b): 25.6.2003.' under the heading 'Natural persons' shall be replaced by the following:

'Mehrez Ben Mahmoud Ben Sassi **Al-Amdouni** (*alias* (a) Fabio Fusco, (b) Mohamed Hassan, (c) Abu Thale). Address: of no fixed address in Italy. Date of birth: 18.12.1969. Place of birth: Asima-Tunis, Tunisia. Nationality: Tunisian. Passport No: G737411 (Tunisian passport issued on 24.10.1990, expired on 20.9.1997). Other information: reportedly arrested in Istanbul, Turkey and deported to Italy. Date of designation referred to in Article 2a (4) (b): 25.6.2003.'

(4) The entry 'Shafiq Ben Mohamed Ben Mohamed **Al-Ayadi** (*alias* (a) Ayadi Chafiq Bin Muhammad; (b) Ben Muhammad Ayadi Chafik; (c) Ben Muhammad Aiadi; (d) Ben Muhammad Aiady; (e) Ayadi Shafiq Ben Mohamed; (f) Ayadi Chafiq Ben Mohamed; (g) Chafiq Ayadi; (h) Chafik Ayadi; (i) Ayadi Chafiq; (j) Ayadi Chafik; (k) Ajadi Chafik; (l) Abou El Baraa). Address: (a) Helene Meyer Ring 10-1415-80809, Munich, Germany; (b) 129 Park Road, London NW8, England; (c) 28 Chaussée de Lille, Mouscron, Belgium; (d) 20 Provare Street Sarajevo, (last registered address in Bosnia and Herzegovina); (e) Dublin, Ireland (residence as at August 2009). Date of birth: (a) 21.3.1963; (b) 21.1.1963. Place of birth: Sfax, Tunisia. Nationality: Tunisian. Passport No: (a) E423362 (Tunisian passport issued in Islamabad on 15.5.1988, expired on 14.5.1993); (b) 0841438 (Bosnia and Herzegovina passport issued on 30.12.1998, expired on 30.12.2003); (c) 0898813 (Bosnia and Herzegovina passport, issued on 30.12.1999 in Sarajevo, Bosnia and Herzegovina); (d) 3449252 (Bosnia and Herzegovina passport issued on 30.5.2001 by the Consular Office of Bosnia and Herzegovina in London, expired on 30.5.2006). National identification No: 1292931. Other information: (a) Belgian address above is a PO Box. Belgian authorities state that this person never resided in Belgium; (b) Reportedly living in Dublin, Ireland; (c) Father's name is Mohamed, mother's name is Medina Abid; (d) Associated with Al- Haramain Islamic Foundation; (e) Bosnia and Herzegovina citizenship withdrawn in July 2006 and he has no valid Bosnia and Herzegovina identification document. Date of designation referred to in Article 2a(4)(b): 17.10.2001.' under the heading 'Natural persons' shall be replaced by the following:

'Shafiq Ben Mohamed Ben Mohamed **Al-Ayadi** (*alias* (a) Ayadi Chafiq Bin Muhammad; (b) Ben Muhammad Ayadi Chafik; (c) Ben Muhammad Aiadi; (d) Ben Muhammad Aiady; (e) Ayadi Shafiq Ben Mohamed; (f) Ayadi Chafiq Ben Mohamed; (g) Chafiq Ayadi; (h) Chafik Ayadi; (i) Ayadi Chafiq; (j) Ayadi Chafik; (k) Ajadi Chafik; (l) Abou El Baraa). Address: (a) Helene Meyer Ring 10-1415-80809, Munich, Germany; (b) 129 Park Road, London NW8, England; (c) 28 Chaussée de Lille, Mouscron, Belgium; (d) Dublin, Ireland (residence as at August 2009). Date of birth: (a) 21.3.1963; (b) 21.1.1963. Place of birth: Sfax, Tunisia. Nationality: Tunisian. Passport No: E423362 (Tunisian passport issued in Islamabad on 15.5.1988, expired on 14.5.1993). National identification No: 1292931. Other information: (a) Belgian address above is a PO Box. Belgian authorities state that this person never resided in Belgium; (b) Reportedly living in Dublin, Ireland; (c) Father's name is Mohamed, mother's name is Medina Abid; (d) Associated with Al- Haramain Islamic Foundation. Date of designation referred to in Article 2a(4)(b): 17.10.2001.'

COMMISSION REGULATION (EU) No 664/2010**of 23 July 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 July 2010.

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

Done at Brussels, 23 July 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	MK	43,1
	TR	105,8
	ZZ	74,5
0707 00 05	TR	105,8
	ZZ	105,8
0709 90 70	TR	88,1
	ZZ	88,1
0805 50 10	AR	83,2
	UY	66,4
	ZA	97,1
	ZZ	82,2
0806 10 10	CL	83,0
	EG	154,2
	IL	126,4
	MA	161,6
	TR	149,8
	ZA	130,8
	ZZ	134,3
0808 10 80	AR	150,5
	BR	80,0
	CA	98,9
	CL	100,0
	CN	70,1
	MA	54,2
	NZ	110,8
	US	163,6
	UY	111,6
	ZA	99,1
	ZZ	103,9
0808 20 50	AR	68,4
	CL	125,0
	NZ	130,0
	ZA	89,8
	ZZ	103,3
0809 10 00	TR	195,0
	ZZ	195,0
0809 20 95	TR	220,0
	US	520,8
	ZZ	370,4
0809 30	AR	75,9
	TR	156,7
	ZZ	116,3
0809 40 05	BA	82,8
	TR	126,3
	XS	91,2
	ZZ	100,1

⁽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'.

COMMISSION REGULATION (EU) No 665/2010**of 23 July 2010****on the issue of licences for importing rice under the tariff quotas opened for the July 2010 subperiod by Regulation (EC) No 327/98**

THE EUROPEAN COMMISSION,

establishing the allocation coefficient to be applied to the quantities requested under the quotas concerned.

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 1301/2006 of 31 August 2006 laying down common rules for the administration of import tariff quotas for agricultural products managed by a system of import licences ⁽²⁾, and in particular Article 7(2) thereof,Having regard to Commission Regulation (EC) No 327/98 of 10 February 1998 opening and providing for the administration of certain tariff quotas for imports of rice and broken rice ⁽³⁾, and in particular the first subparagraph of Article 5 thereof,

Whereas:

- (1) Regulation (EC) No 327/98 opened and provided for the administration of certain import tariff quotas for rice and broken rice, broken down by country of origin and split into several subperiods in accordance with Annex IX to that Regulation.
- (2) July is the third subperiod for the quota laid down in Article 1(1)(a) of Regulation (EC) No 327/98 and the second subperiod for the quotas laid down in Article 1(1)(b), (c) and (d).
- (3) The notifications presented under Article 8(a) of Regulation (EC) No 327/98 show that, for the quotas with order numbers 09.4154 – 09.4166, the applications lodged in the first ten working days of July 2010 under Article 4(1) of the Regulation cover a quantity greater than that available. The extent to which import licences may be issued should therefore be determined by

- (4) It is also clear from the notifications that, for the quotas with order numbers 09.4127 – 09.4128 – 09.4129 – 09.4149 – 09.4150 – 09.4152 – 09.4153, the applications lodged in the first 10 working days of July 2010 under Article 4(1) of Regulation (EC) No 327/98 cover a quantity less than that available.

- (5) The total quantities available for the following subperiod should therefore be fixed for the quotas with order numbers 09.4127 – 09.4128 – 09.4129 – 09.4130 – 09.4148 – 09.4112 – 09.4116 – 09.4117 – 09.4118 – 09.4119 – 09.4166, in accordance with the first subparagraph of Article 5 of Regulation (EC) No 327/98.

- (6) In order to ensure sound management of the procedure of issuing import licences, the present Regulation should enter into force immediately after its publication,

HAS ADOPTED THIS REGULATION:

Article 1

1. For import licence applications for rice under the quotas with order numbers 09.4154 – 09.4166 as referred to in Regulation (EC) No 327/98 lodged in the first ten working days of July 2010, licences shall be issued for the quantities requested, multiplied by the allocation coefficients set out in the Annex to this Regulation.

2. The total quantities available under the quotas with order numbers 09.4127 – 09.4128 – 09.4129 – 09.4130 – 09.4148 – 09.4112 – 09.4116 – 09.4117 – 09.4118 – 09.4119 – 09.4166 as referred to in Regulation (EC) No 327/98 for the next subperiod are set out in the Annex to this Regulation.

Article 2

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

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 238, 1.9.2006, p. 13.

⁽³⁾ OJ L 37, 11.2.1998, p. 5.

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

Done at Brussels, 23 July 2010.

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

ANNEX

Quantities to be allocated for the July 2010 subperiod and quantities available for the following subperiod under Regulation (EC) No 327/98

- (a) Quota of wholly milled or semi-milled rice falling within CN code 1006 30 provided for in Article 1(1)(a) of Regulation (EC) No 327/98:

Origin	Order number	Allocation coefficient for the July 2010 subperiod	Total quantities available for September 2010 subperiod (kg)
United States of America	09.4127	— ⁽¹⁾	16 026 128
Thailand	09.4128	— ⁽¹⁾	2 623 395
Australia	09.4129	— ⁽¹⁾	790 000
Other origins	09.4130	— ⁽²⁾	0

- (b) Quota for husked rice falling within CN code 1006 20 provided for in Article 1(1)(b) of Regulation (EC) No 327/98:

Origin	Order number	Allocation coefficient for July 2010 subperiod	Total quantities available for October 2010 subperiod (kg)
All countries	09.4148	— ⁽²⁾	194 000

- (c) Quota for broken rice falling within CN code 1006 40 provided for in Article 1(1)(c) of Regulation (EC) No 327/98:

Origin	Order number	Allocation coefficient for July 2010 subperiod
Thailand	09.4149	— ⁽¹⁾
Australia	09.4150	— ⁽³⁾
Guyana	09.4152	— ⁽³⁾
United States of America	09.4153	— ⁽¹⁾
Other origins	09.4154	51,162133 %

- (d) Quota for wholly milled or semi-milled rice falling within CN code 1006 30 provided for in Article 1(1)(d) of Regulation (EC) No 327/98:

Origin	Order number	Allocation coefficient for July 2010 subperiod	Total quantities available for September 2010 subperiod (kg)
Thailand	09.4112	— ⁽²⁾	0
United States of America	09.4116	— ⁽²⁾	0
India	09.4117	— ⁽²⁾	35 659
Pakistan	09.4118	— ⁽²⁾	44 949
Other origins	09.4119	— ⁽²⁾	142 602
All countries	09.4166	0,958659 %	0

⁽¹⁾ Applications cover quantities less than or equal to the quantities available: all applications are therefore acceptable

⁽²⁾ No remaining quantity available for this subperiod

⁽³⁾ No application of the allocation coefficient for this subperiod: no licence applications were notified to the Commission.

COMMISSION REGULATION (EU) No 666/2010**of 23 July 2010****amending the representative prices and additional import duties for certain products in the sugar sector fixed by Regulation (EC) No 877/2009 for the 2009/10 marketing year**

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

Whereas:

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

for the 2009/10 marketing year are fixed by Commission Regulation (EC) No 877/2009 ⁽³⁾. These prices and duties have been last amended by Commission Regulation (EU) No 658/2010 ⁽⁴⁾.

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

HAS ADOPTED THIS REGULATION:

Article 1

The representative prices and additional duties applicable to imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EC) No 877/2009 for the 2009/10, marketing year, are hereby amended as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 24 July 2010.

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

Done at Brussels, 23 July 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 178, 1.7.2006, p. 24.

⁽³⁾ OJ L 253, 25.9.2009, p. 3.

⁽⁴⁾ OJ L 191, 23.7.2010, p. 21.

ANNEX

Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 24 July 2010

(EUR)

CN code	Representative price per 100 kg net of the product concerned	Additional duty per 100 kg net of the product concerned
1701 11 10 ⁽¹⁾	42,48	0,00
1701 11 90 ⁽¹⁾	42,48	2,16
1701 12 10 ⁽¹⁾	42,48	0,00
1701 12 90 ⁽¹⁾	42,48	1,86
1701 91 00 ⁽²⁾	43,70	4,36
1701 99 10 ⁽²⁾	43,70	1,23
1701 99 90 ⁽²⁾	43,70	1,23
1702 90 95 ⁽³⁾	0,44	0,25

⁽¹⁾ For the standard quality defined in point III of Annex IV to Regulation (EC) No 1234/2007.⁽²⁾ For the standard quality defined in point II of Annex IV to Regulation (EC) No 1234/2007.⁽³⁾ Per 1 % sucrose content.

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