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EN

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## II

*(Non-legislative acts)*

## INTERNATIONAL AGREEMENTS

**Amendment to the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention, 1975 <sup>(1)</sup>)**

*According to the UN Depositary Notification C.N.326.2011.TREATIES-2 the following amendments to the TIR Convention enter into force on 13 September 2012 for all Contracting Parties*

Article 1(q), line 1:  
For 'approved' read 'authorised'

Article 1(q), line 2:  
For 'surety' read 'guarantor' <sup>(2)</sup>

Article 1(q):  
After Article 1(q) insert a new paragraph (r) to read:

'(r) the term "international organisation" shall mean an organisation authorised by the Administrative Committee to take on responsibility for the effective organisation and functioning of an international guarantee system.'

Article 8, paragraph 1:  
Modify paragraph 1 to read:

'1. The guaranteeing association shall undertake to pay up to the maximum of the guaranteed amount of the import and export duties and taxes together with any default interest due under the Customs laws and regulations of the Contracting Party in which an irregularity leading up to a claim against the guaranteeing association has been established in connection with a TIR operation. It shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.'

Article 8, paragraph 7:  
Delete the text of paragraph 7

Article 10, paragraph 2, line 1:  
For 'country' read 'Contracting Party'

Article 11, paragraph 1:  
Modify paragraph 1 to read:

'1. Where a TIR operation has not been discharged, the competent authorities shall:

(a) notify the TIR carnet holder at his address indicated in the TIR carnet of the non-discharge;

(b) notify the guaranteeing association of the non-discharge.

<sup>(1)</sup> Consolidated text published in Council Decision 2009/477/EC (OJ L 165, 26.6.2009, p. 1).

<sup>(2)</sup> English and French only, in the Russian text the existing term remains unchanged.

The competent authorities shall notify the guaranteeing association with a maximum period of one year from the date of acceptance of the TIR carnet by those authorities or two years when the certificate of termination of the TIR operation was falsified or obtained in an improper or fraudulent manner.'

Article 11, paragraph 1:

After paragraph 1 insert a new paragraph 2 to read:

'2. Where the payment of the sums mentioned in Article 8, paragraphs 1 and 2, becomes due, the competent authorities shall, so far as possible, require payment from the person or persons liable for such payment before making a claim against the guaranteeing association.'

Article 11, paragraph 2:

Renumber paragraphs 2 and 3 to become paragraphs 3 and 4

Article 11, new paragraph 3:

Modify paragraph 3 to read:

'3. The claim for payment of the sums referred to in Article 8, paragraphs 1 and 2, shall be made against the guaranteeing association at the earliest three months after the date on which the association was notified that the operation had not been discharged or that the certificate of termination of the TIR operation had been falsified or obtained in an improper or fraudulent manner and not more than two years after that date. However, in cases of TIR operations which, during the abovementioned period of two years, become the subject of administrative or legal proceedings concerning the payment obligation of the person or persons referred to in paragraph 2 of this Article, any claim for payment shall be made within one year of the date on which the decision of the competent authorities or courts becomes enforceable.'

Article 11, new paragraph 4:

For the existing text read:

'4. The guaranteeing association shall pay the amounts claimed within a period of three months from the date when a claim for payment is made against it.

5. The sums paid shall be reimbursed to the guaranteeing association if, within a two-year period following the date on which the claim for payment was made against it, it has been established to the satisfaction of the competent authorities that no irregularity was committed in connection with the TIR operation in question. The two-year time limit may be extended in accordance with national legislation.'

Annex 6, Explanatory Note 0.8.3, line 1:

For 'Customs authorities' read 'Contracting Parties'

Annex 6, Explanatory Note 0.8.5, line 1:

For 'the guarantee is questioned' read 'a payment request is made against the guaranteeing association'

Annex 6, Explanatory Note 0.8.7:

Delete Explanatory Note 0.8.7

Annex 6, Explanatory Note 0.10:

Renumber Explanatory Note 0.10 to become Explanatory Note 0.10-1

Annex 6, Explanatory Note 0.10-1:

After Explanatory Note 0.10-1 insert a new Explanatory Note 0.10-2 to read:

'0.10-2 The phrase "or no termination has taken place" includes those situations where the certificate of termination has been falsified.'

Annex 6, Explanatory Note 0.11-1:

For the existing text read:

'0.11-1 The method of notification in writing is left to national legislation.'

Annex 6, Explanatory Note 0.11-2:

For the existing text read:

‘0.11-2 The efforts to be made by the competent authorities to require payment from the person or persons liable shall include, at least, the sending of the claim for payment to the TIR carnet holder, at his address indicated in the TIR carnet, or the person or persons liable, if different, established in accordance with national legislation. The claim for payment to the TIR carnet holder may be combined with the notification referred to in paragraph 1(a) of this Article.’

Annex 6, Explanatory Note 0.11-3:

For the existing text read:

‘0.11-3-1 In deciding whether or not to release the goods or vehicle, competent authorities should not, when they have other means in law of protecting the interests for which they are responsible, be influenced by the fact that the guaranteeing association is liable for the payment of duties, taxes and default interest payable by the holder of the carnet.

0.11-3-2 The competent authorities may inform the guaranteeing association that administrative or legal proceedings concerning the payment obligation were initiated. In any event, the competent authorities shall inform the guaranteeing association of such proceedings that may be terminated after the two-year time limit before that time limit has expired.’

Annex 6, Explanatory Note 0.11-4:

Add a new Explanatory Note 0.11-4 to read:

‘0.11-4 If a guaranteeing association is asked, in accordance with the procedure set out in this Article, to pay the sums referred to in Article 8, paragraphs 1 and 2, and fails to do so within the time limit of three months prescribed by the Convention, the competent authorities may rely on national regulations in requiring payment of the sums in question because what is involved in such cases is a failure to carry out a contract of guarantee entered into by the guaranteeing association under national law. The time limit also applies in the event that the guaranteeing association, on receipt of the claim, consults the international organisation referred to in Article 6, paragraph 2, over its position concerning the claim.’

Annex 6, Explanatory Note 0.28:

Renumber Explanatory Note 0.28 to become Explanatory Note 0.28-1

After Explanatory Note 0.28-1 insert a new Explanatory Note 0.28-2 to read:

‘0.28-2 This Article provides that the termination of a TIR operation shall be subjected to the goods being placed under another Customs procedure or another system of Customs control. This includes clearing the goods for home use (either full or conditionally), the transfer across the border to a third country (export), or to a free zone, or the storage of the goods in a place approved by the Customs authorities while awaiting the declaration for another procedure.’

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**COUNCIL DECISION****of 26 June 2012****on the signing, on behalf of the European Union, of the Agreement between the European Union and the Republic of Turkey on the readmission of persons residing without authorisation**

(2012/499/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 79(3), in conjunction with Article 218(5) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) On 28 November 2002, the Council authorised the Commission to open negotiations with the Republic of Turkey on the Agreement between the European Union and the Republic of Turkey on the readmission of persons residing without authorisation (the 'Agreement'). The negotiations were successfully concluded by the initialling of the Agreement on 21 June 2012.
- (2) In accordance with Articles 1 and 2 of the Protocol (No 21) on the position of the United Kingdom and Ireland in respect of the Area of Freedom, Security and Justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and without prejudice to Article 4 of the said Protocol, the United Kingdom is not taking part in the adoption of this Decision and is not bound by it or subject to its application.
- (3) In accordance with Articles 1 and 2 of the Protocol (No 21) on the position of the United Kingdom and Ireland in respect of the Area of Freedom, Security and Justice annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and without prejudice to Article 4 of the said Protocol, Ireland is not taking part in the adoption of this Decision and is not bound by it or subject to its application.

- (4) In accordance with Articles 1 and 2 of the Protocol (No 22) on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, Denmark does not take part in the adoption of this Decision and is not bound by it or subject to its application.

- (5) The Agreement should be signed, subject to its conclusion at a later date,

HAS ADOPTED THIS DECISION:

*Article 1*

The signing of the Agreement between the European Union and the Republic of Turkey on the readmission of persons residing without authorisation is hereby authorised on behalf of the Union, subject to the conclusion of the said Agreement.

*Article 2*

The President of the Council is hereby authorised to designate the person(s) empowered to sign the Agreement on behalf of the Union.

*Article 3*

This Decision shall enter into force on the day of its adoption.

Done at Luxembourg, 26 June 2012.

*For the Council*  
*The President*  
N. WAMMEN

# REGULATIONS

## COMMISSION IMPLEMENTING REGULATION (EU) No 803/2012

of 7 September 2012

**amending for the 177th time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the Al Qaida network**

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 the Al-Qaida network, <sup>(1)</sup> and in particular Article 7(1)(a) and 7a(5) 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 28 August 2012 the Sanctions Committee of the United Nations Security Council decided to remove two

natural persons from its list of persons, groups and entities to whom the freezing of funds and economic resources should apply.

- (3) Annex I to Regulation (EC) No 881/2002 should therefore be updated accordingly,

HAS ADOPTED THIS REGULATION:

### *Article 1*

Annex I to Regulation (EC) No 881/2002 is amended in accordance with 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, 7 September 2012.

*For the Commission,  
On behalf of the President,  
Head of the Service for Foreign Policy Instruments*

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<sup>(1)</sup> OJ L 139, 29.5.2002, p. 9.

## ANNEX

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

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

- (a) 'Lotfi Ben Abdul Hamid Ben Ali Al-Rihani (alias (a) Lofti ben Abdul Hamid ben Ali al-Rihani, (b) Abderrahmane). Date of birth: 1.7.1977. Place of birth: Tunis, Tunisia. Nationality: Tunisian. Passport No: L886177 (Tunisian passport issued on 14.12.1998 which expired on 13.12.2003). Other information: Mother's name is Habibah al- Sahrawi. Date of designation referred to in Article 2a (4) (b): 12.11.2003.'
  - (b) 'Ahmed El Bouhali (alias Abu Katada). Address: Number 43 Rue Essadr El Aadam, Larache, Morocco. Date of birth: 31.5.1963. Place of birth: Ould Yahia, Sidi Kacem, Morocco. Nationality: Moroccan. National Identification No: G 0151108 (Moroccan national identity card issued on 4 March 1982 in Larache, Morocco). Other information: (a) Italian fiscal code LBHHMD63E31Z330M; (b) Father's name is Mohamed Mohamed; (c) Mother's name is Sfia Sellam; (d) Reportedly deceased in Afghanistan. Date of designation referred to in Article 2a (4) (b): 29.7.2005.'
-

**COMMISSION IMPLEMENTING REGULATION (EU) No 804/2012****of 7 September 2012****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) <sup>(1)</sup>,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors <sup>(2)</sup>, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multi-lateral 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 XVI, Part A thereto.

- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

*Article 1*

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed 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*.

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

Done at Brussels, 7 September 2012.

*For the Commission,  
On behalf of the President,  
José Manuel SILVA RODRÍGUEZ  
Director-General for Agriculture and  
Rural Development*

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 157, 15.6.2011, p. 1.

## ANNEX

**Standard import values for determining the entry price of certain fruit and vegetables**

| (EUR/100 kg) |                                   |                       |
|--------------|-----------------------------------|-----------------------|
| CN code      | Third country code <sup>(1)</sup> | Standard import value |
| 0702 00 00   | MK                                | 75,0                  |
|              | TR                                | 76,8                  |
|              | ZZ                                | 75,9                  |
| 0707 00 05   | MK                                | 20,0                  |
|              | TR                                | 121,6                 |
|              | ZZ                                | 70,8                  |
| 0709 93 10   | TR                                | 112,0                 |
|              | ZZ                                | 112,0                 |
| 0805 50 10   | AR                                | 94,0                  |
|              | BO                                | 100,6                 |
|              | CL                                | 88,4                  |
|              | TR                                | 97,0                  |
|              | UY                                | 96,5                  |
|              | ZA                                | 91,2                  |
|              | ZZ                                | 94,6                  |
| 0806 10 10   | BA                                | 58,9                  |
|              | EG                                | 182,2                 |
|              | TN                                | 175,3                 |
|              | TR                                | 126,7                 |
|              | ZZ                                | 135,8                 |
| 0808 10 80   | AR                                | 243,9                 |
|              | BR                                | 93,9                  |
|              | CA                                | 157,8                 |
|              | CL                                | 155,7                 |
|              | NZ                                | 118,3                 |
|              | US                                | 192,7                 |
|              | ZA                                | 97,9                  |
|              | ZZ                                | 151,5                 |
| 0808 30 90   | AR                                | 224,0                 |
|              | TR                                | 123,7                 |
|              | ZA                                | 148,0                 |
|              | ZZ                                | 165,2                 |
| 0809 30      | TR                                | 153,3                 |
|              | ZZ                                | 153,3                 |
| 0809 40 05   | BA                                | 59,4                  |
|              | HR                                | 73,9                  |
|              | IL                                | 34,3                  |
|              | XS                                | 91,2                  |
|              | ZZ                                | 64,7                  |

<sup>(1)</sup> 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 IMPLEMENTING REGULATION (EU) No 805/2012****of 7 September 2012****amending the representative prices and additional import duties for certain products in the sugar sector fixed by Implementing Regulation (EU) No 971/2011 for the 2011/12 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) <sup>(1)</sup>,

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 <sup>(2)</sup>, 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 2011/12 marketing year are fixed by Commission Implementing Regulation (EU) No 971/2011 <sup>(3)</sup>. Those prices and duties were last amended by Commission Implementing Regulation (EU) No 774/2012 <sup>(4)</sup>.

- (2) The data currently available to the Commission indicate that those amounts should be amended in accordance with Article 36 of Regulation (EC) No 951/2006.

- (3) Given the need to ensure that this measure applies as soon as possible after the updated data have been made available, this Regulation should enter into force on the day of its publication,

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 Implementing Regulation (EU) No 971/2011 for the 2011/12 marketing year, are hereby amended as set out in the Annex hereto.

*Article 2*

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

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

Done at Brussels, 7 September 2012.

*For the Commission,  
On behalf of the President,  
José Manuel SILVA RODRÍGUEZ  
Director-General for Agriculture and  
Rural Development*

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 178, 1.7.2006, p. 24.

<sup>(3)</sup> OJ L 254, 30.9.2011, p. 12.

<sup>(4)</sup> OJ L 230, 25.8.2012, p. 3.

## ANNEX

**Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 8 September 2012**

(EUR)

| CN code                   | Representative price per 100 kg net of the product concerned | Additional duty per 100 kg net of the product concerned |
|---------------------------|--------------------------------------------------------------|---------------------------------------------------------|
| 1701 12 10 <sup>(1)</sup> | 34,90                                                        | 0,68                                                    |
| 1701 12 90 <sup>(1)</sup> | 34,90                                                        | 4,14                                                    |
| 1701 13 10 <sup>(1)</sup> | 34,90                                                        | 0,82                                                    |
| 1701 13 90 <sup>(1)</sup> | 34,90                                                        | 4,43                                                    |
| 1701 14 10 <sup>(1)</sup> | 34,90                                                        | 0,82                                                    |
| 1701 14 90 <sup>(1)</sup> | 34,90                                                        | 4,43                                                    |
| 1701 91 00 <sup>(2)</sup> | 44,19                                                        | 4,21                                                    |
| 1701 99 10 <sup>(2)</sup> | 44,19                                                        | 1,08                                                    |
| 1701 99 90 <sup>(2)</sup> | 44,19                                                        | 1,08                                                    |
| 1702 90 95 <sup>(3)</sup> | 0,44                                                         | 0,25                                                    |

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

## DECISIONS

## COMMISSION IMPLEMENTING DECISION

of 6 September 2012

**on excluding from European Union financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF), under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)**

*(notified under document C(2012) 6113)*

**(Only the English, French, German, Greek, Hungarian, Italian, Latvian, Portuguese, Romanian, Spanish and Swedish texts are authentic)**

(2012/500/EU)

THE EUROPEAN COMMISSION,

which has been incurred in a way that has not infringed European Union rules may be financed.

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

Having regard to Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy <sup>(1)</sup>, and in particular Article 7(4) thereof,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy <sup>(2)</sup>, and in particular Article 31 thereof,

Having consulted the Committee on the Agricultural Funds,

Whereas:

(1) Under Article 7(4) of Regulation (EC) No 1258/1999, and Article 31 of Regulation (EC) No 1290/2005, the Commission is to carry out the necessary verifications, communicate to the Member States the results of these verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question, and formally communicate its conclusions to them.

(2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.

(3) Under Regulation (EC) No 1258/1999 and Regulation (EC) No 1290/2005, only agricultural expenditure

(4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot, therefore, be financed under the EAGGF Guarantee Section, the EAGF and the EAFRD.

(5) The amounts that are not recognised as being chargeable to the EAGGF Guarantee Section, the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to the Member States.

(6) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with European Union rules was notified by the Commission to the Member States in a summary report on the subject.

(7) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice in cases pending on 1 June 2012 and relating to its content,

HAS ADOPTED THIS DECISION:

*Article 1*

The expenditure itemised in the Annex hereto that has been incurred by the Member States' accredited paying agencies and declared under the EAGGF Guarantee Section, under the EAGF or under the EAFRD shall be excluded from European Union financing because it does not comply with European Union rules.

<sup>(1)</sup> OJ L 160, 26.6.1999, p. 103.

<sup>(2)</sup> OJ L 209, 11.8.2005, p. 1.

*Article 2*

This Decision is addressed to the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Latvia, the Grand Duchy of Luxembourg, Hungary, the Republic of Austria, the Portuguese Republic, Romania, the Kingdom of Sweden, and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 6 September 2012.

*For the Commission*

Dacian CIOLOȘ

*Member of the Commission*

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## ANNEX

## BUDGET ITEM: 6 7 0 1

| Member State | Measure      | Financial Year | Reason                                                                                        | Type      | %    | Currency | Amount       | Deductions | Financial impact |
|--------------|--------------|----------------|-----------------------------------------------------------------------------------------------|-----------|------|----------|--------------|------------|------------------|
| AT           | Entitlements | 2006           | incorrect use of concept of <i>force majeure</i>                                              | ONE-OFF   |      | EUR      | – 5 684,78   | 0,00       | – 5 684,78       |
| AT           | Entitlements | 2006           | incorrect procedure for the allocation of national reserve (consolidation of the alpine area) | FLAT RATE | 2,00 | EUR      | – 37 410,57  | 0,00       | – 37 410,57      |
| AT           | Entitlements | 2006           | non-inclusion of the forage area in the calculation of the reference area/amounts             | FLAT RATE | 2,00 | EUR      | – 212 321,97 | 0,00       | – 212 321,97     |
| AT           | Entitlements | 2007           | incorrect use of concept of <i>force majeure</i>                                              | ONE-OFF   |      | EUR      | – 5 684,78   | 0,00       | – 5 684,78       |
| AT           | Entitlements | 2007           | incorrect procedure for the allocation of national reserve (consolidation of the alpine area) | FLAT RATE | 2,00 | EUR      | – 60 335,10  | 0,00       | – 60 335,10      |
| AT           | Entitlements | 2007           | non-inclusion of the forage area in the calculation of the reference area/amounts             | FLAT RATE | 2,00 | EUR      | – 212 321,97 | 0,00       | – 212 321,97     |
| AT           | Entitlements | 2008           | incorrect use of concept of <i>force majeure</i>                                              | ONE-OFF   |      | EUR      | – 5 684,78   | 0,00       | – 5 684,78       |
| AT           | Entitlements | 2008           | incorrect procedure for the allocation of national reserve (consolidation of the alpine area) | FLAT RATE | 2,00 | EUR      | – 116 578,92 | 0,00       | – 116 578,92     |
| AT           | Entitlements | 2008           | non-inclusion of the forage area in the calculation of the reference area/amounts             | FLAT RATE | 2,00 | EUR      | – 212 321,97 | 0,00       | – 212 321,97     |
| AT           | Entitlements | 2009           | incorrect use of concept of <i>force majeure</i>                                              | ONE-OFF   |      | EUR      | – 5 684,78   | 0,00       | – 5 684,78       |
| AT           | Entitlements | 2009           | non-inclusion of the forage area in the calculation of the reference area/amounts             | FLAT RATE | 2,00 | EUR      | – 212 321,97 | 0,00       | – 212 321,97     |
| AT           | Entitlements | 2010           | incorrect use of concept of <i>force majeure</i>                                              | ONE-OFF   |      | EUR      | – 5 684,78   | 0,00       | – 5 684,78       |
| AT           | Entitlements | 2010           | non-inclusion of the forage area in the calculation of the reference area/amounts             | FLAT RATE | 2,00 | EUR      | – 212 321,97 | 0,00       | – 212 321,97     |

| Member State    | Measure                                            | Financial Year | Reason                                                                                                                                                                                                                                                  | Type      | %    | Currency   | Amount                | Deductions     | Financial impact      |
|-----------------|----------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|------------|-----------------------|----------------|-----------------------|
| AT              | Clearance of accounts - Financial clearance        | 2010           | Most likely error in the EAGF non-IACS population                                                                                                                                                                                                       | ONE-OFF   |      | EUR        | - 143 780,79          | 0,00           | - 143 780,79          |
| <b>TOTAL AT</b> |                                                    |                |                                                                                                                                                                                                                                                         |           |      | <b>EUR</b> | <b>- 1 448 139,13</b> | <b>0,00</b>    | <b>- 1 448 139,13</b> |
| DE              | Clearance of accounts                              | 2007           | error in the EAGF debtors' ledger                                                                                                                                                                                                                       | ONE-OFF   |      | EUR        | - 203 881,84          | 0,00           | - 203 881,84          |
| DE              | Clearance of accounts                              | 2008           | financial error not pursued for recovery in EAGF population                                                                                                                                                                                             | ONE-OFF   |      | EUR        | - 10 000,00           | 0,00           | - 10 000,00           |
| <b>TOTAL DE</b> |                                                    |                |                                                                                                                                                                                                                                                         |           |      | <b>EUR</b> | <b>- 213 881,84</b>   | <b>0,00</b>    | <b>- 213 881,84</b>   |
| FR              | Promotional measures                               | 2006           | ineligible expenditure                                                                                                                                                                                                                                  | ONE-OFF   |      | EUR        | - 23 204,39           | 0,00           | - 23 204,39           |
| FR              | Promotional measures                               | 2006           | unclaimed due interest                                                                                                                                                                                                                                  | ONE-OFF   |      | EUR        | - 336,26              | 0,00           | - 336,26              |
| FR              | Promotional measures                               | 2007           | unclaimed due interest                                                                                                                                                                                                                                  | ONE-OFF   |      | EUR        | - 638,72              | 0,00           | - 638,72              |
| FR              | Promotional measures                               | 2008           | unclaimed due interest                                                                                                                                                                                                                                  | ONE-OFF   |      | EUR        | - 38,48               | 0,00           | - 38,48               |
| <b>TOTAL FR</b> |                                                    |                |                                                                                                                                                                                                                                                         |           |      | <b>EUR</b> | <b>- 24 217,85</b>    | <b>0,00</b>    | <b>- 24 217,85</b>    |
| GB              | Additional amounts of aid                          | 2008           | Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance | FLAT RATE | 5,00 | EUR        | - 277 231,60          | 0,00           | - 277 231,60          |
| GB              | Direct decoupled aid (single payment scheme - SPS) | 2008           | Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance | FLAT RATE | 5,00 | EUR        | - 16 040 610,36       | - 2 369 021,46 | - 13 671 588,90       |

| Member State    | Measure                   | Financial Year | Reason                                                                                                                                                                                                                                                  | Type      | %     | Currency   | Amount                 | Deductions            | Financial impact       |
|-----------------|---------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|------------|------------------------|-----------------------|------------------------|
| GB              | Additional amounts of aid | 2009           | Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance | FLAT RATE | 5,00  | EUR        | – 270 398,26           | 0,00                  | – 270 398,26           |
| GB              | Decoupled direct aids     | 2009           | Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance | FLAT RATE | 5,00  | EUR        | – 15 844 193,29        | 0,00                  | – 15 844 193,29        |
| GB              | Decoupled direct aids     | 2009           | Absence of control of new farmers in Northern Ireland                                                                                                                                                                                                   | FLAT RATE | 10,00 | EUR        | – 899 181,43           | – 449 590,71          | – 449 590,72           |
| GB              | Decoupled direct aids     | 2009           | Insufficient checks on beneficiaries under the investor's category of National Reserve (Northern Ireland)                                                                                                                                               | FLAT RATE | 10,00 | EUR        | – 1 036 829,72         | – 518 414,86          | – 518 414,86           |
| GB              | Decoupled direct aids     | 2009           | Incorrect reduction for National Reserve (Scotland, Wales, Northern Ireland)                                                                                                                                                                            | ONE-OFF   |       | EUR        | – 608 899,15           | 0,00                  | – 608 899,15           |
| GB              | Decoupled direct aids     | 2009           | Overrun of the regional ceiling (Northern Ireland)                                                                                                                                                                                                      | ONE-OFF   |       | EUR        | – 286 592,57           | 0,00                  | – 286 592,57           |
| GB              | Decoupled direct aids     | 2010           | Absence of control of new farmers in Northern Ireland                                                                                                                                                                                                   | FLAT RATE | 10,00 | EUR        | – 897 366,72           | 0,00                  | – 897 366,72           |
| GB              | Decoupled direct aids     | 2010           | Insufficient checks on beneficiaries under the investor's category of National Reserve (Northern Ireland)                                                                                                                                               | FLAT RATE | 10,00 | EUR        | – 1 034 737,22         | 0,00                  | – 1 034 737,22         |
| GB              | Decoupled direct aids     | 2010           | Incorrect reduction for National Reserve (Scotland, Wales, Northern Ireland)                                                                                                                                                                            | ONE-OFF   |       | EUR        | – 605 688,94           | 0,00                  | – 605 688,94           |
| GB              | Decoupled direct aids     | 2010           | Overrun of the regional ceiling (Northern Ireland)                                                                                                                                                                                                      | ONE-OFF   |       | EUR        | – 288 693,14           | 0,00                  | – 288 693,14           |
| <b>TOTAL GB</b> |                           |                |                                                                                                                                                                                                                                                         |           |       | <b>EUR</b> | <b>– 38 090 422,40</b> | <b>– 3 337 027,03</b> | <b>– 34 753 395,37</b> |

| Member State    | Measure                                                     | Financial Year | Reason                                                                                                                                                                        | Type      | %    | Currency   | Amount                | Deductions  | Financial impact      |
|-----------------|-------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|------------|-----------------------|-------------|-----------------------|
| GR              | Other direct aid - Dairy premium                            | 2007           | non-eligible expenditures over the ceiling                                                                                                                                    | ONE-OFF   |      | EUR        | - 16 045,14           | 0,00        | - 16 045,14           |
| <b>TOTAL GR</b> |                                                             |                |                                                                                                                                                                               |           |      | <b>EUR</b> | <b>- 16 045,14</b>    | <b>0,00</b> | <b>- 16 045,14</b>    |
| HU              | Financial audit - Overshooting                              | 2010           | Exceeding of financial ceiling                                                                                                                                                | ONE-OFF   |      | EUR        | - 1 515 332,82        | 0,00        | - 1 515 332,82        |
| <b>TOTAL HU</b> |                                                             |                |                                                                                                                                                                               |           |      | <b>EUR</b> | <b>- 1 515 332,82</b> | <b>0,00</b> | <b>- 1 515 332,82</b> |
| IE              | Rural Development EAGGF (2000-2006) - Area-related measures | 2006           | weaknesses in traceability of the carried out on-the-spot checks, lack of the farm records at parcels level, lack of measurement of the parcels during the on-the-spot checks | FLAT RATE | 2,00 | EUR        | - 578 942,61          | 0,00        | - 578 942,61          |
| <b>TOTAL IE</b> |                                                             |                |                                                                                                                                                                               |           |      | <b>EUR</b> | <b>- 578 942,61</b>   | <b>0,00</b> | <b>- 578 942,61</b>   |
| IT              | Entitlements                                                | 2006           | deficiencies in calculation of entitlements when a farmer meets several eligibility conditions                                                                                | ONE-OFF   |      | EUR        | - 88 820,07           | 0,00        | - 88 820,07           |
| IT              | Entitlements                                                | 2007           | deficiencies in calculation of entitlements when a farmer meets several eligibility conditions                                                                                | ONE-OFF   |      | EUR        | - 159 449,07          | 0,00        | - 159 449,07          |
| IT              | Entitlements                                                | 2007           | deficiencies in integration of the olive oil sector into SPS                                                                                                                  | ONE-OFF   |      | EUR        | - 6 838 343,84        | - 93 770,42 | - 6 744 573,42        |
| IT              | Entitlements                                                | 2008           | deficiencies in calculation of entitlements when a farmer meets several eligibility conditions                                                                                | ONE-OFF   |      | EUR        | - 147 113,50          | 0,00        | - 147 113,50          |
| IT              | Entitlements                                                | 2008           | deficiencies in integration of the olive oil sector into SPS                                                                                                                  | ONE-OFF   |      | EUR        | - 6 838 343,84        | 0,00        | - 6 838 343,84        |
| IT              | Entitlements                                                | 2009           | deficiencies in calculation of entitlements when a farmer meets several eligibility conditions                                                                                | ONE-OFF   |      | EUR        | - 153 614,54          | 0,00        | - 153 614,54          |
| IT              | Entitlements                                                | 2009           | deficiencies in integration of the olive oil sector into SPS                                                                                                                  | ONE-OFF   |      | EUR        | - 6 838 343,84        | 0,00        | - 6 838 343,84        |

| Member State    | Measure                        | Financial Year | Reason                                                                                         | Type      | %    | Currency   | Amount                 | Deductions         | Financial impact       |
|-----------------|--------------------------------|----------------|------------------------------------------------------------------------------------------------|-----------|------|------------|------------------------|--------------------|------------------------|
| IT              | Entitlements                   | 2010           | deficiencies in calculation of entitlements when a farmer meets several eligibility conditions | ONE-OFF   |      | EUR        | – 118 496,31           | 0,00               | – 118 496,31           |
| IT              | Entitlements                   | 2010           | deficiencies in integration of the olive oil sector into SPS                                   | ONE-OFF   |      | EUR        | – 6 838 343,84         | 0,00               | – 6 838 343,84         |
| IT              | Promotional measures           | 2007           | exceeding of co-financing                                                                      | ONE-OFF   |      | EUR        | – 32 760,90            | 0,00               | – 32 760,90            |
| IT              | Promotional measures           | 2007           | Late payments                                                                                  | ONE-OFF   |      | EUR        | – 997 431,56           | 0,00               | – 997 431,56           |
| IT              | Promotional measures           | 2007           | Weaknesses in the controls                                                                     | FLAT RATE | 5,00 | EUR        | – 372 253,49           | 0,00               | – 372 253,49           |
| IT              | Promotional measures           | 2008           | Late payments                                                                                  | ONE-OFF   |      | EUR        | – 1 029 057,38         | 0,00               | – 1 029 057,38         |
| IT              | Promotional measures           | 2008           | Weaknesses in the controls                                                                     | FLAT RATE | 5,00 | EUR        | – 398 223,18           | 0,00               | – 398 223,18           |
| <b>TOTAL IT</b> |                                |                |                                                                                                |           |      | <b>EUR</b> | <b>– 30 850 595,36</b> | <b>– 93 770,42</b> | <b>– 30 756 824,94</b> |
| LU              | Financial audit - Overshooting | 2010           | Exceeding of financial ceiling                                                                 | ONE-OFF   |      | EUR        | – 1 827,40             | – 1 827,40         | 0,00                   |
| <b>TOTAL LU</b> |                                |                |                                                                                                |           |      | <b>EUR</b> | <b>– 1 827,40</b>      | <b>– 1 827,40</b>  | <b>0,00</b>            |
| LV              | Export refunds - Non-Annex I   | 2008           | Insufficient on-the-spot controls                                                              | FLAT RATE | 5,00 | EUR        | – 559,00               | 0,00               | – 559,00               |
| LV              | Export refunds - other         | 2009           | Insufficient on-the-spot controls                                                              | FLAT RATE | 5,00 | EUR        | – 7 936,24             | 0,00               | – 7 936,24             |
| LV              | Export refunds - Non-Annex I   | 2009           | Insufficient on-the-spot controls                                                              | FLAT RATE | 5,00 | EUR        | – 558,10               | 0,00               | – 558,10               |
| LV              | Export refunds - Non-Annex I   | 2010           | Insufficient on-the-spot controls                                                              | FLAT RATE | 5,00 | EUR        | – 487,37               | 0,00               | – 487,37               |

| Member State    | Measure                         | Financial Year | Reason                                                                                                                  | Type         | %     | Currency   | Amount             | Deductions  | Financial impact   |
|-----------------|---------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------|--------------|-------|------------|--------------------|-------------|--------------------|
| LV              | Export refunds - other          | 2010           | Insufficient on-the-spot controls                                                                                       | FLAT RATE    | 5,00  | EUR        | - 7 394,30         | 0,00        | - 7 394,30         |
| <b>TOTAL LV</b> |                                 |                |                                                                                                                         |              |       | <b>EUR</b> | <b>- 16 935,01</b> | <b>0,00</b> | <b>- 16 935,01</b> |
| PT              | Other direct aid - Seeds        | 2008           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR        | - 25 677,30        | 0,00        | - 25 677,30        |
| PT              | Other direct aids               | 2008           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR        | - 1 072 654,86     | 0,00        | - 1 072 654,86     |
| PT              | Other direct aid - Energy crops | 2008           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR        | - 29 543,73        | 0,00        | - 29 543,73        |
| PT              | Other direct aid - Seeds        | 2008           | Recoveries, claim year 2007                                                                                             | ONE-OFF      |       | EUR        | 786,19             | 0,00        | 786,19             |
| PT              | Other direct aids               | 2008           | Recoveries, claim year 2007                                                                                             | ONE-OFF      |       | EUR        | 779,08             | 0,00        | 779,08             |
| PT              | Decoupled direct aids           | 2008           | Recoveries, claim year 2007                                                                                             | ONE-OFF      |       | EUR        | 611 643,02         | 0,00        | 611 643,02         |
| PT              | Other direct aids               | 2008           | Recoveries, claim year 2008                                                                                             | ONE-OFF      |       | EUR        | 8 074,29           | 0,00        | 8 074,29           |
| PT              | Additional amounts of aid       | 2008           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | EXTRAPOLATED |       | EUR        | - 510 332,30       | 0,00        | - 510 332,30       |
| PT              | Decoupled direct aids           | 2008           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | EXTRAPOLATED |       | EUR        | - 25 803 577,29    | 0,00        | - 25 803 577,29    |
| PT              | Other direct aids               | 2008           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | FLAT RATE    | 10,00 | EUR        | - 447 248,69       | - 4 307,15  | - 442 941,54       |

| Member State | Measure                         | Financial Year | Reason                                                                                                                  | Type         | %     | Currency | Amount          | Deductions  | Financial impact |
|--------------|---------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------|--------------|-------|----------|-----------------|-------------|------------------|
| PT           | Other direct aids               | 2009           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR      | – 1 085 832,14  | 0,00        | – 1 085 832,14   |
| PT           | Other direct aid - Energy crops | 2009           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR      | – 7 341,95      | 0,00        | – 7 341,95       |
| PT           | Other direct aid - Seeds        | 2009           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR      | – 25 699,74     | 0,00        | – 25 699,74      |
| PT           | Other direct aids               | 2009           | Recoveries, claim year 2008                                                                                             | ONE-OFF      |       | EUR      | 435,37          | 0,00        | 435,37           |
| PT           | Decoupled direct aids           | 2009           | Recoveries, claim year 2008                                                                                             | ONE-OFF      |       | EUR      | 53 310,21       | 0,00        | 53 310,21        |
| PT           | Additional amounts of aid       | 2009           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | EXTRAPOLATED |       | EUR      | – 502 652,12    | 0,00        | – 502 652,12     |
| PT           | Decoupled direct aids           | 2009           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | EXTRAPOLATED |       | EUR      | – 27 250 274,35 | 0,00        | – 27 250 274,35  |
| PT           | Other direct aids               | 2009           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | FLAT RATE    | 10,00 | EUR      | – 394 467,54    | – 13 571,88 | – 380 895,66     |
| PT           | Other direct aids               | 2010           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR      | – 5 024,03      | 0,00        | – 5 024,03       |
| PT           | Other direct aid - Energy crops | 2010           | Late on-the-spot controls, claim year 2007 and 2008                                                                     | FLAT RATE    | 10,00 | EUR      | – 26,08         | 0,00        | – 26,08          |
| PT           | Decoupled direct aids           | 2010           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | EXTRAPOLATED |       | EUR      | – 494 010,13    | 0,00        | – 494 010,13     |

| Member State    | Measure                                               | Financial Year | Reason                                                                                                                  | Type      | %     | Currency   | Amount                 | Deductions            | Financial impact       |
|-----------------|-------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------|-----------|-------|------------|------------------------|-----------------------|------------------------|
| PT              | Other direct aids                                     | 2010           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008 | FLAT RATE | 10,00 | EUR        | – 13 473,36            | 0,00                  | – 13 473,36            |
| PT              | Financial audit - Late payments and payment deadlines | 2010           | Late payments                                                                                                           | ONE-OFF   |       | EUR        | – 709 124,14           | – 709 124,14          | 0,00                   |
| PT              | Financial audit - Overshooting                        | 2010           | Exceeding of ceilings                                                                                                   | ONE-OFF   |       | EUR        | – 79 990,99            | – 79 990,99           | 0,00                   |
| PT              | Financial audit - Late payments and payment deadlines | 2010           | Late payments                                                                                                           | ONE-OFF   |       | EUR        | – 2 433 826,30         | – 2 433 826,30        | 0,00                   |
| <b>TOTAL PT</b> |                                                       |                |                                                                                                                         |           |       | <b>EUR</b> | <b>– 60 215 748,88</b> | <b>– 3 240 820,46</b> | <b>– 56 974 928,42</b> |
| RO              | Financial audit - Late payments and payment deadlines | 2010           | Late payments                                                                                                           | ONE-OFF   |       | EUR        | – 38 848,18            | – 38 848,18           | 0,00                   |
| RO              | Financial audit - Late payments and payment deadlines | 2010           | Late payments                                                                                                           | ONE-OFF   |       | EUR        | – 3 800 866,94         | – 3 800 866,94        | 0,00                   |
| <b>TOTAL RO</b> |                                                       |                |                                                                                                                         |           |       | <b>EUR</b> | <b>– 3 839 715,12</b>  | <b>– 3 839 715,12</b> | <b>0,00</b>            |
| SE              | Decoupled direct aids                                 | 2009           | deficiencies in the LPIS                                                                                                | ONE-OFF   |       | EUR        | – 18 476 302,00        | 0,00                  | – 18 476 302,00        |
| SE              | Entitlements                                          | 2007           | overallocation of payment entitlements                                                                                  | ONE-OFF   |       | EUR        | – 502 189,38           | 0,00                  | – 502 189,38           |
| SE              | Entitlements                                          | 2008           | overallocation of payment entitlements                                                                                  | ONE-OFF   |       | EUR        | – 499 653,07           | 0,00                  | – 499 653,07           |

| Member State         | Measure      | Financial Year | Reason                                 | Type    | % | Currency   | Amount                  | Deductions             | Financial impact        |
|----------------------|--------------|----------------|----------------------------------------|---------|---|------------|-------------------------|------------------------|-------------------------|
| SE                   | Entitlements | 2009           | overallocation of payment entitlements | ONE-OFF |   | EUR        | – 492 044,14            | 0,00                   | – 492 044,14            |
| SE                   | Entitlements | 2010           | overallocation of payment entitlements | ONE-OFF |   | EUR        | – 461 608,42            | 0,00                   | – 461 608,42            |
| <b>TOTAL SE</b>      |              |                |                                        |         |   | <b>EUR</b> | <b>– 20 431 797,01</b>  | <b>0,00</b>            | <b>– 20 431 797,01</b>  |
| <b>6 7 0 1 TOTAL</b> |              |                |                                        |         |   | <b>EUR</b> | <b>– 157 243 600,57</b> | <b>– 10 513 160,43</b> | <b>– 146 730 440,14</b> |

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| Member State    | Measure                                                           | Financial Year | Reason                                 | Type      | %    | Currency   | Amount                | Deductions  | Financial impact      |
|-----------------|-------------------------------------------------------------------|----------------|----------------------------------------|-----------|------|------------|-----------------------|-------------|-----------------------|
| DE              | Clearance of accounts                                             | 2008           | most likely error in EAFRD population  | ONE-OFF   |      | EUR        | – 2 637 471,59        | 0,00        | – 2 637 471,59        |
| DE              | Clearance of accounts                                             | 2008           | most likely error                      | ONE-OFF   |      | EUR        | – 27 289,43           | 0,00        | – 27 289,43           |
| <b>TOTAL DE</b> |                                                                   |                |                                        |           |      | <b>EUR</b> | <b>– 2 664 761,02</b> | <b>0,00</b> | <b>– 2 664 761,02</b> |
| ES              | Clearance of accounts - Financial clearance                       | 2009           | known errors in EAFRD population       | ONE-OFF   |      | EUR        | – 2 525,92            | 0,00        | – 2 525,92            |
| ES              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | No proper timing of on-the-spot checks | FLAT RATE | 2,00 | EUR        | – 1 315 120,98        | 0,00        | – 1 315 120,98        |
| ES              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2009           | No proper timing of on-the-spot checks | FLAT RATE | 2,00 | EUR        | – 928 883,54          | 0,00        | – 928 883,54          |
| <b>TOTAL ES</b> |                                                                   |                |                                        |           |      | <b>EUR</b> | <b>– 2 246 530,44</b> | <b>0,00</b> | <b>– 2 246 530,44</b> |

| Member State    | Measure                                                           | Financial Year | Reason                                                                                                                                                                                                                                                  | Type      | %    | Currency   | Amount                | Deductions  | Financial impact      |
|-----------------|-------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|------------|-----------------------|-------------|-----------------------|
| GB              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance | FLAT RATE | 5,00 | EUR        | – 1 270 059,53        | 0,00        | – 1 270 059,53        |
| GB              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2009           | Weaknesses in the LPIS-GIS affecting the quality of the cross-checks, the weaknesses in the functioning of the on-the-spot checks and the erroneous application of the provisions on sanctions, recoveries of undue payment, intentional non-compliance | FLAT RATE | 5,00 | EUR        | – 819 580,58          | 0,00        | – 819 580,58          |
| <b>TOTAL GB</b> |                                                                   |                |                                                                                                                                                                                                                                                         |           |      | <b>EUR</b> | <b>– 2 089 640,11</b> | <b>0,00</b> | <b>– 2 089 640,11</b> |
| HU              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2010           | shortcoming in the sanction system                                                                                                                                                                                                                      | FLAT RATE | 5,00 | EUR        | – 195 280,00          | 0,00        | – 195 280,00          |
| HU              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2011           | shortcoming in the sanction system                                                                                                                                                                                                                      | FLAT RATE | 5,00 | EUR        | – 233,00              | 0,00        | – 233,00              |
| <b>TOTAL HU</b> |                                                                   |                |                                                                                                                                                                                                                                                         |           |      | <b>EUR</b> | <b>– 195 513,00</b>   | <b>0,00</b> | <b>– 195 513,00</b>   |
| IE              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | lack of agri-environment risk criteria in the sample selection                                                                                                                                                                                          | FLAT RATE | 2,00 | EUR        | – 190 530,74          | 0,00        | – 190 530,74          |
| IE              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | lack of verification of the livestock density on the spot                                                                                                                                                                                               | FLAT RATE | 5,00 | EUR        | – 2 575 930,50        | 0,00        | – 2 575 930,50        |
| IE              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2007           | weaknesses in traceability of the carried out on-the-spot checks, lack of the farm records at parcels level, lack of measurement of the parcels during the on-the-spot checks                                                                           | FLAT RATE | 2,00 | EUR        | – 4 351 202,96        | 0,00        | – 4 351 202,96        |

| Member State    | Measure                                                           | Financial Year | Reason                                                                                                                                                                        | Type      | %     | Currency   | Amount                | Deductions   | Financial impact      |
|-----------------|-------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|------------|-----------------------|--------------|-----------------------|
| IE              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | weaknesses in traceability of the carried out on-the-spot checks, lack of the farm records at parcels level, lack of measurement of the parcels during the on-the-spot checks | FLAT RATE | 2,00  | EUR        | - 2 692 186,36        | 0,00         | - 2 692 186,36        |
| <b>TOTAL IE</b> |                                                                   |                |                                                                                                                                                                               |           |       | <b>EUR</b> | <b>- 9 809 850,56</b> | <b>0,00</b>  | <b>- 9 809 850,56</b> |
| PT              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008                                                       | FLAT RATE | 10,00 | EUR        | - 19 949 160,90       | - 418 258,60 | - 19 530 902,30       |
| PT              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2009           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008                                                       | FLAT RATE | 10,00 | EUR        | - 8 660 928,23        | - 44 777,57  | - 8 616 150,66        |
| PT              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2010           | Weaknesses of LPIS-GIS, advance payments, retroactive recovery and intentional non-compliance, claim year 2007 and 2008                                                       | FLAT RATE | 10,00 | EUR        | - 3 779 219,72        | 366,90       | - 3 779 586,62        |
| PT              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks                                             | FLAT RATE | 2,00  | EUR        | - 2 462 123,42        | 0,00         | - 2 462 123,42        |
| PT              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2008           | delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks                                             | FLAT RATE | 5,00  | EUR        | - 1 720 462,60        | 0,00         | - 1 720 462,60        |
| PT              | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2009           | delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks                                             | FLAT RATE | 2,00  | EUR        | - 61 399,94           | 0,00         | - 61 399,94           |

| Member State         | Measure                                                           | Financial Year | Reason                                                                                                                            | Type      | %    | Currency   | Amount                 | Deductions          | Financial impact       |
|----------------------|-------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------|------|------------|------------------------|---------------------|------------------------|
| PT                   | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2009           | delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks | FLAT RATE | 5,00 | EUR        | – 386 375,75           | 0,00                | – 386 375,75           |
| PT                   | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2010           | delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks | FLAT RATE | 2,00 | EUR        | 3 013,18               | 0,00                | 3 013,18               |
| PT                   | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2010           | delays in carrying out on-the-spot controls (agri-environment measures and natural handicaps); payments before on-the-spot checks | FLAT RATE | 5,00 | EUR        | 655,84                 | 0,00                | 655,84                 |
| <b>TOTAL PT</b>      |                                                                   |                |                                                                                                                                   |           |      | <b>EUR</b> | <b>– 37 016 001,54</b> | <b>– 462 669,27</b> | <b>– 36 553 332,27</b> |
| SE                   | Rural Development EAFRD Axis 2 (2007-2013, area-related measures) | 2009           | deficiencies in the LPIS                                                                                                          | ONE-OFF   |      | EUR        | – 1 880 082,00         | 0,00                | – 1 880 082,00         |
| <b>TOTAL SE</b>      |                                                                   |                |                                                                                                                                   |           |      | <b>EUR</b> | <b>– 1 880 082,00</b>  | <b>0,00</b>         | <b>– 1 880 082,00</b>  |
| <b>6 7 1 1 TOTAL</b> |                                                                   |                |                                                                                                                                   |           |      | <b>EUR</b> | <b>– 55 902 378,67</b> | <b>– 462 669,27</b> | <b>– 55 439 709,40</b> |

**BUDGET ITEM: 05 07 01 07**

| Member State | Measure                        | Financial Year | Reason                          | Type    | % | Currency | Amount      | Deductions | Financial impact |
|--------------|--------------------------------|----------------|---------------------------------|---------|---|----------|-------------|------------|------------------|
| ES           | Financial audit - Overshooting | 2010           | exceeding of financial ceilings | ONE-OFF |   | EUR      | – 46 185,99 | 0,00       | – 46 185,99      |
| ES           | Financial audit - Overshooting | 2010           | exceeding of financial ceilings | ONE-OFF |   | EUR      | – 46 802,98 | 0,00       | – 46 802,98      |

| Member State | Measure                    | Financial Year | Reason                                                                              | Type      | %     | Currency | Amount         | Deductions | Financial impact |
|--------------|----------------------------|----------------|-------------------------------------------------------------------------------------|-----------|-------|----------|----------------|------------|------------------|
| ES           | Promotional measures       | 2007           | deficiencies in financial control of TV and radio spots                             | FLAT RATE | 10,00 | EUR      | – 13 367,51    | 0,00       | – 13 367,51      |
| ES           | Promotional measures       | 2007           | unauthorised changes in contracts, late payments                                    | ONE-OFF   |       | EUR      | – 737 847,81   | 0,00       | – 737 847,81     |
| ES           | Promotional measures       | 2008           | deficiencies in financial control of TV and radio spots                             | FLAT RATE | 10,00 | EUR      | – 111 339,48   | 0,00       | – 111 339,48     |
| ES           | Promotional measures       | 2008           | unauthorised changes in contracts, late payments                                    | ONE-OFF   |       | EUR      | – 1 371 627,80 | 0,00       | – 1 371 627,80   |
| ES           | Olive oil - Production aid | 2000           | reimbursement following judgement in case C-24/11P                                  | FLAT RATE | 5,00  | EUR      | 47 311 467,25  | 0,00       | 47 311 467,25    |
| ES           | Olive oil - Production aid | 2001           | reimbursement following judgement in case C-24/11P                                  | FLAT RATE | 5,00  | EUR      | 15 347 930,92  | 0,00       | 15 347 930,92    |
| ES           | Olive oil - Production aid | 2002           | reimbursement following judgement in case C-24/11P                                  | FLAT RATE | 5,00  | EUR      | 47 950 314,63  | 0,00       | 47 950 314,63    |
| ES           | Olive oil - Production aid | 2003           | reimbursement following judgement in case C-24/11P                                  | FLAT RATE | 5,00  | EUR      | 145 555,36     | 0,00       | 145 555,36       |
| ES           | Cross-compliance           | 2006           | Minimum control rate for bovine identification not reached, claim year 2005         | FLAT RATE | 5,00  | EUR      | – 25 202,90    | 0,00       | – 25 202,90      |
| ES           | Cross-compliance           | 2006           | No control of Statutory Management Requirements 1 to 6, claim year 2005             | FLAT RATE | 5,00  | EUR      | – 78 236,73    | – 0,07     | – 78 236,66      |
| ES           | Cross-compliance           | 2006           | No effective control of Statutory Management Requirements 1 and 2, claim year 2005  | FLAT RATE | 2,00  | EUR      | – 21 209,02    | 0,00       | – 21 209,02      |
| ES           | Cross-compliance           | 2006           | No effective control of Statutory Management Requirements 6 and 8a, claim year 2005 | FLAT RATE | 5,00  | EUR      | – 4 541,73     | 0,00       | – 4 541,73       |
| ES           | Cross-compliance           | 2006           | No effective control of Statutory Management Requirements 6, claim year 2005        | FLAT RATE | 5,00  | EUR      | – 47 962,21    | 0,00       | – 47 962,21      |

| Member State      | Measure          | Financial Year | Reason                                                                             | Type      | %    | Currency | Amount         | Deductions | Financial impact |
|-------------------|------------------|----------------|------------------------------------------------------------------------------------|-----------|------|----------|----------------|------------|------------------|
| ES                | Cross-compliance | 2007           | No control of Statutory Management Requirements 1 to 6, claim year 2005            | FLAT RATE | 5,00 | EUR      | – 193,68       | 0,00       | – 193,68         |
| ES                | Cross-compliance | 2007           | No effective control of Statutory Management Requirements 1 and 2, claim year 2005 | FLAT RATE | 2,00 | EUR      | – 22,91        | 0,00       | – 22,91          |
| ES                | Cross-compliance | 2008           | No control of Statutory Management Requirements 1 to 6, claim year 2005            | FLAT RATE | 5,00 | EUR      | – 374,13       | 0,00       | – 374,13         |
| ES                | Cross-compliance | 2008           | No effective control of Statutory Management Requirements 1 and 2, claim year 2005 | FLAT RATE | 2,00 | EUR      | – 18,85        | 0,00       | – 18,85          |
| ES                | Cross-compliance | 2009           | No control of Statutory Management Requirements 1 to 6, claim year 2005            | FLAT RATE | 5,00 | EUR      | – 284,15       | 0,00       | – 284,15         |
| ES                | Cross-compliance | 2009           | No effective control of Statutory Management Requirements 1 and 2, claim year 2005 | FLAT RATE | 2,00 | EUR      | – 26,52        | 0,00       | – 26,52          |
| TOTAL ES          |                  |                |                                                                                    |           |      | EUR      | 108 250 023,76 | – 0,07     | 108 250 023,83   |
| 05 07 01 07 TOTAL |                  |                |                                                                                    |           |      | EUR      | 108 250 023,76 | – 0,07     | 108 250 023,83   |

## COMMISSION DECISION

of 7 September 2012

**amending Decision 2008/899/EC accepting the undertakings offered in connection with the anti-dumping proceeding concerning imports of citric acid originating in the People's Republic of China**

(2012/501/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<sup>(1)</sup> (the 'basic Regulation'), and in particular Articles 8 and 9 thereof,

After consulting the Advisory Committee,

Whereas:

## A. EXISTING MEASURES

- (1) The Council, by Regulation (EC) No 1193/2008<sup>(2)</sup>, imposed definitive anti-dumping duties on imports into the Union of citric acid originating in the People's Republic of China ('the product concerned').
- (2) The Commission, by Decision 2008/899/EC<sup>(3)</sup> ('the Decision'), accepted a price undertaking ('the undertaking'), inter alia, from Laiwu Taihe Biochemistry Co. Ltd ('Laiwu Taihe') together with the China Chamber of Commerce of Metals, Minerals & Chemicals Importers & Exporters ('CCCMC').
- (3) The undertaking accepted from Laiwu Taihe, the sole company which was accorded market economy treatment ('MET'), set the minimum import price ('MIP') for the product covered on the basis of the normal value established during the investigation. In addition, the undertaking provided for the indexation of the MIP in accordance with public international quotations of corn, the main raw material used by the exporting producer.
- (4) The company also undertook to report and to respect a certain price regime for all non-Union sales to those customers whose organisation or structure extends beyond the Union, should Laiwu Taihe sell to these customers in the Union.
- (5) Furthermore, Laiwu Taihe also agreed to provide the Commission with regular and detailed information

concerning its exports to the Union as one of the means by which the undertaking can be monitored effectively by the Commission.

- (6) When accepting the undertaking, the Commission considered the risk of cross-compensation as limited.

## B. CHANGED CIRCUMSTANCES

- (7) In autumn 2011, Laiwu Taihe informed the Commission of its intention to start the production of additional types of the product concerned which are not covered by the undertaking and sell them on the Union market subject to anti-dumping duties.
- (8) The Commission analysed the implications of this new pattern in trade and considered that there is a high risk of cross-compensation if the product covered and the additional types of the product concerned not covered by the undertaking are sold to the same customers.
- (9) In addition, the Commission also learnt about a potential trading company, located at the same premises as Laiwu Taihe without being subject to reporting obligations, and considered it as a further difficulty in the effective monitoring of the undertaking. The Commission informed Laiwu Taihe accordingly and announced that it would be inclined to consider the withdrawal of the undertaking.
- (10) Subsequently, Laiwu Taihe offered to sell these additional types of the product concerned respecting the MIP of the product type covered by the undertaking. It also proposed to sell these product types directly to the Union and to extend the reporting obligations to these sales.
- (11) The Commission considers that these commitments cannot alter its initial assessment for the following reasons. Firstly, setting a price discipline for the types of the product concerned that the company did not produce during the original investigation period would mean a revision of the scope of the product covered by the undertaking, which should be subject to an interim review to reset the MIP. Otherwise, the high risk of cross-compensation in relation to the product type covered by the undertaking and the other types of the product concerned, when sold to the same customers, would persist. Secondly, the sales to other traders and the increased amount of information to be received under the expanded reporting obligations resulting from the sales of the additional types of the product concerned would render the monitoring of the undertaking very burdensome.

<sup>(1)</sup> OJ L 343, 22.12.2009, p. 51.<sup>(2)</sup> OJ L 323, 3.12.2008, p. 1.<sup>(3)</sup> OJ L 323, 3.12.2008, p. 62.

- (12) Based on the above considerations, the Commission concluded that following the change in the product variety, the undertaking accepted from Laiwu Taihe becomes impracticable and should be withdrawn.
- (13) Laiwu Taihe was informed of the Commission's conclusions and given an opportunity to comment.

#### Written submissions and Hearings

- (14) Laiwu Taihe was granted the opportunity to be heard and written submissions were also received in which Laiwu Taihe reiterated its commitments, namely to make all sales of the additional product types respecting the MIP set for the product type covered by the undertaking, only to sell directly to the EU customers without intermediary domestic trade companies in the People's Republic of China and to provide all export sales documents concerning the two additional product types. In addition, it claimed that the commitment to sell the new product types at or above the MIP of the product covered would not imply a revision of the scope of the product covered which is only possible through an interim review. Moreover, Laiwu Taihe suggested that the Commission services would carry out a verification visit at its premises, *inter alia*, to verify Laiwu Taihe's production cost data.
- (15) The Commission considers that the submissions do not bring new elements to its assessment. In particular, it is assessed that setting a price for product types which had not been subject to the original investigation due to lack of production cannot eliminate the risk of cross-compensation as such a price had not been established or even

verified. As regards the suggested verification of, *inter alia*, Laiwu Taihe's production cost structure, this was considered to be reserved to a possible interim review, if requested.

#### C. AMENDMENT OF DECISION 2008/899/EC

- (16) Therefore, in accordance with Article 8(9) of the basic Regulation and also in accordance with the relevant clauses of the undertaking authorising the Commission to unilaterally withdraw the undertaking, the Commission has concluded that the acceptance of the undertaking offered by Laiwu Taihe together with CCCMC should be withdrawn and Decision 2008/899/EC should be amended. Accordingly, the definitive anti-dumping duties imposed by Article 1 of Regulation (EC) No 1193/2008 on imports of the product concerned produced by Laiwu Taihe (Taric additional code A880) should apply,

HAS ADOPTED THIS DECISION:

#### Article 1

Acceptance of the undertaking in relation to Laiwu Taihe Biochemistry Co. Ltd together with the China Chamber of Commerce of Metals, Minerals and Chemicals Importers and Exporters (Taric additional code A880) is hereby withdrawn.

#### Article 2

The table of Article 1 in Decision 2008/899/EC is replaced by the following table:

| Country                    | Companies                                                                                                                                                                                                                                                                                | Taric additional code |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| People's Republic of China | COFCO Biochemical (Anhui) Co., Ltd — No 73 Daqing Road, Bengbu City 233010, Anhui Province                                                                                                                                                                                               | A874                  |
|                            | Manufactured by RZBC Co., Ltd — No 9 Xinghai West Road, Rizhao, Shandong Province and sold by its related sales company RZBC Imp. & Exp. Co., Ltd — No 66, Lvzhou South Road, Rizhao (Liangyou Grand View Hotel, 22nd Floor, Building A), Shandong Province                              | A926                  |
|                            | Manufactured by RZBC (Juxian) Co., Ltd — West Wing, Chengyang North Road, Ju County, Rizhao, Shandong Province and sold by its related sales company RZBC Imp. & Exp. Co., Ltd — No 66, Lvzhou South Road, Rizhao (Liangyou Grand View Hotel, 22nd Floor, Building A), Shandong Province | A927                  |
|                            | TTCA Co., Ltd — West, Wenhe Bridge North, Anqui City, Shandong Province                                                                                                                                                                                                                  | A878                  |
|                            | Yixing Union Biochemical Co., Ltd — Economic Development Zone Yixing City 214203, Jiangsu Province                                                                                                                                                                                       | A879                  |
|                            | Weifang Ensign Industry Co., Ltd, Changsheng Street No 1567, Changle, Weifang, Shandong Province                                                                                                                                                                                         | A882'                 |

*Article 3*

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

Done at Brussels, 7 September 2012.

*For the Commission*  
*The President*  
José Manuel BARROSO

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**CORRIGENDA**

**Corrigendum to Commission Implementing Regulation (EU) No 793/2012 of 5 September 2012 adopting the list of flavouring substances provided for by Regulation (EC) No 2232/96 of the European Parliament and of the Council, introducing it in Annex I to Regulation (EC) No 1334/2008 of the European Parliament and of the Council and repealing Commission Regulation (EC) No 1565/2000 and Commission Decision 1999/217/EC**

*(Official Journal of the European Union L 243 of 7 September 2012)*

The publication of Commission Implementing Regulation (EU) No 793/2012 is to be considered null and void.

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**Corrigendum to Commission Regulation (EU) No 794/2012 of 5 September 2012 on transitional measures concerning the Union list of flavourings and source materials set out in Annex I to Regulation (EC) No 1334/2008 of the European Parliament and of the Council**

*(Official Journal of the European Union L 243 of 7 September 2012)*

The publication of Commission Implementing Regulation (EU) No 794/2012 is to be considered null and void.

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