

Official Journal

of the European Union

L 312



English edition

Legislation

Volume 56

21 November 2013

Contents

II *Non-legislative acts*

REGULATIONS

- ★ **Commission Regulation (EU) No 1174/2013 of 20 November 2013 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standards 10 and 12 and International Accounting Standard 27 ⁽¹⁾** 1
- ★ **Commission Implementing Regulation (EU) No 1175/2013 of 20 November 2013 approving the active substance benalaxyl-M, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽¹⁾**..... 18
- ★ **Commission Implementing Regulation (EU) No 1176/2013 of 20 November 2013 approving the active substance pyroxsulam, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽¹⁾**..... 23
- ★ **Commission Implementing Regulation (EU) No 1177/2013 of 20 November 2013 approving the active substance spirotetramat, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽¹⁾**..... 28

Price: EUR 3

(Continued overleaf)

⁽¹⁾ Text with EEA relevance

EN

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

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

★ Commission Implementing Regulation (EU) No 1178/2013 of 20 November 2013 amending Implementing Regulation (EU) No 540/2011 as regards the conditions of approval of the active substance ethoprophos ⁽¹⁾	33
--	----

Commission Implementing Regulation (EU) No 1179/2013 of 20 November 2013 establishing the standard import values for determining the entry price of certain fruit and vegetables	36
--	----

DIRECTIVES

★ Commission Implementing Directive 2013/57/EU of 20 November 2013 amending Directives 2003/90/EC and 2003/91/EC setting out implementing measures for the purposes of Article 7 of Council Directive 2002/53/EC and Article 7 of Council Directive 2002/55/EC respectively, as regards the characteristics to be covered as a minimum by the examination and the minimum conditions for examining certain varieties of agricultural plant species and vegetable species ⁽¹⁾	38
--	----

DECISIONS

2013/669/EU:

★ Council Decision of 15 November 2013 appointing a Danish member of the European Economic and Social Committee	46
--	----

2013/670/EU:

★ Council Decision of 15 November 2013 appointing a German member and a German alternate member of the Committee of the Regions	47
--	----



⁽¹⁾ Text with EEA relevance

II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 1174/2013

of 20 November 2013

amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standards 10 and 12 and International Accounting Standard 27

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

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

Whereas:

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

(2) In October 2012, the International Accounting Standards Board (IASB) published amendments to International Financial Reporting Standard (IFRS) 10 Consolidated Financial Statements, IFRS 12 Disclosure of Interests in Other Entities and International Accounting Standard (IAS) 27 Separate Financial Statements. IFRS 10 has been amended in order to better reflect the business model of investment entities. It requires that investment entities measure their subsidiaries at fair value through profit or loss account rather than consolidate them. IFRS 12 has been amended in order to require specific disclosure about such subsidiaries of investment entities. The amendments to IAS 27 also removed the option for investment entities to measure investments in certain subsidiaries either at cost or at fair value in their separate financial statements. Amendments to IFRS 10, IFRS 12 and IAS 27 imply by way of consequence amendments to IFRS 1, IFRS 3, IFRS 7, IAS 7, IAS 12, IAS 24, IAS 32, IAS 34 and IAS 39 in order to ensure consistency between international accounting standards.

(3) The amendments to IFRS 10, IAS 27 and certain consequential amendments to other standards contain references to IFRS 9 Financial Instruments that at present cannot be applied as IFRS 9 has not been adopted by the Union. Therefore, any reference to IFRS 9 as laid down in the Annex to this Regulation should be read as a reference to IAS 39.

(4) The consultation with the Technical Expert Group of the European Financial Reporting Advisory Group confirms that the amendments to IFRS 10, IFRS 12 and IAS 27 meet the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.

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

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

HAS ADOPTED THIS REGULATION:

Article 1

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

(a) International Financial Reporting Standard (IFRS) 10 *Consolidated Financial Statements* is amended as set out in the Annex to this Regulation;

(b) IFRS 12 *Disclosure of Interests in Other Entities* is amended as set out in the Annex to this Regulation;

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 320, 29.11.2008, p. 1.

(c) International Accounting Standard (IAS) 27 *Separate Financial Statements* is amended as set out in the Annex to this Regulation;

(d) IFRS 1 *First-time Adoption of International Financial Reporting Standards*, IFRS 3 *Business Combinations*, IFRS 7 *Financial Instruments: Disclosures*, IAS 7 *Statement of Cash Flows*, IAS 12 *Income Taxes*, IAS 24 *Related Party Disclosures*, IAS 32 *Financial Instruments: Presentation*, IAS 34 *Interim Financial Reporting* and IAS 39 *Financial Instruments: Recognition and Measurement* are amended in accordance with the amendments to IFRS 10 as set out in the Annex to this Regulation.

2. Any reference to IFRS 9 *Financial Instruments* in the amendments referred to in paragraph 1 shall be read as a reference to IAS 39.

Article 2

Each company shall apply the amendments referred to in Article 1(1), at the latest, as from the commencement date of its first financial year starting on or after 1 January 2014.

Article 3

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

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

Done at Brussels, 20 November 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IFRS 10	IFRS 10 <i>Consolidated Financial Statements</i>
IFRS 12	IFRS 12 <i>Disclosure of Interests in Other Entities</i>
IAS 27	IAS 27 <i>Separate Financial Statements</i>

Investment Entities

(Amendments to IFRS 10, IFRS 12 and IAS 27)

Amendments to IFRS 10 Consolidated Financial Statements

Paragraphs 2 and 4 are amended.

- 2 To meet the objective in paragraph 1, this IFRS:
- (a) ...
 - (c) sets out how to apply the principle of control to identify whether an investor controls an investee and therefore must consolidate the investee;
 - (d) sets out the accounting requirements for the preparation of consolidated financial statements; and
 - (e) defines an investment entity and sets out an exception to consolidating particular subsidiaries of an investment entity.
- 3 ...
- 4 An entity that is a parent shall present consolidated financial statements. This IFRS applies to all entities, except as follows:
- (a) ...
 - (c) an investment entity need not present consolidated financial statements if it is required, in accordance with paragraph 31 of this IFRS, to measure all of its subsidiaries at fair value through profit or loss.

After paragraph 26, headings and paragraphs 27–33 are added.

DETERMINING WHETHER AN ENTITY IS AN INVESTMENT ENTITY

- 27 **A parent shall determine whether it is an investment entity. An investment entity is an entity that:**
- (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services;**
 - (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and**
 - (c) measures and evaluates the performance of substantially all of its investments on a fair value basis.**

Paragraphs B85A–B85M provide related application guidance.

- 28 In assessing whether it meets the definition described in paragraph 27, an entity shall consider whether it has the following typical characteristics of an investment entity:
- (a) it has more than one investment (see paragraphs B85O–B85P);
 - (b) it has more than one investor (see paragraphs B85Q–B85S);
 - (c) it has investors that are not related parties of the entity (see paragraphs B85T–B85U); and
 - (d) it has ownership interests in the form of equity or similar interests (see paragraphs B85V–B85W).

The absence of any of these typical characteristics does not necessarily disqualify an entity from being classified as an investment entity. An investment entity that does not have all of these typical characteristics provides additional disclosure required by paragraph 9A of IFRS 12 *Disclosure of Interests in Other Entities*.

- 29 If facts and circumstances indicate that there are changes to one or more of the three elements that make up the definition of an investment entity, as described in paragraph 27, or the typical characteristics of an investment entity, as described in paragraph 28, a parent shall reassess whether it is an investment entity.
- 30 A parent that either ceases to be an investment entity or becomes an investment entity shall account for the change in its status prospectively from the date at which the change in status occurred (see paragraphs B100–B101).

INVESTMENT ENTITIES: EXCEPTION TO CONSOLIDATION

- 31** Except as described in paragraph 32, an investment entity shall not consolidate its subsidiaries or apply IFRS 3 when it obtains control of another entity. Instead, an investment entity shall measure an investment in a subsidiary at fair value through profit or loss in accordance with IFRS 9 ⁽¹⁾.
- 32** Notwithstanding the requirement in paragraph 31, if an investment entity has a subsidiary that provides services that relate to the investment entity's investment activities (see paragraphs B85C–B85E), it shall consolidate that subsidiary in accordance with paragraphs 19–26 of this IFRS and apply the requirements of IFRS 3 to the acquisition of any such subsidiary.
- 33** A parent of an investment entity shall consolidate all entities that it controls, including those controlled through an investment entity subsidiary, unless the parent itself is an investment entity.

In Appendix A, a new definition is added.

group ...

investment entity An entity that:

- (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services;
- (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and
- (c) measures and evaluates the performance of substantially all of its investments on a fair value basis.

In Appendix B, headings and paragraphs B85A–B85W are added.

DETERMINING WHETHER AN ENTITY IS AN INVESTMENT ENTITY

B85A An entity shall consider all facts and circumstances when assessing whether it is an investment entity, including its purpose and design. An entity that possesses the three elements of the definition of an investment entity set out in paragraph 27 is an investment entity. Paragraphs B85B–B85M describe the elements of the definition in more detail.

Business purpose

B85B The definition of an investment entity requires that the purpose of the entity is to invest solely for capital appreciation, investment income (such as dividends, interest or rental income), or both. Documents that indicate what the entity's investment objectives are, such as the entity's offering memorandum, publications distributed by the entity and other corporate or partnership documents, will typically provide evidence of an investment entity's business purpose. Further evidence may include the manner in which the entity presents itself to other parties (such as potential investors or potential investees); for example, an entity may present its business as providing medium-term investment for capital appreciation. In contrast, an entity that presents itself as an investor whose objective is to jointly develop, produce or market products with its investees has a business purpose that is inconsistent with the business purpose of an investment entity, because the entity will earn returns from the development, production or marketing activity as well as from its investments (see paragraph B85I).

B85C An investment entity may provide investment-related services (eg investment advisory services, investment management, investment support and administrative services), either directly or through a subsidiary, to third parties as well as to its investors, even if those activities are substantial to the entity.

B85D An investment entity may also participate in the following investment-related activities, either directly or through a subsidiary, if these activities are undertaken to maximise the investment return (capital appreciation or investment income) from its investees and do not represent a separate substantial business activity or a separate substantial source of income to the investment entity:

- (a) providing management services and strategic advice to an investee; and
- (b) providing financial support to an investee, such as a loan, capital commitment or guarantee.

⁽¹⁾ Paragraph C7 of IFRS 10 *Consolidated Financial Statements* states "If an entity applies this IFRS but does not yet apply IFRS 9, any reference in this IFRS to IFRS 9 shall be read as a reference to IAS 39 *Financial Instruments: Recognition and Measurement*."

- B85E If an investment entity has a subsidiary that provides investment-related services or activities, such as those described in paragraphs B85C–B85D, to the entity or other parties, it shall consolidate that subsidiary in accordance with paragraph 32.

Exit strategies

- B85F An entity's investment plans also provide evidence of its business purpose. One feature that differentiates an investment entity from other entities is that an investment entity does not plan to hold its investments indefinitely; it holds them for a limited period. Because equity investments and non-financial asset investments have the potential to be held indefinitely, an investment entity shall have an exit strategy documenting how the entity plans to realise capital appreciation from substantially all of its equity investments and non-financial asset investments. An investment entity shall also have an exit strategy for any debt instruments that have the potential to be held indefinitely, for example perpetual debt investments. The entity need not document specific exit strategies for each individual investment but shall identify different potential strategies for different types or portfolios of investments, including a substantive time frame for exiting the investments. Exit mechanisms that are only put in place for default events, such as a breach of contract or non-performance, are not considered exit strategies for the purpose of this assessment.

- B85G Exit strategies can vary by type of investment. For investments in private equity securities, examples of exit strategies include an initial public offering, a private placement, a trade sale of a business, distributions (to investors) of ownership interests in investees and sales of assets (including the sale of an investee's assets followed by a liquidation of the investee). For equity investments that are traded in a public market, examples of exit strategies include selling the investment in a private placement or in a public market. For real estate investments, an example of an exit strategy includes the sale of the real estate through specialised property dealers or the open market.

- B85H An investment entity may have an investment in another investment entity that is formed in connection with the entity for legal, regulatory, tax or similar business reasons. In this case, the investment entity investor need not have an exit strategy for that investment, provided that the investment entity investee has appropriate exit strategies for its investments.

Earnings from investments

- B85I An entity is not investing solely for capital appreciation, investment income, or both, if the entity or another member of the group containing the entity (ie the group that is controlled by the investment entity's ultimate parent) obtains, or has the objective of obtaining, other benefits from the entity's investments that are not available to other parties that are not related to the investee. Such benefits include:

- (a) the acquisition, use, exchange or exploitation of the processes, assets or technology of an investee. This would include the entity or another group member having disproportionate, or exclusive, rights to acquire assets, technology, products or services of any investee; for example, by holding an option to purchase an asset from an investee if the asset's development is deemed successful;
- (b) joint arrangements (as defined in IFRS 11) or other agreements between the entity or another group member and an investee to develop, produce, market or provide products or services;
- (c) financial guarantees or assets provided by an investee to serve as collateral for borrowing arrangements of the entity or another group member (however, an investment entity would still be able to use an investment in an investee as collateral for any of its borrowings);
- (d) an option held by a related party of the entity to purchase, from that entity or another group member, an ownership interest in an investee of the entity;
- (e) except as described in paragraph B85J, transactions between the entity or another group member and an investee that:
 - (i) are on terms that are unavailable to entities that are not related parties of either the entity, another group member or the investee;
 - (ii) are not at fair value; or
 - (iii) represent a substantial portion of the investee's or the entity's business activity, including business activities of other group entities.

- B85J An investment entity may have a strategy to invest in more than one investee in the same industry, market or geographical area in order to benefit from synergies that increase the capital appreciation and investment income from those investees. Notwithstanding paragraph B85I(e), an entity is not disqualified from being classified as an investment entity merely because such investees trade with each other.

Fair value measurement

- B85K An essential element of the definition of an investment entity is that it measures and evaluates the performance of substantially all of its investments on a fair value basis, because using fair value results in more relevant information than, for example, consolidating its subsidiaries or using the equity method for its interests in associates or joint ventures. In order to demonstrate that it meets this element of the definition, an investment entity:

- (a) provides investors with fair value information and measures substantially all of its investments at fair value in its financial statements whenever fair value is required or permitted in accordance with IFRSs; and
- (b) reports fair value information internally to the entity's key management personnel (as defined in IAS 24), who use fair value as the primary measurement attribute to evaluate the performance of substantially all of its investments and to make investment decisions.

- B85L In order to meet the requirement in B85K(a), an investment entity would:

- (a) elect to account for any investment property using the fair value model in IAS 40 *Investment Property*;
- (b) elect the exemption from applying the equity method in IAS 28 for its investments in associates and joint ventures; and
- (c) measure its financial assets at fair value using the requirements in IFRS 9.

- B85M An investment entity may have some non-investment assets, such as a head office property and related equipment, and may also have financial liabilities. The fair value measurement element of the definition of an investment entity in paragraph 27(c) applies to an investment entity's investments. Accordingly, an investment entity need not measure its non-investment assets or its liabilities at fair value.

Typical characteristics of an investment entity

- B85N In determining whether it meets the definition of an investment entity, an entity shall consider whether it displays the typical characteristics of one (see paragraph 28). The absence of one or more of these typical characteristics does not necessarily disqualify an entity from being classified as an investment entity but indicates that additional judgement is required in determining whether the entity is an investment entity.

More than one investment

- B85O An investment entity typically holds several investments to diversify its risk and maximise its returns. An entity may hold a portfolio of investments directly or indirectly, for example by holding a single investment in another investment entity that itself holds several investments.

- B85P There may be times when the entity holds a single investment. However, holding a single investment does not necessarily prevent an entity from meeting the definition of an investment entity. For example, an investment entity may hold only a single investment when the entity:

- (a) is in its start-up period and has not yet identified suitable investments and, therefore, has not yet executed its investment plan to acquire several investments;
- (b) has not yet made other investments to replace those it has disposed of;
- (c) is established to pool investors' funds to invest in a single investment when that investment is unobtainable by individual investors (eg when the required minimum investment is too high for an individual investor); or
- (d) is in the process of liquidation.

More than one investor

- B85Q Typically, an investment entity would have several investors who pool their funds to gain access to investment management services and investment opportunities that they might not have had access to individually. Having several investors would make it less likely that the entity, or other members of the group containing the entity, would obtain benefits other than capital appreciation or investment income (see paragraph B85I).

B85R Alternatively, an investment entity may be formed by, or for, a single investor that represents or supports the interests of a wider group of investors (eg a pension fund, government investment fund or family trust).

B85S There may also be times when the entity temporarily has a single investor. For example, an investment entity may have only a single investor when the entity:

- (a) is within its initial offering period, which has not expired and the entity is actively identifying suitable investors;
- (b) has not yet identified suitable investors to replace ownership interests that have been redeemed; or
- (c) is in the process of liquidation.

Unrelated investors

B85T Typically, an investment entity has several investors that are not related parties (as defined in IAS 24) of the entity or other members of the group containing the entity. Having unrelated investors would make it less likely that the entity, or other members of the group containing the entity, would obtain benefits other than capital appreciation or investment income (see paragraph B85I).

B85U However, an entity may still qualify as an investment entity even though its investors are related to the entity. For example, an investment entity may set up a separate 'parallel' fund for a group of its employees (such as key management personnel) or other related party investor(s), which mirrors the investments of the entity's main investment fund. This 'parallel' fund may qualify as an investment entity even though all of its investors are related parties.

Ownership interests

B85V An investment entity is typically, but is not required to be, a separate legal entity. Ownership interests in an investment entity are typically in the form of equity or similar interests (eg partnership interests), to which proportionate shares of the net assets of the investment entity are attributed. However, having different classes of investors, some of which have rights only to a specific investment or groups of investments or which have different proportionate shares of the net assets, does not preclude an entity from being an investment entity.

B85W In addition, an entity that has significant ownership interests in the form of debt that, in accordance with other applicable IFRSs, does not meet the definition of equity, may still qualify as an investment entity, provided that the debt holders are exposed to variable returns from changes in the fair value of the entity's net assets.

In Appendix B, a heading and paragraphs B100–B101 are added.

ACCOUNTING FOR A CHANGE IN INVESTMENT ENTITY STATUS

B100 When an entity ceases to be an investment entity, it shall apply IFRS 3 to any subsidiary that was previously measured at fair value through profit or loss in accordance with paragraph 31. The date of the change of status shall be the deemed acquisition date. The fair value of the subsidiary at the deemed acquisition date shall represent the transferred deemed consideration when measuring any goodwill or gain from a bargain purchase that arises from the deemed acquisition. All subsidiaries shall be consolidated in accordance with paragraphs 19–24 of this IFRS from the date of change of status.

B101 When an entity becomes an investment entity, it shall cease to consolidate its subsidiaries at the date of the change in status, except for any subsidiary that shall continue to be consolidated in accordance with paragraph 32. The investment entity shall apply the requirements of paragraphs 25 and 26 to those subsidiaries that it ceases to consolidate as though the investment entity had lost control of those subsidiaries at that date.

In Appendix C, new paragraph C1B is added.

C1B *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraphs 2, 4, C2A, C6A and Appendix A and added paragraphs 27–33, B85A–B85W, B100–B101 and C3A–C3F. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Early application is permitted. If an entity applies those amendments earlier, it shall disclose that fact and apply all amendments included in *Investment Entities* at the same time.

In Appendix C, paragraph C2A is amended.

- C2A Notwithstanding the requirements of paragraph 28 of IAS 8, when this IFRS is first applied, and, if later, when the *Investment Entities* amendments to this IFRS are first applied, an entity need only present the quantitative information required by paragraph 28(f) of IAS 8 for the annual period immediately preceding the date of initial application of this IFRS (the 'immediately preceding period'). An entity may also present this information for the current period or for earlier comparative periods, but is not required to do so.

In Appendix C, new paragraphs C3A–C3F are added.

- C3A At the date of initial application, an entity shall assess whether it is an investment entity on the basis of the facts and circumstances that exist at that date. If, at the date of initial application, an entity concludes that it is an investment entity, it shall apply the requirements of paragraphs C3B–C3F instead of paragraphs C5–C5A.
- C3B Except for any subsidiary that is consolidated in accordance with paragraph 32 (to which paragraphs C3 and C6 or paragraphs C4–C4C, whichever is relevant, apply), an investment entity shall measure its investment in each subsidiary at fair value through profit or loss as if the requirements of this IFRS had always been effective. The investment entity shall retrospectively adjust both the annual period that immediately precedes the date of initial application and equity at the beginning of the immediately preceding period for any difference between:
- (a) the previous carrying amount of the subsidiary; and
 - (b) the fair value of the investment entity's investment in the subsidiary.

The cumulative amount of any fair value adjustments previously recognised in other comprehensive income shall be transferred to retained earnings at the beginning of the annual period immediately preceding the date of initial application.

- C3C Before the date that IFRS 13 *Fair Value Measurement* is adopted, an investment entity shall use the fair value amounts that were previously reported to investors or to management, if those amounts represent the amount for which the investment could have been exchanged between knowledgeable, willing parties in an arm's length transaction at the date of the valuation.
- C3D If measuring an investment in a subsidiary in accordance with paragraphs C3B–C3C is impracticable (as defined in IAS 8), an investment entity shall apply the requirements of this IFRS at the beginning of the earliest period for which application of paragraphs C3B–C3C is practicable, which may be the current period. The investor shall retrospectively adjust the annual period that immediately precedes the date of initial application, unless the beginning of the earliest period for which application of this paragraph is practicable is the current period. If this is the case, the adjustment to equity shall be recognised at the beginning of the current period.
- C3E If an investment entity has disposed of, or has lost control of, an investment in a subsidiary before the date of initial application of this IFRS, the investment entity is not required to make adjustments to the previous accounting for that subsidiary.
- C3F If an entity applies the *Investment Entities* amendments for a period later than when it applies IFRS 10 for the first time, references to 'the date of initial application' in paragraphs C3A–C3E shall be read as 'the beginning of the annual reporting period for which the amendments in *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, are applied for the first time.'

In Appendix C, paragraph C6A is amended.

- C6A Notwithstanding the references to the annual period immediately preceding the date of initial application (the 'immediately preceding period') in paragraphs C3B–C5A, an entity may also present adjusted comparative information for any earlier periods presented, but is not required to do so. If an entity does present adjusted comparative information for any earlier periods, all references to the 'immediately preceding period' in paragraphs C3B–C5A shall be read as the 'earliest adjusted comparative period presented'.

Appendix

Consequential amendments to other Standards

This appendix sets out amendments to other Standards that are a consequence of the IASB issuing *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27). An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies those amendments earlier it shall apply all amendments included in *Investment Entities* at the same time. Amended paragraphs are shown with new text underlined and deleted text struck through.

IFRS 1 First-time Adoption of International Financial Reporting Standards

Paragraph 39T is added.

- 39T *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraphs D16, D17 and Appendix C and added a heading and paragraphs E6–E7. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies those amendments earlier it shall also apply all amendments included in *Investment Entities* at the same time.

Appendix C is amended.

This appendix is an integral part of the IFRS. An entity shall apply the following requirements to business combinations that the entity recognised before the date of transition to IFRSs. This Appendix should only be applied to business combinations within the scope of IFRS 3 Business Combinations.

In Appendix D, paragraphs D16–D17 are amended.

- D16 If a subsidiary becomes a first-time adopter later than its parent, the subsidiary shall, in its financial statements, measure its assets and liabilities at either:

- (a) the carrying amounts that would be included in the parent's consolidated financial statements, based on the parent's date of transition to IFRSs, if no adjustments were made for consolidation procedures and for the effects of the business combination in which the parent acquired the subsidiary (this election is not available to a subsidiary of an investment entity, as defined in IFRS 10, that is required to be measured at fair value through profit or loss); or
- (b) ...

- D17 However, if an entity becomes a first-time adopter later than its subsidiary (or associate or joint venture) the entity shall, in its consolidated financial statements, measure the assets and liabilities of the subsidiary (or associate or joint venture) at the same carrying amounts as in the financial statements of the subsidiary (or associate or joint venture), after adjusting for consolidation and equity accounting adjustments and for the effects of the business combination in which the entity acquired the subsidiary. Notwithstanding this requirement, a non-investment entity parent shall not apply the exception to consolidation that is used by any investment entity subsidiaries. ...

In Appendix E, after paragraph E5, a heading and paragraphs E6–E7 are added.

Investment entities

- E6 A first-time adopter that is a parent shall assess whether it is an investment entity, as defined in IFRS 10, on the basis of the facts and circumstances that exist at the date of transition to IFRSs.
- E7 A first-time adopter that is an investment entity, as defined in IFRS 10, may apply the transition provisions in paragraphs C3C–C3D of IFRS 10 and paragraphs 18C–18G of IAS 27 if its first IFRS financial statements are for an annual period ending on or before 31 December 2014. The references in those paragraphs to the annual period that immediately precedes the date of initial application shall be read as the earliest annual period presented. Consequently, the references in those paragraphs shall be read as the date of transition to IFRSs.

IFRS 3 Business Combinations

Paragraph 7 is amended and paragraphs 2A and 64G are added.

- 2A The requirements of this Standard do not apply to the acquisition by an investment entity, as defined in IFRS 10 *Consolidated Financial Statements*, of an investment in a subsidiary that is required to be measured at fair value through profit or loss.
- 7 The guidance in IFRS 10 shall be used to identify the acquirer ...
- 64G *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraph 7 and added paragraph 2A. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies these amendments earlier it shall also apply all amendments included in *Investment Entities* at the same time.

IFRS 7 Financial Instruments: Disclosures

Paragraph 3 is amended and paragraph 44X is added.

- 3 This IFRS shall be applied by all entities to all types of financial instruments, except:
- (a) those interests in subsidiaries, associates or joint ventures that are accounted for in accordance with IFRS 10 *Consolidated Financial Statements*, IAS 27 *Separate Financial Statements* or IAS 28 *Investments in Associates and Joint Ventures*. However, in some cases, IFRS 10, IAS 27 or IAS 28 require or permits an entity to account for an interest in a subsidiary, associate or joint venture using IFRS 9; in those cases, entities shall apply the requirements of this IFRS and, for those measured at fair value, the requirements of IFRS 13 *Fair Value Measurement*. Entities shall also apply this IFRS to all derivatives linked to interests in subsidiaries, associates or joint ventures unless the derivative meets the definition of an equity instrument in IAS 32.
- 44X *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraph 3. An entity shall apply that amendment for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies that amendment earlier it shall also apply all amendments included in *Investment Entities* at the same time.

IAS 7 Statement of Cash Flows

Paragraphs 42A and 42B are amended and paragraphs 40A and 58 are added.

- 40A An investment entity, as defined in IFRS 10 *Consolidated Financial Statements*, need not apply paragraphs 40(c) or 40(d) to an investment in a subsidiary that is required to be measured at fair value through profit or loss.
- 42A Cash flows arising from changes in ownership interests in a subsidiary that do not result in a loss of control shall be classified as cash flows from financing activities, unless the subsidiary is held by an investment entity, as defined in IFRS 10, and is required to be measured at fair value through profit or loss.
- 42B Changes in ownership interests in a subsidiary that do not result in a loss of control, such as the subsequent purchase or sale by a parent of a subsidiary's equity instruments, are accounted for as equity transactions (see IFRS 10, unless the subsidiary is held by an investment entity and is required to be measured at fair value through profit or loss. Accordingly, the resulting cash flows are classified in the same way as other transactions with owners described in paragraph 17.
- 58 *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraphs 42A and 42B and added paragraph 40A. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies those amendments earlier it shall also apply all amendments included in *Investment Entities* at the same time.

IAS 12 Income Taxes

Paragraphs 58 and 68C are amended and paragraph 98C is added.

- 58 Current and deferred tax shall be recognised as income or an expense and included in profit or loss for the period, except to the extent that the tax arises from:
- (a) ...
- (b) a business combination (other than the acquisition by an investment entity, as defined in IFRS 10 *Consolidated Financial Statements*, of a subsidiary that is required to be measured at fair value through profit or loss) (see paragraphs 66 to 68).
- 68C As noted in paragraph 68A, the amount of the tax deduction (or estimated future tax deduction, measured in accordance with paragraph 68B) may differ from the related cumulative remuneration expense. Paragraph 58 of the Standard requires that current and deferred tax should be recognised as income or an expense and included in profit or loss for the period, except to the extent that the tax arises from (a) a transaction or event that is recognised, in the same or a different period, outside profit or loss, or (b) a business combination (other than the acquisition by an investment entity of a subsidiary that is required to be measured at fair value through profit or loss). If the amount of the tax deduction (or estimated future tax deduction) exceeds the amount of the related cumulative remuneration expense, this indicates that the tax deduction relates not only to remuneration expense but also to an equity item. In this situation, the excess of the associated current or deferred tax should be recognised directly in equity.
- 98C *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraphs 58 and 68C. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies those amendments earlier it shall also apply all amendments included in *Investment Entities* at the same time.

IAS 24 Related Party Disclosures

Paragraphs 4 and 9 are amended and paragraph 28B is added.

- 4 Related party transactions and outstanding balances with other entities in a group are disclosed in an entity's financial statements. Intragroup related party transactions and outstanding balances are eliminated, except for those between an investment entity and its subsidiaries measured at fair value through profit or loss, in the preparation of consolidated financial statements of the group.
- 9 **The terms 'control' and 'investment entity', 'joint control', and 'significant influence' are defined in IFRS 10, IFRS 11 *Joint Arrangements* and IAS 28 *Investments in Associates and Joint Ventures* respectively and are used in this Standard with the meanings specified in those IFRSs.**
- 28B *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraphs 4 and 9. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies those amendments earlier it shall also apply all amendments included in *Investment Entities* at the same time.

IAS 32 Financial Instruments: Presentation

Paragraph 4 is amended and paragraph 97N is added.

- 4 This Standard shall be applied by all entities to all types of financial instruments except:
- (a) those interests in subsidiaries, associates or joint ventures that are accounted for in accordance with IFRS 10 *Consolidated Financial Statements*, IAS 27 *Separate Financial Statements* or IAS 28 *Investments in Associates and Joint Ventures*. However, in some cases, IFRS 10, IAS 27 or IAS 28 require or permit an entity to account for an interest in a subsidiary, associate or joint venture using IFRS 9; in those cases, entities shall apply the requirements of this Standard. Entities shall also apply this Standard to all derivatives linked to interests in subsidiaries, associates or joint ventures.
- 97N *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraph 4. An entity shall apply that amendment for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies that amendment earlier it shall also apply all amendments included in *Investment Entities* at the same time.

IAS 34 Interim Financial Reporting

Paragraph 16A is amended and paragraph 54 is added. New text is underlined>.

- 16A In addition to disclosing significant events and transactions in accordance with paragraphs 15–15C, an entity shall include the following information, in the notes to its interim financial statements, if not disclosed elsewhere in the interim financial report. The information shall normally be reported on a financial year-to-date basis.
- (a) ...
- (k) for entities becoming, or ceasing to be, investment entities, as defined in IFRS 10 *Consolidated Financial Statements*, the disclosures in IFRS 12 *Disclosure of Interests in Other Entities* paragraph 9B.
- 54 *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, added paragraph 16A. An entity shall apply that amendment for annual periods beginning 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies that amendment earlier it shall also apply all amendments included in *Investment Entities* at the same time.

IAS 39 Financial Instruments: Recognition and Measurement

Paragraphs 2 and 80 are amended and paragraph 103R is added.

- 2 This Standard shall be applied by all entities to all types of financial instruments except:
- (a) those interests in subsidiaries, associates and joint ventures that are accounted for in accordance with IFRS 10 *Consolidated Financial Statements*, IAS 27 *Separate Financial Statements* or IAS 28 *Investments in Associates and Joint Ventures*. However, in some cases, IFRS 10, IAS 27 or IAS 28 require or permit an entity to account for an interest in a subsidiary, associate or joint venture in accordance with some or all of the requirements of this

Standard. Entities shall also apply this Standard to derivatives on an interest in a subsidiary, associate or joint venture unless the derivative meets the definition of an equity instrument of the entity in IAS 32 *Financial Instruments: Presentation*.

(b) ...

(g) any forward contract between an acquirer and a selling shareholder to buy or sell an acquiree that will result in a business combination within the scope of IFRS 3 *Business Combinations* at a future acquisition date. The term of the forward contract should not exceed a reasonable period normally necessary to obtain any required approvals and to complete the transaction.

80 ... It follows that hedge accounting can be applied to transactions between entities in the same group only in the individual or separate financial statements of those entities and not in the consolidated financial statements of the group, except for the consolidated financial statements of an investment entity, as defined in IFRS 10, where transactions between an investment entity and its subsidiaries measured at fair value through profit or loss will not be eliminated in the consolidated financial statements. ...

103R *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraphs 2 and 80. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Earlier application of *Investment Entities* is permitted. If an entity applies those amendments earlier it shall also apply all amendments included in *Investment Entities* at the same time.

Amendments to IFRS 12 *Disclosure of Interests in Other Entities*

Paragraph 2 is amended.

2 To meet the objective in paragraph 1, an entity shall disclose:

(a) the significant judgements and assumptions it has made in determining:

(i) the nature of its interest in another entity or arrangement;

(ii) the type of joint arrangement in which it has an interest (paragraphs 7–9);

(iii) that it meets the definition of an investment entity, if applicable (paragraph 9A); and

(b) ...

After paragraph 9, a heading and paragraphs 9A–9B are added.

Investment entity status

9A When a parent determines that it is an investment entity in accordance with paragraph 27 of IFRS 10, the investment entity shall disclose information about significant judgements and assumptions it has made in determining that it is an investment entity. If the investment entity does not have one or more of the typical characteristics of an investment entity (see paragraph 28 of IFRS 10), it shall disclose its reasons for concluding that it is nevertheless an investment entity.

9B When an entity becomes, or ceases to be, an investment entity, it shall disclose the change of investment entity status and the reasons for the change. In addition, an entity that becomes an investment entity shall disclose the effect of the change of status on the financial statements for the period presented, including:

(a) the total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated;

(b) the total gain or loss, if any, calculated in accordance with paragraph B101 of IFRS 10; and

(c) the line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately).

After paragraph 19, a heading and paragraphs 19A–19G are added.

INTERESTS IN UNCONSOLIDATED SUBSIDIARIES (INVESTMENT ENTITIES)

19A An investment entity that, in accordance with IFRS 10, is required to apply the exception to consolidation and instead account for its investment in a subsidiary at fair value through profit or loss shall disclose that fact.

- 19B For each unconsolidated subsidiary, an investment entity shall disclose:
- (a) the subsidiary's name;
 - (b) the principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary; and
 - (c) the proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held.
- 19C If an investment entity is the parent of another investment entity, the parent shall also provide the disclosures in 19B(a)–(c) for investments that are controlled by its investment entity subsidiary. The disclosure may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the above information.
- 19D An investment entity shall disclose:
- (a) the nature and extent of any significant restrictions (eg resulting from borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated subsidiary to transfer funds to the investment entity in the form of cash dividends or to repay loans or advances made to the unconsolidated subsidiary by the investment entity; and
 - (b) any current commitments or intentions to provide financial or other support to an unconsolidated subsidiary, including commitments or intentions to assist the subsidiary in obtaining financial support.
- 19E If, during the reporting period, an investment entity or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated subsidiary (eg purchasing assets of, or instruments issued by, the subsidiary or assisting the subsidiary in obtaining financial support), the entity shall disclose:
- (a) the type and amount of support provided to each unconsolidated subsidiary; and
 - (b) the reasons for providing the support.
- 19F An investment entity shall disclose the terms of any contractual arrangements that could require the entity or its unconsolidated subsidiaries to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss (eg liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support).
- 19G If during the reporting period an investment entity or any of its unconsolidated subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, the investment entity shall disclose an explanation of the relevant factors in reaching the decision to provide that support.

After paragraph 21, paragraph 21A is added.

21A An investment entity need not provide the disclosures required by paragraphs 21(b)–21(c).

After paragraph 25, paragraph 25A is added.

25A An investment entity need not provide the disclosures required by paragraph 24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by paragraphs 19A–19G.

In Appendix A, a term is added.

The following terms are defined in IAS 27 (as amended in 2011), IAS 28 (as amended in 2011), IFRS 10 and IFRS 11 *Joint Arrangements* and are used in this IFRS with the meanings specified in those IFRSs:

- associate
- consolidated financial statements
- control of an entity
- equity method
- group

- investment entity
- joint arrangement
- ...

In Appendix C, paragraph C1B is added.

C1B *Investment Entities* (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraph 2 and Appendix A, and added paragraphs 9A–9B, 19A–19G, 21A and 25A. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Early adoption is permitted. If an entity applies those amendments earlier, it shall disclose that fact and apply all amendments included in *Investment Entities* at the same time.

Amendments to IAS 27 *Separate Financial Statements*

Paragraphs 5–6 are amended.

- 5 The following terms are defined in Appendix A of IFRS 10 *Consolidated Financial Statements*, Appendix A of IFRS 11 *Joint Arrangements* and paragraph 3 of IAS 28 *Investments in Associates and Joint Ventures*:
- associate
 - control of an investee
 - group
 - investment entity
 - joint control
 - ...
- 6 Separate financial statements are those presented in addition to consolidated financial statements or in addition to financial statements in which investments in associates or joint ventures are accounted for using the equity method, other than in the circumstances set out in paragraphs 8–8A. Separate financial statements need not be appended to, or accompany, those statements.

After paragraph 8, paragraph 8A is added.

- 8A An investment entity that is required, throughout the current period and all comparative periods presented, to apply the exception to consolidation for all of its subsidiaries in accordance with paragraph 31 of IFRS 10 presents separate financial statements as its only financial statements.

After paragraph 11, paragraphs 11A–11B are added.

- 11A If a parent is required, in accordance with paragraph 31 of IFRS 10, to measure its investment in a subsidiary at fair value through profit or loss in accordance with IFRS 9, it shall also account for its investment in a subsidiary in the same way in its separate financial statements.
- 11B When a parent ceases to be an investment entity, or becomes an investment entity, it shall account for the change from the date when the change in status occurred, as follows:
- (a) when an entity ceases to be an investment entity, the entity shall, in accordance with paragraph 10, either:
 - (i) account for an investment in a subsidiary at cost. The fair value of the subsidiary at the date of the change of status shall be used as the deemed cost at that date; or
 - (ii) continue to account for an investment in a subsidiary in accordance with IFRS 9.
 - (b) when an entity becomes an investment entity, it shall account for an investment in a subsidiary at fair value through profit or loss in accordance with IFRS 9. The difference between the previous carrying amount of the subsidiary and its fair value at the date of the change of status of the investor shall be recognised as a gain or loss in profit or loss. The cumulative amount of any fair value adjustment previously recognised in other comprehensive income in respect of those subsidiaries shall be treated as if the investment entity had disposed of those subsidiaries at the date of change in status.

After paragraph 16, paragraph 16A is added.

- 16A **When an investment entity that is a parent (other than a parent covered by paragraph 16) prepares, in accordance with paragraph 8A, separate financial statements as its only financial statements, it shall disclose that fact. The investment entity shall also present the disclosures relating to investment entities required by IFRS 12 *Disclosure of Interests in Other Entities*.**

Paragraph 17 is amended.

- 17 When a parent (other than a parent covered by paragraphs 16–16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor shall identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate. The parent or investor shall also disclose in its separate financial statements:**

(a) ...

Paragraph 18 is amended.

- 18 ... If an entity applies this Standard earlier, it shall disclose that fact and apply IFRS 10, IFRS 11, IFRS 12 and IAS 28 (as amended in 2011) at the same time.**

After paragraph 18, paragraphs 18A–18I are added.

- 18A *Investment Entities*** (Amendments to IFRS 10, IFRS 12 and IAS 27), issued in October 2012, amended paragraphs 5, 6, 17 and 18, and added paragraphs 8A, 11A–11B, 16A and 18B–18I. An entity shall apply those amendments for annual periods beginning on or after 1 January 2014. Early adoption is permitted. If an entity applies those amendments earlier, it shall disclose that fact and apply all amendments included in *Investment Entities* at the same time.

- 18B** If, at the date of initial application of the *Investment Entities* amendments (which, for the purposes of this IFRS, is the beginning of the annual reporting period for which those amendments are applied for the first time), a parent concludes that it is an investment entity, it shall apply paragraphs 18C–18I to its investment in a subsidiary.

- 18C** At the date of initial application, an investment entity that previously measured its investment in a subsidiary at cost shall instead measure that investment at fair value through profit or loss as if the requirements of this IFRS had always been effective. The investment entity shall adjust retrospectively the annual period immediately preceding the date of initial application and shall adjust retained earnings at the beginning of the immediately preceding period for any difference between:

(a) the previous carrying amount of the investment; and

(b) the fair value of the investor's investment in the subsidiary.

- 18D** At the date of initial application, an investment entity that previously measured its investment in a subsidiary at fair value through other comprehensive income shall continue to measure that investment at fair value. The cumulative amount of any fair value adjustment previously recognised in other comprehensive income shall be transferred to retained earnings at the beginning of the annual period immediately preceding the date of initial application.

- 18E** At the date of initial application, an investment entity shall not make adjustments to the previous accounting for an interest in a subsidiary that it had previously elected to measure at fair value through profit or loss in accordance with IFRS 9, as permitted in paragraph 10.

- 18F** Before the date that IFRS 13 *Fair Value Measurement* is adopted, an investment entity shall use the fair value amounts previously reported to investors or to management, if those amounts represent the amount for which the investment could have been exchanged between knowledgeable, willing parties in an arm's length transaction at the date of the valuation.

- 18G** If measuring the investment in the subsidiary in accordance with paragraphs 18C–18F is impracticable (as defined in IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*), an investment entity shall apply the requirements of this IFRS at the beginning of the earliest period for which application of paragraphs 18C–18F is practicable, which may be the current period. The investor shall adjust retrospectively the annual period immediately preceding the date of initial application, unless the beginning of the earliest period for which application of this paragraph is practicable is the current period. When the date that it is practicable for the investment entity to measure the fair value of the subsidiary is earlier than the beginning of the immediately preceding period, the investor shall adjust equity at the beginning of the immediately preceding period for any difference between:

- (a) the previous carrying amount of the investment; and
- (b) the fair value of the investor's investment in the subsidiary.

If the earliest period for which application of this paragraph is practicable is the current period, the adjustment to equity shall be recognised at the beginning of the current period.

- 18H If an investment entity has disposed of, or lost control of, an investment in a subsidiary before the date of initial application of the *Investment Entities* amendments, the investment entity is not required to make adjustments to the previous accounting for that investment.
- 18I Notwithstanding the references to the annual period immediately preceding the date of initial application (the 'immediately preceding period') in paragraphs 18C–18G, an entity may also present adjusted comparative information for any earlier periods presented, but is not required to do so. If an entity does present adjusted comparative information for any earlier periods, all references to the 'immediately preceding period' in paragraphs 18C–18G shall be read as the 'earliest adjusted comparative period presented'. If an entity presents unadjusted comparative information for any earlier periods, it shall clearly identify the information that has not been adjusted, state that it has been prepared on a different basis, and explain that basis.
-

COMMISSION IMPLEMENTING REGULATION (EU) No 1175/2013

of 20 November 2013

approving the active substance benalaxyl-M, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC ⁽¹⁾, and in particular Article 13(2) and Article 78(2) thereof,

Whereas:

- (1) In accordance with Article 80(1)(a) of Regulation (EC) No 1107/2009, Council Directive 91/414/EEC ⁽²⁾ is to apply, with respect to the procedure and the conditions for approval, to active substances for which a decision has been adopted in accordance with Article 6(3) of that Directive before 14 June 2011. For benalaxyl-M the conditions of Article 80(1)(a) of Regulation (EC) No 1107/2009 are fulfilled by Commission Decision 2003/35/EC ⁽³⁾.
- (2) In accordance with Article 6(2) of Directive 91/414/EEC Portugal received on 22 February 2002 an application from Isagro SpA for the inclusion of the active substance benalaxyl-M in Annex I to Directive 91/414/EEC. Decision 2003/35/EC confirmed that the dossier was 'complete' in the sense that it could be considered as satisfying, in principle, the data and information requirements of Annexes II and III to Directive 91/414/EEC.
- (3) For that active substance, the effects on human and animal health and the environment have been assessed,

in accordance with the provisions of Article 6(2) and (4) of Directive 91/414/EEC, for the uses proposed by the applicant. The designated rapporteur Member State submitted a draft assessment report on 21 November 2003. This draft assessment report was reviewed by the Member States and the European Food Safety Authority (hereinafter 'the Authority'). The Authority presented to the Commission its conclusion ⁽⁴⁾ on the pesticide risk assessment of the active substance benalaxyl-M on 28 July 2007.

- (4) In its conclusion, the Authority did not take into account all information submitted by the applicant and assessed by the designated rapporteur Member State before that date. The Commission requested the Authority to revise its conclusion and to take into account all information submitted.
- (5) The designated rapporteur Member State assessed all information submitted by the applicant and submitted an Addendum to the draft assessment report on 16 April 2012.
- (6) The Addendum to the draft assessment report was reviewed by the Member States and the Authority. The Authority presented to the Commission a first version of its conclusion ⁽⁵⁾ on the pesticide risk assessment of the active substance benalaxyl-M on 21 March 2013 and an amended version on 25 March 2013. The updated draft assessment report and the conclusion of the Authority were reviewed by the Member States and the Commission within the Standing Committee on the Food Chain and Animal Health and finalised on 3 October 2013 in the format of the Commission review report for benalaxyl-M.
- (7) It has appeared from the various examinations made that plant protection products containing benalaxyl-M may be expected to satisfy, in general, the requirements laid down in Article 5(1)(a) and (b) and Article 5(3) of Directive 91/414/EEC, in particular with regard to the uses which were examined and detailed in the Commission review report. It is therefore appropriate to approve benalaxyl-M.

⁽¹⁾ OJ L 309, 24.11.2009, p. 1.

⁽²⁾ Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ L 230, 19.8.1991, p. 1).

⁽³⁾ Commission Decision 2003/35/EC of 10 January 2003 recognising in principle the completeness of the dossiers submitted for detailed examination in view of the possible inclusion of benalaxyl-M, bentiavalicarb, 1-methylcyclopropene, prothioconazole and fluoxastrobin in Annex I to Council Directive 91/414/EEC concerning the placing of plant-protection products on the market (OJ L 11, 16.1.2003, p. 52).

⁽⁴⁾ EFSA Scientific Report (2007) 108, 1-86.

⁽⁵⁾ EFSA Journal 2013; 11(1):3052. Available online: www.efsa.europa.eu

- (8) A reasonable period should be allowed to elapse before approval in order to permit Member States and the interested parties to prepare themselves to meet the new requirements resulting from the approval.
- (9) Without prejudice to the obligations provided for in Regulation (EC) No 1107/2009 as a consequence of approval, taking into account the specific situation created by the transition from Directive 91/414/EEC to Regulation (EC) No 1107/2009, the following should, however, apply. Member States should be allowed a period of six months after approval to review authorisations of plant protection products containing benalaxyl-M. Member States should, as appropriate, vary, replace or withdraw authorisations. By way of derogation from that deadline, a longer period should be provided for the submission and assessment of the complete Annex III dossier, as set out in Directive 91/414/EEC, of each plant protection product for each intended use in accordance with the uniform principles.
- (10) The experience gained from inclusions in Annex I to Directive 91/414/EEC of active substances assessed in the framework of Commission Regulation (EEC) No 3600/92 ⁽¹⁾ has shown that difficulties can arise in interpreting the duties of holders of existing authorisations in relation to access to data. In order to avoid further difficulties it therefore appears necessary to clarify the duties of the Member States, especially the duty to verify that the holder of an authorisation demonstrates access to a dossier satisfying the requirements of Annex II to that Directive. However, this clarification does not impose any new obligations on Member States or holders of authorisations compared to the Directives which have been adopted until now amending Annex I to that Directive or the Regulations approving active substances.
- (11) In accordance with Article 13(4) of Regulation (EC) No 1107/2009, the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽²⁾ should be amended accordingly.
- (12) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Approval of active substance

The active substance benalaxyl-M, as specified in Annex I, is approved subject to the conditions laid down in that Annex.

- ⁽¹⁾ Commission Regulation (EEC) No 3600/92 of 11 December 1992 laying down the detailed rules for the implementation of the first stage of the programme of work referred to in Article 8(2) of Council Directive 91/414/EEC concerning the placing of plant protection products on the market (OJ L 366, 15.12.1992, p. 10).
- ⁽²⁾ Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

Article 2

Re-evaluation of plant protection products

1. Member States shall in accordance with Regulation (EC) No 1107/2009, where necessary, amend or withdraw existing authorisations for plant protection products containing benalaxyl-M as an active substance by 31 October 2014.

By that date they shall in particular verify that the conditions in Annex I to this Regulation are met, with the exception of those identified in the column on specific provisions of that Annex, and that the holder of the authorisation has, or has access to, a dossier satisfying the requirements of Annex II to Directive 91/414/EEC in accordance with the conditions of Article 13(1) to (4) of that Directive and Article 62 of Regulation (EC) No 1107/2009.

2. By way of derogation from paragraph 1, for each authorised plant protection product containing benalaxyl-M as either the only active substance or as one of several active substances, all of which were listed in the Annex to Implementing Regulation (EU) No 540/2011 by 30 April 2014 at the latest, Member States shall re-evaluate the product in accordance with the uniform principles, as referred to in Article 29(6) of Regulation (EC) No 1107/2009, on the basis of a dossier satisfying the requirements of Annex III to Directive 91/414/EEC and taking into account the column on specific provisions of Annex I to this Regulation. On the basis of that evaluation, they shall determine whether the product satisfies the conditions set out in Article 29(1) of Regulation (EC) No 1107/2009.

Following that determination Member States shall:

- (a) in the case of a product containing benalaxyl-M as the only active substance, where necessary, amend or withdraw the authorisation by 31 October 2015 at the latest; or
- (b) in the case of a product containing benalaxyl-M as one of several active substances, where necessary, amend or withdraw the authorisation by 31 October 2015 or by the date fixed for such an amendment or withdrawal in the respective act or acts which added the relevant substance or substances to Annex I to Directive 91/414/EEC or approved that substance or those substances, whichever is the latest.

Article 3

Amendments to Implementing Regulation (EU) No 540/2011

The Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with Annex II to this Regulation.

*Article 4***Entry into force and date of application**

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

It shall apply from 1 May 2014.

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

Done at Brussels, 20 November 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Common Name, Identification Numbers	IUPAC Name	Purity ⁽¹⁾	Date of approval	Expiration of approval	Specific provisions
Benalaxyl-M CAS No 98243-83-5 CIPAC No 766	Methyl N-(phenylacetyl)-N-(2,6-xylyl)-D-alaninate	≥ 950 g/kg	1 May 2014	30 April 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on benalaxyl-M, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 3 October 2013 shall be taken into account. In this overall assessment Member States shall pay particular attention to: — the protection of workers at re-entry, — the risk to groundwater from the metabolites BM-M2 (N-(malonyl)-N-(2,6-xylyl)-DL-alanine) and BM-M3 (N-(malonyl)-N-(2,6-xylyl)-D-alanine), when the substance is applied in regions with vulnerable soil and/or climatic conditions. Conditions of use shall include risk mitigation measures, where appropriate.

⁽¹⁾ Further details on identity and specification of active substance are provided in the review report.

ANNEX II

In Part B of the Annex to Implementing Regulation (EU) No 540/2011, the following entry is added:

Number	Common Name, Identification Numbers	IUPAC Name	Purity (*)	Date of approval	Expiration of approval	Specific provisions
'58	Benalaxyl-M CAS No 98243-83-5 CIPAC No 766	Methyl N-(phenylacetyl)- N-(2,6-xylyl)-D-alaninate	≥ 950 g/kg	1 May 2014	30 April 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on benalaxyl-M, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 3 October 2013 shall be taken into account. In this overall assessment Member States shall pay particular attention to: — the protection of workers at re-entry, — the risk to groundwater from the metabolites BM-M2 (N-(malonyl)-N-(2,6-xylyl)-DL-alanine) and BM-M3 (N-(malonyl)-N-(2,6-xylyl)-D-alanine), when the substance is applied in regions with vulnerable soil and/or climatic conditions. Conditions of use shall include risk mitigation measures, where appropriate.'

(*) Further details on identity and specification of active substance are provided in the review report.

COMMISSION IMPLEMENTING REGULATION (EU) No 1176/2013

of 20 November 2013

approving the active substance pyroxsulam, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC ⁽¹⁾, and in particular Article 13(2) and Article 78(2) thereof,

Whereas:

- (1) In accordance with Article 80(1)(a) of Regulation (EC) No 1107/2009, Council Directive 91/414/EEC ⁽²⁾ is to apply, with respect to the procedure and the conditions for approval, to active substances for which a decision has been adopted in accordance with Article 6(3) of that Directive before 14 June 2011. For pyroxsulam the conditions of Article 80(1)(a) of Regulation (EC) No 1107/2009 are fulfilled by Commission Decision 2007/277/EC ⁽³⁾.
- (2) In accordance with Article 6(2) of Directive 91/414/EEC the United Kingdom received on 28 February 2006 an application from Dow AgroSciences GmbH for the inclusion of the active substance pyroxsulam in Annex I to Directive 91/414/EEC. Decision 2007/277/EC confirmed that the dossier was 'complete' in the sense that it could be considered as satisfying, in principle, the data and information requirements of Annexes II and III to Directive 91/414/EEC.
- (3) For that active substance, the effects on human and animal health and the environment have been assessed, in accordance with the provisions of Article 6(2) and (4)

of Directive 91/414/EEC, for the uses proposed by the applicant. The designated rapporteur Member State submitted a draft assessment report on 20 March 2008. In accordance with Article 11(6) of Commission Regulation (EU) No 188/2011 ⁽⁴⁾ additional information was requested from the applicant on 5 July 2012. The evaluation of the additional data by the United Kingdom was submitted in the format of an updated draft assessment report in November 2012.

- (4) The draft assessment report was reviewed by the Member States and the European Food Safety Authority (hereinafter 'the Authority'). The Authority presented to the Commission its conclusion on the pesticide risk assessment of the active substance pyroxsulam ⁽⁵⁾ on 3 April 2013. The draft assessment report and the conclusion of the Authority were reviewed by the Member States and the Commission within the Standing Committee on the Food Chain and Animal Health and finalised on 3 October 2013 in the format of the Commission review report for pyroxsulam.
- (5) It has appeared from the various examinations made that plant protection products containing pyroxsulam may be expected to satisfy, in general, the requirements laid down in Article 5(1)(a) and (b) and Article 5(3) of Directive 91/414/EEC, in particular with regard to the uses which were examined and detailed in the Commission review report. It is therefore appropriate to approve pyroxsulam.
- (6) In accordance with Article 13(2) of Regulation (EC) No 1107/2009 in conjunction with Article 6 thereof and in the light of current scientific and technical knowledge, it is, however, necessary to include certain conditions and restrictions. It is, in particular, appropriate to require further confirmatory information.
- (7) A reasonable period should be allowed to elapse before approval in order to permit Member States and the interested parties to prepare themselves to meet the new requirements resulting from the approval.

⁽¹⁾ OJ L 309, 24.11.2009, p. 1.

⁽²⁾ Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ L 230, 19.8.1991, p. 1).

⁽³⁾ Commission Decision 2007/277/EC of 20 April 2007 recognising in principle the completeness of the dossier submitted for detailed examination in view of the possible inclusion of pyroxsulam in Annex I to Council Directive 91/414/EEC (OJ L 116, 4.5.2007, p. 59).

⁽⁴⁾ Commission Regulation (EU) No 188/2011 of 25 February 2011 laying down detailed rules for the implementation of Council Directive 91/414/EEC as regards the procedure for the assessment of active substances which were not on the market 2 years after the date of notification of that Directive (OJ L 53, 26.2.2011, p. 51).

⁽⁵⁾ EFSA Journal 2013; 11(4):3182. Available online: www.efsa.europa.eu

- (8) Without prejudice to the obligations provided for in Regulation (EC) No 1107/2009 as a consequence of approval, taking into account the specific situation created by the transition from Directive 91/414/EEC to Regulation (EC) No 1107/2009, the following should, however, apply. Member States should be allowed a period of six months after approval to review authorisations of plant protection products containing pyroxsulam. Member States should, as appropriate, vary, replace or withdraw authorisations. By way of derogation from that deadline, a longer period should be provided for the submission and assessment of the complete Annex III dossier, as set out in Directive 91/414/EEC, of each plant protection product for each intended use in accordance with the uniform principles.
- (9) The experience gained from inclusions in Annex I to Directive 91/414/EEC of active substances assessed in the framework of Commission Regulation (EEC) No 3600/92 ⁽¹⁾ has shown that difficulties can arise in interpreting the duties of holders of existing authorisations in relation to access to data. In order to avoid further difficulties it therefore appears necessary to clarify the duties of the Member States, especially the duty to verify that the holder of an authorisation demonstrates access to a dossier satisfying the requirements of Annex II to that Directive. However, this clarification does not impose any new obligations on Member States or holders of authorisations compared to the Directives which have been adopted until now amending Annex I to that Directive or the Regulations approving active substances.
- (10) In accordance with Article 13(4) of Regulation (EC) No 1107/2009, the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽²⁾ should be amended accordingly.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Approval of active substance

The active substance pyroxsulam, as specified in Annex I, is approved subject to the conditions laid down in that Annex.

⁽¹⁾ Commission Regulation (EEC) No 3600/92 of 11 December 1992 laying down the detailed rules for the implementation of the first stage of the programme of work referred to in Article 8(2) of Council Directive 91/414/EEC concerning the placing of plant protection products on the market (OJ L 366, 15.12.1992, p. 10).

⁽²⁾ Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

Article 2

Re-evaluation of plant protection products

1. Member States shall in accordance with Regulation (EC) No 1107/2009, where necessary, amend or withdraw existing authorisations for plant protection products containing pyroxsulam as an active substance by 31 October 2014.

By that date they shall in particular verify that the conditions in Annex I to this Regulation are met, with the exception of those identified in the column on specific provisions of that Annex, and that the holder of the authorisation has, or has access to, a dossier satisfying the requirements of Annex II to Directive 91/414/EEC in accordance with the conditions of Article 13(1) to (4) of that Directive and Article 62 of Regulation (EC) No 1107/2009.

2. By way of derogation from paragraph 1, for each authorised plant protection product containing pyroxsulam as either the only active substance or as one of several active substances, all of which were listed in the Annex to Implementing Regulation (EU) No 540/2011 by 30 April 2014 at the latest, Member States shall re-evaluate the product in accordance with the uniform principles, as referred to in Article 29(6) of Regulation (EC) No 1107/2009, on the basis of a dossier satisfying the requirements of Annex III to Directive 91/414/EEC and taking into account the column on specific provisions of Annex I to this Regulation. On the basis of that evaluation, they shall determine whether the product satisfies the conditions set out in Article 29(1) of Regulation (EC) No 1107/2009.

Following that determination Member States shall:

- (a) in the case of a product containing pyroxsulam as the only active substance, where necessary, amend or withdraw the authorisation by 31 October 2015 at the latest; or
- (b) in the case of a product containing pyroxsulam as one of several active substances, where necessary, amend or withdraw the authorisation by 31 October 2015 or by the date fixed for such an amendment or withdrawal in the respective act or acts which added the relevant substance or substances to Annex I to Directive 91/414/EEC or approved that substance or those substances, whichever is the latest.

Article 3

Amendments to Implementing Regulation (EU) No 540/2011

The Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with Annex II to this Regulation.

*Article 4***Entry into force and date of application**

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

It shall apply from 1 May 2014.

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

Done at Brussels, 20 November 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Common Name, Identification Numbers	IUPAC Name	Purity ⁽¹⁾	Date of approval	Expiration of approval	Specific provisions
Pyroxsulam CAS No 422556-08-9 CIPAC No 793	<i>N</i> -(5,7-dimethoxy[1,2,4]triazolo[1,5- <i>a</i>]pyrimidin-2-yl)-2-methoxy-4-(trifluoromethyl)pyridine-3-sulfonamide	≥ 965 g/kg	1 May 2014	30 April 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on pyroxsulam, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 3 October 2013 shall be taken into account. In this overall assessment Member States shall pay particular attention to: (a) the risk to groundwater, when the active substance is applied in regions with vulnerable soil or climatic conditions; (b) the risk to aquatic organisms. Conditions of use shall include risk mitigation measures, where appropriate. The applicant shall submit confirmatory information as regards: (1) the toxicological relevance of impurity number 3 (as referred to in the review report); (2) the acute toxicity of the metabolite PSA; (3) the toxicological relevance of metabolite 6-Cl-7-OH-XDE-742. The applicant shall submit to the Commission, Member States and the Authority that information by 30 April 2016.

⁽¹⁾ Further details on identity and specification of active substance are provided in the review report.

ANNEX II

In Part B of the Annex to Implementing Regulation (EU) No 540/2011, the following entry is added:

Number	Common Name, Identification Numbers	IUPAC Name	Purity (*)	Date of approval	Expiration of approval	Specific provisions
'61	Pyroxsulam CAS No 422556-08-9 CIPAC No 793	N-(5,7-dimethoxy[1,2,4]triazolo[1,5-a]pyrimidin-2-yl)-2-methoxy-4-(trifluoromethyl)pyridine-3-sulfonamide	≥ 965 g/kg	1 May 2014	30 April 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on pyroxsulam, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 3 October 2013 shall be taken into account. In this overall assessment Member States shall pay particular attention to: (a) the risk to groundwater, when the active substance is applied in regions with vulnerable soil or climatic conditions; (b) the risk to aquatic organisms. Conditions of use shall include risk mitigation measures, where appropriate. The applicant shall submit confirmatory information as regards: (1) the toxicological relevance of impurity number 3 (as referred to in the review report); (2) the acute toxicity of the metabolite PSA; (3) the toxicological relevance of metabolite 6-Cl-7-OH-XDE-742. The applicant shall submit to the Commission, Member States and the Authority that information by 30 April 2016.'

(*) Further details on identity and specification of active substance are provided in the review report.

COMMISSION IMPLEMENTING REGULATION (EU) No 1177/2013

of 20 November 2013

approving the active substance spirotetramat, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC ⁽¹⁾, and in particular Article 13(2) and Article 78(2) thereof,

Whereas:

- (1) In accordance with Article 80(1)(a) of Regulation (EC) No 1107/2009, Council Directive 91/414/EEC ⁽²⁾ is to apply, with respect to the procedure and the conditions for approval, to active substances for which a decision has been adopted in accordance with Article 6(3) of that Directive before 14 June 2011. For spirotetramat the conditions of Article 80(1)(a) of Regulation (EC) No 1107/2009 are fulfilled by Commission Decision 2007/560/EC ⁽³⁾.
- (2) In accordance with Article 6(2) of Directive 91/414/EEC Austria received on 9 October 2006 an application from Bayer CropScience AG for the inclusion of the active substance spirotetramat in Annex I to Directive 91/414/EEC. Decision 2007/560/EC confirmed that the dossier was 'complete' in the sense that it could be considered as satisfying, in principle, the data and information requirements of Annexes II and III to Directive 91/414/EEC.
- (3) For that active substance, the effects on human and animal health and the environment have been assessed, in accordance with the provisions of Article 6(2) and (4) of Directive 91/414/EEC, for the uses proposed by the

applicant. The designated rapporteur Member State submitted a draft assessment report on 5 May 2008.

- (4) The draft assessment report was reviewed by the Member States and the European Food Safety Authority (hereinafter 'the Authority'). The Authority presented to the Commission its conclusion on the pesticide risk assessment of the active substance spirotetramat ⁽⁴⁾ on 27 May 2013. The draft assessment report and the conclusion of the Authority were reviewed by the Member States and the Commission within the Standing Committee on the Food Chain and Animal Health and finalised on 3 October 2013 in the format of the Commission review report for spirotetramat.
- (5) It has appeared from the various examinations made that plant protection products containing spirotetramat may be expected to satisfy, in general, the requirements laid down in Article 5(1)(a) and (b) and Article 5(3) of Directive 91/414/EEC, in particular with regard to the use which was examined and detailed in the Commission review report. It is therefore appropriate to approve spirotetramat.
- (6) In accordance with Article 13(2) of Regulation (EC) No 1107/2009 in conjunction with Article 6 thereof and in the light of current scientific and technical knowledge, it is, however, necessary to include certain conditions and restrictions. It is, in particular, appropriate to require further confirmatory information.
- (7) A reasonable period should be allowed to elapse before approval in order to permit Member States and the interested parties to prepare themselves to meet the new requirements resulting from the approval.
- (8) Without prejudice to the obligations provided for in Regulation (EC) No 1107/2009 as a consequence of approval, taking into account the specific situation created by the transition from Directive 91/414/EEC to Regulation (EC) No 1107/2009, the following should, however, apply. Member States should be allowed a period of six months after approval to review authorisations of plant protection products containing spirotetramat. Member States should, as appropriate, vary, replace or withdraw authorisations. By way of derogation from that deadline, a longer period should be provided

⁽¹⁾ OJ L 309, 24.11.2009, p. 1.

⁽²⁾ Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ L 230, 19.8.1991, p. 1).

⁽³⁾ Commission Decision 2007/560/EC of 2 August 2007 recognising in principle the completeness of the dossiers submitted for detailed examination in view of the possible inclusion of chlorantraniliprole, heptamaloxyglucan, spirotetramat and *Helicoverpa armigera* nucleopolyhedrovirus in Annex I to Council Directive 91/414/EEC (OJ L 213, 15.8.2007, p. 29).

⁽⁴⁾ EFSA Journal (2013) 11(6):3243. Available online: www.efsa.europa.eu.

for the submission and assessment of the complete Annex III dossier, as set out in Directive 91/414/EEC, of each plant protection product for each intended use in accordance with the uniform principles.

- (9) The experience gained from inclusions in Annex I to Directive 91/414/EEC of active substances assessed in the framework of Commission Regulation (EEC) No 3600/92 ⁽¹⁾ has shown that difficulties can arise in interpreting the duties of holders of existing authorisations in relation to access to data. In order to avoid further difficulties it therefore appears necessary to clarify the duties of the Member States, especially the duty to verify that the holder of an authorisation demonstrates access to a dossier satisfying the requirements of Annex II to that Directive. However, this clarification does not impose any new obligations on Member States or holders of authorisations compared to the Directives which have been adopted until now amending Annex I to that Directive or the Regulations approving active substances.
- (10) In accordance with Article 13(4) of Regulation (EC) No 1107/2009, the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽²⁾ should be amended accordingly.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Approval of active substance

The active substance spirotetramat, as specified in Annex I, is approved subject to the conditions laid down in that Annex.

Article 2

Re-evaluation of plant protection products

1. Member States shall in accordance with Regulation (EC) No 1107/2009, where necessary, amend or withdraw existing authorisations for plant protection products containing spirotetramat as an active substance by 31 October 2014.

⁽¹⁾ Commission Regulation (EEC) No 3600/92 of 11 December 1992 laying down the detailed rules for the implementation of the first stage of the programme of work referred to in Article 8(2) of Council Directive 91/414/EEC concerning the placing of plant protection products on the market (OJ L 366, 15.12.1992, p. 10).

⁽²⁾ Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

By that date they shall in particular verify that the conditions in Annex I to this Regulation are met, with the exception of those identified in the column on specific provisions of that Annex, and that the holder of the authorisation has, or has access to, a dossier satisfying the requirements of Annex II to Directive 91/414/EEC in accordance with the conditions of Article 13(1) to (4) of that Directive and Article 62 of Regulation (EC) No 1107/2009.

2. By way of derogation from paragraph 1, for each authorised plant protection product containing spirotetramat as either the only active substance or as one of several active substances, all of which were listed in the Annex to Implementing Regulation (EU) No 540/2011 by 30 April 2014 at the latest, Member States shall re-evaluate the product in accordance with the uniform principles, as referred to in Article 29(6) of Regulation (EC) No 1107/2009, on the basis of a dossier satisfying the requirements of Annex III to Directive 91/414/EEC and taking into account the column on specific provisions of Annex I to this Regulation. On the basis of that evaluation, they shall determine whether the product satisfies the conditions set out in Article 29(1) of Regulation (EC) No 1107/2009.

Following that determination Member States shall:

- (a) in the case of a product containing spirotetramat as the only active substance, where necessary, amend or withdraw the authorisation by 31 October 2015 at the latest; or
- (b) in the case of a product containing spirotetramat as one of several active substances, where necessary, amend or withdraw the authorisation by 31 October 2015 or by the date fixed for such an amendment or withdrawal in the respective act or acts which added the relevant substance or substances to Annex I to Directive 91/414/EEC or approved that substance or those substances, whichever is the latest.

Article 3

Amendments to Implementing Regulation (EU) No 540/2011

The Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with Annex II to this Regulation.

Article 4

Entry into force and date of application

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

It shall apply from 1 May 2014.

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

Done at Brussels, 20 November 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Common name, identification numbers	IUPAC name	Purity ⁽¹⁾	Date of approval	Expiration of approval	Specific provisions
Spirotetramat CAS No 203313-25-1 CIPAC No 795	<i>cis</i> -4-(ethoxycarbonyloxy)- 8-methoxy-3-(2,5-xylyl)-1- azaspiro[4.5]dec-3-en-2-one	≥ 970 g/kg	1 May 2014	30 April 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on spirotetramat, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 3 October 2013 shall be taken into account. In this overall assessment Member States shall pay particular attention to the risk to insectivorous birds. Conditions of use shall include risk mitigation measures, where appropriate. The applicant shall submit confirmatory information as regards the potential for endocrine disruptor effects in birds and fish to the Commission, the Member States and the Authority within two years after the adoption of the OECD test guidelines on endocrine disruption or, alternatively, of Community agreed test guidelines.

⁽¹⁾ Further details on identity and specification of active substance are provided in the review report.

ANNEX II

In Part B of the Annex to Implementing Regulation (EU) No 540/2011, the following entry is added:

Number	Common name, identification numbers	IUPAC name	Purity (*)	Date of approval	Expiration of approval	Specific provisions
'60	Spirotetramat CAS No 203313-25-1 CIPAC No 795	cis-4-(ethoxycarbonyloxy)-8-methoxy-3-(2,5-xylyl)-1-azaspiro[4.5]dec-3-en-2-one	≥ 970 g/kg	1 May 2014	30 April 2024	For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on spirotetramat, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 3 October 2013 shall be taken into account. In this overall assessment Member States shall pay particular attention to the risk to insectivorous birds. Conditions of use shall include risk mitigation measures, where appropriate. The applicant shall submit confirmatory information as regards the potential for endocrine disruptor effects in birds and fish to the Commission, the Member States and the Authority within two years after the adoption of the OECD test guidelines on endocrine disruption or, alternatively, of Community agreed test guidelines.'

(*) Further details on identity and specification of active substance are provided in the review report.

COMMISSION IMPLEMENTING REGULATION (EU) No 1178/2013**of 20 November 2013****amending Implementing Regulation (EU) No 540/2011 as regards the conditions of approval of the active substance ethoprophos****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC ⁽¹⁾, and in particular the second alternative of Articles 21(3) and 78(2) thereof,

Whereas:

- (1) Commission Directive 2007/52/EC ⁽²⁾ included ethoprophos as active substance in Annex I to Council Directive 91/414/EEC ⁽³⁾, under the condition that the Member States concerned ensure that the notifier at whose request ethoprophos was included in that Annex provides further confirmatory information in the form of studies on the risk for birds and earthworm eating mammals.
- (2) Active substances included in Annex I to Directive 91/414/EEC are deemed to have been approved under Regulation (EC) No 1107/2009 and are listed in Part A of the Annex to Commission Implementing Regulation (EU) No 540/2011 ⁽⁴⁾.
- (3) The notifier submitted additional information taking the form of studies concerning the risk for birds and earthworm eating mammals to the rapporteur Member State United Kingdom within the time period provided for its submission.
- (4) The United Kingdom assessed the additional information submitted by the notifier. It submitted its assessment, in the form of an addendum to the draft assessment report, to the other Member States, the Commission and the European Food Safety Authority, hereinafter 'the Authority', on 5 September 2011.

- (5) The Commission consulted the Authority which presented its opinion on the risk assessment of ethoprophos on 30 January 2013 ⁽⁵⁾. The draft assessment report, the addendum and the opinion of the Authority were reviewed by the Member States and the Commission within the Standing Committee on the Food Chain and Animal Health and finalised on 3 October 2013 in the format of the Commission review report for ethoprophos.
- (6) The Commission invited the notifier to submit its comments on the review report for ethoprophos.
- (7) The Commission has come to the conclusion that the further confirmatory information showed that a high risk for birds and earthworm eating mammals cannot be excluded except by imposing further restrictions.
- (8) It is confirmed that the active substance ethoprophos is to be deemed to have been approved under Regulation (EC) No 1107/2009. In order to minimise the exposure of birds and earthworm eating mammals, it is, however, appropriate to further restrict the uses of this active substance and to provide for specific risk mitigation measures for the protection of those species.
- (9) The Annex to Implementing Regulation (EU) No 540/2011 should therefore be amended accordingly.
- (10) Member States should be provided with time to amend or withdraw authorisations for plant protection products containing ethoprophos.
- (11) For plant protection products containing ethoprophos, where Member States grant any grace period in accordance with Article 46 of Regulation (EC) No 1107/2009, this period should expire at the latest 18 months after the entry into force of the Regulation.

- (12) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

⁽¹⁾ OJ L 309, 24.11.2009, p. 1.

⁽²⁾ Commission Directive 2007/52/EC of 16 August 2007 amending Council Directive 91/414/EEC to include ethoprophos, pirimiphos-methyl and fipronil as active substances (OJ L 214, 17.8.2007, p. 3).

⁽³⁾ Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ L 230, 19.8.1991, p. 1).

⁽⁴⁾ Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

⁽⁵⁾ Conclusion on the peer review of the pesticide risk assessment of confirmatory data submitted for the active substance ethoprophos. EFSA Journal 2013; 11(2):3089. [27 pp.] doi:10.2903/j.efsa.2013.3089. Available online: www.efsa.europa.eu/efsajournal.htm

HAS ADOPTED THIS REGULATION:

Article 1

**Amendment to Implementing Regulation (EU)
No 540/2011**

Part A of the Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with the Annex to this Regulation.

Article 2

Transitional measures

Member States shall in accordance with Regulation (EC) No 1107/2009, where necessary, amend or withdraw existing

authorisations for plant protection products containing ethoprophos as active substance by 11 June 2014.

Article 3

Grace period

Any grace period granted by Member States in accordance with Article 46 of Regulation (EC) No 1107/2009 shall be as short as possible and shall expire by 11 June 2015 at the latest.

Article 4

Entry into force

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

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

Done at Brussels, 20 November 2013.

For the Commission

The President

José Manuel BARROSO

ANNEX

The column 'Specific provisions' of row 155, ethoprophos, of Part A of the Annex to Implementing Regulation (EU) No 540/2011 is replaced by the following:

PART A

Only uses as nematicide and insecticide in soil application may be authorised. Only one application per season may be authorised, at a rate not exceeding 6 kg active substance/ha.

Authorisations shall be limited to professional users.

PART B

In assessing applications to authorise plant protection products containing ethoprophos for uses other than potatoes not cultivated for human or animal consumption, Member States shall pay particular attention to the criteria in Article 29(1) of Regulation (EC) No 1107/2009 and shall ensure that any necessary data and information is provided before such an authorisation is granted.

For the implementation of the uniform principles as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on ethoprophos, and in particular Appendices I and II thereof, as finalised in the Standing Committee on the Food Chain and Animal Health on 16 March 2007, shall be taken into account.

In this overall assessment Member States shall pay particular attention to:

- (a) the dietary exposure of consumers;
- (b) the operator safety, ensuring that the conditions of use prescribe the application of adequate personal and respiratory protective equipment and other risk mitigation measures such as the use of a closed transfer system for the distribution of the product;
- (c) the protection of birds, mammals, aquatic organisms, surface and groundwater under vulnerable conditions.

Conditions of authorisation shall include risk mitigation measures, such as buffer zones and the achievement of complete incorporation of granules in the soil.'

COMMISSION IMPLEMENTING REGULATION (EU) No 1179/2013**of 20 November 2013****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾,

Having regard to Commission 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 ⁽²⁾, 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, 20 November 2013.

*For the Commission,
On behalf of the President,*

Jerzy PLEWA
*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ 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 ⁽¹⁾	Standard import value
0702 00 00	AL	59,9
	MA	40,6
	MK	50,7
	TR	116,2
	ZZ	66,9
0707 00 05	AL	44,6
	MK	57,9
	TR	91,5
	ZZ	64,7
0709 93 10	MA	97,2
	TR	134,2
	ZZ	115,7
0805 20 10	MA	73,6
	TR	76,1
	ZA	155,8
	ZZ	101,8
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	IL	78,7
	TR	75,0
	UY	56,3
	ZZ	70,0
0805 50 10	TR	72,6
	ZZ	72,6
0808 10 80	BA	54,0
	BR	93,9
	CL	102,3
	MK	38,5
	NZ	93,9
	US	117,9
	ZA	204,0
0808 30 90	ZZ	100,6
	CN	57,5
	TR	116,3
	ZZ	86,9

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

DIRECTIVES

COMMISSION IMPLEMENTING DIRECTIVE 2013/57/EU

of 20 November 2013

amending Directives 2003/90/EC and 2003/91/EC setting out implementing measures for the purposes of Article 7 of Council Directive 2002/53/EC and Article 7 of Council Directive 2002/55/EC respectively, as regards the characteristics to be covered as a minimum by the examination and the minimum conditions for examining certain varieties of agricultural plant species and vegetable species

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 2002/53/EC of 13 June 2002 on the common catalogue of varieties of agricultural plant species ⁽¹⁾, and in particular Article 7(2)(a) and (b) thereof,

Having regard to Council Directive 2002/55/EC of 13 June 2002 on the marketing of vegetable seed ⁽²⁾, and in particular Article 7(2)(a) and (b) thereof,

Whereas:

(1) Commission Directives 2003/90/EC ⁽³⁾ and 2003/91/EC ⁽⁴⁾ were adopted to ensure that the varieties the Member States include in their national catalogues comply with the guidelines established by the Community Plant Variety Office (CPVO) as regards the characteristics to be covered as a minimum by the examination of the various species and the minimum conditions for examining the varieties, as far as such guidelines had been established. For other varieties those Directives provide that guidelines of the International Union for Protection of new Varieties of Plants (UPOV) are to apply.

(2) The CPVO and UPOV have since established further guidelines and have updated existing ones.

⁽¹⁾ OJ L 193, 20.7.2002, p. 1.

⁽²⁾ OJ L 193, 20.7.2002, p. 33.

⁽³⁾ Commission Directive 2003/90/EC of 6 October 2003 setting out implementing measures for the purposes of Article 7 of Council Directive 2002/53/EC as regards the characteristics to be covered as a minimum by the examination and the minimum conditions for examining certain varieties of agricultural plant species (OJ L 254, 8.10.2003, p. 7).

⁽⁴⁾ Commission Directive 2003/91/EC of 6 October 2003 setting out implementing measures for the purposes of Article 7 of Council Directive 2002/55/EC as regards the characteristics to be covered as a minimum by the examination and the minimum conditions for examining certain varieties of vegetable species (OJ L 254, 8.10.2003, p. 11).

(3) Directives 2003/90/EC and 2003/91/EC should therefore be amended accordingly.

(4) The measures provided for in this Directive are in accordance with the opinion of the Standing Committee on Seeds and Propagating Material for Agriculture, Horticulture and Forestry,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Annexes I and II to Directive 2003/90/EC are replaced by the text in part A of the Annex to this Directive.

Article 2

The Annexes to Directive 2003/91/EC are replaced by the text in part B of the Annex to this Directive.

Article 3

For examinations started before 1 July 2014 Member States may apply Directives 2003/90/EC and 2003/91/EC in the version applying before their amendment by this Directive.

Article 4

Member States shall adopt and publish, by 30 June 2014 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

They shall apply those provisions from 1 July 2014.

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

Article 5

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

Article 6

This Directive is addressed to the Member States.

Done at Brussels, 20 November 2013.

For the Commission
The President
José Manuel BARROSO

ANNEX

PART A

‘ANNEX I

List of species referred to in Article 1(2)(a) which are to comply with CPVO test protocols

Scientific name	Common name	CPVO protocol
<i>Festuca filiformis</i> Pourr.	Fine-leaved sheep's fescue	TP 67/1 of 23.6.2011
<i>Festuca ovina</i> L.	Sheep's fescue	TP 67/1 of 23.6.2011
<i>Festuca rubra</i> L.	Red fescue	TP 67/1 of 23.6.2011
<i>Festuca trachyphylla</i> (Hack.) Krajina	Hard fescue	TP 67/1 of 23.6.2011
<i>Lolium multiflorum</i> Lam.	Italian ryegrass	TP 4/1 of 23.6.2011
<i>Lolium perenne</i> L.	Perennial ryegrass	TP 4/1 of 23.6.2011
<i>Lolium x boucheanum</i> Kunth	Hybrid ryegrass	TP 4/1 of 23.6.2011
<i>Pisum sativum</i> L.	Field pea	TP 7/2 of 11.3.2010
<i>Brassica napus</i> L.	Swede rape	TP 36/2 of 16.11.2011
<i>Cannabis sativa</i> L.	Hemp	TP 276/1 of 28.11.2012
<i>Helianthus annuus</i> L.	Sunflower	TP 81/1 of 31.10.2002
<i>Linum usitatissimum</i> L.	Flax/Linseed	TP 57/1 of 21.3.2007
<i>Avena nuda</i> L.	Small naked oat, Hulless oat	TP 20/1 of 6.11.2003
<i>Avena sativa</i> L. (includes <i>A. byzantina</i> K. Koch)	Oats and Red oat	TP 20/1 of 6.11.2003
<i>Hordeum vulgare</i> L.	Barley	TP 19/3 of 21.3.2012
<i>Oryza sativa</i> L.	Rice	TP 16/2 of 21.3.2012
<i>Secale cereale</i> L.	Rye	TP 58/1 of 31.10.2002
<i>xTriticosecale</i> Wittm. ex A. Camus	Hybrids resulting from the crossing of a species of the genus <i>Triticum</i> and a species of the genus <i>Secale</i>	TP 121/2 rev. 1 of 16.2.2011
<i>Triticum aestivum</i> L.	Wheat	TP 3/4 rev. 2 of 16.2.2011
<i>Triticum durum</i> Desf.	Durum wheat	TP 120/2 of 6.11.2003
<i>Zea mays</i> L.	Maize	TP 2/3 of 11.3.2010
<i>Solanum tuberosum</i> L.	Potato	TP 23/2 of 1.12.2005

The text of these protocols can be found on the CPVO web site (www.cpvo.europa.eu).

ANNEX II

List of species referred to in Article 1(2)(b) which are to comply with UPOV test guidelines

Scientific name	Common name	UPOV guideline
<i>Beta vulgaris</i> L.	Fodder beet	TG/150/3 of 4.11.1994
<i>Agrostis canina</i> L.	Velvet bent	TG/30/6 of 12.10.1990
<i>Agrostis gigantea</i> Roth.	Red top	TG/30/6 of 12.10.1990
<i>Agrostis stolonifera</i> L.	Creeping bent	TG/30/6 of 12.10.1990
<i>Agrostis capillaris</i> L.	Brown top	TG/30/6 of 12.10.1990
<i>Bromus catharticus</i> Vahl	Rescue grass	TG/180/3 of 4.4.2001
<i>Bromus sitchensis</i> Trin.	Alaska brome grass	TG/180/3 of 4.4.2001
<i>Dactylis glomerata</i> L.	Cocksfoot	TG/31/8 of 17.4.2002
<i>Festuca arundinacea</i> Schreber	Tall fescue	TG/39/8 of 17.4.2002
<i>Festuca pratensis</i> Huds.	Meadow fescue	TG/39/8 of 17.4.2002
<i>xFestulolium</i> Asch. et Graebn.	Hybrids resulting from the crossing of a species of the genus <i>Festuca</i> with a species of the genus <i>Lolium</i>	TG/243/1 of 9.4.2008
<i>Phleum nodosum</i> L.	Small timothy	TG/34/6 of 7.11.1984
<i>Phleum pratense</i> L.	Timothy	TG/34/6 of 7.11.1984
<i>Poa pratensis</i> L.	Smooth-stalked meadow grass	TG/33/6 of 12.10.1990
<i>Lotus corniculatus</i> L.	Birdsfoot trefoil	TG 193/1 of 9.4.2008
<i>Lupinus albus</i> L.	White lupin	TG/66/4 of 31.3.2004
<i>Lupinus angustifolius</i> L.	Narrow-leaved lupin	TG/66/4 of 31.3.2004
<i>Lupinus luteus</i> L.	Yellow lupin	TG/66/4 of 31.3.2004
<i>Medicago sativa</i> L.	Lucerne	TG/6/5 of 6.4.2005
<i>Medicago x varia</i> T. Martyn	Sand lucerne	TG/6/5 of 6.4.2005
<i>Trifolium pratense</i> L.	Red clover	TG/5/7 of 4.4.2001
<i>Trifolium repens</i> L.	White clover	TG/38/7 of 9.4.2003
<i>Vicia faba</i> L.	Field bean	TG/8/6 of 17.4.2002
<i>Vicia sativa</i> L.	Common vetch	TG/32/7 of 20.3.2013

Scientific name	Common name	UPOV guideline
<i>Brassica napus</i> L. var. <i>napobrassica</i> (L.) Rchb.	Swede	TG/89/6rev. of 4.4.2001 + 1.4.2009
<i>Raphanus sativus</i> L. var. <i>oleiformis</i> Pers.	Fodder radish	TG/178/3 of 4.4.2001
<i>Arachis hypogea</i> L.	Groundnut/Peanut	TG/93/3 of 13.11.1985
<i>Brassica rapa</i> L. var. <i>silvestris</i> (Lam.) Briggs	Turnip rape	TG/185/3 of 17.4.2002
<i>Carthamus tinctorius</i> L.	Safflower	TG/134/3 of 12.10.1990
<i>Gossypium</i> spp.	Cotton	TG/88/6 of 4.4.2001
<i>Papaver somniferum</i> L.	Poppy	TG/166/3 of 24.3.1999
<i>Sinapis alba</i> L.	White mustard	TG/179/3 of 4.4.2001
<i>Glycine max</i> (L.) Merrill	Soya bean	TG/80/6 of 1.4.1998
<i>Sorghum bicolor</i> (L.) Moench	Sorghum	TG/122/3 of 6.10.1989

The text of these guidelines can be found on the UPOV web site (www.upov.int).'

PART B

‘ANNEX I

List of species referred to in Article 1(2)(a) which are to comply with CPVO test protocols

Scientific name	Common name	CPVO protocol
<i>Allium cepa</i> L. (Cepa group)	Onion and Echalion	TP 46/2 of 1.4.2009
<i>Allium cepa</i> L. (Aggregatum group)	Shallot	TP 46/2 of 1.4.2009
<i>Allium fistulosum</i> L.	Japanese bunching onion or Welsh onion	TP 161/1 of 11.3.2010
<i>Allium porrum</i> L.	Leek	TP 85/2 of 1.4.2009
<i>Allium sativum</i> L.	Garlic	TP 162/1 of 25.3.2004
<i>Allium schoenoprasum</i> L.	Chives	TP 198/1 of 1.4.2009
<i>Apium graveolens</i> L.	Celery	TP 82/1 of 13.3.2008
<i>Apium graveolens</i> L.	Celeriac	TP 74/1 of 13.3.2008
<i>Asparagus officinalis</i> L.	Asparagus	TP 130/2 of 16.2.2011
<i>Beta vulgaris</i> L.	Beetroot including Cheltenham beet	TP 60/1 of 1.4.2009
<i>Brassica oleracea</i> L.	Curly kale	TP 90/1 of 16.2.2011
<i>Brassica oleracea</i> L.	Cauliflower	TP 45/2 of 11.3.2010
<i>Brassica oleracea</i> L.	Sprouting broccoli or Calabrese	TP 151/2 of 21.3.2007
<i>Brassica oleracea</i> L.	Brussels sprouts	TP 54/2 of 1.12.2005
<i>Brassica oleracea</i> L.	Kohlrabi	TP 65/1 of 25.3.2004
<i>Brassica oleracea</i> L.	Savoy cabbage, White cabbage and Red cabbage	TP 48/3 of 16.2.2011
<i>Brassica rapa</i> L.	Chinese cabbage	TP 105/1 of 13.3.2008
<i>Capsicum annuum</i> L.	Chilli or Pepper	TP 76/2 of 21.3.2007
<i>Cichorium endivia</i> L.	Curled-leaved endive and Plain-leaved endive	TP 118/2 of 1.12.2005
<i>Cichorium intybus</i> L.	Industrial chicory	TP 172/2 of 1.12.2005
<i>Cichorium intybus</i> L.	Witloof chicory	TP 173/1 of 25.3.2004
<i>Citrullus lanatus</i> (Thumb.) Matsum. et Nakai	Watermelon	TP 142/1 of 21.3.2007
<i>Cucumis melo</i> L.	Melon	TP 104/2 of 21.3.2007
<i>Cucumis sativus</i> L.	Cucumber and Gherkin	TP 61/2 of 13.3.2008

Scientific name	Common name	CPVO protocol
<i>Cucurbita pepo</i> L.	Marrow or Courgette	TP 119/1 of 25.3.2004
<i>Cynara cardunculus</i> L.	Globe artichoke and Cardoon	TP 184/2 of 27.2.2013
<i>Daucus carota</i> L.	Carrot and Fodder carrot	TP 49/3 of 13.3.2008
<i>Foeniculum vulgare</i> Mill.	Fennel	TP 183/1 of 25.3.2004
<i>Lactuca sativa</i> L.	Lettuce	TP 13/5 of 16.2.2011
<i>Solanum Lycopersicum</i> L.	Tomato	TP 44/4 rev. of 27.2.2013
<i>Petroselinum crispum</i> (Mill.) Nyman ex A. W. Hill	Parsley	TP 136/1 of 21.3.2007
<i>Phaseolus coccineus</i> L.	Runner bean	TP 9/1 of 21.3.2007
<i>Phaseolus vulgaris</i> L.	Dwarf French bean and Climbing French bean	TP 12/4 of 27.2.2013
<i>Pisum sativum</i> L. (partim)	Wrinkled pea, Round pea and Sugar pea	TP 7/2 of 11.3.2010
<i>Raphanus sativus</i> L.	Radish, Black radish	TP 64/2 of 27.2.2013
<i>Solanum melongena</i> L.	Aubergine or Egg plant	TP 117/1 of 13.3.2008
<i>Spinacia oleracea</i> L.	Spinach	TP 55/5 of 27.2.2013
<i>Valerianella locusta</i> (L.) Laterr.	Corn salad or Lamb's lettuce	TP 75/2 of 21.3.2007
<i>Vicia faba</i> L. (partim)	Broad bean	TP Broadbean/1 of 25.3.2004
<i>Zea mays</i> L. (partim)	Sweet corn and Pop corn	TP 2/3 of 11.3.2010

The text of these protocols can be found on the CPVO web site (www.cpvo.europa.eu).

ANNEX II

List of species referred to in Article 1(2)(b) which are to comply with UPOV test guidelines

Scientific name	Common name	UPOV guideline
<i>Beta vulgaris</i> L.	Spinach beet or Chard	TG/106/4 of 31.3.2004
<i>Brassica rapa</i> L.	Turnip	TG/37/10 of 4.4.2001
<i>Cichorium intybus</i> L.	Large-leaved chicory or Italian chicory	TG/154/3 of 18.10.1996
<i>Cucurbita maxima</i> Duchesne	Gourd	TG/155/4rev. of 28.3.2007 + 1.4.2009
<i>Rheum rhabarbarum</i> L.	Rhubarb	TG/62/6 of 24.3.1999
<i>Scorzonera hispanica</i> L.	Scorzonera or Black salsify	TG/116/4 of 24.3.2010
<i>Solanum lycopersicum</i> L. x <i>Solanum habrochaites</i> S. Knapp & D.M. Spooner; <i>Solanum lycopersicum</i> L. x <i>Solanum peruvianum</i> (L.) Mill.; <i>Solanum lycopersicum</i> L. x <i>Solanum cheesmaniae</i> (L. Ridley) Fosberg	Tomato rootstocks	TG/294/1 of 20.3.2013

The text of these guidelines can be found on the UPOV web site (www.upov.int).'

DECISIONS

COUNCIL DECISION

of 15 November 2013

appointing a Danish member of the European Economic and Social Committee

(2013/669/EU)

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 302 thereof,

Article 1

Mr Bernt FALLENKAMP is hereby appointed as a member of the European Economic and Social Committee for the remainder of the current term of office, which runs until 20 September 2015.

Having regard to the proposal of the Danish Government,

Having regard to the opinion of the European Commission,

Article 2

Whereas:

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

- (1) On 13 September 2010 the Council adopted Decision 2010/570/EU, Euratom appointing the members of the European Economic and Social Committee for the period from 21 September 2010 to 20 September 2015 ⁽¹⁾.

Done at Brussels, 15 November 2013.

- (2) A member's seat on the European Economic and Social Committee has become vacant following the end of the term of office of Mr Peder Munch HANSEN,

For the Council
The President
R. ŠADŽIUS

⁽¹⁾ OJ L 251, 25.9.2010, p. 8.

COUNCIL DECISION
of 15 November 2013
appointing a German member and a German alternate member of the Committee of the Regions
(2013/670/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 305 thereof,

Having regard to the proposal of the German Government,

Whereas:

- (1) On 22 December 2009 and on 18 January 2010, the Council adopted Decisions 2009/1014/EU ⁽¹⁾ and 2010/29/EU ⁽²⁾ appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2010 to 25 January 2015.
- (2) A member's seat on the Committee of the Regions has become vacant following the end of the term of office of Ms Martina KROGMANN.
- (3) An alternate member's seat has become vacant following the end of the term of office of Mr Wilhelm HOGREFE,

HAS ADOPTED THIS DECISION:

Article 1

The following are hereby appointed to the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2015:

a) as member:

— Ms Birgit HONÉ, *Staatssekretärin*

and

b) as alternate member:

— Mr Sven AMBROSY, *Landrat des Kreises Friesland*.

Article 2

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

Done at Brussels, 15 November 2013.

For the Council
The President
R. ŠADŽIUS

⁽¹⁾ OJ L 348, 29.12.2009, p. 22.

⁽²⁾ OJ L 12, 19.1.2010, p. 11.

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

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



Publications Office of the European Union
2985 Luxembourg
LUXEMBOURG

EN