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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 3797/92

of 29 December 1992

fixing the import levies on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals ⁽¹⁾, as last amended by Regulation (EEC) No 1738/92 ⁽²⁾, and in particular Article 13 (5) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as last amended by Regulation (EEC) No 2205/90 ⁽⁴⁾, and in particular Article 3 thereof,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EEC) No 1820/92 ⁽⁵⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in

the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

- for the other currencies, an exchange rate based on an average of the ecu rates published in the *Official Journal of the European Communities*, C series, over a period to be determined, multiplied by the coefficient referred to in the preceding indent;

Whereas these exchange rates being those recorded on 28 December 1992;

Whereas the aforesaid corrective factor affects the entire calculation basis for the levies, including the equivalence coefficients;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 1820/92 to today's offer prices and quotations known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies to be charged on products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 30 December 1992.

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

Done at Brussels, 29 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 180, 1. 7. 1992, p. 1.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁴⁾ OJ No L 201, 31. 7. 1990, p. 9.

⁽⁵⁾ OJ No L 185, 4. 7. 1992, p. 1.

ANNEX

to the Commission Regulation of 29 December 1992 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)	
CN code	Levy (*)
0709 90 60	132,26 ⁽²⁾ ⁽³⁾
0712 90 19	132,26 ⁽²⁾ ⁽³⁾
1001 10 10	172,54 ⁽¹⁾ ⁽⁵⁾ ⁽¹⁰⁾
1001 10 90	172,54 ⁽¹⁾ ⁽⁵⁾ ⁽¹⁰⁾
1001 90 91	143,43
1001 90 99	143,43 ⁽¹¹⁾
1002 00 00	156,21 ⁽⁶⁾
1003 00 10	124,24
1003 00 90	124,24 ⁽¹¹⁾
1004 00 10	113,52
1004 00 90	113,52
1005 10 90	132,26 ⁽²⁾ ⁽³⁾
1005 90 00	132,26 ⁽²⁾ ⁽³⁾
1007 00 90	134,67 ⁽⁴⁾
1008 10 00	47,20 ⁽¹¹⁾
1008 20 00	68,68 ⁽⁴⁾
1008 30 00	37,49 ⁽⁵⁾
1008 90 10	(7)
1008 90 90	37,49
1101 00 00	213,60 ⁽⁸⁾ ⁽¹¹⁾
1102 10 00	231,50 ⁽⁸⁾
1103 11 10	279,95 ⁽⁸⁾ ⁽¹⁰⁾
1103 11 90	229,87 ⁽⁸⁾

- (1) Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by ECU 0,60/tonne.
- (2) In accordance with Regulation (EEC) No 715/90 the levies are not applied to products imported directly into the French overseas departments, originating in the African, Caribbean and Pacific States.
- (3) Where maize originating in the ACP is imported into the Community the levy is reduced by ECU 1,81/tonne.
- (4) Where millet and sorghum originating in the ACP is imported into the Community the levy is applied in accordance with Regulation (EEC) No 715/90.
- (5) Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by ECU 0,60/tonne.
- (6) The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 and Commission Regulation (EEC) No 2622/71.
- (7) The levy applicable to rye shall be charged on imports of the product falling within CN code 1008 90 10 (triticaele).
- (8) On importation into Portugal the levy is increased by the amount specified in Article 2 (2) of Regulation (EEC) No 3808/90.
- (9) No levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC, except if paragraph 4 of the same Article applies.
- (10) An amount equal to the amount fixed by Regulation (EEC) No 1825/91 is to be levied in accordance with Article 101 (4) of Decision 91/482/EEC.
- (11) Products falling within this code, imported from Poland, Czechoslovakia or Hungary under the Interim Agreements concluded between those countries and the Community, and in respect of which EUR.1 certificates issued in accordance with Regulation (EEC) No 585/92 have been presented, are subject to the levies set out in the Annex to that Regulation.

COMMISSION REGULATION (EEC) No 3798/92

of 29 December 1992

fixing the premiums to be added to the import levies on cereals, flour and malt

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals ⁽¹⁾, as last amended by Regulation (EEC) No 1738/92 ⁽²⁾, and in particular Article 15 (6) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as last amended by Regulation (EEC) No 2205/90 ⁽⁴⁾, and in particular Article 3 thereof,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Commission Regulation (EEC) No 1821/92 ⁽⁵⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

- for the other currencies, an exchange rate based on an average of the ecu rates published in the *Official Journal of the European Communities*, C series, over a period to be determined, multiplied by the coefficient referred to in the preceding indent;

Whereas these exchange rates being those recorded on 28 December 1992;

Whereas, on the basis of today's cif prices and cif forward delivery prices, the premiums at present in force, which are to be added to the levies, should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The premiums referred to in Article 15 of Regulation (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt coming from third countries shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 30 December 1992.

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

Done at Brussels, 29 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 180, 1. 7. 1992, p. 1.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁴⁾ OJ No L 201, 31. 7. 1990, p. 9.

⁽⁵⁾ OJ No L 185, 4. 7. 1992, p. 4.

ANNEX

to the Commission Regulation of 29 December 1992 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour

CN code	(ECU/tonne)			
	Current 12	1st period 1	2nd period 2	3rd period 3
0709 90 60	0	0	0	0
0712 90 19	0	0	0	0
1001 10 10	0	0	0	0
1001 10 90	0	0	0	0
1001 90 91	0	0	0	0
1001 90 99	0	0	0	0
1002 00 00	0	0	0	0
1003 00 10	0	0	0	0
1003 00 90	0	0	0	0
1004 00 10	0	0	0	0
1004 00 90	0	0	0	0
1005 10 90	0	0	0	0
1005 90 00	0	0	0	0
1007 00 90	0	0	0	0
1008 10 00	0	0	0	0
1008 20 00	0	41,03	41,03	41,03
1008 30 00	0	0	0	0
1008 90 90	0	0	0	0
1101 00 00	0	0	0	0

B. Malt

CN code	(ECU/tonne)				
	Current 12	1st period 1	2nd period 2	3rd period 3	4th period 4
1107 10 11	0	0	0	0	0
1107 10 19	0	0	0	0	0
1107 10 91	0	0	0	0	0
1107 10 99	0	0	0	0	0
1107 20 00	0	0	0	0	0

COMMISSION DECISION No 3799/92/ECSC
of 23 December 1992
fixing the rate of the levies for the 1993 financial year and amending Decision
No 3-52 on the amount of and methods for applying the levies provided for in
Articles 49 and 50 of the ECSC Treaty

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European
Coal and Steel Community, and in particular Articles 49
and 50 thereof,

Whereas, in view of the variations in average values
recorded during the reference period, Articles 2 and 4 of
Decision No 3-52 of 23 December 1952 on the amount
of and methods for applying the levies provided for in
Articles 49 and 50 of the ECSC Treaty ⁽¹⁾ as last amended
by Decision No 3747/91/ECSC ⁽²⁾ should be amended ;

Whereas the requirements of the European Coal and Steel
Community are estimated in the operating budget for the
1993 financial year at ECU 548 million ; whereas that
budget, which was adopted by the Commission of the
European Communities on 23 December 1992 in the
form shown in the Annex to this Decision, indicates the
amount of income to be provided from levies in the
course of the financial year 1993, namely ECU 125
million ;

Whereas the estimated yield of the levies at a rate of
0,01 % is ECU 5,00 million,

HAS ADOPTED THIS DECISION :

Article 1

The rate of the levies on output from 1 January 1993
shall be 0,25 % of the figures used as the basis of assess-
ment for such levies.

Article 2

Article 2 of Decision No 3-52/ECSC is hereby amended
to read as follows :

Article 2

The average value in ecus of the products on which
the levies are assessed shall, from 1 January 1993, be
as follows :

(ECU)	
Product	Average value
Brown coal briquettes and semi-coke derived from brown coal	70,70
Hard coal of all categories	87,54
Pig iron other than that used for making ingots	186,70
Steel in ingots	234,96
Finished products and end products of iron and steel as described in Annex I to the Treaty	391,60'

Article 3

Article 4 of Decision No 3-52/ECSC is hereby amended to read as follows :

Article 4

The scale provided for in Article 2(4) of Decision No 2-52 shall accordingly be as
follows, the figures being given in ecus :

⁽¹⁾ OJ of the ECSC No 1, 30. 12. 1952, p. 4.

⁽²⁾ OJ No L 352, 21. 12. 1991, p. 57.

Product	Assessment January 1993 and subsequent months, and collection March 1993 and subsequent months
Brown coal briquettes and semi-coke derived from brown coal ⁽¹⁾	0,17675
Hard coal of all categories ⁽²⁾	0,21885
Pig iron other than that used for making ingots	0,32887
Steel in ingots	0,49658
Finished products and end products of iron and steel as described in Annex I to the Treaty	0,23770

⁽¹⁾ For purposes of the deductions provided for in Article 3 the levy fixed above shall be applied to the net tonnage of brown coal and semi-coke derived from brown coal, less 3 %.

⁽²⁾ For purposes of the deductions provided for in Article 3 the levy fixed above shall be applied to the net tonnage of hard coal as defined in Article 1 of Decision No 2-52, less 14 %.

The amount of the levies per tonne to be paid in the currencies of the Member States of the Community shall be determined in accordance with Article 3 of Decision No 3289/75/ECSC, as amended by Decision No 3334/80/ECSC.

Article 4

This Decision shall enter into force on 1 January 1993.

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

Done at Brussels, 23 December 1992.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

ANNEX

ECSC OPERATING BUDGET FOR 1993

(ECU million)

Requirements	Estimates	Resources	Estimates
Operations to be financed from current resources (non-repayable)		Resources for the financial year	
1. Administrative expenditure	5	1. Current resources :	
2. Aid for redeployment (Article 56)	185	1.1. Yield from at 0,25 % levy	125
3. Aid for research (Article 55)	123	1.2. Net balance from previous year	269
3.1. Steel	58 ⁽¹⁾	1.3. Fines and surcharges for late payment	2
3.2. Coal	50 ⁽¹⁾	1.4. Miscellaneous	p.m.
3.3. Social	15 ⁽¹⁾	2. Cancellation of commitments unlikely to be implemented	63
4. Interest subsidies	125	3. Unused resources carried over from 1992	40
4.1. Investment (Article 54)	20 ⁽¹⁾	4. Exceptional revenue for social measures connected with restructuring ECSC industries	p.m.
4.2. Conversion (Article 56)	105 ⁽²⁾	5. Contingency reserve	p.m.
5. Social measures connected with restructuring of the steel industry (Article 56)	60	6. Exceptional resources	49
6. Social measures connected with restructuring of the coal industry (Article 56)	50 ⁽²⁾		
	548		548
Operations financed by loans from non-borrowed funds		Origin of non-borrowed funds	
7. Workers' housing	19	7. Special reserve and former ECSC Pension Fund	19

⁽¹⁾ Aid for projects with a specific impact on the environment :

Heading 3.1 : 7
3.2 : 16
3.3 : 3
4.1 : 20
Total : 46

⁽²⁾ Amounts for the RECHAR programme :

Heading 4.2 : 50
6 : 50
Total : 100

COMMISSION REGULATION (EEC) No 3800/92
of 23 December 1992
amending Council Regulation (EEC) No 2658/87 on the tariff and statistical
nomenclature and on the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, as last amended by Regulation (EEC) No 2505/92⁽²⁾, and in particular Article 9 thereof,

Whereas in order to ensure uniform application of the combined nomenclature, it is necessary to adopt measures concerning the classification of footwear in relation to note 4 (a) to Chapter 64 of the combined nomenclature (CN); whereas for this purpose it is necessary to introduce an additional note to Chapter 64 of the combined nomenclature; whereas Annex I to Regulation (EEC) No 2658/87 has to be amended accordingly;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee;

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

Done at Brussels, 23 December 1992.

Article 1

The combined nomenclature contained in Annex I to Council Regulation (EEC) No 2658/87 is hereby amended by the inclusion in Chapter 64 of the following addition note:

'Additional note

1. Within the meaning of note 4 (a), "reinforcements" is taken to mean all pieces of material (e.g., plastics or leather) which covers the external surface of the upper to give additional strength, whether or not also attached to the sole. After the removal of reinforcements, the visible material must have the characteristics of an upper and not lining.

Account is to be taken of sections covered by accessories and/or reinforcements when deciding on the composition of the upper.'

Article 2

This Regulation shall enter into force on the 21st day following its publication in the *Official Journal of the European Communities*.

For the Commission

Christiane SCRIVENER

Member of the Commission

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 267, 14. 9. 1992, p. 1.

COMMISSION REGULATION (EEC) No 3801/92

of 23 December 1992

concerning the classification of certain goods in the combined nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, as last amended by Commission Regulation (EEC) No 3800/92⁽²⁾, and in particular Article 9 thereof,

Whereas in order to ensure uniform application of the combined nomenclature annexed to the said Regulation, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation;

Whereas Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the combined nomenclature and these rules also apply to any other nomenclature which is wholly or partly based on it or which adds any additional subdivisions to it and which is established by specific Community provisions, with a view to the application of tariff or other measures relating to trade in goods;

Whereas, pursuant to the said general rules, the goods described in column 1 of the table annexed to the present Regulation must be classified under the appropriate CN codes indicated in column 2, by virtue of the reasons set out in column 3;

Whereas it is appropriate that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the combined nomenclature and which do not conform to the rights established by this Regulation, can continue to the invoked under the provisions in Article 65 of Commission Regulation (EEC) No 3796/90⁽³⁾, for a period of

three months by the holder if a binding contract has been concluded such as is envisaged in Article 14 (3) (a) or (b) of Commission Regulation (EEC) No 1715/90⁽⁴⁾;

Whereas this Regulation concerns also the products referred to in Commission Regulation (EEC) No 1074/80⁽⁵⁾; whereas, therefore, the latter should be repealed;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column 1 of the annexed table are now classified within the combined nomenclature under the appropriate CN codes indicated in column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which do not conform to the rights established by this Regulation can continue to be invoked pursuant to the provisions of Article 6 of Regulation (EEC) No 3796/90 for a period of three months by the holder if a binding contract has been concluded as envisaged in Article 14 (3) (a) or (b) of Regulation (EEC) No 1715/90.

Article 3

Regulation (EEC) No 1074 is hereby repealed.

Article 4

This Regulation shall enter into force on the 21st day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 23 December 1992.

For the Commission

Christiane SCRIVENER

Member of the Commission

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ See page 8 of this Official Journal.

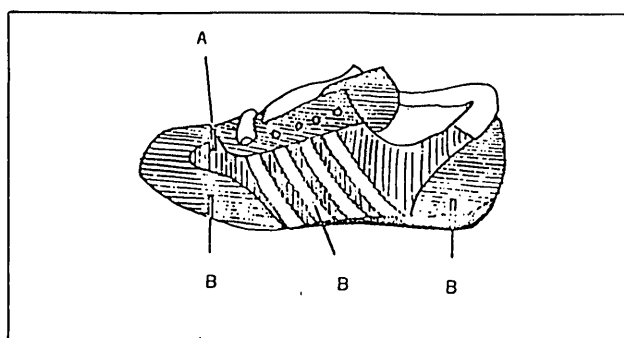
⁽³⁾ OJ No L 365, 28. 12. 1990, p. 17.

⁽⁴⁾ OJ No L 160, 26. 6. 1990, p. 1.

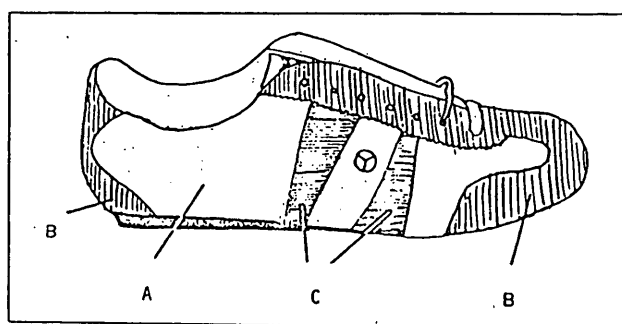
⁽⁵⁾ OJ No L 113, 1. 5. 1980, p. 54.

ANNEX

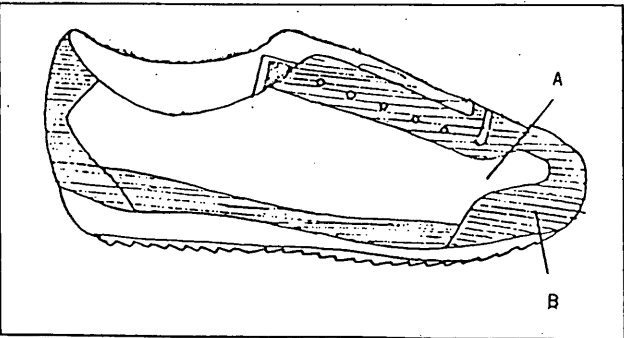
Description	CN classification	
(1)	(2)	(3)
1. Training shoes with outer soles of coarsely patterned rubber or plastics and uppers of textile material on which strips of leather and/or plastics-coated textile material are sewn externally in various combinations, covering the surface up to approximately 70 %. (See sketch Nos. 1 to 6)	6404 11 00	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature by notes 3 and 4 (a) and the additional note 1 to Chapter 64 and by the wording of CN codes 6404 and 6404 11 00. After the removal of the strips of leather and/or plastics-coated textile material, all of which are regarded as reinforcements, the external surface area of the uppers consists entirely of textile material.
2. Training shoes with a rubber outer sole, a 27-cm long in-sole and a plastics upper on the outside of which are sewn leather strips or pieces covering about 40 % of the surface.	6402 99 93	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature by note 4 (a) and the additional note 1 to Chapter 64 and by the wording of CN codes 6402, 6402 99 and 6402 99 93.
3. Training shoes with outer soles of plastics and textile uppers on which are sewn at various points pieces of leather (65 %) and plastics (18 %). (See sketch No 7)	6404 11 00	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, by notes 3 and 4 (a) and the additional note 1 to Chapter 64 and by the wording of CN codes 6404 and 6404 11 00. After removal of the pieces of leather and plastics, all of which are regarded as reinforcements, the external surface area of the uppers consists entirely of textile material
4. Training shoes which cover the ankle, with outer soles of coarsely patterned rubber and uppers of plastics (79 %) and leather (21 %) completely covering the textile internal shell, which serves as a lining on to which the leather and plastics are sewn. (See sketch No 8)	6402 91 90	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, by note 4 (a) and the additional note 1 to Chapter 64 and by the wording of CN codes 642, 6402 91 and 6402 91 90
5. Training shoes which cover the ankle with in-soles of not less than 24 cm, outer soles of coarsely patterned rubber and uppers of leather (84 %) and plastics (16 %) completely covering an inner shell of textile material which could not itself serve as the outer part of the upper. The leather and plastics are sewn onto the shell. (See sketch No 9)	6403 91 13	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, by notes 3 and 4 (a) and the additional note 1 to Chapter 64 and by the wording of CN codes 6403, 6403 91 and 6403 91 13
6. Hiking/trekking boots which cover the ankle, with outer soles of coarsely patterned rubber and uppers comprising a textile bootie, on to which are sewn pieces of leather covering about 80 % of the external surface excluding the area of the integral tongue. (See sketch No 10)	6406 19 90	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, by note 4 (a) and the additional note 1 to Chapter 64 and by the wording of CN codes 6404, 6404 19 and 6404 19 90. After removal of the pieces of leather, all of which are regarded as reinforcements, the external surface area of the uppers consists entirely of textile material



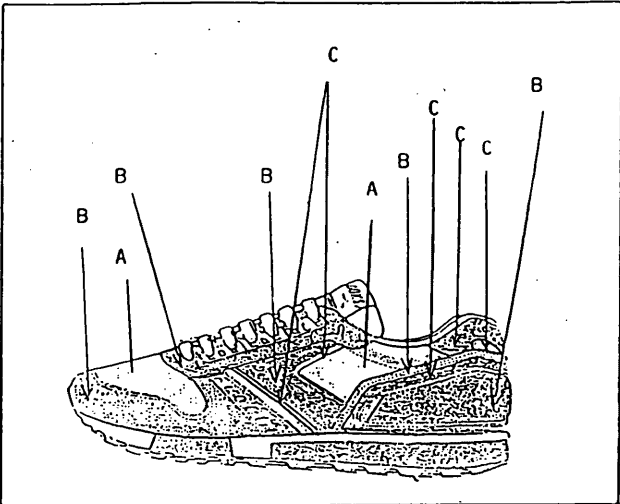
No 1 (') A — Textile material (visible), approximately 31 %
B — Leather, approximately 69 %



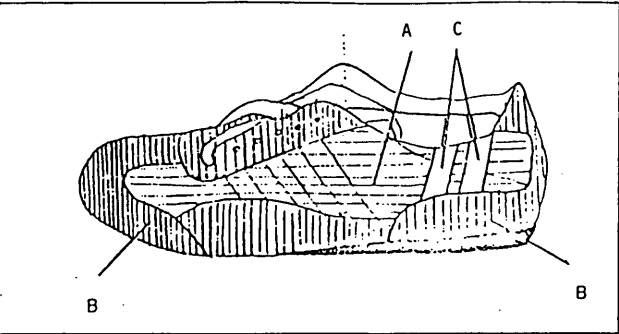
No 2 (') A — Textile material (visible), approx. 47 %
B — Leather, approximately 37 %
C — Textile material covered in plastics, approximately 16 %



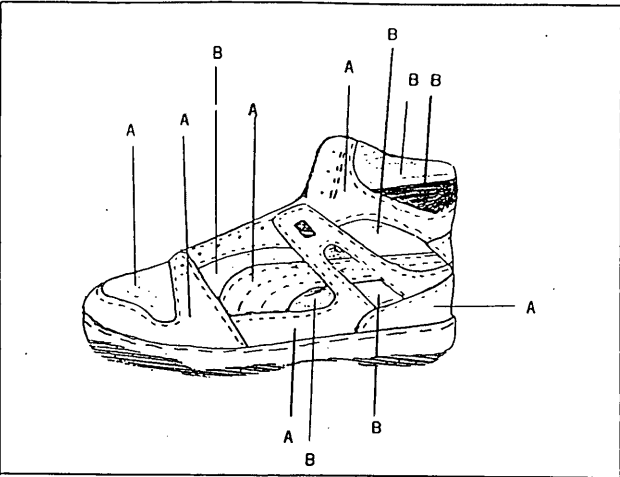
Nr. 3 (') A — Textile material (visible), approximately 43 %
B — Leather, approximately 57 %



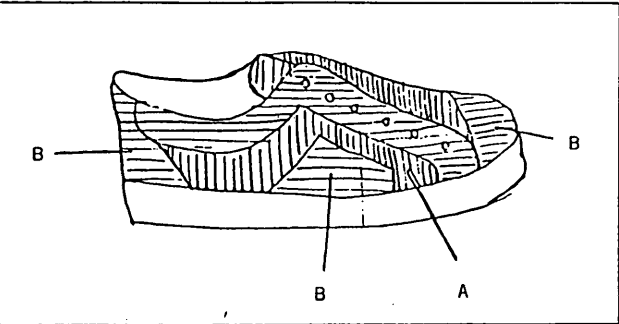
No 7 (') A — Textile material
B — Leather
C — Plastic material



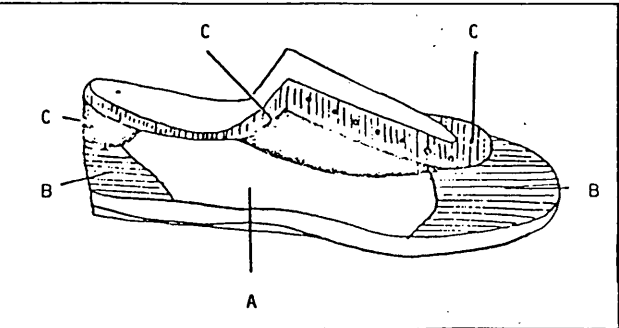
No 4 (') A — Textile material (visible), approximately 32 %
B — Leather, approximately 65 %
C — Textile material covered in plastic, approximately 3 %



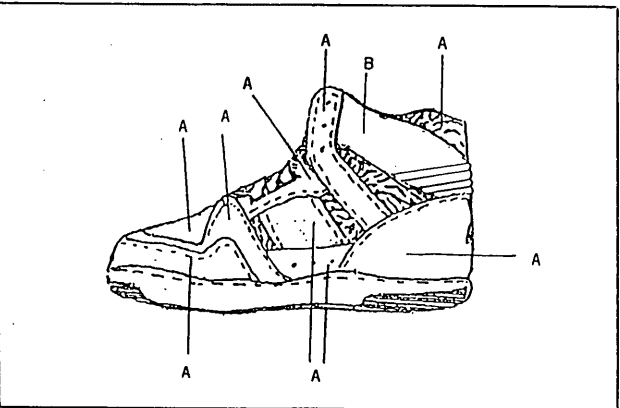
No. 8 (') A — Leather
B — Plastic material



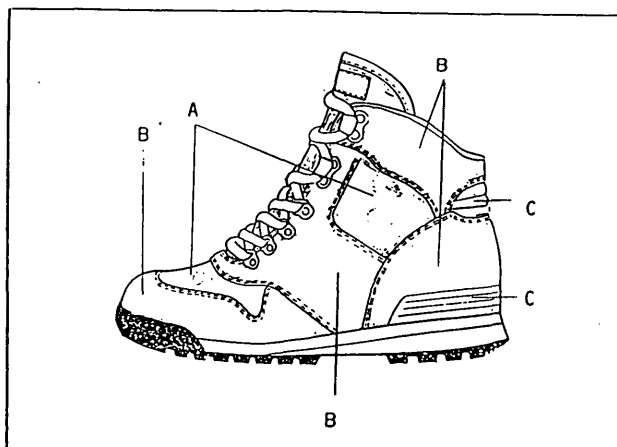
No 5 (') A — Textile material (visible), approximately 30 %
B — Leather, approximately 70 %



No 6 (') A — Textile material (visible), approximately 32 %
B — Leather, approximately 31 %
C — Tetile material covered in plastic, approximately 37 %



No 9 (') A — Leather
B — Plastic material



No 10 (1) A — Textile material
B — Leather
C — Plastic material

(1) The drawings are of a purely illustrative nature.

COMMISSION REGULATION (EEC) No 3802/92

of 23 December 1992

concerning the classification of certain goods in the combined nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 ⁽¹⁾ on the tariff and statistical nomenclature and on the Common Customs Tariff, as last amended by Regulation (EEC) No 3800/92 ⁽²⁾, and in particular Article 9,

Whereas in order to ensure uniform application of the combined nomenclature annexed to the said Regulation, it is necessary to adopt measures concerning the classification of the good referred to in the Annex to this Regulation ;

Whereas Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the combined nomenclature and these rules also apply to any other nomenclature which is wholly or partly based on it or which adds any additional subdivisions to it and which is established by specific Community provisions, with a view to the application of tariff or other measures relating to trade in goods ;

Whereas, pursuant to the said general rules, the goods described in column 1 of the table annexed to the present

Regulation must be classified under the appropriate CN code indicated in column 2, by virtue of the reasons set out in column 3 ;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION :

Article 1

The good described in column 1 of the annexed table are now classified within the combined nomenclature under the appropriate CN code indicated in column 2 of the said table.

*Article 2*This Regulation shall enter into force on the 21st day after its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 23 December 1992.

For the Commission

Christiane SCRIVENER

Member of the Commission⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.⁽²⁾ See page 8 of this Official Journal.

ANNEX

Description of goods	Classification CN Code	Reasons
(1)	(2)	(3)
Preparation, of a kind used in animal feeding, consisting of a mixture of malt sprouts, barley screenings before the malting process (possibly including other seeds) and barley cleanings after the malting process, and containing more than 10 % but not more than 30 % by weight of starch	2309 90 41	Classification is determined by the provisions of general rules 1 and 6 for the interpretation of the combined nomenclature and by the wording of CN codes 2309, 2309 90 and 2309 90 41 (see also the Explanatory Notes to the HS, heading 23.09, part II.C). This product cannot be considered as a brewing residue of heading 2303.

COMMISSION REGULATION (EEC) No 3803/92

of 23 December 1992

amending Regulation (EEC) No 4142/87 of 9 December 1987 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Economic Community,

Article 1

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, as last amended by Regulation (EEC) No 3800/92, and in particular Article 11 thereof⁽²⁾,

Whereas goods covered by the end-use provisions benefit on their release for free circulation from a reduced or zero rate of duty solely on the grounds, and on the condition that they are used for a specified purpose; whereas they therefore become entirely free only at the moment they are used for that purpose or, according to the case, after the time limit provided for under Article 11 (a) of Commission Regulation (EEC) No 4142/87;

Whereas Regulation (EEC) No 4142/87⁽³⁾, as last amended by Regulation (EEC) No 1419/91⁽⁴⁾, provides for the usual Community internal transit procedures to be used where such goods are consigned from one Member State to another;

Whereas, following the establishment of the internal market, the said procedure should be replaced by a procedure based on the use of the T 5 control copy introduced by Commission Regulation (EEC) No 2823/87 of 18 September 1987 concerning the documents to be used for the application of Community measures for verifying the use and/or destination of the goods⁽⁵⁾; whereas Article 9 of Regulation (EEC) No 4142/87 should therefore be amended accordingly;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

Article 9 of Regulation (EEC) No 4142/87 is hereby replaced by the following:

Article 9

1. Where goods covered by the first paragraph of Article 1 are consigned from one Member State to another the T 5 control copy introduced by Regulation (EEC) No 2823/87 shall be used according to the procedure laid down in paragraphs 2 to 8.

2. The consignor shall complete the T 5 control copy in sextuplicate (one original and five copies). The copies shall be numbered in an appropriate manner.

The T 5 control copy shall include:

- in box A ('Office of departure'), the competent customs office in the Member State of departure;
- in box 2, the name or trading name and full address of the consignor;
- in box 8, the name or trading name and full address of the consignee;
- in the box 'Important note' (below box 14 'Declarant/Representative'), a third indent shall be inserted, between the two present indents reading 'in the case of goods forwarded under "end use" control, the consignor indicated below.'
- in boxes 31 and 33, respectively, the description of the goods as at the time of consignment, including the number of items, and the relevant CN code;
- in box 38, the net mass of the goods;
- in box 103, the net quantity of the goods in words;
- in box 104, after marking the box 'Other (specify)', one of the following in capital letters:

DESTINO ESPECIAL: MERCANCÍAS QUE DEBEN PONERSE A DISPOSICIÓN DEL CESIONARIO [REGLAMENTO (CEE) N° 4142/87, ARTÍCULO 9]

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ See page 8 of this Official Journal.

⁽³⁾ OJ No L 387, 31. 12. 1987, p. 81.

⁽⁴⁾ OJ No L 135, 30. 5. 1991, p. 30.

⁽⁵⁾ OJ No L 270, 23. 9. 1987, p. 1.

SÆRLIGT ANVENDELSESFØRMÅL: SKAL STILLES TIL RÅDGIVNING FOR ERHVERVEREN [FORORDNING (EØF) Nr. 4142/87, ARTIKEL 9]

BESONDERE VERWENDUNG: WAREN SIND DEM ÜBERNEHMER ZUR VERFÜGUNG ZU STELLEN [VERORDNUNG (EWG) NR. 4142/87, ARTIKEL 9]

ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΟΥ ΠΡΕΠΕΙ ΝΑ ΤΕΘΟΥΝ ΣΤΗ ΔΙΑΘΕΣΗ ΤΟΥ ΕΚΔΟΧΕΑ [ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 4142/87, ΑΡΘΡΟ 9]

END USE: GOODS TO BE PLACED AT THE DISPOSAL OF THE TRANSFEREE [REGULATION (EEC) No 4142/87, ARTICLE 9]

DESTINATION PARTICULIÈRE: MARCHANDISES À METTRE À LA DISPOSITION DU CESSIONNAIRE [RÈGLEMENT (CEE) N° 4142/87, ARTICLE 9]

DESTINAZIONE PARTICOLARE: MERCI DA METTERE A DISPOSIZIONE DEL CESSIONARIO [REGOLAMENTO (CEE) N. 4142/87, ARTICOLO 9]

BIJZONDERE BESTEMMING: GOEDEREN TER BESCHIKKING TE STELLEN VAN DE CESSIONARIS [VERORDENING (EEG) Nr. 4142/87, ARTIKEL 9]

DESTINO ESPECIAL: MERCADORIAS A PÔR À DISPOSIÇÃO DO CESSIONÁRIO [REGULAMENTO (CEE) N° 4142/87, ARTIGO 9º];

— in box 106:

- (a) where the goods have undergone any manufacturing or processing after being admitted to free circulation, the description of the goods and the CN code applicable to them at the time of their release for free circulation;
- (b) the registration number and date of the entry for release for free circulation and the name and address of the customs office in question.

— in box E, on the back of the form, ('For use by Member State of departure'):

- the competent customs office of the Member State of destination;
- the date of dispatch of the goods;

3. The consignor shall retain the first copy in the records provided for in Article 3 (2) (c) and, before

despatching the goods, transmit the second and third copies to the competent customs office in the manner described by that office. He shall send the fourth and fifth copies and the original with the goods to the consignee. The competent customs office shall retain in their records the second copy and shall forward the third copy to the competent customs office of the Member State for the consignee.

4. On receiving the goods, the consignee shall enter them in the records provided for in Article 3 (2) (c), to which he shall attach the original; the fourth copy shall be sent without delay to the competent customs office of the Member State of destination in the manner prescribed by that Member State with an indication of the date of arrival. The consignee shall immediately notify customs of any excess, shortfall, substitution or other irregularity. In addition, he shall forward the fifth copy to the consignor.

5. The consignor's obligations under this Regulation shall pass to the consignee on the date referred to in paragraph 4. Until then, these obligations shall be incumbent on the consignor.

6. Without prejudice to Article 3 (2) (c), goods consigned under the procedure laid down in this Article shall be presented neither at the office of departure nor the office of destination.

7. The provisions of this Article shall apply equally to goods which in the course of transport between two points within the Community cross the territory of an EFTA country and are reconsigned from that country.

8. The customs authorities of the Member State of departure and destination shall carry out periodic checks at the premises of the consignor and the consignee respectively. The consignor and consignee shall cooperate in this and provide any information requested.

Article 2

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

It shall apply from 1 January 1993.

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

Done at Brussels, 23 December 1992.

For the Commission

Christiane SCRIVENER

Member of the Commission

COMMISSION REGULATION (EEC) No 3804/92**of 23 December 1992****amending Regulation (EEC) No 388/92 of 23 December 1992 laying down detailed rules for implementation of the specific arrangements for the supply of cereal products to the French overseas departments (FOD) and establishing a forecast supply balance**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3763/91 of 16 December 1991 introducing specific measures in respect of certain agricultural products for the benefit of the French overseas departments⁽¹⁾, and in particular Article 2 (6) thereof,

Whereas, pursuant to Article 2 of Regulation (EEC) No 3763/91, the forecast supply balance of cereal products to the FOD for 1992 was established by Commission Regulation (EEC) No 388/92⁽²⁾, as last amended by Regulation (EEC) No 2027/92⁽³⁾; whereas this forecast supply balance for 1993 should be drawn up; whereas the period for application for aid licences and certificates has been fixed in Article 4 (1) of this same Regulation in the first five working days of each month; whereas, in order to take account of the trade practices specific to durum wheat semolina, provision should be made to allow the applications for licences and certificates to be submitted on any day of a month; whereas, subsequently, Regulation (EEC) No 388/92 should be amended;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EEC) No 388/92 is hereby replaced by the Annex to the present Regulation.

Article 2

Notwithstanding Article 4 (1) of Regulation (EEC) No 388/92, the applications for aid licences and certificates for supply of durum wheat semolina of Community origin may be submitted on any working day of each month.

Article 3

This Regulation shall enter into force on the 1 January 1993.

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

Done at Brussels, 23 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 356, 24. 12. 1991, p. 1.

⁽²⁾ OJ No L 43, 19. 2. 1992, p. 16.

⁽³⁾ OJ No L 207, 23. 7. 1992, p. 21.

ANNEX

CEREALS SUPPLY BALANCE FOR THE FOD FOR 1993

First half of 1993

(in tonnes)

Cereals originating in third countries (ACP/developing countries) or EEC	Common wheat	Barley	Maize	Durum wheat meal and groats
Guadeloupe	36 000	5 000	10 000	—
Martinique	5 000	2 000	13 000	1 500
French Guiana	1 000	500	1 000	—
Réunion	20 000	10 000	80 000	—
Total	62 000	17 500	104 000	1 500

185 000

Second half of 1993

(in tonnes)

Cereals originating in third countries (ACP/developing countries) or EEC	Common wheat	Barley	Maize	Durum wheat meal and groats
Guadeloupe	36 000	5 000	10 000	—
Martinique	5 000	2 000	13 000	1 500
French Guiana	1 000	500	1 000	—
Réunion	20 000	10 000	80 000	—
Total	62 000	17 500	104 000	1 500

185 000

COMMISSION REGULATION (EEC) No 3805/92
of 23 December 1992

establishing, for 1993, the list of vessels exceeding eight metres length overall and permitted to fish for sole within certain areas of the Community using beam trawls whose aggregate length exceeds nine metres

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3094/86 of 7 October 1986 laying down certain technical measures for the conservation of fishery resources⁽¹⁾, as last amended by Council Regulation (EEC) No 3034/92⁽²⁾,

Having regard to Commission Regulation (EEC) No 3554/90 of 10 December 1990 adopting provisions for the establishment of the list of vessels exceeding eight metres length overall which are permitted to fish for sole within certain areas of the Community using beam trawls whose aggregate length exceeds nine metres⁽³⁾, and in particular Article 1 (1) thereof,

Whereas 9 (3) (c) of Regulation (EEC) No 3094/86 provides for the establishment of an annual list of vessels exceeding eight metres length overall authorized to fish for sole inside the zones mentioned in part (a) of this paragraph using beam trawls of which the aggregate beam length exceeds nine metres;

Whereas inclusion in the list is without prejudice to the application of other measures for the conservation of

fishery resources provided for or adopted in conformity with Regulation (EEC) No 3094/86 or Council Regulation (EEC) No 170/83⁽⁴⁾;

Whereas it is necessary to establish this list according to the detailed rules set out in Regulation (EEC) No 3554/90,

HAS ADOPTED THIS REGULATION:

Article 1

The list of vessels for 1993 authorized by virtue of Article 9 (3) (c) of Regulation (EEC) No 3094/86 to use beam trawls whose aggregate length exceeds nine metres inside the zones mentioned in part (a) of this paragraph, is given in the Annex.

Article 2

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

It shall apply from 1 January 1993.

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

Done at Brussels, 23 December 1992.

For the Commission

Manuel MARÍN

Vice-President

⁽¹⁾ OJ No L 288, 11. 10. 1986, p. 1.

⁽²⁾ OJ No L 307, 23. 10. 1992, p. 1.

⁽³⁾ OJ No L 346, 11. 12. 1990, p. 11.

⁽⁴⁾ OJ No L 24, 27. 1. 1983, p. 1.

ANEXO — BILAG — ANHANG — ΠΑΡΑΡΤΗΜΑ — ANNEX — ANNEXE — ALLEGATO — BIJLAGE — ANEXO

Matrícula y folio	Nombre del barco	Indicativo de llamada de radio	Puerto de registro	Potencia del motor (kW)
Havnekendings-bogstaver og -nummer	Fartøjets navn	Radio-kaldesignal	Registreringshavn	Maskin-effekt (kW)
Äußere Identifizierungskennbuchstaben und -nummern	Name des Schiffes	Rufzeichen	Registrierhafen	Motorstärke (kW)
Εξωτερικά αναγνωριστικά στοιχεία Γράμματα και αριθμοί	Όνομα του σκάφους	Αριθμός κλήσεως (μέσω ασύρματου)	Λιμένας νηολόγησης	Ισχύς μηχανών (kW)
External identification letters + numbers	Name of vessel	Radio call sign	Port of registry	Engine power (kW)
Numéro d'immatriculation lettres + chiffres	Nom du bateau	Indicatif d'appel radio	Port d'attache	Puissance motrice (kW)
Identificazione esterna lettere + numeri	Nome del peschereccio	Indicativo di chiamata	Porto di immatricolazione	Potenza motrice (kW)
Op de romp aangebrachte identificatieletters en -cijfers	Naam van het vaartuig	Roepletters	Haven van registratie	Motor-vermogen (kW)
Identificação externa letras + números	Nome do navio	Indicativo de chamada	Porto de registro	Potência motriz (kW)
1	2	3	4	5

BÉLGICA / BELGIEN / BELGIEN / ΒΕΛΓΙΟ / BELGIUM / BELGIQUE / BELGIO / BELGIË / BÉLGICA

A	2	Nancy	OPAB	Antwerpen	213
B	601	Van Maerlant	OPYA	Blankenberge	221
BOU	4	Astrid	OPAD	Boekhoute	79
BOU	6	Anja	OPAF	Boekhoute	103
BOU	7	De Enige Zoon	OPAG	Boekhoute	219
BOU	24	Beatrix	OPAX	Boekhoute	202
K	8	Aquarius	OPAH	Kieldrecht	220
K	13	Morgenster	OPAM	Kieldrecht	218
N	555	Valentino	OPVY	Nieuwpoort	110
N	782	Nancy	OQFD	Nieuwpoort	110
O	20	Goewind	OPAT	Oostende	110
O	32	Jessica	OPBF	Oostende	99
O	49	Steve	OPBW	Oostende	143
O	62	Dini	OPCJ	Oostende	221
O	64	Black Jack	OPCL	Oostende	143
O	82	St. Antoine	OPDD	Oostende	138
O	100	Emilie	OPDV	Oostende	176
O	101	Benny	OPDW	Oostende	184
O	110	Jeaninne-Margaret	OPEF	Oostende	193
O	142	Hermes	OPFL	Oostende	191
O	211	Christoph	OPIC	Oostende	158
O	455	Zeesymphonie	OPSC	Oostende	184
O	481	Bi-Si-Ti	OPTC	Oostende	165
O	533	Virtus	OPVC	Oostende	147
O	536	Zeevalk	OPVF	Oostende	166

1		2	3	4	5
O	552	Marathon	OPVV	Oostende	99
Z	12	Sabrina	OPAL	Zeebrugge	210
Z	86	Surcouf	OPDH	Zeebrugge	143
Z	88	Nova-Cura	OPDJ	Zeebrugge	104
Z	403	Stern	OPQC	Zeebrugge	110
Z	430	Margibel	OPRD	Zeebrugge	184
Z	445	Marina	OPRS	Zeebrugge	221
Z	447	Hurricane	OPRU	Zeebrugge	143
Z	472	Condor	OPST	Zeebrugge	132
Z	474	Argo	OPSV	Zeebrugge	220
Z	554	Lucky Star II	OPVX	Zeebrugge	191
Z	582	Asannat	OPWZ	Zeebrugge	107
Z	586	Mermaid	OPXD	Zeebrugge	177

ALEMANIA / TYSKLAND / DEUTSCHLAND / ΓΕΡΜΑΝΙΑ / GERMANY / ALLEMAGNE / GERMANIA /
DUITSLAND / ALEMANHA

ACC	2	Emma	DCGK	Accumersiel	175
ACC	3	Harmonie	DCRK	Accumersiel	184
ACC	4	Freya	DCGU	Accumersiel	175
ACC	5	Anita	DCPF	Accumersiel	146
ACC	6	Uranus	DCCA	Accumersiel	175
ACC	7	Elke	DCGN	Accumersiel	175
ACC	11	Helene	DJDR	Accumersiel	183
ACC	13	Erika	DCJD	Accumersiel	164
ACC	16	Edelweiß	DCPJ	Accumersiel	144
AG	8	Eltje Looden	DCKC	Greetsiel	146
BEN	2	Möwe	DCET	Bensersiel	188
BÜS	1	Catja	DIZW	Büsum	88
BÜS	4	Adler	DJIC	Büsum	100
CUX	1	Cuxi	DFNB	Cuxhaven	104
CUX	2	Troll	DG4396	Cuxhaven	97
CUX	3	Seestern	DFJO	Cuxhaven	130
CUX	6	Heimkehr	DEKY	Cuxhaven	130
CUX	7	Edelweiß	DFBO	Cuxhaven	162
CUX	8	Johanna		Neuhaus-Oste	92
CUX	13	Fortuna	DJEN	Cuxhaven	134
DAN	3	Seestern		Dangast	68
DIT	1	Berendine	DCSY	Ditzum	188
DIT	2	Annäus Bruhns	DCIC	Ditzum	110
DIT	5	Gertje Bruhns	DCPV	Ditzum	147
DIT	6	Heike	DCRE	Ditzum	170
DIT	9	Condor	DCVS	Ditzum	180
DIT	18	Jan Bruhns	DETV	Ditzum	217
DOR	2	Hoffnung	DESX	Dorum	161
DOR	4	Saphir	DFAX	Dorum	216
DOR	5	Stör	DFAT	Dorum	164
DOR	8	Delphin	DEUP	Dorum	137
DOR	12	Sirius	DESC	Dorum	165
DOR	13	Dithmarschen	DIZM	Dorum	125

1		2	3	4	5
DOR	15	Else		Dorum	124
DOR	16	Poseidon	DFCS	Dorum	220
FED	1	Orion	DDMP	Fedderwardersiel	191
FED	2	Sirius		Fedderwardersiel	147
FED	3	Venus	DLIL	Fedderwardersiel	217
FED	4	Christine	DLIG	Fedderwardersiel	180
FED	5	Butjadingen	DDHN	Fedderwardersiel	183
FED	6	Vörut	DDDT	Fedderwardersiel	93
FED	9	Bianka	DLIX	Fedderwardersiel	191
FED	10	Edelweiß	DDJB	Fedderwardersiel	180
FED	11	Nordstern		Fedderwardersiel	93
FED	12	Rubin	DDIT	Fedderwardersiel	183
FRI	1	Saturn	DIRJ	Friedrichskoog	138
FRI	3	Holsatia	DIST	Friedrichskoog	151
FRI	7	Polarstern	DIRH	Friedrichskoog	151
FRI	18	Adler	DIQL	Friedrichskoog	136
FRI	20	Falke	DIQT	Friedrichskoog	130
FRI	23	Godewind	DIRK	Friedrichskoog	151
FRI	35	Lilli	DIRQ	Friedrichskoog	107
FRI	36	Heimatland	DIUP	Friedrichskoog	131
FRI	75	Luise	DIJK	Friedrichskoog	145
FRI	76	Anneliese	DITD	Friedrichskoog	151
FRI	86	Sirius	DB5381	Friedrichskoog	151
GRE	1	Edde	DCSJ	Greetsiel	146
GRE	2	Erna	DCOH	Greetsiel	110
GRE	3	Horizont	DCMU	Greetsiel	184
GRE	4	Magellan	DMXQ	Greetsiel	184
GRE	5	Oberon	DCIL	Greetsiel	186
GRE	6	Albatross	DCJJ	Greetsiel	145
GRE	7	Emsstrom	DCCH	Greetsiel	221
GRE	8	Nordsee II	DCVF	Greetsiel	146
GRE	9	Odin	DCBG	Greetsiel	184
GRE	10	Jan Ysker	DDAY	Greetsiel	165
GRE	11	Korsar	DCEJ	Greetsiel	184
GRE	12	Condor	DCVO	Greetsiel	188
GRE	13	Jan Looden	DCRA	Greetsiel	145
GRE	14	Wangerland	DCEQ	Greetsiel	184
GRE	15	Zwei Gebrüder	DCEP	Greetsiel	186
GRE	16	Angelika	DCEY	Greetsiel	184
GRE	17	Odysseus	DCFP	Greetsiel	206
GRE	18	Karl Zink	DCVQ	Greetsiel	132
GRE	19	Flamingo	DCFV	Greetsiel	184
GRE	20	Sechs Gebrüder	DCGO	Greetsiel	190
GRE	21	Sturmvogel	DCGR	Greetsiel	140
GRE	22	Frieda Luise	DCPU	Greetsiel	199
GRE	24	Friedrich Conradi	DCVW	Greetsiel	221
GRE	25	Delphin	DCME	Greetsiel	190
GRE	28	Vorwärts	DCDN	Greetsiel	110
GRE	29	Paloma	DCEL	Greetsiel	219
HAR	1	Gesine Albrecht	DCQM	Harlesiel	191
HAR	2	Jens Albrecht II		Harlesiel	150
HAR	4	Hilde	DCJG	Harlesiel	198
HAR	5	Ruth Albrecht	DCMJ	Harlesiel	175
HAR	6	Gudrun Albrecht	DCCD	Harlesiel	214
HAR	7	Poseidon	DCWF	Harlesiel	132

1		2	3	4	5
HAR	10	Wangerland	DCVZ	Harlesiel	114
HAR	14	Georg Albrecht	DCBU	Harlesiel	180
HAR	20	Marion Albrecht	DCGF	Harlesiel	175
HOO	1	Kpt. Haye Laurenz	DJIS	Hooge	
HOO	3	Nantiane	DLYL	Hooge	132
HOO	52	Aggi	DDAE	Hooksiel	199
HOO	61	Samland	DDEP	Hooksiel	206
HOR	1	Falke	DEPJ	Horumersiel	110
HUS	2	Heike	DJGJ	Husum	129
HUS	6	Oland	DJFU	Husum	174
HUS	7	Gila	DDEY	Husum	175
HUS	9	Edelweiß	DJGC	Husum	180
HUS	18	Friesland	DJGB	Husum	184
HUS	19	Marion	DJGF	Husum	184
HUS	28	Zukunft	DLYQ	Husum	162
NC	335	Wilhelm	DJEI	Cuxhaven	184
NC	458	Ramona	DFNZ	Cuxhaven	146
NEU	225	Antares	DJES	Neuharlingersiel	184
NEU	226	Keen Tied	DCBQ	Neuharlingersiel	147
NEU	228	Gorch Fock	DCMO	Neuharlingersiel	147
NEU	230	Polaris	DCCX	Neuharlingersiel	110
NEU	231	Medusa	DCFU	Neuharlingersiel	184
NEU	232	Seerose	DDGE	Neuharlingersiel	184
NEU	235	Nordlicht		Neuharlingersiel	110
NEU	240	Anna I	DDFS	Neuharlingersiel	135
NEU	241	Liebe		Neuharlingersiel	114
NEU	243	Seeschwalbe	DFNS	Neuharlingersiel	177
NEU	319	Nordlicht		Neuhaus	138
NOR	202	Johanne	DD3833	Norddeich	107
NOR	203	Sperber	DFND	Norddeich	169
NOR	205	Anette	DCEM	Norddeich	161
NOR	207	Seestern	DCJS	Norddeich	146
NOR	208	Erika	DCHU	Norddeich	191
NOR	209	Sirius	DCLS	Norddeich	96
NOR	211	Helga	DCPP	Norddeich	175
NOR	212	Alwine	DCMN	Norddeich	92
NOR	223	Nordlicht	DCTH	Norddeich	110
NOR	224	Nordland	DCTA	Norddeich	110
NOR	225	Nordmeer	DCDB	Norddeich	110
NOR	228	Nordstern	DCWV	Norddeich	185
NOR	230	Nordsee	DCKR	Norddeich	110
NOR	231	Nordstrom I	DCJO	Norddeich	219
NOR	232	Nordstrand	DCIO	Norddeich	110
ON	180	Jupiter	DLHG	Fedderwardsiel	213
PEL	1	Yvonne	DJIG	Pellworm	184
PEL	2	Annemarie	DJFK	Pellworm	132
PEL	9	Norderoog	DLZC	Pellworm	182
POG	2	Jan	DCRD	Pogum	146
SC	1	Godenwind	DJHV	Büsum	184
SC	2	Stolper Bank II	DIVQ	Büsum	221
SC	4	Wattenmeer	DITO	Büsum	184
SC	5	Atlantis	DIXG	Büsum	183

1		2	3	4	5
SC	6	Keen Tied	DISU	Büsum	184
SC	7	Seefuchs	DIUQ	Büsum	184
SC	8	Birgit I	DIYR	Büsum	179
SC	9	Wotan	DIZO	Büsum	184
SC	10	Amrum Bank	DIRT	Büsum	221
SC	13	Condor	DISD	Büsum	159
SC	14	Maret	DJIJ	Büsum	184
SC	15	Martina	DIWD	Büsum	184
SC	18	Gaby Egel	DITV	Büsum	183
SC	20	Wiking Bark	DISA	Büsum	220
SC	21	Blauort	DDEZ	Büsum	184
SC	27	Butendiek	DIRZ	Büsum	220
SC	28	Doggerbank	DIZL	Büsum	220
SC	30	Maarten Senior	DITY	Büsum	110
SC	32	Cornelia	DIUE	Büsum	184
SC	33	Melanie B	DJGS	Büsum	184
SC	34	Dithmarschen I	DIRV	Büsum	184
SC	36	Achat	DIVU	Büsum	100
SC	44	Klaus Groth	DIUC	Büsum	184
SC	45	Bussard II	DJNR	Büsum	135
SC	52	Sabine	DJHT	Büsum	184
SC	57	Südwind	DJRS	Büsum	184
SC	58	Oderbank	DIXM	Büsum	221
SCHL	1	Orion		Schlüttsiel	55
SD	1	Hornsriff	DIZQ	Friedrichskoog	184
SD	2	Blinkfuer	DJFY	Friedrichskoog	124
SD	3	Germania	DITK	Friedrichskoog	184
SD	4	Kerstin	DFCQ	Friedrichskoog	147
SD	5	Hoffnung	DISX	Friedrichskoog	140
SD	6	Cap Arcona	DIRF	Friedrichskoog	184
SD	7	Delphin	DIUY	Friedrichskoog	184
SD	8	Rugenort	DIWK	Friedrichskoog	165
SD	9	Dieksand	DIRB	Friedrichskoog	184
SD	10	Christine	DJCH	Friedrichskoog	138
SD	11	Hindenburg	DISC	Friedrichskoog	184
SD	12	Wiking	DISE	Friedrichskoog	172
SD	13	Antares	DITA	Friedrichskoog	147
SD	15	Hanseat	DIVW	Friedrichskoog	184
SD	16	Polli	DIUZ	Friedrichskoog	178
SD	18	Atlantik	DISR	Friedrichskoog	180
SD	19	Albatros	DISO	Friedrichskoog	182
SD	20	Seerose	DISP	Friedrichskoog	165
SD	22	Kormoran	DITZ	Friedrichskoog	184
SD	23	Odin I	DIRI	Friedrichskoog	184
SD	24	Venus	DITW	Friedrichskoog	182
SD	25	Nordfriesland	DJHW	Friedrichskoog	153
SD	26	Paloma G	DIWG	Friedrichskoog	147
SD	28	Teutonia I	DIUO	Friedrichskoog	181
SD	30	Cormoran	DFOC	Friedrichskoog	140
SD	31	Utholm	DJEE	Friedrichskoog	182
SD	32	Tümmler	DIXU	Friedrichskoog	165
SD	33	Marlies	DCQD	Friedrichskoog	184
SD	34	Keen Tied	DDEW	Friedrichskoog	146
SD	35	Marschenland	DIQK	Friedrichskoog	184
SH	1	Bleibtreu	DMHR	Heiligenhafen	220
SH	6	Tanja	DIUD	Heiligenhafen	221
SH	23	Albatros	DFPF	Heiligenhafen	221
SPI	2	Skua	DERI	Spieka	169
SPI	4	Seehund	DERF	Spieka	184

1		2	3	4	5
SPI	5	Nixe II		Spieka	191
SPI	6	Nordstern	DFBG	Spieka	110
SPI	7	Fahrwohl	DD4413	Spieka	132
ST	1	Seeburg	DJEZ	Tönning	162
ST	2	Boreas	DJBC	Tönning	184
ST	3	Nordland	DJBB	Tönning	182
ST	4	Möwe	DCSP	Tönning	145
ST	5	Friesland	DJDU	Tönning	176
ST	6	Nis Randers	DJGV	Tönning	107
ST	7	Heimatland	DLXW	Tönning	184
ST	8	Sigrid	DJEP	Tönning	184
ST	11	Birgit R.	DJDF	Tönning	184
ST	12	Anja II	DJIV	Tönning	165
ST	17	Tina I	DLYX	Tönning	165
ST	20	Poseidon	DJHQ	Tönning	165
ST	22	Korona	DIQJ	Tönning	169
ST	24	Karolin	DJIF	Ording	99
ST	26	Wega II	DJCE	Tönning	184
ST	28	Glück Auf	DLZP	Tönning	184
ST	30	Fabian	DJMP	Tönning	213
SU	2	Jupiter	DD6372	Husum	131
SU	3	Theodor Storm	DJDM	Husum	184
SU	5	Andrea	DJIM	Husum	184
SU	6	Ostpreußen	DJEL	Husum	184
SU	7	Holstein	DIRM	Husum	110
SU	8	Heimatland	DLZK	Husum	184
SU	9	Stella Mare	DLWN	Husum	184
SU	12	Marianne	DJDS	Husum	184
SW	1	Elfriede	DLZV	Wyk/Föhr	125
SW	2	Claudia	DJIO	Wyk/Föhr	182
SW	3	Rungholdt	DLYA	Wyk/Föhr	182
SW	4	Hartje	DJGO	Wyk/Föhr	184
TÖN	1	Paloma	DJET	Tönning	74
TÖN	2	Hay		Tönning	40
TÖN	4	Pornstrom	DJGD	Tönning	88
TÖN	6	Birgit	DA7121	Tönning	130
TÖN	32	Capella II	DJFS	Tönning	165
VAR	1	Sturmvogel	DDAX	Varel	175
VAR	6	Hein Godenwind	DDBL	Varel	180
VAR	7	Falke I	DJDW	Varel	130
VAR	18	Helga		Varel	109
WIT	1	Christina	DIQQ	Wittdün	124
WIT	12	Nausikaa	DDFA	Wittdün	183
WRE	1	Apollo	DFCM	Wremen	130
WRE	2	Koralle	DFBB	Wremen	131
WRE	3	Falke	DESJ	Wremen	169
WRE	4	Wremen	DFAZ	Wremen	184
WRE	5	Land Wursten	DEQW	Wremen	221
WRE	6	Condor	DETZ	Wremen	110
WRE	7	Seerose	DEQX	Wremen	138
WRE	9	Neptun	DISK	Wremen	184
WRE	10	Julia	DJHL	Wremen	184

1	2	3	4	5
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DINAMARCA / DANMARK / DÄNEMARK / ΔΑΝΙΑ / DENMARK / DANEMARK / DANIMARCA /
DENEMARKEN / DINAMARCA

E	9	Tjalfe	XPBF	Esbjerg	125
E	27	Bitten	OXNS	Esbjerg	217
E	35	Karen Lund	OUIB	Esbjerg	200
E	45	Jette Susanne	OXDU	Esbjerg	201
E	61	Di-Je	OWFZ	Esbjerg	125
E	223	Maibritt Thygesen	OU3102	Esbjerg	128
E	428	Christina	XP3312	Esbjerg	161
E	454	Anna-Ester	OUOT	Esbjerg	169
E	614	Leif Brink	OWAS	Esbjerg	165
E	641	Rune Egholm	OXAO	Esbjerg	214
HV	3	Vinnie Runge	OVIT	Esbjerg	165
HV	6	Hansine	XP2750	Havneby	148
HV	35	Svend Åge	OZNX	Haderslev	169
HV	41	Havsand	XP3685	Haderslev	147
HV	58	Komet	XP2918	Haderslev	197
HV	67	Juvredyb	XP3614	Haderslev	104
HV	73	Røm	OXTW	Haderslev	165
HV	80	Nordlyset	XP4787	Haderslev	144
HV	89	Helga-Vera	5QEV	Haderslev	168
RI	78	Lasse Steenberg	OXUM	Hvide Sande	125
RI	450	Perkredes	OXUL	Ringkøbing	213

FRANCIA / FRANKRIG / FRANKREICH / ΓΑΛΛΙΑ / FRANCE / FRANCE / FRANCIA / FRANKRIJK /
FRANÇA

DK	341077L	Nautilus	FP 7466	Dunkerque	55
DK	659450Y	Eric-Marie-Ange	FU 4888	Dunkerque	182
DK	779894F	Manoot'che	FG 8312	Dunkerque	162

PAÍSES BAJOS / NEDERLANDENE / NIEDERLANDE / ΚΑΤΩ ΧΩΡΕΣ / NETHERLANDS / PAYS-BAS /
PAESI BASSI / NEDERLAND / PAÍSES BAIXOS

BR	7	Res Nova	PHAI	Oostburg-Breskens	221
BR	10	Johanna	PFDQ	Oostburg-Breskens	221
BR	19	Adriana	PCDR	Oostburg-Breskens	166
BR	23	Nellie	PGEL	Oostburg-Breskens	179
BR	35	Broedertrouw	PDGH	Oostburg-Breskens	221
DZ	3	Alina	PCMH	Delfzijl	174
GO	29	Jan Maria	PEZI	Goedereede	221
GO	33	De Hinder	PDNI	Goedereede	221
GO	52	Elisabeth		Goedereede	134
HA	13	Wobbeijen		Harlingen	113
HA	14	Grietje	PEKN	Harlingen	134
HA	41	Antje		Harlingen	134
HA	50	Zeevalk	PIXY	Harlingen	165
HA	62	Willem Tjitsche		Harlingen	127
HA	75	Elisabeth	PDWR	Harlingen	221
HA	92			Harlingen	220
HD	14	Skagerak	PHIM	Den Helder	221
HD	147	Wilhelmina	PIPP	Den Helder	221
KG	5	Zeearend	PIWA	Kortgene	221
KG	6	Imantje	PEVK	Kortgene	221
KG	7	Christina	PDKG	Kortgene	221
KG	9	Pieterella	PGTD	Kortgene	221

1		2	3	4	5
KW	44	Willy Alida		Katwijk	199
LO	5	Eeltje Jan		Ulrum-Lauwersoog	125
LO	20	Zwarte Arend	PIZQ	Ulrum-Lauwersoog	134
NC	304	Tiny Rotgans	PHZA	Wieringen	221
NZ	12			Terneuzen	114
NZ	21	Magdalena	PFSK	Terneuzen	99
OD	3	Jan		Ouddorp	188
OD	5	Clara Jacoba	PDJV	Ouddorp	221
OD	18	Johannes Lars	PFDU	Ouddorp	221
SCH	10	Drie Gebroeders	PDTG	Scheveningen	221
SCH	18	Gemma Jacoba	PEGT	Scheveningen	221
SCH	25	Annie-B	PCTF	Scheveningen	221
SCH	66	Johannes Cornelis	PFDE	Scheveningen	104
SL	16	Morgenster	PGAO	Stellendam	134
TH	5	Adriana Maatje	PCDG	Tholen	221
TH	15	Maria	PFUJ	Tholen	221
TH	35	Morgenster	PGAW	Tholen	221
TH	36	Izabella	PEXR	Tholen	221
TH	42	Jacomina Carolina	PEYA	Tholen	221
TH	61	Johanna Cornelia	PFDD	Tholen	221
TS	3	Bass Rock		Terschelling	156
TX	7	De Poolster	PDOM	Texel	221
TX	25	Everdina		Texel	74
TX	50	Deneb	PDNF	Texel	188
UQ	3	Grietje		Usquert	146
UQ	7	Truus		Usquert	184
UQ	16	Atlantis		Usquert	147
UQ	17	Albatros		Usquert	128
VLI	8	Elisabeth-C	PDWP	Vlissingen	221
VLI	45	Vertrouwen		Vlissingen	221
WL	8	Albatros		Westdongeradeel	92
WL	15	Monte Tjerk		Westdongeradeel	107
WON	24	Elisabeth	PDWL	Wonseradeel	221
WON	29	Albertje		Wonseradeel	136
WON	43	Vaya Con Dios	PIFI	Wonseradeel	113
WON	77	Wietske	PIRC	Wonseradeel	162
WR	2	Carla Maria	PDHV	Wieringen	188
WR	3	Noordster	PGII	Wieringen	214
WR	10	Petrina	PGSD	Wieringen	188
WR	15	Pieter Cornelis	PGSW	Wieringen	220
WR	16	Catharina Judit		Wieringen	71
WR	20	Elisabeth	PDXH	Wieringen	221
WR	21	Jente	PFCW	Wieringen	221
WR	22	Barend Jan	PCYC	Wieringen	221
WR	27	Visarend	PIGX	Wieringen	177
WR	34	Leendert Jan	PFNU	Wieringen	221
WR	36	Cornelis Willem	PDKY	Wieringen	169
WR	54	Cornelis-Nan		Wieringen	221
WR	60	Verwachting	PIFS	Wieringen	221
WR	71	Marry-An	PFVJ	Wieringen	220
WR	72	Alberta	PCFK	Wieringen	188
WR	75	Sandra Petra	PHIG	Wieringen	177
WR	77	Ananjah Conzelo	PCQZ	Wieringen	188
WR	88	Rana	PGYN	Wieringen	184
WR	89	Geja Anjo		Wieringen	175
WR	98	Else Jeanette	PDXK	Wieringen	177
WR	102	Limanda	PFOV	Wieringen	118

1		2	3	4	5
WR	106	Alida Catherina		Wieringen	134
WR	107	Jannie Diana	PFAE	Wieringen	158
WR	108	Stella Maris	PHTG	Wieringen	221
WR	128	Concordia	PDJQ	Wieringen	221
WR	131	Twee Gebroeders	PIBP	Wieringen	175
WR	222	Anna Tatjana	PCRL	Wieringen	220
WR	224	De Vrouwe Tea	PDOI	Wieringen	221
WR	244	Texelstroom	PHXZ	Wieringen	174
YE	52	Adriana	PCEB	Yerseke	221
YE	138	Maatje Helena	PFSB	Yerseke	221
YE	139	Elisabeth	PDXB	Yerseke	221
ZK	2	Jacob Geertruida	PEZH	Ulrum-Zoutkamp	188
ZK	11	Hoop Op Zegen		Ulrum-Zoutkamp	134
ZK	17	Johannes Dirk		Ulrum-Zoutkamp	113
ZK	18	Liberty		Ulrum-Zoutkamp	138
ZK	31	Hunze		Ulrum-Zoutkamp	124
ZK	33	Reitdiep		Ulrum-Zoutkamp	159
ZK	44	Vier Gebroeders	PIGY	Ulrum-Zoutkamp	174
ZK	54	Goede Verwachting		Ulrum-Zoutkamp	138

COMMISSION REGULATION (EEC) No 3806/92

of 23 December 1992

fixing the number of young male bovine animals which may be imported on special terms in the first quarter of 1993 and derogating from Regulation (EEC) No 2377/80 in respect of that quarter as regards the allocation of the quantities available

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal ⁽¹⁾, as last amended by Regulation (EEC) No 2066/92 ⁽²⁾, and in particular Articles 13 (4), 15 (2) and 25 thereof,

Whereas the Council has drawn up an estimated supply balance of 198 000 head under the new import arrangements applicable to young male bovine animals for fattening for the period 1 January to 31 December 1993; whereas, pursuant to Article 13 (4) (a) of Regulation (EEC) No 805/68, the number which may be imported each quarter and the rate of reduction in the import levy on such animals must be determined;

Whereas detailed rules for the practical application of these special arrangements were laid down in Commission Regulation (EEC) No 612/77 ⁽³⁾, as last amended by Regulation (EEC) No 1121/87 ⁽⁴⁾, and in Commission Regulation (EEC) No 2377/80 ⁽⁵⁾, as last amended by Regulation (EEC) No 815/91 ⁽⁶⁾;

Whereas the supply requirements of certain regions of the Community which have a serious shortfall in bovine animals for fattening must be taken into account; whereas those requirements are apparent in Italy and Greece and may be estimated for the first quarter of 1993 at 42 120 head and 6 435 head respectively in those Member States;

Whereas Council Regulation (EEC) No 1432/92 ⁽⁷⁾, as amended by Regulation (EEC) No 2015/92 ⁽⁸⁾, prohibits trade between the European Economic Community and the Republics of Serbia and Montenegro; whereas these Republics are therefore excluded from the scheme;

Whereas, in accordance with letter No 2 annexed to the Interim Agreement between the European Economic

Community and the European Coal and Steel Community of the one part, and the Czech and Slovak Federal Republic of the other part, these arrangements should apply to that Republic;

Whereas the supply requirements in young bovine animals for fattening justify, for the first quarter of 1993, a higher rate of reduction in the levy on animals weighing from 220 to 300 kilograms per head, originating in and coming from Hungary, Poland or the Czech and Slovak Federal Republic;

Whereas the quantities available must be shared between the traditional trade and other potential applicants;

Whereas, in order to simplify the procedure for allocating the quantities available it is necessary to derogate from Regulation (EEC) No 2377/80; whereas in the case of the traditional trade the quantities available should be allocated directly in proportion to the number of head imported during the last three years; whereas, in the case of other applicants, the quantities available should be allocated directly in proportion to the number of head for which application is made;

Whereas, in the case of other applicants, the maximum quantity which each application for an import licence may cover must be limited, in order to permit a more equitable distribution of the quantities available; whereas for financial reasons a minimum number of head should be set for these applications;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

1. For the period 1 January to 31 March 1993, the maximum number referred to in Article 13 (4) (a) of Regulation (EEC) No 805/68 shall be 52 335 head of young male bovine animals for fattening comprising:

(a) 6 805 of a live weight of not more than 300 kilograms per head and subject to a 65 % reduction in the levy, and

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽²⁾ OJ No L 215, 30. 7. 1992, p. 49.

⁽³⁾ OJ No L 77, 25. 3. 1977, p. 18.

⁽⁴⁾ OJ No L 109, 24. 4. 1987, p. 12.

⁽⁵⁾ OJ No L 241, 13. 9. 1980, p. 5.

⁽⁶⁾ OJ No L 83, 3. 4. 1991, p. 6.

⁽⁷⁾ OJ No L 151, 3. 6. 1992, p. 4.

⁽⁸⁾ OJ No L 205, 22. 7. 1992, p. 2.

(b) 45 530 of a live weight of 220 to 300 kilograms per head, originating in and coming from Hungary, Poland or the Czech and Slovak Federal Republic and subject to a 75 % reduction in the levy.

2. The reductions referred to in 1 shall be in respect of the levy applicable on the day of acceptance of the declaration of release for free circulation.

3. The quantities referred to in 1 shall be distributed as follows:

	<i>Italy</i>	<i>Greece</i>	<i>Other Member States</i>
(a) 6 805 head	5 480	835	490
(b) 45 530 head	36 640	5 600	3 290

4. Applications for licences and licences shall, in accordance with Article 9 (1) (c) of Regulation (EEC) No 2377/80, relate to:

- either young bovine animals weighing not more than 300 kilograms per head,
- or young bovine animals weighing from 220 to 300 kilograms per head, originating in and coming from Hungary, Poland or the Czech and Slovak Federal Republic.

In the latter case, Sections 7 and 8 of applications for licences and licences shall include one of the following entries:

- 'Hungria y/o Polonia y/o República Federativa Checa y Eslovaca',
- 'Ungarn og/eller Polen og/eller Den Tjekkiske og Slovakiske Føderative Republik',
- 'Ungarn und/oder Polen und/oder Tschechische und Slowakische Föderative Republik',
- 'Ουγγαρία ή/και Πολωνία, ή/και Τσεχική και Σλοβακική Ομοσπονδιακή Δημοκρατία',
- 'Hungary and/or Poland and/or Czech and Slovak Federal Republic',
- 'Hongrie et/ou Pologne et/ou République fédérative tchèque et slovaque',
- 'Ungheria e/o Polonia e/o Repubblica federativa ceca e slovacca',
- 'Hongarije en/of Polen en/of Tsjechische en Slowaakse Federatieve Republiek',
- 'Hungria e/ou Polónia e/ou República Federativa Checa e Eslovaca'.

Licences shall carry with them an obligation to import from one or more of the countries indicated.

5. Import licences as specified in the first indent of the first subparagraph of paragraph 4 shall not give the right to import animals originating in the Republic of Serbia or Montenegro.

6. In the information referred to in Article 15 (4) (a) of Regulation (EEC) No 2377/80, Member States shall specify the category of live weight and the origin of the products in the case referred to in the second indent of the first subparagraph of 4.

7. Of the number of head reserved for Italy and Greece for each category notwithstanding Article 15 (6) (a) of Regulation (EEC) No 2377/80:

- (a) 90 % may be allocated directly to applicants who provide proof of having imported animals qualifying under this scheme during the last three calendar years. Numbers covered by licences shall be allocated in proportion to the number of head imported in the three years concerned;
- (b) 10 % may be allocated to other applicants.

8. The proof referred to in 7 shall be provided by the customs document of release for free circulation.

9. In the case of the quantities covered by paragraph 7 (b) import licences shall be issued only for a minimum number of 10 head.

Article 2

1. As regards the quantities referred to in Article 1 (7) (b) and the quantities for Member States other than Italy and Greece applications for import licences shall:

- (a) relate to a number equal to or more than 50 head, and
- (b) relate to a quantity not exceeding 10 % of the quantities available except where the said 10 % results in a figure less than 50 head; in the latter case the maximum figure shall also be 50 head.

2. In cases where applications for import licences state quantities in excess of those provided for by the Regulation, those applications shall only be considered within the limits of the said quantities.

3. Numbers shall be allocated in proportion to the number of head for which application is made. If, because of the numbers for which application is made, the percentage reduction results in fewer than 10 head per import licence, the Member States shall, by drawing lots, allocate licences covering 10 head.

Article 3

In the case of quantities imported under the terms of Article 8 (4) of Commission Regulation (EEC) No 3719/88⁽¹⁾, the levy shall be collected in full in respect of quantities in excess of those stated on the import licence.

⁽¹⁾ OJ No L 331, 2. 12. 1988, p. 1.

Article 4

For the purposes of Article 15 (3) of Regulation (EEC) No 2377/80, all applications from one applicant, which relate to the same category of weight and the same rate of reduction in the levy, shall be treated as one application.

Article 5

Three weeks at the latest after import of the livestock referred to in this Regulation, importers shall inform the

competent authorities which issued the import licences, of the number and origin of the animals imported. Those authorities shall forward that information to the Commission at the beginning of each month.

Article 6

This Regulation shall enter into force on 1 January 1993.

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

Done at Brussels, 23 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

COMMISSION REGULATION (EEC) No 3807/92

of 23 December 1992

amending Regulations (EEC) No 2182/77, (EEC) No 985/81 and (EEC) No 2848/89
relating to beef following the replacement of Regulation (EEC) No 569/88 by
Regulation (EEC) No 3002/92

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal ⁽¹⁾, as last amended by Regulation (EEC) No 2066/92 ⁽²⁾, and in particular Article 7 (3) thereof,

Whereas certain products from intervention may be subject to certain restrictions on their use and/or destination;

Whereas Commission Regulation (EEC) No 569/88 ⁽³⁾ was replaced by Commission Regulation (EEC) No 3002/92 ⁽⁴⁾ on the new common detailed rules for verifying the use and/or destination of products from intervention to ensure that the latter are used for the purpose laid down or sent to the destination specified;

Whereas those new detailed rules make it necessary to amend the following Regulations as regards references to the entries laid down in Regulation (EEC) No 569/88:

- Commission Regulation (EEC) No 2182/77 of 30 September 1977 laying down detailed rules for the sale of frozen beef from intervention stocks for processing in the Community ⁽⁵⁾, as last amended by Regulation (EEC) No 3988/87 ⁽⁶⁾,
- Commission Regulation (EEC) No 985/81 of 9 April 1981 laying down detailed rules on the sale of frozen beef and veal for export from intervention stocks ⁽⁷⁾, as last amended by Regulation (EEC) No 1809/87 ⁽⁸⁾,
- Commission Regulation (EEC) No 2848/89 of 22 September 1989 on the sale of certain products of the beef and veal sector held by intervention agencies to certain welfare institutions and bodies ⁽⁹⁾, as last amended by Regulation (EEC) No 1722/92 ⁽¹⁰⁾;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2182/87 is hereby amended as follows:

1. in Article 3 (3), 'Article 13 (3) of Regulation (EEC) No 1687/76' is replaced by 'Article 5 (2) of Commission Regulation (EEC) No 3002/92 ⁽¹⁾.'
The corresponding footnote ⁽¹⁾ OJ No L 301, 17. 10. 1992, p. 17.) is added;
2. in Article 4 (2), 'Article 13 (3) of Regulation (EEC) No 1687/76' is replaced by 'Article 5 (2) of Regulation (EEC) No 3002/92';
3. in Article 5 (2), 'Article 12 of Regulation (EEC) No 1687/76' is replaced by 'Article 4 of Regulation (EEC) No 3002/92';
4. Article 9 is replaced by the following:

Article 9

In addition to the entries laid down in Regulation (EEC) No 3002/92, Section 104 of T 5 control copies must be completed with one or more of the following:

Destinados a la transformación [Reglamento (CEE) n° 2182/77]

Til forarbejdning (forordning (EØF) nr. 2182/77)

Zur Verarbeitung bestimmt (Verordnung (EWG) Nr. 2182/77)

Προοριζόμενα για μεταποίηση [κανονισμός (ΕΟΚ) αριθ. 2182/77]

For processing (Regulation (EEC) No 2182/77)

Destinées à la transformation [règlement (CEE) n° 2182/77]

Destinate alla trasformazione [regolamento (CEE) n. 2182/77]

Bestemd om te worden verwerkt (Verordening (EEG) nr. 2182/77)

Destinadas a transformação [Reglamento (CEE) n° 2182/77];

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽²⁾ OJ No L 215, 30. 7. 1992, p. 49.

⁽³⁾ OJ No L 55, 1. 3. 1988, p. 1.

⁽⁴⁾ OJ No L 301, 17. 10. 1992, p. 17.

⁽⁵⁾ OJ No L 251, 1. 10. 1977, p. 60.

⁽⁶⁾ OJ No L 376, 31. 12. 1987, p. 31.

⁽⁷⁾ OJ No L 99, 10. 4. 1981, p. 38.

⁽⁸⁾ OJ No L 170, 30. 6. 1987, p. 23.

⁽⁹⁾ OJ No L 274, 23. 9. 1989, p. 9.

⁽¹⁰⁾ OJ No L 179, 1. 7. 1992, p. 82.

Section 106 of T 5 control copies must be completed with the date of conclusion of the contract of sale and:

- in the case of meat intended for the manufacture of preserved food: system A,
- in the case of meat intended for the manufacture of other products: system B.

Article 2

Regulation (EEC) No 985/81 is hereby amended as follows:

1. in Article 1 (2), 'Regulation (EEC) No 1687/76' is replaced by 'Commission Regulation (EEC) No 3002/92 (*)'.

The corresponding footnote (*) OJ No L 301, 17. 10. 1992, p. 17.) is added;

2. in Article 3 (4), 'Article 13 (4) of Regulation (EEC) No 1687/76' is replaced by 'Article 15 of Regulation (EEC) No 3002/92';

3. Article 6 of Regulation (EEC) No 985/81 is deleted.

Article 3

Regulation (EEC) No 2848/89 is hereby amended as follows:

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

Done at Brussels, 23 December 1992.

1. in Article 6 (3), 'Article 5 (2) of Regulation (EEC) No 569/88' is replaced by 'Article 5 (2) of Regulation (EEC) No 3002/92';

2. Article 7 is replaced by the following:

Article 7

On the dispatch of intervention meat intended for institutions located in another Member State:

in addition to the entries laid down in Regulation (EEC) No 3002/92, Section 104 of T 5 control copies must be completed with one or more of the following:

Destinados a instituciones [Reglamento (CEE) n° 2848/89]

Bestemt til institutioner (forordning (EØF) nr. 2848/89)
Für Einrichtungen bestimmt (Verordnung (EWG) Nr. 2848/89)

Για οργανισμούς [κανονισμός (ΕΟΚ) αριθ. 2848/89]

For institutions (Regulation (EEC) No 2848/89)

Destinés à des institutions [règlement (CEE) n° 2848/89]

Destinati ad istituzioni [regolamento (CEE) n. 2848/89]

Bestemd voor instellingen (Verordening (EEG) nr. 2848/89)

Destinados a instituições [Reglamento (CEE) n° 2848/89].

Article 4

This Regulation shall enter into force on 1 January 1993.

For the Commission

Ray MAC SHARRY

Member of the Commission

COMMISSION REGULATION (EEC) No 3808/92

of 29 December 1992

amending Regulation (EEC) No 970/90 laying down detailed rules for the application in the beef and veal sector of Council Regulation (EEC) No 715/90 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States or in the overseas countries and territories

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 715/90 of 5 March 1990 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the ACP States or in the overseas countries or territories (OCT) ⁽¹⁾, as amended by Regulation (EEC) No 297/91 ⁽²⁾, and in particular Article 27 thereof,

Whereas Commission Regulation (EEC) No 970/90 ⁽³⁾, as amended by Regulation (EEC) No 815/91 ⁽⁴⁾, in Article 3 (1) and (2) provides for adjustments to the reduction in the import levies on beef and veal taking account of the monetary compensatory amounts and the monetary coefficients; whereas, since those two factors will cease to apply from 1 January 1993, the abovementioned adjustments should no longer be made;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

Article 3 (1) and (2) of Regulation (EEC) No 970/90 is hereby replaced by the following:

'1. The amount referred to in Article 3 of Regulation (EEC) No 715/90 relating to each product to be imported into a Member State shall be equal to 90 % of the levy on imports into the Community applying on the first Monday of each quarter.

2. The reduction shall be deducted from the levy in force on the day on which the declaration of release for free circulation in the Community is accepted.'

Article 2

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

It shall apply from 1 January 1993.

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

Done at Brussels, 29 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 84, 30. 3. 1990, p. 85.

⁽²⁾ OJ No L 36, 8. 2. 1991, p. 9.

⁽³⁾ OJ No L 99, 19. 4. 1990, p. 8.

⁽⁴⁾ OJ No L 83, 3. 4. 1991, p. 6.

COMMISSION REGULATION (EEC) No 3809/92

of 29 December 1992

fixing the sluice-gate prices and levies for poultrymeat

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2777/75 of 29 October 1975 on the common organization of the market in poultrymeat⁽¹⁾, as last amended by Regulation (EEC) No 3714/92⁽²⁾, and in particular Articles 3 and 7 (1) thereof,

Whereas the sluice-gate prices and levies for the products specified in Article 1 (1) of Regulation (EEC) No 2777/75 must be fixed quarterly in advance in accordance with methods of calculation laid down in Council Regulation (EEC) No 2778/75 of 29 October 1975 laying down rules for calculating the levy and the sluice-gate price for poultrymeat⁽³⁾, as last amended by Regulation (EEC) No 3714/92⁽⁴⁾;

Whereas, since the sluice-gate prices and levies for poultrymeat were, by Commission Regulation (EEC) No 2695/92⁽⁵⁾ last fixed for the period 1 October to 31 December 1992, they must be fixed anew for the period 1 January to 31 March 1993; whereas such prices and levies should in principle be calculated by reference to feed-grain prices for the period 1 July to 30 November 1992;

Whereas, when the sluice-gate prices applicable from 1 October, 1 January and 1 April are being fixed, trends in world market prices for feed grain are to be taken into account only if the price of the quantity of feed grain required varies by at least a specified minimum in relation to that used to calculate the sluice-gate price for the preceding quarter; whereas, by Regulation (EEC) No 2778/75, this minimum was set at 3 %;

Whereas the price of the quantity of feed grain required for the production of poultrymeat varies by more than 3 % from that used for the preceding quarter; whereas this variation must accordingly be taken into account in fixing sluice-gate prices for the period 1 January to 31 March 1993;

Whereas, when the levies applicable from 1 October, 1 January and 1 April are being fixed, changes in world

market prices for feed grain should be taken into account only if at the same time a new sluice-gate price is fixed;

Whereas, since a new sluice-gate price is to be fixed for certain products; changes in world market prices for feed grain must be taken into account in fixing the levies;

Whereas, by Council Regulation (EEC) No 3834/90 of 20 December 1990 reducing for 1991 the levies on certain agricultural products originating in developing countries⁽⁶⁾, as last amended by Regulation (EEC) No 1509/92⁽⁷⁾, and (EEC) No 715/90⁽⁸⁾ on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States (ACP States), as last amended by Regulation (EEC) No 444/92⁽⁹⁾, special import arrangements were introduced involving a reduction to 50 % in levies within the framework of fixed amounts or annual quotas, in particular for certain poultrymeat products;

Whereas Council Regulation (EEC) No 3833/90 of 20 December 1990 applying generalized tariff preferences for 1991 in respect of certain agricultural products originating in developing countries⁽¹⁰⁾, as last amended by Regulation (EEC) No 1509/92, partially or totally suspends Common Tariff duties, in particular on certain poultrymeat products;

Whereas, pursuant to Article 101 (1) of Council Decision 91/482/EEC of 25 July 1991 on the association of the overseas countries and territories with the European Economic Community⁽¹¹⁾, no levies shall apply on imports of products originating in the overseas countries and territories;

Whereas Council Regulations (EEC) No 518/92⁽¹²⁾, (EEC) No 519/92⁽¹³⁾ and (EEC) No 520/92⁽¹⁴⁾ of 27 February 1992 on certain procedures for applying the Interim Agreements on trade and trade-related matters between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Poland, the Republic of Hungary and the

⁽¹⁾ OJ No L 282, 1. 11. 1975, p. 77.

⁽²⁾ OJ No L 378, 23. 12. 1992, p. 23.

⁽³⁾ OJ No L 282, 1. 11. 1975, p. 84.

⁽⁴⁾ OJ No L 378, 23. 12. 1992, p. 23.

⁽⁵⁾ OJ No L 272, 17. 9. 1992, p. 44.

⁽⁶⁾ OJ No L 370, 31. 12. 1990.

⁽⁷⁾ OJ No L 159, 12. 6. 1992, p. 1.

⁽⁸⁾ OJ No L 84, 30. 3. 1990, p. 85.

⁽⁹⁾ OJ No L 52, 27. 2. 1992, p. 7.

⁽¹⁰⁾ OJ No L 370, 31. 12. 1990, p. 86.

⁽¹¹⁾ OJ No L 263, 19. 9. 1991, p. 1.

⁽¹²⁾ OJ No L 56, 29. 2. 1992, p. 3.

⁽¹³⁾ OJ No L 56, 29. 2. 1992, p. 6.

⁽¹⁴⁾ OJ No L 56, 29. 2. 1992, p. 9.

Czech and Slovak Federal Republic respectively, of the other part, introduce arrangements for reducing import levies on certain products; whereas Commission Regulation (EEC) No 579/92 ⁽¹⁾, amended by Regulation (EEC) No 3730/92 ⁽²⁾, lays down detailed rules for applying the arrangements provided for in these agreements as regards poultrymeat;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Poultrymeat and Eggs,

HAS ADOPTED THIS REGULATION:

Article 1

1. In respect of the products specified in Article 1 (1) of Regulation (EEC) No 2777/75, the levies provided for

in Article 3 thereof and the sluice-gate prices provided for in Article 7 thereof shall be as shown in the Annex hereto.

2. However, in the case of products falling within CN codes 0207 31, 0207 39 90, 0207 50, 0210 90 71, 0210 90 79, 1501 00 90, 1602 31, 1602 39 19, 1602 39 30 and 1602 39 90, in respect of which the rate of duty has been bound within GATT, the levy shall not exceed the amount resulting from that binding.

Article 2

This Regulation shall enter into force on 1 January 1993.

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

Done at Brussels, 29 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 62, 7. 3. 1992, p. 15.

⁽²⁾ OJ No L 380, 24. 12. 1992, p. 12.

ANNEX

to the Commission Regulation of 29 December 1992 fixing the sluice-gate prices and levies for poultrymeat⁽¹⁾ ⁽²⁾

CN code	Sluice-gate price	Levy	Conventional rate of duty
	ECU/100 units	ECU/100 units	%
0105 11 11	22,19	6,24	—
0105 11 19	22,19	6,24	—
0105 11 91	22,19	6,24	—
0105 11 99	22,19	6,24	—
0105 19 10	98,62	20,59	—
0105 19 90	22,19	6,24	—
	ECU/100 kg	ECU/100 kg	
0105 91 00	76,51	26,03 (*)	—
0105 99 10	86,48	39,21	—
0105 99 20	112,31	39,29 (*)	—
0105 99 30	102,14	29,55 (*)	—
0105 99 50	118,10	41,02	—
0207 10 11	96,13	32,70 (*)	—
0207 10 15	109,30	37,18 (*)	—
0207 10 19	119,09	40,51 (*)	—
0207 10 31	145,92	42,21 (*)	—
0207 10 39	159,95	46,27 (*)	—
0207 10 51	101,73	46,12 (*)	—
0207 10 55	123,54	56,01 (*)	—
0207 10 59	137,26	62,23 ⁽²⁾ (*)	—
0207 10 71	160,44	56,13 (*)	—
0207 10 79	151,23	59,68 ⁽²⁾ (*)	—
0207 10 90	168,72	58,60	—
0207 21 10	109,30	37,18 (*)	—
0207 21 90	119,09	40,51 (*)	—
0207 22 10	145,92	42,21 (*)	—
0207 22 90	159,95	46,27 (*)	—
0207 23 11	123,54	56,01 (*)	—
0207 23 19	137,26	62,23 ⁽²⁾ (*)	—
0207 23 51	160,44	56,13 (*)	—
0207 23 59	151,23	59,68 ⁽²⁾ (*)	—
0207 23 90	168,72	58,60	—
0207 31 10	1 604,40	561,30	3 ⁽²⁾
0207 31 90	1 604,40	561,30	3 ⁽²⁾
0207 39 11	281,09	106,26 (*)	—
0207 39 13	131,00	44,56 (*)	—
0207 39 15	90,83	32,98 (*)	—
0207 39 17	62,88	22,83 (*)	—
0207 39 21	180,35	61,35 (*)	—
0207 39 23	169,42	57,63 (*)	—

CN code	Sluice-gate price	Levy	Conventional rate of duty
	ECU/100 kg	ECU/100 kg	%
0207 39 25	279,48	101,48	—
0207 39 27	62,88	22,83 (*)	—
0207 39 31	306,43	88,64 (*)	—
0207 39 33	175,95	50,90 (*)	—
0207 39 35	90,83	32,98 (*)	—
0207 39 37	62,88	22,83 (*)	—
0207 39 41	233,47	67,54 (*)	—
0207 39 43	109,44	31,66 (*)	—
0207 39 45	196,99	56,98 (*)	—
0207 39 47	279,48	101,48 (*)	—
0207 39 51	62,88	22,83 (*)	—
0207 39 53	317,58	125,33 (?) (*)	—
0207 39 55	281,09	106,26 (?) (*)	—
0207 39 57	150,99	68,45	—
0207 39 61	166,35	65,65 (?) (*)	—
0207 39 63	185,59	64,46	—
0207 39 65	90,83	32,98 (?) (*)	—
0207 39 67	62,88	22,83 (?) (*)	—
0207 39 71	226,85	89,52 (?) (*)	—
0207 39 73	180,35	61,35 (?) (*)	—
0207 39 75	219,28	86,54 (?) (*)	—
0207 39 77	169,42	57,63 (?) (*)	—
0207 39 81	192,35	80,99 (?) (*)	—
0207 39 83	279,48	101,48	—
0207 39 85	62,88	22,83 (*)	—
0207 39 90	160,70	58,35	10
0207 41 10	281,09	106,26 (*)	—
0207 41 11	131,00	44,56 (*)	—
0207 41 21	90,83	32,98 (*)	—
0207 41 31	62,88	22,83 (*)	—
0207 41 41	180,35	61,35 (*)	—
0207 41 51	169,42	57,63 (*)	—
0207 41 71	279,48	101,48 (*)	—
0207 41 90	62,88	22,83 (*)	—
0207 42 10	306,43	88,64 (*)	—
0207 42 11	175,95	50,90 (*)	—
0207 42 21	90,83	32,98 (*)	—
0207 42 31	62,88	22,83 (*)	—
0207 42 41	233,47	67,54 (*)	—
0207 42 51	109,44	31,66 (*)	—
0207 42 59	196,99	56,98 (*)	—
0207 42 71	279,48	101,48 (*)	—
0207 42 90	62,88	22,83	—
0207 43 11	317,58	125,33 (?) (*)	—

CN code	Sluice-gate price	Levy	Conventional rate of duty
	ECU/100 kg	ECU/100 kg	%
0207 43 15	281,09	106,26 ⁽¹⁾ (*)	—
0207 43 21	150,99	68,45	—
0207 43 23	166,35	65,65 ⁽¹⁾ (*)	—
0207 43 25	185,59	64,46	—
0207 43 31	90,83	32,98 ⁽¹⁾ (*)	—
0207 43 41	62,88	22,83 ⁽¹⁾ (*)	—
0207 43 51	226,85	89,52 ⁽¹⁾ (*)	—
0207 43 53	180,35	61,35 ⁽¹⁾ (*)	—
0207 43 61	219,28	86,54 ⁽¹⁾ (*)	—
0207 43 63	169,42	57,63 ⁽¹⁾ (*)	—
0207 43 71	192,35	80,99 ⁽¹⁾ (*)	—
0207 43 81	279,48	101,48	—
0207 43 90	62,88	22,83 ⁽¹⁾	—
0207 50 10	1 604,40	561,30	3 ⁽²⁾
0207 50 90	160,70	58,35	10
0209 00 90	139,74	50,74	—
0210 90 71	1 604,40	561,30	3
0210 90 79	160,70	58,35	10
1501 00 90	167,69	60,89	18
1602 31 11	291,84	84,42	17
1602 31 19	307,43	111,63	17
1602 31 30	167,69	60,89	17
1602 31 90	97,82	35,52	17
1602 39 11	276,40	105,74	—
1602 39 19	307,43	111,63	17
1602 39 30	167,69	60,89	17
1602 39 90	97,82	35,52	17

⁽¹⁾ The levy on products covered by CN codes 0207, 1602 31 and 1602 39 originating in the ACP countries and listed in Article 6 of Regulation (EEC) No 715/90 is reduced by 50 % within the limits of the quotas referred to in that Regulation.

⁽²⁾ The levy on such products originating in the developing countries and listed in the Annex to Regulation (EEC) No 3834/90 is reduced by 50 % within the limits of the fixed amounts referred to in that Annex.

⁽³⁾ The Common Customs Tariff duties on these products originating in the developing countries and listed in Regulation (EEC) No 3833/90 are suspended and no levy is to be collected.

⁽⁴⁾ Products falling within this code, imported from Poland, Czechoslovakia or Hungary under the Interim Agreements concluded between those countries and the Community, and in respect of which EUR.1 certificates issued in accordance with Regulation (EEC) No 579/92 have been presented, are subject to the levies set out in the Annex to that Regulation.

⁽⁵⁾ No levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC.

COMMISSION REGULATION (EEC) No 3810/92

of 29 December 1992

fixing the amounts by which import duties on beef and veal originating in the
African, Caribbean and Pacific States (ACP) are to be reduced

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No 715/90 of
5 March 1990 on the arrangements applicable to agricul-
tural products and certain goods resulting from the
processing of agricultural products originating in the
African, Caribbean and Pacific States (ACP) or in the
overseas countries and territories (OCT) ⁽¹⁾, as last
amended by Regulation (EEC) No 297/91 ⁽²⁾, and in parti-
cular Article 3 thereof,

Whereas Article 3 of Regulation (EEC) No 715/90
provides for a 90 % reduction in the import duties on
beef and veal ; whereas the amount of this reduction must
be calculated in conformity with Article 3 of Commission

Regulation (EEC) No 970/90 ⁽³⁾, as amended by Regula-
tion (EEC) No 3808/92 ⁽⁴⁾,

HAS ADOPTED THIS REGULATION :

Article 1

The amounts by which import duties on beef and veal are
to be reduced pursuant to Article 3 of Regulation (EEC)
No 715/90 shall, in respect of importations during the
first quarter of 1993 be as shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 1 January 1993.

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

Done at Brussels, 29 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 84, 30. 3. 1990, p. 85.
⁽²⁾ OJ No L 36, 8. 2. 1991, p. 9.

⁽³⁾ OJ No L 99, 19. 4. 1990, p. 8.
⁽⁴⁾ See page 35 of this Official Journal.

ANEXO — BILAG — ANHANG — ΠΑΡΑΡΤΗΜΑ — ANNEX — ANNEXE — ALLEGATO — BIJLAGE — ANEXO

Código NC KN-kode KN-Code Κωδικός ΣΟ CN code Code NC Codice NC GN-code Código NC	Importe (en ecus/100 kg) Beløb (ECU/100 kg) Betrag (ECU/100 kg) Εισφορά (Ecu/100 kg) Amount (ECU/100 kg) Montant (en écus/100 kg) Importo (ECU/100 kg) Bedrag (ecu/100 kg) Montante (Em ECU/100 kg)
0102 90 05	120,937
0102 90 21	120,937
0102 90 29	120,937
0102 90 41	120,937
0102 90 49	120,937
0102 90 51	120,937
0102 90 59	120,937
0102 90 61	120,937
0102 90 69	120,937
0102 90 71	120,937
0102 90 79	120,937
0201 10 00	229,780
0201 20 20	229,780
0201 20 30	183,823
0201 20 50	275,736
0201 20 90	344,669
0201 30 00	394,254
0202 10 00	173,753
0202 20 10	173,753
0202 20 30	139,002
0202 20 50	217,192
0202 20 90	260,630
0202 30 10	217,192
0202 30 50	217,192
0202 30 90	298,855
0206 10 95	394,254
0206 29 91	298,855
0210 20 10	344,669
0210 20 90	394,254
0210 90 41	394,254
0210 90 90	394,254
1602 50 10	394,254
1602 90 61	394,254

NB: Los códigos NC, incluidas las notas a pie de página, se definen en el Reglamento (CEE) nº 2658/87 modificado.

NB: KN-koderne, herunder henvisninger til fodnoter, er fastsat i den ændrede forordning (EØF) nr. 2658/87.

NB: Die KN-Codes sowie die Verweisungen und Fußnoten sind durch die geänderte Verordnung (EWG) Nr. 2658/87 bestimmt.

NB: Οι κωδικοί της συνδυασμένης ονοματολογίας, συμπεριλαμβανομένων των υποσημειώσεων, καθορίζονται στον τροποποιημένο κανονισμό (ΕΟΚ) αριθ. 2658/87.

NB: The CN codes and the footnotes are defined in amended Regulation (EEC) No 2658/87.

NB: Les codes NC ainsi que les renvois en bas de page sont définis au règlement (CEE) nº 2658/87 modifié.

NB: I codici NC e i relativi richiami in calce sono definiti dal regolamento (CEE) n. 2658/87 modificato.

NB: GN-codes en voetnoten: zie de gewijzigde Verordening (EEG) nr. 2658/87.

NB: Os códigos NC, incluindo as remissões em pé-de-página são definidos no Regulamento (CEE) nº 2658/87 alterado.

COMMISSION REGULATION (EEC) No 3811/92
of 29 December 1992
fixing the import levies on white sugar and raw sugar

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EEC) No 3484/92 ⁽²⁾, and in particular Article 16 (8) thereof,

Whereas the import levies on white sugar and raw sugar were fixed by Commission Regulation (EEC) No 1813/92 ⁽³⁾, as last amended by Regulation (EEC) No 3719/92 ⁽⁴⁾;

Whereas it follows from applying the detailed rules contained in Commission Regulation (EEC) No 1813/92 to the information known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in

the last subparagraph of Article 3 (1) of Council Regulation (EEC) No 1676/85 ⁽⁵⁾, as last amended by Regulation (EEC) No 2205/90 ⁽⁶⁾,

- for the other currencies, an exchange rate based on an average of the ecu rates published in the *Official Journal of the European Communities*, C series, over a period to be determined, multiplied by the coefficient referred to in the preceding indent;

Whereas these exchange rates being those recorded on 28 December 1992,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies referred to in Article 16 (1) of Regulation (EEC) No 1785/81 shall be, in respect of white sugar and standard quality raw sugar, as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 30 December 1992.

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

Done at Brussels, 29 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 353, 3. 12. 1992, p. 8.

⁽³⁾ OJ No L 183, 3. 7. 1992, p. 18.

⁽⁴⁾ OJ No L 378, 23. 12. 1992, p. 30.

⁽⁵⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁶⁾ OJ No L 201, 31. 7. 1990, p. 9.

ANNEX

to the Commission Regulation of 29 December 1992 fixing the import levies on white sugar and raw sugar

(ECU/100 kg)

CN code	Levy ⁽²⁾
1701 11 10	40,51 ⁽¹⁾
1701 11 90	40,51 ⁽¹⁾
1701 12 10	40,51 ⁽¹⁾
1701 12 90	40,51 ⁽¹⁾
1701 91 00	46,75
1701 99 10	46,75
1701 99 90	46,75 ⁽²⁾

⁽¹⁾ The levy applicable is calculated in accordance with the provisions of Article 2 or 3 of Commission Regulation (EEC) No 837/68.

⁽²⁾ In accordance with Article 16 (2) of Regulation (EEC) No 1785/81 this amount is also applicable to sugar obtained from white and raw sugar containing added substances other than flavouring or colouring matter.

⁽³⁾ No import levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC. However, an amount equal to the amount fixed by Regulation (EEC) No 1870/91 B to be levied in accordance with Article 101 (4) of the abovementioned Decision.

COMMISSION REGULATION (EEC) No 3812/92

of 29 December 1992

altering the basic amount of the import levies on syrups and certain other products in the sugar sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EEC) No 3484/92 ⁽²⁾, and in particular Article 16 (8) thereof,Whereas the import levies on syrups and certain other sugar products were fixed by Commission Regulation (EEC) No 3450/92 ⁽³⁾, as amended by Regulation (EEC) No 3545/92 ⁽⁴⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 3450/92 to the information known to the Commission that the basic amount of the levy on syrups and certain other sugar products at present in force should be altered;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central

rate, multiplied by the corrective factor provided for in the last subparagraph of Article 3 (1) of Council Regulation (EEC) No 1676/85 ⁽⁵⁾, as last amended by Regulation (EEC) No 2205/90 ⁽⁶⁾,

- for the other currencies, an exchange rate based on an average of the ecu rates published in the *Official Journal of the European Communities*, C series, over a period to be determined, multiplied by the coefficient referred to in the preceding indent,

HAS ADOPTED THIS REGULATION:

Article 1

The basic amounts of the import levy on the products listed in Article 1 (1) (d) of Regulation (EEC) No 1785/81, as fixed in the Annex to Regulation (EEC) No 3450/92 are hereby altered to the amounts shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 30 December 1992.

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

Done at Brussels, 29 December 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 353, 3. 12. 1992, p. 8.

⁽³⁾ OJ No L 350, 1. 12. 1992, p. 30.

⁽⁴⁾ OJ No L 361, 10. 12. 1992, p. 10.

⁽⁵⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁶⁾ OJ No L 201, 31. 7. 1990, p. 9.

ANNEX

to the Commission Regulation of 29 December 1992 altering the basic amount of the import levies on syrups and certain other products in the sugar sector

(ECU)

CN code	Basic amount per percentage point of sucrose content and per 100 kg net of the product in question ⁽¹⁾	Amount of levy per 100 kg of dry matter ⁽¹⁾
1702 20 10	0,4675	—
1702 20 90	0,4675	—
1702 30 10	—	56,25
1702 40 10	—	56,25
1702 60 10	—	56,25
1702 60 90	0,4675	—
1702 90 30	—	56,25
1702 90 60	0,4675	—
1702 90 71	0,4675	—
1702 90 90	0,4675	—
2106 90 30	—	56,25
2106 90 59	0,4675	—

⁽¹⁾ No import levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC. However, an amount equal to the amount fixed by Regulation (EEC) No 1870/91 B to be levied in accordance with Article 101 (4) of the abovementioned Decision.

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE 92/111/EEC

of 14 December 1992

amending Directive 77/388/EEC and introducing simplification measures with regard to value added tax

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission,

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

Having regard to the opinion of the Economic and Social Committee⁽²⁾,

Whereas Article 3 of Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers⁽³⁾ sets 1 January 1993 as the date for the entry into force of these provisions in all the Member States;

Whereas in order to facilitate the application of these provisions and to introduce the simplifications needed, it is necessary to supplement the common system of value added tax, as applicable on 1 January 1993, so as to clarify how the tax shall apply to certain operations carried out with third territories and certain operations carried out inside the Community, as well to define the transitional measures between the provisions in force on 31 December 1992 and those which will enter into force as from 1 January 1993;

Whereas in order to guarantee the neutrality of the common system of turnover tax in respect of the origin of

goods, the concept of a third territory and the definition of an import must be supplemented;

Whereas certain territories forming part of the Community customs territory are regarded as third territories for the purposes of applying the common system of value added tax; whereas value added tax is therefore applied to trade between the Member States and those territories according to the same principles as apply to any operation between the Community and third countries; whereas it is necessary to ensure that such trade is subject to fiscal provisions equivalent to those which would be applied to operations carried out under the same conditions with territories which are not part of the Community customs territory; whereas as a result of these provisions the Seventeenth Council Directive 85/362/EEC of 16 July 1985 on the harmonization of the laws of the Member States relating to turnover taxes — Exemption from value added tax on the temporary importation of goods other than means of transport⁽⁴⁾, becomes null and void;

Whereas it is necessary to state exactly how the exemptions relating to certain export operations or equivalent operations will be implemented; whereas it is necessary to adapt the other Directives concerned accordingly;

Whereas it is necessary to clarify the definition of the place of taxation of certain operations carried out on board ships, aircraft or trains transporting passengers inside the Community;

⁽¹⁾ OJ No C 337, 21. 12. 1992.

⁽²⁾ Opinion delivered on 24 November 1992 (not yet published in the Official Journal).

⁽³⁾ OJ No L 376, 31. 12. 1991, p. 1.

⁽⁴⁾ OJ No L 192, 24. 7. 1985, p. 20. Directive as last amended by Directive 90/237/EEC (OJ No L 133, 24. 5. 1990, p. 91).

Whereas the transitional arrangements for taxation of trade between the Member States must be supplemented to take account both of the Community provisions relating to excise duties and the need to clarify and simplify the detailed rules for the application of the tax of certain operations which will be carried out between the Member States as from 1 January 1993;

Whereas Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products⁽¹⁾ lays down particular procedures and obligations in relation to declarations in the case of shipments of such products to another Member State; whereas as a result the methods of applying tax to certain supplies and intra-Community acquisitions of products liable to excise duties can be simplified to the benefit both of the persons liable to pay tax and the competent administrations;

Whereas it is necessary to define the scope of the exemptions referred to in Article 28c of Directive 77/388/EEC⁽²⁾; whereas it is also necessary to supplement the provisions concerning the chargeability of the tax and the methods of determining the taxable amount of certain intra-Community operations;

Whereas, for taxable operations in the domestic market linked to intra-Community trade in goods which are carried out during the period laid down in Article 28l of Directive 77/388/EEC by taxable persons not established in the Member State referred to in Article 28b (A) (1) of the said Directive, it is necessary to take simplification measures guaranteeing equivalent treatment in all the Member States; whereas to achieve this, the provisions concerning the taxation system and the person liable to tax in respect of such operations must be harmonized;

Whereas in order to take account of the provisions relating to the person liable to pay tax in the domestic market and to avoid certain forms of tax evasion or avoidance, it is necessary to clarify the Community provisions concerning the repayment to taxable persons not established in the country of the value added tax referred to in Article 17 (3) of Directive 77/388/EEC as amended by Article 28f of the said Directive;

Whereas the abolition as from 1 January 1993 of tax on imports and tax relief on exports for trade between the Member States makes it necessary to have transitional

measures in order to ensure the neutrality of the common system of valued added tax and to avoid situations of double-taxation or non-taxation;

Whereas it is therefore necessary to lay down special provisions for cases where a Community procedure, started before 1 January 1993 for the purposes of a supply effected before that date by a taxable person acting as such in respect of goods dispatched or transported to another Member State, is not completed until after 31 December 1992;

Whereas such provisions should also apply to taxable operations carried out before 1 January 1993 to which particular exemptions were applied which as a result delayed the taxable event;

Whereas it is also necessary to lay down special measures for means of transport which, not having been acquired or imported subject to the general domestic tax conditions of a Member State, have benefited, by the application of national measures, from an exemption from tax because of their temporary import from another Member State;

Whereas the application of these transitional measures, both in relation trade between the Member States and to operations with third territories, presupposes supplementing the definition of the operations to be made subject to taxation as from 1 January 1993 and the clarification for such cases of the concepts of the place of taxation, the taxable event and the chargeability of the tax;

Whereas, on account of the current economic situation, the Kingdom of Spain and the Italian Republic have requested that, as a transitional measure, provisions derogating from the principle of immediate deduction laid down in the first subparagraph of Article 18 (2) of Directive 77/388/EEC be applied; whereas this request should be granted for a period of two years which may not be extended;

Whereas this Directive lays down common provisions for simplifying the treatment of certain intra-Community operations; whereas, in a number of cases, it is for the Member States to determine the conditions for implementing these provisions; whereas certain Member States will not be able to complete the legislative procedure necessary to adapt their legislation on valued added tax within the period laid down; whereas an additional period should therefore be allowed for the implementation of this Directive; whereas a maximum period of twelve months is sufficient for this purpose;

Whereas it is accordingly necessary to amend Directive 77/388/EEC,

⁽¹⁾ OJ No L 76, 23. 3. 1992, p. 1.

⁽²⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as amended by Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1.)

HAS ADOPTED THIS DIRECTIVE :

Article 1

Directive 77/388/EEC is hereby amended as follows :

1. Article 3 (4) shall be replaced by the following :

'4. By way of derogation from paragraph 1, in view of the conventions and treaties which they have concluded respectively with the French Republic and the United Kingdom of Great Britain and Northern Ireland, the Principality of Monaco and the Isle of Man shall not be treated for the purposes of the application of this Directive as third territories.

Member States shall take the measures necessary to ensure that transactions originating in or intended for :

- the Principality of Monaco are treated as transactions originating in or intended for the French Republic,
- the Isle of Man are treated as transactions originating in or intended for the United Kingdom of Great Britain and Northern Ireland.';

2. Article 7 (1) (b) shall be replaced by the following :

'(b) the entry into the Community of goods from a third territory, other than the goods covered by (a).';

3. in Article 7 (3) :

- in the first subparagraph '(a), (b), (c) and (d)' shall be added after 'Article 16 (1) (B)',
- the second subparagraph shall be replaced by the following :

'Similarly, when goods referred to in paragraph 1 (b) are placed, on entry into the Community, under one of the procedures referred to in Article 33a (1) (b) or (c), the place of import shall be the Member State within whose territory this procedure ceases to apply.';

4. Article 8 (1) (c) shall be replaced by the following :

'(c) in the case of goods supplied on board ships, aircraft or trains during the part of a transport of passengers effected in the Community : at the point of the departure of the transport of passengers.

For the purposes of applying this provision :

- "part of a transport of passengers effected in the Community" shall mean the part of the transport effected, without a stop in a third territory, between the point of departure and

the point of arrival of the transport of passengers,

- "the point of departure of the transport of passengers" shall mean the first point of passenger embarkation foreseen within the Community, where relevant after a leg outside the Community,

- "the point of arrival of the transport of passengers" shall mean the last point of disembarkation of passengers foreseen within the Community of passengers who embarked in the Community, where relevant before a leg outside the Community.

In the case of a return trip, the return leg shall be considered to be a separate transport.

The Commission shall, by 30 June 1993 at the latest, submit to the Council a report accompanied, if necessary, by appropriate proposals on the place of taxation of goods supplied for consumption and services, including restaurant services, provided for passengers on board ships, aircraft or trains.

By 31 December 1993, after consulting the European Parliament, the Council shall take a unanimous decision on the Commission proposal.

Until 31 December 1993, Member States may exempt or continue to exempt goods supplied for consumption on board whose place of taxation is determined in accordance with the above provisions, with the right to deduct the value added tax paid at an earlier stage.';

5. Article 11 (B) (1) shall be replaced by the following :

'1. The taxable amount shall be the value for customs purposes, determined in accordance with the Community provisions in force ; this shall also apply for the import of goods referred to in Article 7 (1) (b).';

6. Article 12 (1) (b) shall be replaced by the following :

'(b) in the cases provided for in the second and third subparagraphs of Article 10 (3), the rate applicable shall be that in force at the time when the tax becomes chargeable.';

7. Article 12 (3) (a) shall be replaced by the following :

'3. (a) The standard rate of value added tax shall be fixed by each Member State as a percentage of the taxable amount and shall be the same for the supply of goods and for the supply of services. From 1 January 1993 until 31 December 1996, this percentage may not be less than 15 %.

On the basis of the report on the operation of the transitional arrangements and proposals on the definitive arrangements to be submitted by the Commission pursuant to Article 281, the Council shall decide unanimously before 31 December 1995 on the level of the minimum rate to be applied after 31 December 1996 with regard to the standard rate.

Member States may also apply either one or two reduced rates. These rates shall be fixed as a percentage of the taxable amount which may not be less than 5 % and shall apply only to supplies of the categories of goods and services specified in Annex H.;

8. in Article 14 (1):

- (c) shall be deleted,
- the following shall be added to (d):

'This exemption shall also apply to the import of goods, within the meaning of Article 7 (1) (b), which would be capable of benefiting from the exemption set out above if they had been imported within the meaning of Article 7 (1) (a).';

9. in Article 15:

- the following subparagraphs shall be added to (2):

'The Commission shall submit to the Council as soon as possible proposals to establish Community fiscal rules specifying the scope of and practical arrangements for implementing this exemption for supplies made at the retail stage of goods to be carried in the personal luggage of travellers. Until these provisions come into force:

- the benefit of the exemption shall be subject to the production of a copy of the invoice or other documents in lieu thereof, endorsed by the customs office where the goods left the Community,
- Member States may set limits in relation to the application of this exemption, may exclude from the benefit of the exemption supplies to travellers whose domicile or habitual residence is situated in the Community and may extend the benefit of the exemption to their residents.

For the purposes of applying the second subparagraph "domicile or habitual residence" means the place entered as such in a passport, identity card or, failing those, other identity documents which the Member State in whose territory the supply takes place recognizes as valid.;

- in (3) the words 'established in a third country' shall be replaced by 'not established within the territory of the country',

- in (4), the second subparagraph shall be replaced by the following:

'The Commission shall submit to the Council as soon as possible proposals to establish Community fiscal rules specifying the scope of and practical arrangements for implementing this exemption and the exemptions provided for in (5) to (9). Until these rules come into force, Member States may limit the extent of the exemption provided for in this paragraph.;

- in the second subparagraph of (10) the words 'conditions and limitations' shall be replaced by 'limitations',
- in (10) the third subparagraph shall be replaced by the following:

'In cases where the goods are not dispatched or transported out of the country, and in the case of services, the benefit of the exemption may be given by means of a refund of the tax.;

- Point 13 shall be replaced by the following:

'13. The supply of services, including transport and ancillary operations, but excluding the supply of services exempted in accordance with Article 13, where these are directly connected with the export of goods or imports of goods covered by the provisions of Article 7 (3) or Article 16 (1), Title A.;

10. in Article 28a:

- the second subparagraph of paragraph 1 (a) shall be replaced by the following:

'By way of derogation from the first subparagraph, intra-Community acquisitions of goods made under the conditions set out in paragraph 1a by a taxable person or non-taxable legal person shall not be subject to value added tax.;

- a new point shall be added as follows to paragraph 1;

'(c) the intra-Community acquisition of goods which are subject to excise duties effected for consideration within the territory of the country by a taxable person or a non-taxable legal person who qualifies for the derogation referred to in the second subparagraph of point (a), and for which the excise duties become chargeable within the territory of the country pursuant to Directive 92/12/EEC (1).

(1) OJ No L 76, 23. 3. 1992, p. 1.;

- the following paragraph shall be inserted:

'1a. The following shall benefit from the derogation set out in the second subparagraph of paragraph 1 (a):

- (a) intra-Community acquisitions of goods whose supply within the territory of the country would be exempt pursuant to Article 15 (4) to (10);

(b) intra-Community acquisitions of goods other than those at (a), made :

- by a taxable person for the purpose of his agricultural, forestry or fisheries undertaking, subject to the flat-rate scheme set out in Article 25, by a taxable person who carries out only supplies of goods or services in respect of which value added tax is not deductible, or by a non-taxable legal person,
- for a total amount not exceeding, during the current calendar year, a threshold which the Member States shall determine but which may not be less than the equivalent in national currency of ECU 10 000, and
- provided that the total amount of intra-Community acquisitions of goods did not, during the previous calendar year, exceed the threshold referred to in the second indent.

The threshold which serves as the reference for the application of the above shall consist of the total amount, exclusive of value added tax due or paid in the Member State from which the goods are dispatched or transported, of intra-Community acquisitions of goods other than new means of transport and other than goods subject to excise duty.

- the following subparagraph shall be added to paragraph 5 (b):

'However, when one of the conditions to which the benefit of the above is subordinated is no longer met, the goods shall be considered as having been transferred to a destination in another Member State. In this case, the transfer is carried out at the moment that the conditions is no longer met.'

- the following subparagraph shall be added to paragraph 6:

'The following shall also be deemed to be an intra-Community acquisition of goods effected for consideration: the appropriation of goods by the forces of a State party to the North Atlantic Treaty, for their use or for the use of the civilian staff accompanying them, which they have not acquired subject to the general rules governing taxation on the domestic market of one of the Member States, when the importation of these goods could not benefit from the exemption set out in Article 14 (1) (g).';

11. in Article 28b (A) (2), the following subparagraph shall be added:

'For the purposes of applying the first subparagraph, the intra-Community acquisition of goods shall be

deemed to have been subject to tax in accordance with paragraph 1 when the following conditions have been met:

- the acquirer establishes that he has effected this intra-Community acquisition for the needs of a subsequent supply effected in the Member State referred to in paragraph 1 and for which the consignee has been designated as the person liable for the tax due in accordance with Article 28c (E) (3),
- the obligations for declaration set out in the last subparagraph of Article 22 (6) (b) have been satisfied by the acquirer.'

12. in Article 28c (A):

- point (c) shall be replaced by the following:

'(c) the supply of goods subject to excise duty dispatched or transported to the purchaser, by the vendor, by the purchaser or on his behalf, outside the territory referred to in Article 3 but inside the Community, effected for taxable persons or non-taxable legal persons who qualify for the derogation set out in the second subparagraph of Article 28a (1) (a), when the dispatch or transport of the goods is carried out in accordance with Article 7 (4) and (5), or Article 16 of Directive 92/12/EEC.

This exemption shall not apply to supplies of goods subject to excise duty effected by taxable persons who benefit from the exemption from tax set out in Article 24.;

- the following shall be added:

'(d) the supply of goods, within the meaning of Article 28a (5) (b), which benefit from the exemptions set out above if they have been made on behalf of another taxable person.';

13. Article 28c (E) shall be replaced by the following:

E. Other exemptions

1. The following paragraph shall be added to Article 16:

"1a. When they take up the option provided for in paragraph 1, Member States shall take the measures necessary in order to ensure that the intra-Community acquisitions of goods intended to be placed under one of the regimes or in one of the situations referred to in Article 16 (1) (B) benefit from the same provisions as supplies of goods carried out within the territory of the country under the same conditions."

2. In Article 16 (2):

- “intra-Community acquisitions of goods made by a taxable person and” shall be added after “may opt to exempt” and “outside the Community” shall be added after “export them”,

- the following subparagraphs shall be added:

“When they take up this option the Member States shall, subject to the consultation provided for in Article 29, extend the benefit of this exemption to intra-Community acquisitions of goods by a taxable person, imports for and supplies of goods to a taxable person intending to supply them, as they are or after processing, under the conditions laid down in Article 28c (A), as well as supplies of services relating to such supplies, up to a maximum equal to the value of his supplies of goods effected under the conditions laid down in Article 28c (A) during the preceding twelve months.

Member States may set a common maximum amount for transactions which they exempt under the first and second subparagraphs.”

3. Member States shall take specific measures to ensure that value added tax is not charged on the intra-Community acquisition of goods effected, within the meaning of Article 28b (A) (1), within its territory when the following conditions are met:

- the intra-Community acquisition of goods is effected by a taxable person who is not established in the territory of the country but who is identified for value added tax purposes in another Member State,
- the intra-Community acquisition of goods is effected for the purpose of a subsequent supply of goods made by a taxable person in the territory of the country,
- the goods so acquired by this taxable person are directly dispatched or transported from another Member State than that in which he is identified for value added tax purposes and destined for the person for whom he effects the subsequent supply,
- the person to whom the subsequent supply is made is a taxable person or a non-taxable legal person who is identified for value added tax purposes within the territory of the country,
- the person to whom the subsequent supply is made has been designated in accordance with the third subparagraph of Article 21 (1) (a) as

the person liable for the tax due on the supplies effected by the taxable person not established within the territory of the country.’;

14. Article 28d (3) shall be replaced by the following:

‘3. By way of derogation from paragraph 2, tax shall become chargeable on the issue of the invoice or other document serving as invoice provided for in the first subparagraph of Article 22 (3) (a) where that invoice or document is issued to the person acquiring the goods before the fifteenth day of the month following that during which the taxable event occurs.’;

15. the second subparagraph of Article 28d (4) shall be replaced by the following:

‘However, tax shall become chargeable on the issue of the invoice provided for in the first subparagraph of Article 22 (3) (a) or other document serving as invoice where that invoice or document is issued before the fifteenth day of the month following that during which the taxable event occurs.’;

16. in Article 28e (1):

- in the first subparagraph, the second sentence shall be replaced by:

‘In particular, in the case of the intra-Community acquisition of goods referred to in Article 28a (6), the taxable amount shall be determined in accordance with Article 11 (A) (1) (b) and paragraphs 2 and 3.’;

- in the second subparagraph, the following sentence shall be added:

‘When, after the moment the intra-Community acquisition of goods was effected, the acquirer obtains the refund of excise duties paid in the Member State from which the goods were dispatched or transported, the taxable amount shall be reduced accordingly in the Member State where the intra-Community acquisition took place.’;

17. in Article 28e, paragraphs 2 and 3 shall be renumbered 3 and 4 and a new paragraph 2 shall be inserted as follows:

‘2. For the supply of goods referred to in Article 28c (A) (d), the taxable amount shall be determined in accordance with Article 11 (A) (1) (b) and paragraphs 2 and 3.’;

18. in Article 28f:

- in Article 17 (3) (b), ‘28c (A)’ shall be replaced by ‘28c(A) and (C)’;

- the following subparagraph shall be added to Article 17 (4):

'For the purposes of applying the above :

- (a) the taxable persons referred to in Article 1 of Directive 79/1072/EEC shall also be considered for the purposes of applying the said Directive as taxable persons who are not established in the country when, inside the territory of the country, they have only carried out supplies of goods and services to a person who has been designated as the person liable to pay the tax in accordance with Article 21 (1) (a);
- (b) the taxable persons referred to in Article 1 of Directive 86/560/EEC shall also be considered for the purposes of applying the said Directive as taxable persons who are not established in the Community when, inside the territory of the country, they have only carried out supplies of goods and services to a person who has been designated as the person liable to pay the tax in accordance with Article 21 (1) (a);
- (c) Directives 79/1072/EEC and 86/560/EEC shall not apply to supplies of goods which are, or may be, exempted under Article 28c (A) when the goods supplied are dispatched or transported by the acquirer or for his account';

19. in Article 28g:

- Article 21 (1) (a) shall be replaced by the following:

- '(a) the taxable person carrying out the taxable supply of goods or of services, other than one of the supplies of services referred to in (b).

Where the taxable supply of goods or of services is effected by a taxable person who is not established within the territory of the country, Member States may adopt arrangements whereby tax is payable by another person. *Inter alios* a tax representative or the person for whom the taxable supply of goods or of services is carried out may be designated as that other person.

However, the tax is payable by the person to whom the supply of goods is made when the following conditions are met :

- the taxable operation is a supply of goods made under the conditions laid down in paragraph 3 of Title E of Article 28c,
- the person to whom the supply of goods is made is another taxable person or a non-taxable legal person identified for the purposes of value-added tax within the territory of the country,
- the invoice issued by the taxable person not established within the territory of the country conforms to Article 22 (3).

However, Member States may provide a derogation from this obligation in the case where the taxable person who is not established within the territory of the country has appointed a tax representative in that country.

Member States may provide that someone other than the taxable person shall be held jointly and severally liable for payment of the tax';

- Article 21 (1) (b) shall be replaced by the following:

- '(b) persons to whom services covered by Article 9 (2) (e) are supplied, or persons, identified for value added tax purposes within the territory of the country, to whom services referred to in Article 28b (C), (D) or (E) are supplied, when the service is carried out by a taxable person established abroad; however, Member States may require that the supplier of the service shall be held jointly and severally liable for payment of the tax';

20. in Article 28h:

- in the first indent of Article 22 (1) (c) 'and other than a supply of goods or services to a person who has been designated as the person liable for the tax in accordance with Article 21 (1) (a), third paragraph', shall be added after 'in accordance with Article 21 (1) (b)',

- in Article 22 (1) (c) the following indent shall be inserted after the second indent:

- '— every taxable person who, within the territory of the country, effects intra-Community acquisitions of goods for the purposes of his operations relating to the economic activities referred to in Article 4 (2) carried out abroad,';

- the following indent shall be added to Article 22 (3) (b):

- '— where the provisions of Article 28c (E) (3) are applied, an explicit reference to that provision as well as the identification number for value added tax purposes under which the taxable person has carried out the intra-Community acquisition and the subsequent supply of goods and the number by which the person to whom this supply is made is identified for value added tax purposes,'.

- the second indent of Article 22 (4) (c) shall be replaced by the following:

- '— on the other hand, the total amount, less value-added tax of the intra-Community acquisitions of goods referred to in Article 28a (1) and (6) effected within the territory of the country on which tax has become chargeable.

The following shall also be added: the total value, less value-added tax, of the supplies of goods referred to in the second sentence of Article 8 (1) (a) and in Article 28 (b) (B) (1)

- effected in the territory of the country on which tax has become chargeable during the return period, where the place of departure of the dispatch or transport of the goods is situated within the territory of another Member State, and the total amount, less value-added tax, of the supplies of goods made within the territory of the country for which the taxable person has been designated as the person liable for the tax in accordance with Article 28c (E) (3) and under which the tax has become payable in the course of the period covered by the declaration.’
- the first subparagraph of Article 22 (6) (b) shall be replaced by the following :

(b) Every taxable person identified for value-added tax purposes shall also submit a recapitulative statement of the acquirers identified for value-added tax purposes to whom he has supplied goods under the conditions provided for in Article 28c (A) (a) and (d), and of consignees identified for value-added tax purposes in the transactions referred to in the fifth and sixth subparagraphs.’
 - in the first indent of the third subparagraph of Article 22 (6) (b), ‘Article 28c (A)’ shall be replaced by ‘Article 28c (A) (a)’,
 - in the first indent of the fourth subparagraph of Article 22 (6) (b) ‘Article 28c (A) (c)’ shall be replaced by ‘Article 28c (A) (d)’ and ‘and the value of the goods supplied determined in accordance with Article 28e (1)’ shall be replaced by ‘and the total amount of the supplies, determined in accordance with Article 28e (2)’,
 - in Article 22 (6) (b), add the following subparagraph :

‘In the cases set out in the third subparagraph of Article 28b (A) (2), the taxable person identified for value added tax purposes within the territory of the country shall mention in a clear way on the recapitulative statement :

 - the number by which he is identified for value added tax purposes within the territory of the country and under which he carried out the intra-Community acquisition and the subsequent supply of goods,
 - the number by which, within the territory of the Member State of arrival of the dispatch or transport of the goods, the consignee of the subsequent supply by the taxable person is identified,
 - and, for each consignee, the total amount, less value added tax, of the supplies made by the taxable person within the territory of the Member State of arrival of the dispatch or transport of the goods. These amounts shall be declared for the calendar quarter during which the tax became chargeable.’
 - in Article 22 (11), the following shall be inserted at the start of the paragraph : ‘11. In the case of intra-Community acquisitions of products subject to excise duty referred to in Article 28a (1) (c) as well as’;
21. Article 28i shall be replaced by the following :
- ‘Article 28i*
- Special scheme for small undertakings
- The following subparagraph shall be added to Article 24 (3) :
- ‘In all circumstances supplies of new means of transport effected under the conditions laid down in Article 28c (A) as well as supplies of goods and services effected by a taxable person who is not established in the territory of the country shall be excluded from the exemption from tax under paragraph 2.’;
22. the following Article shall be added :
- ‘Article 28n*
- Transitional measures**
1. When goods :
- entered the territory of the country within the meaning of Article 3 before 1 January 1993,
 - and
 - were placed, on entry into the territory of that country, under one of the regimes referred to in Article 14 (1) (b) or (c), or Article 16 (1) (A),
 - and

— have not left that regime before 1 January 1993, the provisions in force at the moment the goods were placed under that regime shall continue to apply for the period, as determined by those provisions, the goods remain under that regime.

2. The following shall be deemed to be an import of goods within the meaning of Article 7 (1):

(a) the removal, including irregular removal, of goods from the regime referred to in Article 14 (1) (c) under which the goods were placed before 1 January 1993 under the conditions set out in paragraph 1;

(b) the removal, including irregular removal, of goods from the regime referred to in Article 16 (1) (A) under which the goods were placed before 1 January 1993 under the conditions set out in paragraph 1;

(c) the termination of a Community internal transit operation started before 1 January 1993 in the Community for the purpose of supply of goods for consideration made before 1 January 1993 in the Community by a taxable person acting as such;

(d) the termination of an external transit operation started before 1 January 1993;

(e) any irregularity or offence committed during an external transit operation started under the conditions set out in (c) or any Community external transit operation referred to in (d);

(f) the use within the country, by a taxable or non-taxable person, of goods which have been supplied to him, before 1 January 1993, within another Member State, where the following conditions are met:

— the supply of these goods has been exempted, or was likely to be exempted, pursuant to Article 15 (1) and (2),

— the goods were not imported within the country before 1 January 1993.

For the purpose of the application of (c), the expression 'Community internal transit operation' shall mean the dispatch or transport of goods under the cover of the internal Community transit arrangement or under the cover of a T2 L document or the intra-Community movement carnet, or the sending of goods by post.

3. In the cases referred to in paragraph 2 (a) to (e), the place of import, within the meaning of Article 7 (2), shall be the Member State within whose territory

the goods cease to be covered by the regime under which they were placed before 1 January 1993.

4. By way of derogation from Article 10 (3), the import of the goods within the meaning of paragraph 2 of this Article shall terminate without the occurrence of a chargeable event when:

(a) the imported goods are dispatched or transported outside the Community within the meaning of Article 3;

or

(b) the imported goods, within the meaning of paragraph 2 (a), are other than a means of transport and are dispatched or transported to the Member State from which they were exported and to the person who exported them;

or

(c) the imported goods, within the meaning of paragraph 2 (a), are means of transport which were acquired or imported before 1 January 1993, in accordance with the general conditions of taxation in force on the domestic market of a Member State, within the meaning of Article 3, and/or have not been subject by reason of their exportation to any exemption from or refund of value added tax.

This condition shall be deemed to be fulfilled when the date of the first use of the means of transport was before 1 January 1985 or when the amount of tax due because of the importation is insignificant;

23. Article 33a (1) and (2) shall be replaced by the following:

'1. Goods referred to in Article 7 (1) (b) entering the Community from a territory which forms part of the customs territory of the Community but which is considered as a third territory for the purposes of applying this Directive shall be subject to the following provisions:

(a) the formalities relating to the entry of such goods into the Community shall be the same as those laid down by the Community customs provisions in force for the import of goods into the customs territory of the Community;

(b) when the place of arrival of the dispatch or transport of these goods is situated outside the Member State where they enter the Community, they shall circulate in the Community under the internal Community transit procedure laid down by the Community customs provisions in force, insofar as they have been the subject of a declaration placing them under this regime when the goods entered the Community;

- (c) when at the moment of their entry into the Community the goods are found to be in one of the situations which would qualify them, if they were imported within the meaning of Article 7 (1) (a), to benefit from one of the arrangements referred to in Article 16 (1) (B) (a), (b), (c) and (d), or under a temporary arrangement in full exemption from import duties, the Member States shall take measures ensuring that the goods may remain in the Community under the same conditions as those laid down for the application of such arrangements.

2. Goods not referred to in Article 7 (1) (a) dispatched or transported from a Member State to a destination in a territory that forms parts of the customs territory of the Community but which is considered as a third territory for the purposes of applying this Directive shall be subject to the following provisions:

- (a) the formalities relating to the export of those goods outside the territory of the Community shall be the same as the Community customs provisions in force in relation to export of goods outside the customs territory of the Community;
- (b) for goods which are temporarily exported outside the Community, in order to be reimported, the Member States shall take the measures necessary to ensure that, on reimportation into the Community, such goods may benefit from the same provisions as if they had been temporarily exported outside the customs territory of the Community.¹

24. Directive 85/362/EEC⁽¹⁾ shall cease to have effect on 31 December 1992;

25. Article 6 of Directive 69/169/EEC⁽²⁾ shall be repealed as from 1 January 1993.

Article 2

1. As from 1 January 1993 and for a period of two years, which may not be extended, the Kingdom of Spain and the Italian Republic shall be authorized to apply provisions derogating from the principle of immediate deduction provided for in the first subparagraph of Article 18 (2). These provisions may not have the effect of delaying by more than one month the time when the right to deduction, having arisen, may be exercised under Article 18 (1).

However, for taxable persons who file the returns provided for in Article 22 (4) for quarterly tax periods, the Kingdom of Spain and the Italian Republic shall be authorized to provide that the right to deduction which

has come into being which could, under Article 18 (1), be exercised in a given quarter, may not be exercised until the following quarter. This provision shall only apply where the Kingdom of Spain or the Italian Republic authorizes such taxable persons to opt for the filing of monthly returns.

2. By way of derogation from the third subparagraph of Article 15 (10), the Portuguese Republic, the French Republic, the Kingdom of the Netherlands and the Federal Republic of Germany shall be authorized, in regard to contracts concluded after 31 December 1992, to abolish the repayment procedure, where it is prohibited by this Directive by 1 October 1993 at the latest.

Article 3

The Council, acting unanimously on a Commission proposal, shall adopt before 30 June 1993, detailed rules for the taxation of chain transactions between taxable persons, so that such rules may enter into force on 1 January 1994.

Article 4

1. The Member States shall adapt their present value added tax system to the provisions of this Directive.

They shall adopt the necessary laws, regulations and administrative provisions for their adapted systems to enter into force 1 January 1993.

Member States may, however, provide that information relating to transactions referred to in the last subparagraph of Article 22 (6) (b) for which the tax becomes payable during the first three calendar months of 1993 must appear at the latest on the summary statement signed for the second calendar quarter of 1993.

2. By way of derogation from the second subparagraph of paragraph 1, Member States shall be authorized to adopt the necessary laws, regulations and administrative provisions in order to implement by 1 January 1984 at the latest the provisions laid down in the following paragraphs of Article 1:

- paragraph 11,
- paragraph 13, insofar as it relates to Article 28c (E) (3);
- paragraph 19, insofar as it relates to the third subparagraph of Article 21 (1) (a),
- paragraph 20, insofar as it relates to obligations in respect of the transactions referred to in the preceding indents.

Member States which, on 1 January 1993, apply measures equivalent to those mentioned above shall adopt the necessary measures to ensure that the principles laid down in Article 22 (6) and in current Community provisions on administrative cooperation in the area of indirect taxation are complied with as from 1 January 1993 without fail.

⁽¹⁾ OJ No L 192, 24. 7. 1985, p. 20. Directive as last amended by Directive 90/237/EEC (OJ No L 133, 24. 5. 1990, p. 91).

⁽²⁾ OJ No L 133, 4. 6. 1969, p. 6. Directive as last amended by Directive 91/680/EEC (OJ No L 376, 31. 12. 1991, p. 1).

3. By way of derogation from the second subparagraph of paragraph 1, the Federal Republic of Germany shall be authorized to adopt the necessary laws, regulations and administrative provisions in order to implement by 1 October 1993 at the latest the provisions laid down in Article 1 (10) with regard to Article 28 a (1a) (a).

4. Member States shall inform the Commission of the provisions which they adopt to apply this Directive.

5. Member States shall communicate the provisions of domestic law which they adopt in the field covered by this Directive to the Commission.

6. When Member States adopt these provisions, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their

official publication. The methods of making such a reference shall be laid down by the Member States.

Article 5

This Directive is addressed to the Member States.

Done at Brussels, 14 December 1992.

For the Council

The President

N. LAMONT

NOTICE

Commission's communication of 30 December 1992 regarding the forms to be used by contracting entities concerned by the entry into force of Directive 90/531/EEC will be published in Supplement to the *Official Journal of the European Communities* No S 252 A on 30 December 1992.

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