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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 2009/94

of 27 July 1994

fixing for the 1994/95 marketing year the amount of the aid for the cultivation of certain varieties of grape intended for drying

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 426/86 of 24 February 1986 on the common organization of the market in products processed from fruit and vegetables⁽¹⁾, as last amended by Commission Regulation (EC) No 549/94⁽²⁾, and in particular Article 6(6) thereof,

Whereas, pursuant to Article 6 of Regulation (EEC) No 426/86, new aid arrangements in respect of specialized areas for the cultivation of sultanas, currants and muscates took effect as from the 1990/91 marketing year; whereas these arrangements have gradually replaced the system of production aid provided for in Article 6a;

Whereas, pursuant to the second subparagraph of Article 6a(1) of the abovementioned Regulation, the Community aid per hectare should be set at the level laid down in this Regulation;

Whereas the third subparagraph of Article 6(1) of Regulation (EEC) No 426/86 provides for the possibility to differentiate the amount of aid on the basis of the varieties of grapes and on other factors which may affect yield; whereas it is appropriate to provide such a differentiation by a coefficient derived from the ratio of average yield by variety to total average yield; whereas in the case of sultanas provision should be made for further differentiation between areas affected by phylloxera or replanted within the last five years, and other areas;

Whereas, however, it is appropriate to provide that areas having a yield lower than a threshold differentiated for

the varieties concerned shall not be considered as specialized areas for the application of the aid arrangements; whereas, therefore, aid shall not be granted for the cultivation of such areas;

Whereas it is necessary to determine the aid to be granted to producers who replant their vineyards in order to combat phylloxera under the conditions laid down in Article 6(4) of Regulation (EEC) No 426/86;

Whereas verification of the areas used for growing these grapes has revealed no overrun of the maximum guaranteed area fixed in Article 4 of Commission Regulation (EEC) No 2911/90 of 9 October 1990 laying down detailed rules of application for aid for the production of certain varieties of grapes for drying⁽³⁾, as last amended by Regulation (EEC) No 1445/93⁽⁴⁾;

Whereas the Management Committee for Products Processed from Fruit and Vegetables has not delivered an opinion within the time-limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

1. For the 1994/95 marketing year, the per hectare aid for the cultivation of sultanas, currants and muscates intended for processing pursuant to Article 6 of Regulation (EEC) No 426/86 shall be ECU 2 306 per hectare of specialized area harvested.

⁽¹⁾ OJ No L 49, 27. 2. 1986, p. 1.

⁽²⁾ OJ No L 69, 12. 3. 1994, p. 5.

⁽³⁾ OJ No L 278, 10. 10. 1990, p. 35.

⁽⁴⁾ OJ No L 142, 12. 6. 1993, p. 27.

For each variety the amount of aid shall be adjusted by the coefficient listed in the Annex.

2. For the application of Article 6(6) of Regulation (EEC) No 426/86 areas having a yield per hectare less than :

- 1 300 kilograms of dried grapes for sultanas,
- 2 500 kilograms of dried grapes for other sultanas affected by phylloxera or replanted within the last five years,
- 1 500 kilograms of dried grapes for currants,
- 200 kilograms of dried grapes for muscatels,

shall not be considered as specialized areas. The aid shall not be paid for the cultivation of the abovementioned products on these areas.

3. Member States shall take all necessary measures for checking this minimum yield.

Article 2

Pursuant to Article 6(4) of Regulation (EEC) No 426/86, the per hectare aid to be granted to producers who replant their vineyards in order to combat phylloxera and who do not receive the aid provided for under the operational programme to combat that disease shall be ECU 3 244 per hectare.

The Member States concerned shall take the administrative provisions needed for the granting of this aid.

Article 1(2) shall not apply in such cases.

Article 3

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

It shall apply from 1 September 1994.

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

Done at Brussels, 27 July 1994.

For the Commission

René STEICHEN

Member of the Commission

ANNEX

Coefficients applicable for varieties of dried grapes

Variety	Coefficient
Sultanas affected by phylloxera	0,9684
Other	1,1441
Currants	1,1607
Muscatels	0,3059

COMMISSION REGULATION (EC) No 2010/94**of 4 August 1994****fixing the minimum levies on the importation of olive oil and levies on the importation of other olive oil sector products**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to Council Regulation (EEC) No 1620/77 of 18 July 1977 laying down detailed rules for the importation of olive oil from Lebanon ⁽¹⁾,

Having regard to the Treaty establishing the European Community,

Whereas by Regulation (EEC) No 3131/78 ⁽¹²⁾, as amended by the Act of Accession of Greece, the Commission decided to use the tendering procedure to fix levies on olive oil;Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats ⁽¹⁾, as last amended by Regulation (EC) No 3179/93 ⁽²⁾, and in particular Article 16 (2) thereof,Whereas Article 3 of Council Regulation (EEC) No 2751/78 of 23 November 1978 laying down general rules for fixing the import levy on olive oil by tender ⁽¹³⁾ specifies that the minimum levy rate shall be fixed for each of the products concerned on the basis of the situation on the world market and the Community market and of the levy rates indicated by tenderers;Having regard to Council Regulation (EEC) No 1514/76 of 24 June 1976 on imports of olive oil originating in Algeria ⁽³⁾, as last amended by Regulation (EEC) No 1900/92 ⁽⁴⁾, and in particular Article 5 thereof,

Whereas, in the collection of the levy, account should be taken of the provisions in the Agreements between the Community and certain third countries; whereas in particular the levy applicable for those countries must be fixed, taking as a basis for calculation the levy to be collected on imports from the other third countries;

Having regard to Council Regulation (EEC) No 1521/76 of 24 June 1976 on imports of olive oil originating in Morocco ⁽⁵⁾, as last amended by Regulation (EEC) No 1901/92 ⁽⁶⁾, and in particular Article 5 thereof,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 ⁽¹⁴⁾, no levies shall apply on imports of products originating in the overseas countries and territories;Having regard to Council Regulation (EEC) No 1508/76 of 24 June 1976 on imports of olive oil originating in Tunisia ⁽⁷⁾, as last amended by Regulation (EEC) No 413/86 ⁽⁸⁾, and in particular Article 5 thereof,

Whereas application of the rules recalled above to the levy rates indicated by tenderers on 1 and 2 August 1994 leads to the minimum levies being fixed as indicated in Annex I to this Regulation;

Having regard to Council Regulation (EEC) No 1180/77 of 17 May 1977 on imports into the Community of certain agricultural products originating in Turkey ⁽⁹⁾, as last amended by Regulation (EEC) No 1902/92 ⁽¹⁰⁾, and in particular Article 10 (2) thereof,

Whereas the import levy on olives falling within CN codes 0709 90 39 and 0711 20 90 and on products falling within CN codes 1522 00 31, 1522 00 39 and 2306 90 19 must be calculated from the minimum levy applicable on the olive oil contained in these products; whereas, however, the levy charged for olive oil may not be less than an amount equal to 8 % of the value of the

⁽¹⁾ OJ No 172, 30. 9. 1966, p. 3025/66.⁽²⁾ OJ No L 285, 20. 11. 1993, p. 9.⁽³⁾ OJ No L 169, 28. 6. 1976, p. 24.⁽⁴⁾ OJ No L 192, 11. 7. 1992, p. 1.⁽⁵⁾ OJ No L 169, 28. 6. 1976, p. 43.⁽⁶⁾ OJ No L 192, 11. 7. 1992, p. 2.⁽⁷⁾ OJ No L 169, 28. 6. 1976, p. 9.⁽⁸⁾ OJ No L 48, 26. 2. 1986, p. 1.⁽⁹⁾ OJ No L 142, 9. 6. 1977, p. 10.⁽¹⁰⁾ OJ No L 192, 11. 7. 1992, p. 3.⁽¹¹⁾ OJ No L 181, 21. 7. 1977, p. 4.⁽¹²⁾ OJ No L 370, 30. 12. 1978, p. 60.⁽¹³⁾ OJ No L 331, 28. 11. 1978, p. 6.⁽¹⁴⁾ OJ No L 263, 19. 9. 1991, p. 1.

imported product, such amount to be fixed at a standard rate ; whereas application of these provisions leads to the levies being fixed as indicated in Annex II to this Regulation,

Article 2

The levies applicable on imports of other olive oil sector products are fixed in Annex II.

HAS ADOPTED THIS REGULATION :

Article 1

The minimum levies on olive oil imports are fixed in Annex I.

Article 3

This Regulation shall enter into force on 5 August 1994.

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

Done at Brussels, 4 August 1994.

For the Commission

René STEICHEN

Member of the Commission

ANNEX I

Minimum import levies on olive oil ⁽¹⁾

(ECU/100 kg)

CN code	Non-member countries
1509 10 10	79,00 ⁽²⁾
1509 10 90	79,00 ⁽²⁾
1509 90 00	92,00 ⁽²⁾
1510 00 10	77,00 ⁽²⁾
1510 00 90	122,00 ⁽⁴⁾

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

⁽²⁾ For imports of oil falling within this CN code and produced entirely in one of the countries listed below and transported directly from any of those countries to the Community, the levy to be collected is reduced by :

(a) Lebanon : ECU 0,60 per 100 kg ;

(b) Tunisia : ECU 12,69 per 100 kg provided that the operator furnishes proof of having paid the export tax applied by that country ; however, the repayment may not exceed the amount of the tax in force ;

(c) Turkey : ECU 22,36 per 100 kg provided that the operator furnishes proof of having paid the export tax applied by that country ; however, the repayment may not exceed the amount of the tax in force ;

(d) Algeria and Morocco : ECU 24,78 per 100 kg provided that the operator furnishes proof of having paid the export tax applied by that country ; however, the repayment may not exceed the amount of the tax in force.

⁽³⁾ For imports of oil falling within this CN code :

(a) produced entirely in Algeria, Morocco or Tunisia and transported directly from any of those countries to the Community, the levy to be collected is reduced by ECU 3,86 per 100 kg ;

(b) produced entirely in Turkey and transported directly from that country to the Community, the levy to be collected is reduced by ECU 3,09 per 100 kg.

⁽⁴⁾ For imports of oil falling within this CN code :

(a) produced entirely in Algeria, Morocco or Tunisia and transported directly from any of those countries to the Community, the levy to be collected is reduced by ECU 7,25 per 100 kg ;

(b) produced entirely in Turkey and transported directly from that country to the Community, the levy to be collected is reduced by ECU 5,80 per 100 kg.

ANNEX II

Import levies on other olive oil sector products ⁽¹⁾

(ECU/100 kg)

CN code	Non-member countries
0709 90 39	17,38
0711 20 90	17,38
1522 00 31	39,50
1522 00 39	63,20
2306 90 19	6,16

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

COMMISSION REGULATION (EC) No 2011/94**of 4 August 1994****amending Regulation (EEC) No 1627/89 on the buying-in of beef by invitation to tender**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European 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 (EC) No 1884/94⁽²⁾, and in particular Article 6 (7) thereof,

Whereas Commission Regulation (EEC) No 1627/89 of 9 June 1989 on the buying-in of beef by invitation to tender⁽³⁾, as last amended by Regulation (EC) No 1763/94⁽⁴⁾, buying-in by invitation to tender in certain Member States or regions of a Member State for certain quality groups;

Whereas the application of Article 6 (2), (3) and (4) of Regulation (EEC) No 805/68 and the need to limit intervention to the buying-in of the quantities necessary to ensure reasonable support for the market result, on the basis of the prices of which the Commission is aware, in

an amendment, in accordance with the Annex hereto, to the list of Member States or regions of a Member State where buying-in is open by invitation to tender, and the list of the quality groups which may be bought in;

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

The Annex to Regulation (EEC) No 1627/89 is hereby replaced by the Annex hereto.

Article 2

This Regulation shall enter into force on 8 August 1994.

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

Done at Brussels, 4 August 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽²⁾ OJ No L 197, 30. 7. 1994, p. 27.

⁽³⁾ OJ No L 159, 10. 6. 1989, p. 36.

⁽⁴⁾ OJ No L 183, 19. 7. 1994, p. 28.

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

Estados miembros o regiones de Estados miembros y grupos de calidades previstos en el apartado
1 del artículo 1

Medlemsstater eller regioner og kvalitetsgrupper, jf. artikel 1, stk. 1

Mitgliedstaaten oder Gebiete eines Mitgliedstaats sowie die in Artikel 1 Absatz 1 genannten
Qualitätsgruppen

Κράτη μέλη ή περιοχές κρατών μελών και ομάδες ποιότητας που αναφέρονται στο άρθρο 1
παράγραφος 1

Member States or regions of a Member State and quality groups referred to in Article 1 (1)

États membres ou régions d'États membres et groupes de qualités visés à l'article 1^{er}
paragraphe 1

Stati membri o regioni di Stati membri e gruppi di qualità di cui all'articolo 1, paragrafo 1

In artikel 1, lid 1 bedoelde Lid-Staten of gebieden van een Lid-Staat en kwaliteitsgroepen

Estados-membros ou regiões de Estados-membros e grupos de qualidades referidos no n.º 1 do
artigo 1.º

Estados miembros o regiones de Estados miembros	Categoría A			Categoría C		
Medlemsstat eller region	Kategori A			Kategori C		
Mitgliedstaaten oder Gebiete eines Mitgliedstaats	Kategorie A			Kategorie C		
Κράτος μέλος ή περιοχές κράτους μέλους	Κατηγορία Α			Κατηγορία Γ		
Member States or regions of a Member State	Category A			Category C		
États membres ou régions d'États membres	Catégorie A			Catégorie C		
Stati membri o regioni di Stati membri	Categoria A			Categoria C		
Lid-Staat of gebied van een Lid-Staat	Categorie A			Categorie C		
Estados-membros ou regiões de Estados-membros	Categoria A			Categoria C		
Great Britain	U	R	O	U	R	O
					x	

COMMISSION REGULATION (EC) No 2012/94

of 4 August 1994

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 Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals ⁽¹⁾, as last amended by Regulation (EC) No 1866/94 ⁽²⁾, and in particular Articles 10 (5) and 11 (3) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as amended by Regulation (EC) No 3528/93 ⁽⁴⁾,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EC) No 1937/94 ⁽⁵⁾ and subsequent amending Regulations;

Whereas, in order to make it possible for the levy arrangements to function normally, the representative market

rate established during the reference period from 3 August 1994, as regards floating currencies, should be used to calculate the levies;

Whereas it follows from applying the detailed rules contained in Regulation (EC) No 1937/94 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 (1) (a), (b) and (c) of Regulation (EEC) No 1766/92 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 August 1994.

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

Done at Brussels, 4 August 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 197, 30. 7. 1994, p. 1.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁵⁾ OJ No L 198, 30. 7. 1994, p. 36.

ANNEX

to the Commission Regulation of 4 August 1994 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)

CN code	Third countries (*)
0709 90 60	113,26 ⁽²⁾ ⁽³⁾
0712 90 19	113,26 ⁽²⁾ ⁽³⁾
1001 10 00	48,22 ⁽¹⁾ ⁽³⁾ ⁽¹¹⁾
1001 90 91	73,81
1001 90 99	73,81 ⁽²⁾ ⁽¹¹⁾
1002 00 00	103,03 ⁽⁴⁾
1003 00 10	104,21
1003 00 90	104,21 ⁽²⁾
1004 00 00	93,84
1005 10 90	113,26 ⁽²⁾ ⁽³⁾
1005 90 00	113,26 ⁽²⁾ ⁽³⁾
1007 00 90	114,34 ⁽⁴⁾
1008 10 00	31,01 ⁽²⁾
1008 20 00	34,08 ⁽⁴⁾ ⁽²⁾
1008 30 00	0 ⁽²⁾
1008 90 10	(7)
1008 90 90	0
1101 00 00	140,89 ⁽²⁾
1102 10 00	182,31
1103 11 10	110,88
1103 11 90	162,34
1107 10 11	142,26
1107 10 19	109,05
1107 10 91	196,37 ⁽¹⁰⁾
1107 10 99	149,48 ⁽²⁾
1107 20 00	172,41 ⁽¹⁰⁾

(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 (OJ No L 142, 9. 6. 1977, p. 10), as last amended by Regulation (EEC) No 1902/92 (OJ No L 192, 11. 7. 1992, p. 3), and Commission Regulation (EEC) No 2622/71 (OJ No L 271, 10. 12. 1971, p. 22), as amended by Regulation (EEC) No 560/91 (OJ No L 62, 8. 3. 1991, p. 26).

(7) The levy applicable to rye shall be charged on imports of the product falling within CN code 1008 90 10 (triticale).

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

(9) Products falling within this code, imported from Poland or Hungary under the Agreements concluded between those countries and the Community and under the Interim Agreement between the Czech Republic, the Slovak Republic, Bulgaria and Romania and the Community and in respect of which EUR.1 certificates issued in accordance with Regulation (EC) No 121/94 or (EC) No 335/94 have been presented, are subject to the levies set out in the Annex to that Regulation.

(10) In accordance with Council Regulation (EEC) No 1180/77 this levy is reduced by ECU 5,44 per tonne for products originating in Turkey.

(11) The levy for the products falling within this code in accordance with Regulation (EC) No 774/94 is restricted under the conditions of this Regulation.

COMMISSION REGULATION (EC) No 2013/94

of 4 August 1994

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 Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals ⁽¹⁾, as last amended by Regulation (EC) No 1866/94 ⁽²⁾, and in particular Article 12 (4) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as amended by Regulation (EC) No 3528/93 ⁽⁴⁾,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Commission Regulation (EC) No 1938/94 ⁽⁵⁾ and subsequent amending Regulations;

Whereas, in order to make it possible for the levy arrangements to function normally, the representative market rate established during the reference period from 3

August 1994, as regards floating currencies, should be used to calculate the levies;

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 to be added to the levies fixed in advance for the import in respect of the products listed in Article 1 (1) (a), (b) and (c) of Regulation (EEC) No 1766/92 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 August 1994.

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

Done at Brussels, 4 August 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 197, 30. 7. 1994, p. 1.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁵⁾ OJ No L 198, 30. 7. 1994, p. 39.

ANNEX

to the Commission Regulation of 4 August 1994 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour*(ECU/tonne)*

CN code	Current 8	1st period 9	2nd period 10	3rd period 11
0709 90 60	0	0	0	0
0712 90 19	0	0	0	0
1001 10 00	0	0	3,75	3,75
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 00	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	0	0	0
1008 30 00	0	0	0	0
1008 90 90	0	0	0	0
1101 00 00	0	0	0	0
1102 10 00	0	0	0	0
1103 11 10	0	0	0	0
1103 11 90	0	0	0	0

B. Malt*(ECU/tonne)*

CN code	Current 8	1st period 9	2nd period 10	3rd period 11	4th period 12
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 REGULATION (EC) No 2014/94**of 4 August 1994****fixing the import levies on white sugar and raw sugar**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European 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 (EC) No 133/94 ⁽²⁾, and in particular Article 16 (8) thereof,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as amended by Regulation (EC) No 3528/93 ⁽⁴⁾, and in particular Article 5 thereof,

Whereas the import levies on white sugar and raw sugar were fixed by Commission Regulation (EC) No 1957/94 ⁽⁵⁾, as amended by Regulation (EC) No 2003/94 ⁽⁶⁾;

Whereas it follows from applying the detailed rules contained in Commission Regulation (EC) No 1957/94 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, in order to make it possible for the levy arrangements to function normally, the representative market rate established during the reference period from 3 August 1994, as regards floating currencies, should be used to calculate the levies,

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 5 August 1994.

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

Done at Brussels, 4 August 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 22, 27. 1. 1994, p. 7.

⁽³⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁴⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁵⁾ OJ No L 198, 30. 7. 1994, p. 88.

⁽⁶⁾ OJ No L 201, 4. 8. 1994, p. 15.

ANNEX

to the Commission Regulation of 4 August 1994 fixing the import levies on white sugar and raw sugar

(ECU/100 kg)

CN code	Levy ⁽²⁾
1701 11 10	33,70 ⁽¹⁾
1701 11 90	33,70 ⁽¹⁾
1701 12 10	33,70 ⁽¹⁾
1701 12 90	33,70 ⁽¹⁾
1701 91 00	40,63
1701 99 10	40,63
1701 99 90	40,63 ⁽²⁾

⁽¹⁾ The levy applicable is calculated in accordance with the provisions of Article 2 or 3 of Commission Regulation (EEC) No 837/68 (OJ No L 151, 30. 6. 1968, p. 42), as last amended by Regulation (EEC) No 1428/78 (OJ No L 171, 28. 6. 1978, p. 34).

⁽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.

COMMISSION REGULATION (EC) No 2015/94

of 4 August 1994

fixing the export refunds 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 Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EC) No 1866/94⁽²⁾, and in particular the third subparagraph of Article 13 (2) thereof,

Whereas Article 13 of Regulation (EEC) No 1766/92 provides that the difference between quotations or prices on the world market for the products listed in Article 1 of that Regulation and prices for those products in the Community may be covered by an export refund;

Whereas the refunds must be fixed taking into account the factors referred to in Article 2 of Commission Regulation (EEC) No 1533/93 of 22 June 1993 laying down certain detailed rules under Council Regulation (EEC) No 1766/92 on the granting of export refunds on cereals and the measures to be taken in the event of disturbance on the market for cereals⁽³⁾, amended by Regulation (EC) No 120/94⁽⁴⁾;

Whereas export possibilities exist for a quantity of 300 000 tonnes of hard wheat meal to certain destinations; whereas the procedure laid down in Article 9 (4) of Commission Regulation (EEC) No 891/89⁽⁵⁾, as last amended by Regulation (EC) No 3579/93⁽⁶⁾, should be used; whereas account should be taken of this when the refunds are fixed;

Whereas, as far as wheat and rye flour, groats and meal are concerned, when the refund on these products is being calculated, account must be taken of the quantities of cereals required for their manufacture; whereas these quantities were fixed in Regulation (EEC) No 1533/93;

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the refund for certain products according to destination;

Whereas the refund must be fixed once a month; whereas it may be altered in the intervening period;

Whereas the representative market rates defined in Article 1 of Council Regulation (EEC) No 3813/92⁽⁷⁾, as amended by Regulation (EC) No 3528/93⁽⁸⁾, are used to convert amounts expressed in third country currencies and are used as the basis for determining the agricultural conversion rates of the Member States' currencies; whereas detailed rules on the application and determination of these conversions were set by Commission Regulation (EEC) No 1068/93⁽⁹⁾, as amended by Regulation (EC) No 547/94⁽¹⁰⁾;

Whereas it follows from applying the detailed rules set out above to the present situation on the market in cereals, and in particular to quotations or prices for these products within the Community and on the world market, that the refunds should be as set out in the Annex hereto;

Whereas Council Regulation (EEC) No 990/93⁽¹¹⁾ prohibits trade between the European Community and the Federal Republic of Yugoslavia (Serbia and Montenegro); whereas this prohibition does not apply in certain situations as comprehensively listed in Articles 2, 4, 5 and 7 thereof; whereas account should be taken of this fact when fixing the refunds;

Whereas the Management Committee for Cereals has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

The export refunds on the products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 1766/92, excluding malt, exported in the natural state, shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 August 1994.

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 197, 30. 7. 1994, p. 1.

⁽³⁾ OJ No L 151, 23. 6. 1993, p. 15.

⁽⁴⁾ OJ No L 21, 26. 1. 1994, p. 1.

⁽⁵⁾ OJ No L 94, 7. 4. 1989, p. 13.

⁽⁶⁾ OJ No L 326, 28. 12. 1993, p. 15.

⁽⁷⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁸⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁹⁾ OJ No L 108, 1. 5. 1993, p. 106.

⁽¹⁰⁾ OJ No L 69, 12. 3. 1994, p. 1.

⁽¹¹⁾ OJ No L 102, 28. 4. 1993, p. 14.

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

Done at Brussels, 4 August 1994.

For the Commission

René STEICHEN

Member of the Commission

ANNEX

to the Commission Regulation of 4 August 1994 fixing the export refunds on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)			(ECU/tonne)		
Product code	Destination (1)	Amount of refund (2)	Product code	Destination (1)	Amount of refund (2)
0709 90 60 000	—	—	1007 00 90 000	—	—
0712 90 19 000	—	—	1008 20 00 000	—	—
1001 10 00 200	—	—	1101 00 00 100	01	63,00
1001 10 00 400	04	10,00	1101 00 00 130	01	59,00
	02	5,00	1101 00 00 150	01	55,00
1001 90 91 000	—	—	1101 00 00 170	01	51,00
1001 90 99 000	03	35,00	1101 00 00 180	01	47,00
	02	15,00	1101 00 00 190	—	—
1002 00 00 000	03	35,00	1101 00 00 900	—	—
	02	15,00	1102 10 00 500	01	63,00
1003 00 10 000	—	—	1102 10 00 700	—	—
1003 00 90 000	03	55,00	1102 10 00 900	—	—
	02	15,00	1003 11 10 200	04	25,00 (3) (4)
1004 00 00 200	—	—		02	15,00 (3) (5)
1004 00 00 400	—	—	1103 11 10 400	01	0 (3)
1005 10 90 000	—	—	1103 11 10 900	—	—
1005 90 00 000	03	50,00	1103 11 90 200	01	10,00 (3)
	02	0	1103 11 90 800	—	—

(1) The destinations are identified as follows:

- 01 All third countries,
- 02 Other third countries,
- 03 Switzerland, Austria, Liechtenstein, Ceuta and Melilla,
- 04 Algeria.

(2) Refunds on exports to the Federal Republic of Yugoslavia (Serbia and Montenegro) may be granted only where the conditions laid down in Regulation (EEC) No 990/93 are observed.

(3) No refund is granted when this product contains compressed meal.

(4) Refund fixed under the procedure laid down in Article 9 (4) of amended Regulation (EEC) No 891/89, in respect of a quantity of 250 000 tonnes of hard wheat meal destined for Algeria.

(5) Refund fixed under the procedure laid down in Article 9 (4) of amended Regulation (EEC) No 891/89, in respect of a quantity of 50 000 tonnes of hard wheat meal destined for other third countries.

NB: The zones are those defined in Commission Regulation (EEC) No 2145/92 (OJ No L 214, 30. 7. 1992, p. 20).

COMMISSION REGULATION (EC) No 2016/94

of 4 August 1994

fixing the corrective amount applicable to the refund on cereals

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EC) No 1866/94⁽²⁾, and in particular Article 13 (4) thereof,

Whereas Article 13 (4) of Regulation (EEC) No 1766/92 provides that the export refund applicable to cereals on the day on which application for an export licence is made, adjusted for the threshold price in force during the month of exportation, must be applied on request to exports to be effected during the period of validity of the export licence; whereas, in this case, a corrective amount may be applied to the refund;

Whereas Commission Regulation (EEC) No 1533/93 of 22 June 1993 laying down certain detailed rules under Council Regulation (EEC) No 1766/92 on the granting of export refunds on cereals and the cereals and the measures to be taken in the event of disturbance on the market for cereals⁽³⁾, as amended by Regulation (EC) No 120/94⁽⁴⁾, allows for the fixing of a corrective amount for the products listed in Article 1 (1) (c) of Regulation (EEC) No 1766/92; whereas that corrective amount must be calculated taking account of the factors referred to in Article 2 of Regulation (EEC) No 1533/93;

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the corrective amount according to destination;

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

Done at Brussels, 4 August 1994.

Whereas the corrective amount must be fixed at the same time as the refund and according to the same procedure; whereas it may be altered in the period between fixings;

Whereas the representative market rates defined in Article 1 of Council Regulation (EEC) No 3813/92⁽⁵⁾, as amended by Regulation (EC) No 3528/93⁽⁶⁾, are used to convert amounts expressed in third country currencies and are used as the basis for determining the agricultural conversion rates of the Member States' currencies; whereas detailed rules on the application and determination of these conversions were set by Commission Regulation (EEC) No 1068/93⁽⁷⁾, as amended by Regulation (EC) No 547/94⁽⁸⁾;

Whereas it follows from applying the provisions set out above that the corrective amount must be as set out in the Annex hereto;

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 corrective amount referred to in Article 1 (1) (a), (b) and (c) of Regulation (EEC) No 1766/92 which is applicable to export refunds fixed in advance in respect of cereals shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 5 August 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽²⁾ OJ No L 197, 30. 7. 1994, p. 1.

⁽³⁾ OJ No L 151, 23. 6. 1993, p. 15.

⁽⁴⁾ OJ No L 21, 26. 1. 1994, p. 1.

⁽⁵⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽⁶⁾ OJ No L 320, 22. 12. 1993, p. 32.

⁽⁷⁾ OJ No L 108, 1. 5. 1993, p. 106.

⁽⁸⁾ OJ No L 69, 12. 3. 1994, p. 1.

ANNEX

to the Commission Regulation of 4 August 1994 fixing the corrective amount applicable to the refund on cereals

(ECU/tonne)

Product code	Destination (1)	Current	1st period	2nd period	3rd period	4th period	5th period	6th period
		8	9	10	11	12	1	2
0709 90 60 000	—	—	—	—	—	—	—	—
0712 90 19 000	—	—	—	—	—	—	—	—
1001 10 00 200	—	—	—	—	—	—	—	—
1001 10 00 400	01	0	0	0	0	—	—	—
1001 90 91 000	—	—	—	—	—	—	—	—
1001 90 99 000	01	0	0	0	0	0	—	—
1002 00 00 000	01	0	0	0	0	0	—	—
1003 00 10 000	—	—	—	—	—	—	—	—
1003 00 90 000	01	0	0	0	0	0	—	—
1004 00 00 200	—	—	—	—	—	—	—	—
1004 00 00 400	—	—	—	—	—	—	—	—
1005 10 90 000	—	—	—	—	—	—	—	—
1005 90 00 000	01	0	0	— 30,00	— 30,00	—	—	—
1007 00 90 000	—	—	—	—	—	—	—	—
1008 20 00 000	—	—	—	—	—	—	—	—
1101 00 00 100	01	0	0	0	0	0	—	—
1101 00 00 130	01	0	0	0	0	0	—	—
1101 00 00 150	01	0	0	0	0	0	—	—
1101 00 00 170	01	0	0	0	0	0	—	—
1101 00 00 180	01	0	0	0	0	0	—	—
1101 00 00 190	—	—	—	—	—	—	—	—
1101 00 00 900	—	—	—	—	—	—	—	—
1102 10 00 500	01	0	0	0	0	0	—	—
1102 10 00 700	—	—	—	—	—	—	—	—
1102 10 00 900	—	—	—	—	—	—	—	—
1103 11 10 200	03	0	0	0	— 25,00	— 25,00	—	—
	02	0	0	0	0	0	—	—
1103 11 10 400	01	0	0	0	0	0	—	—
1103 11 10 900	—	—	—	—	—	—	—	—
1103 11 90 200	01	0	0	0	0	0	—	—
1103 11 90 800	—	—	—	—	—	—	—	—

(1) The destinations are identified as follows:

- 01 all third countries,
- 02 other third countries,
- 03 Algeria.

NB: The zones are those defined in Commission Regulation (EEC) No 2145/92 (OJ No L 214, 30. 7. 1992, p. 20).

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 21 February 1994

concerning the conclusion of an Agreement in the form of an exchange of letters between the European Community and the Republic of Poland amending Annex IVb to the Interim Agreement between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Poland, of the other part, and to the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part

(94/500/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas Annex IVb to the Interim Agreement and to the Europe Agreement concluded with Poland is to be amended at the Polish authorities' request by means of an Agreement in the form of an exchange of letters,

HAS DECIDED AS FOLLOWS:

Article 1

The Agreement in the form of an exchange of letters between the European Community and the Republic of Poland amending Annex IVb to the Interim Agreement between the European Coal and Steel Community and the European Economic Community, of the one part, and

the Republic of Poland, of the other part, and to the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part, is hereby approved on behalf of the European Community.

The text of the Agreement and a declaration by the Community concerning it are attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the person empowered to sign the Agreement in order to bind the Community.

Done at Brussels, 21 February 1994.

For the Council

The President

Th. PANGALOS

AGREEMENT

in the form of an exchange of letters between the European Community and the Republic of Poland amending Annex IVb to the Interim Agreement between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Poland, of the other part, and to the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part

A. Letter from the Community

Brussels, 11 March 1994

Sir,

The European Community and the Republic of Poland have agreed that points 2 and 3 of Annex IVb to the Interim Agreement and to the Europe Agreement should be amended as follows :

2. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 25 000 cars opened on 1 January 1994 :

8703 21 10
8703 22 19
8703 23 19
8703 24 10
8703 31 10
8703 32 19
8703 33 19
8703 90 90.

3. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 8 500 cars opened on 1 January 1994, increasing at a rate of 1 750 vehicles per year starting from 1 January 1995 :

ex 8703 21 10 (*)
ex 8703 22 19 (*)
ex 8703 23 19 (*)
ex 8703 24 10 (*)
ex 8703 31 10 (*)
ex 8703 32 19 (*)
ex 8703 33 19 (*)
ex 8703 90 90 (*)

(*) Fitted with catalytic equipment.

- 3a. If the annual preferential tariff quota referred to in point 3 is exhausted within the year for which it is relevant, the products listed in the said point 3 may benefit from the annual preferential tariff quota referred to in point 2 for the same year.
- 3b. Import papers for the vehicles referred to in point 2 shall be issued in such a way that vehicles which would qualify for both the point 2 and the point 3 quota receive identical treatment.
- 3c. It is confirmed that diesel vehicles will qualify for the same treatment as the other vehicles referred to under the quotas in points 2 and 3.

This Agreement in the form of an exchange of letters shall be approved by the Contracting Parties in accordance with their respective procedures. It will enter into force on the date on which Poland notifies completion of all the necessary domestic procedures. The amendments for which it provides will be applicable from 1 January 1994. They may if necessary be applied provisionally from that date, pending the entry into force of this Agreement.

I should be obliged if you would confirm that the Republic of Poland is in agreement with the above.

Please accept, Sir, the assurance of my highest consideration.

*On behalf
of the European Union*

A handwritten signature in black ink, appearing to read 'Henry Kinnock', with a large, stylized flourish at the bottom.

B. Letter from the Republic of Poland

Brussels, 11 March 1994

Sir,

I have the honour to acknowledge receipt of your letter of today's date, which reads as follows :

The European Community and the Republic of Poland have agreed that points 2 and 3 of Annex IVb to the Interim Agreement and to the Europe Agreement should be amended as follows :

- "2. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 25 000 cars opened on 1 January 1994 :

8703 21 10
8703 22 19
8703 23 19
8703 24 10
8703 31 10
8703 32 19
8703 33 19
8703 90 90.

3. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 8 500 cars opened on 1 January 1994, increasing at a rate of 1 750 vehicles per year starting from 1 January 1995 :

ex 8703 21 10 (*)
ex 8703 22 19 (*)
ex 8703 23 19 (*)
ex 8703 24 10 (*)
ex 8703 31 10 (*)
ex 8703 32 19 (*)
ex 8703 33 19 (*)
ex 8703 90 90 (*)

(*) Fitted with catalytic equipment.

- 3a. If the annual preferential tariff quota referred to in point 3 is exhausted within the year for which it is relevant, the products listed in the said point 3 may benefit from the annual preferential tariff quota referred to in point 2 for the same year.
- 3b. Import papers for the vehicles referred to in point 2 shall be issued in such a way that vehicles which would qualify for both the point 2 and the point 3 quota receive identical treatment.
- 3c. It is confirmed that diesel vehicles will qualify for the same treatment as the other vehicles referred to under the quotas in points 2 and 3."

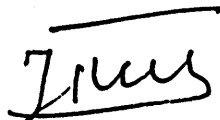
This Agreement in the form of an exchange of letters shall be approved by the Contracting Parties in accordance with their respective procedures. It will enter into force on the date on which Poland notifies completion of all the necessary domestic procedures. The amendments for which it provides will be applicable from 1 January 1994. They may if necessary be applied provisionally from that date, pending the entry into force of this Agreement.

I should be obliged if you would confirm that the Republic of Poland is in agreement with the above.'

I have the honour to confirm that the Republic of Poland is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

For the Republic of Poland



Declaration by the Community

The Community confirms that it cannot undertake to ensure that all the vehicles it exports under the quotas referred to in the Agreement in the form of an exchange of letters will comply with Community anti-pollution standards in force for the year in question unless and until Poland applies similar rules for the vehicles' first entry into service.

Information concerning the Agreement in the form of an exchange of letters between the European Community and the Republic of Poland amending Annex IVb to the Interim Agreement between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Poland, of the other part, and to the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part

The Agreement in the form of an exchange of letters amending points 2 and 3 of Annex IVb (tariff quotas for imports of motor cars from Poland) to the Interim Agreement and to the EC-Poland Europe Agreement was signed on 11 March 1994.

In accordance with the above exchange of letters, the above Agreement entered into force on 17 June 1994, date on which the Polish side indicated that all its internal procedures had been completed.

COUNCIL DECISION

of 27 July 1994

authorizing the Kingdom of Spain to apply a measure derogating from Articles 2 (1) and 17 of the sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(94/501/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to the sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax (VAT): uniform basis of assessment⁽¹⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive, in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter dated 3 March 1994 and received by the Commission on 11 April 1994, the Kingdom of Spain requested authorization to introduce a measure for derogation from Article 17 of Directive 77/388/EEC;

Whereas the other Member States were informed on 26 April 1994 of the request made by the Kingdom of Spain;

Whereas implementation of the transitional VAT arrangements leads to VAT being charged on certain works on movable tangible property and certain services relating to the transport of goods and ancillary transport activities at the place where these services are supplied, irrespective of the place where the taxable person to whom these services are supplied is able to exercise his rights of deduction; whereas this results in growing use of the refund procedures provided for by Directives 79/1072/EEC⁽²⁾ and 86/560/EEC⁽³⁾;

Whereas the increasing use of the refund procedures provided for by Directives 79/1072/EEC and

86/560/EEC may impede the development of intra-Community trade in certain services;

Whereas the measure for derogation in question aims to introduce a simplification consisting in the exemption of certain services supplied to taxable persons not established in the territory of the country but identified in the Community, for which these taxable persons would in any event be entitled to a refund;

Whereas certain requirements should be imposed on taxable persons with a view to preventing tax evasion or avoidance;

Whereas it is desirable for this derogation to be limited to the time necessary to enable the Council, acting on a proposal from the Commission, to adopt a definitive solution;

Whereas the measure for derogation in question has no effect on the European Communities' own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 2 (1) of Directive 77/388/EEC, the Kingdom of Spain is hereby authorized to exempt the supply of services referred to in Article 2 rendered to taxable persons identified in accordance with Article 22 (1) (c), (d) and (e) of Directive 77/388/EEC and in a Member State other than Spain who would have qualified in accordance with Directives 79/1072/EEC and 86/560/EEC for a refund of the tax which would have been due had these services been taxed.

Article 2

In the circumstances provided for in Article 1, the Kingdom of Spain is authorized to exempt:

1. the supply of services referred to in the third and fourth indents of Article 9 (2) (c) of Directive 77/388/EEC but excluding the supply of services exempted in accordance with Articles 14, 15 and 16 of Directive 77/388/EEC;

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 94/5/EC (OJ No L 60, 3. 3. 1994, p. 16).

⁽²⁾ OJ No L 331, 27. 12. 1979, p. 11.

⁽³⁾ OJ No L 326, 21. 11. 1986, p. 40.

2. the transport services located in the territory of the country in accordance with Article 9 (2) (b) of Directive 77/388/EEC, directly linked to the intra-Community transport of goods as defined in Article 28b (C) (1) of Directive 77/388/EEC;
3. ancillary transport activities within the meaning of the second indent of Article 9 (2) (c) of Directive 77/388/EEC effected within the territory of the country related to the transport services covered by paragraph 2.

Article 3

By way of derogation from Article 17 of Directive 77/388/EEC, the services referred to in Article 2 and supplied with exemption from tax in the circumstances laid down in Article 1 shall be eligible for deduction of input tax.

Article 4

To apply the exemption provided for in Article 1, the supplier of the services shall in particular:

1. in the case of the supplies of services referred to in Article 2 (1):
 - be in possession of a certificate establishing that the person to whom the services have been supplied is a taxable person and issued, as appropriate, in the form laid down by Directive 79/1072/EEC or 86/560/EEC,
 - mention, on his invoice, the grounds for exemption and the identification number by which the customer is identified in accordance with Article 22 (1) (c), (d) and (e) of Directive 77/388/EEC, and under which the service has been rendered to him;
2. in the case of supplies of services referred to in Article 2 (2):
 - satisfy the requirements referred to in the second indent of point 1 and be in possession of a declara-

tion in which the person to whom the services have been supplied acknowledges that he fulfils the conditions referred to in Article 1,

- provide proof that the transport services are directly linked to an intra-Community transport within the meaning of Article 28b (C) (1) of Directive 77/388/EEC;
3. in the case of supplies of services referred to in Article 2 (3):
 - satisfy the requirements referred to in the second indent of point 1 and be in possession of a declaration in which the person to whom the services have been supplied acknowledges that he fulfils the conditions referred to in Article 1,
 - provide proof that the ancillary transport activities are directly linked to the transport services which are referred to in Article 2 (2).

Article 5

The Council, acting unanimously on a proposal that the Commission will make as soon as feasible, shall adopt, after consultation of the European Parliament, before 31 December 1994, a modification to Directive 77/388/EEC which covers the services mentioned in this Decision.

The derogations provided for in this Decision shall cease to have effect on the date which the Council determines when it adopts the modification to Directive 77/388/EEC but not later than 31 December 1994.

Article 6

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 27 July 1994.

For the Council

The President

Th. WAIGEL

COMMISSION

COMMISSION DECISION

of 27 July 1994

on the eligibility of expenditure to be incurred by Belgium, Denmark, Germany, Greece, Spain, France, Ireland, the Netherlands and the United Kingdom on the implementation of pilot projects involving the use of continuous position monitoring systems for fishing vessels

(Only the Spanish, Danish, German, Greek, English, French and Dutch texts are authentic)

(94/502/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 89/631/EEC of 27 November 1989 on a Community financial contribution towards expenditure incurred by Member States for the purpose of ensuring compliance with the Community system for the conservation and management of fishery resources⁽¹⁾, as last amended by Decision 94/207/EC⁽²⁾, and in particular Article 2b thereof,

Whereas, in accordance with Decision 89/631/EEC, the Commission has received applications for Community financial contributions from Belgium, Denmark, Germany, Greece, Spain, France, Ireland, the Netherlands and the United Kingdom towards expenditure to be incurred during 1994 and 1995;

Whereas the applications refer to expenditure on the implementation of pilot projects involving the use of continuous position monitoring systems for fishing vessels;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Management Committee for Fisheries and Aquaculture,

HAS ADOPTED THIS DECISION:

Article 1

The expenditure for 1994 and 1995 shown in the Annex, corresponding to an amount of ECU 6 467 333, and ECU

2 085 126 respectively, is eligible for a Community financial contribution of 100 %.

Article 2

Any payment made by the Community shall be conditional on the Commission receiving all the information referred to in point 2 of Annex A to Decision 89/631/EEC.

Article 3

This Decision is addressed to the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Kingdom of the Netherlands and the United Kingdom.

Done at Brussels, 27 July 1994.

For the Commission

Yannis PALEOKRASSAS

Member of the Commission

⁽¹⁾ OJ No L 364, 14. 12. 1989, p. 64.

⁽²⁾ OJ No L 101, 20. 4. 1994, p. 9.

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

Estado miembro Medlemsstat Mitgliedstaat Κράτος μέλος Member State État membre Stato membro Lid-Staat Estado-membro	Gastos en moneda nacional Udgifter i national valuta Ausgaben in nationaler Währung Σύνολο σε εθνικό νόμισμα Expenditure national currency Dépenses monnaie nationale Spese moneta nazionale Uitgaven nationale valuta Despesas em moeda nacional	Gastos Udgifter Ausgaben Δαπάνη Expenditure Dépenses Spese Uitgaven Despesas (ECU)	Contribución de la Comunidad Fællesskabets finansielle bidrag Gemeinschaftsbeitrag Κοινοτική συμμετοχή Community contribution Contribution communautaire Contributo della Comunità Bijdrage van de Gemeenschap Contribuição da Comunidade (100 % — ECU)
1994			
Belgique/België	9 000 000 FB	226 559	226 559
Danmark	6 000 000 Dkr	793 693	793 693
Deutschland	598 000 DM	309 845	309 845
Ελλάδα	—	500 000	500 000
España	425 000 000 Pta	2 674 268	2 674 268
France	4 713 455 FF	714 788	714 788
Ireland	350 000 £ IRL	442 142	442 142
Italia	p.m.		
Luxembourg	p.m.		
Nederland	700 000 Fl	323 475	323 475
Portugal	p.m.		
United Kingdom	375 000 £	482 563	482 563
Total / I alt / Σύνολο / Totale / Totaal		6 467 333	6 467 333
1995			
Belgique/België	2 423 221 FB	61 000	61 000
Danmark	850 000 Dkr	112 440	112 440
Deutschland	107 000 DM	55 440	55 440
Ελλάδα	—	350 000	350 000
España	52 000 000 Pta	327 205	327 205
France	1 028 192 FF	155 924	155 924
Ireland	245 000 £ IRL	309 500	309 500
Italia	p.m.		
Luxembourg	p.m.		
Nederland	500 000 Fl	231 054	231 054
Portugal	p.m.		
United Kingdom	375 000 £	482 563	482 563
Total / I alt / Σύνολο / Totale / Totaal		2 085 126	2 085 126