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I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 792/2002

of 7 May 2002

amending temporarily Regulation (EEC) No 218/92 on administrative cooperation in the field of indirect taxation (VAT) as regards additional measures regarding electronic commerce

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas:

- (1) Council Directive 2002/38/EC of 7 May 2002 amending and amending temporarily Directive 77/388/EEC as regards the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services ⁽⁴⁾ provides for the framework for taxing electronic supplies in the Community by taxable persons who are neither established nor required to be identified for tax purposes within the Community.
- (2) The Member State of consumption has primary responsibility for assuring the compliance with their obligations by non-established suppliers. To this end, the information necessary to operate the special scheme for electronically supplied services that is provided for in Article 26c of sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment ⁽⁵⁾ must be transmitted to those Member States.
- (3) It is necessary to provide that the value added tax due in respect of such supplies transferred to accounts designated by the Member States of consumption.
- (4) The rules laid down in Directive 77/388/EEC require the non-established taxable person supplying services referred to in the last indent of Article 9(2)e of the Directive to charge VAT to his customer, established or

resident in the Community, unless he is satisfied that his customer is a taxable person. The special scheme provided for in Article 26c of the Directive applies only for services provided to non-taxable persons established or resident in the Community. It is thus clear that the non-established taxable person needs certain information about his customer.

- (5) To this end, use could in most cases be made of the facility that is available in Member States in the form of electronic databases which contain a register of persons to whom value added tax identification numbers have been issued in that Member State.
- (6) It is accordingly necessary to extend the common system for the exchange of certain information on intra-Community transaction provided for in Article 6 of Regulation (EEC) No 218/92 ⁽⁶⁾.
- (7) The provisions of the Regulation should operate for a temporary period of three years which may be extended for practical reasons and Regulation (EEC) No 218/92 should therefore be temporarily amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 218/92 is hereby temporarily amended:

1. the second paragraph of Article 1 shall be replaced by the following:

'To that end it lays down procedures for the exchange by electronic means of value added tax information on intra-Community transactions as well as on services supplied electronically in accordance with the special scheme provided for by Article 26c of Directive 77/388/EEC, and also for any subsequent exchange of information and, as far as services covered by that special scheme are concerned, for the transfer of money between Member States' competent authorities.;

⁽¹⁾ OJ C 337 E, 28.11.2000, p. 63.

⁽²⁾ OJ C 232, 17.8.2001, p. 202, and the Opinion of 25 April 2002 (not yet published in the Official Journal).

⁽³⁾ OJ C 116, 20.4.2001, p. 59.

⁽⁴⁾ See page 41 of this Official Journal.

⁽⁵⁾ OJ L 145, 13.6.1977, p. 1, as last amended by Directive 2002/38/EC.

⁽⁶⁾ OJ L 24, 1.2.1992, p. 1.

2. in Article 2(1), the ninth indent shall be replaced by the following:

‘— “intra-Community supply of services” shall mean any supply of services covered by Article 28b (C), (D), (E) or (F) of Directive 77/388/EEC;’

3. in Article 6, paragraph 4 shall be replaced by the following:

‘4. The competent authority of each Member State shall ensure that persons involved in the intra-Community supply of goods or of services and persons supplying services referred to in the last indent of Article 9(2)e of Directive 77/388/EEC are allowed to obtain confirmation of the validity of the value added tax identification number of any specified person. In accordance with the procedure referred to in Article 10, Member States shall, in particular, provide such confirmation by electronic means.’;

4. the following Title shall be added:

‘TITLE III A

Provisions concerning the special scheme in Article 26c of Directive 77/388/EEC

Article 9a

The following provisions shall apply concerning the special scheme provided for in Article 26c in Directive 77/388/EEC. The definitions contained in point A of that Article shall also apply for the purpose of this Title.

Article 9b

1. The information from the non-established taxable person to the Member State of identification when his activities commence set out in the second subparagraph of Article 26c(B)(2) of Directive 77/388/EEC is to be submitted in an electronic manner. The technical details, including a common electronic message, shall be determined in accordance with the procedure provided for in Article 10.

2. The Member State of identification shall transmit this information by electronic means to the competent authorities of the other Member States within 10 days from the end of the month during which the information was received from the non-established taxable person. In the same manner, the competent authorities of the other Member States shall be informed of the allocated identification number. The technical details, including a common electronic message, by which this information is to be transmitted shall be determined in accordance with the procedure provided for in Article 10.

3. The Member State of identification shall without delay inform by electronic means the competent authorities of the other Member States if a non-established taxable person is excluded from the identification register.

Article 9c

1. The return with the details set out in the second subparagraph of Article 26c(B)(5) of Directive 77/388/EEC is to be submitted in an electronic manner. The technical details, including a common electronic message, shall be

determined in accordance with the procedure provided for in Article 10.

2. The Member State of identification shall transmit this information by electronic means to the competent authority of the Member State concerned at the latest 10 days after the end of the month that the return was received. Member States which have required the tax return to be made in a national currency other than euro shall convert the amounts into euro using the exchange rate valid for the last date of the reporting period. The exchange shall be done following the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication. The technical details by which this information is to be transmitted shall be determined in accordance with the procedure provided for in Article 10.

3. The Member State of identification shall transmit by electronic means to the Member State of consumption the information needed to link each payment with a relevant quarterly tax return.

Article 9d

The provisions in Article 4(1) shall apply also to information collected by the Member State of identification in accordance with Article 26c(B)(2) and (5) of Directive 77/388/EEC.

Article 9e

The Member State of identification shall ensure that the amount the non-established taxable person has paid is transferred to the bank account denominated in euro, which has been designated by the Member State of consumption to which the payment is due. Member States which required the payments in a national currency other than euro shall convert the amounts into euro using the exchange rate valid for the last date of the reporting period. The exchange shall be done following the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication. The transfer shall take place at the latest 10 days after the end of the month that the payment was received.

If the non-established taxable person does not pay the total tax due, the Member State of identification shall ensure that the payment is transferred to the Member States of consumption in proportion to the tax due in each Member State. The Member State of identification shall inform by electronic means the competent authorities of the Member States of consumption thereof.

Article 9f

1. Member States shall notify by electronic means the competent authorities of the other Member States of the relevant bank account numbers for receiving payments according to Article 9e.

2. Member States shall without delay notify by electronic means the competent authorities of the other Member States and the Commission of changes in the standard tax rate.’;

5. in Article 13 the present text shall be renumbered as paragraph 2 and a new paragraph 1 shall be inserted as follows:

'1. The Commission and the Member States shall ensure that such existing or new communication and information exchange systems which are necessary to provide for the exchanges of information described in Articles 9b and 9c are operational by the date specified in Article 3(1) of Directive 2002/38/EC. The Commission will be responsible for whatever development of the common communication network/common system interface (CCN/CSI) is necessary to permit the exchange of this information between Member States. Member States will be responsible for whatever development of their systems is necessary to permit this information to be exchanged using the CCN/CSI.'

Article 2

Article 1 shall apply for a period provided for in Article 4 of Directive 2002/38/EC.

No exchange of information under this Regulation shall take place before 1 July 2003.

Article 3

This Regulation shall enter into force on the seventh 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, 7 May 2002.

For the Council

The President

R. DE RATO Y FIGAREDO

COMMISSION REGULATION (EC) No 793/2002
of 14 May 2002
establishing the standard import values for determining the entry price of certain fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 3223/94 of 21 December 1994 on detailed rules for the application of the import arrangements for fruit and vegetables ⁽¹⁾, as last amended by Regulation (EC) No 1498/98 ⁽²⁾, and in particular Article 4(1) thereof,

Whereas:

- (1) Regulation (EC) No 3223/94 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto.

- (2) In compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 4 of Regulation (EC) No 3223/94 shall be fixed as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 15 May 2002.

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

Done at Brussels, 14 May 2002.

For the Commission

J. M. SILVA RODRÍGUEZ

Agriculture Director-General

⁽¹⁾ OJ L 337, 24.12.1994, p. 66.

⁽²⁾ OJ L 198, 15.7.1998, p. 4.

ANNEX

to the Commission Regulation of 14 May 2002 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	052	81,2
	204	32,0
	212	101,5
	999	71,6
0707 00 05	052	102,7
	220	151,4
	628	155,5
	999	136,5
0709 90 70	052	90,5
	999	90,5
0805 10 10, 0805 10 30, 0805 10 50	052	72,3
	204	47,9
	212	64,5
	220	56,3
	388	91,2
	600	62,5
	624	77,6
	999	67,5
0805 50 10	052	35,5
	388	67,1
	528	81,3
	999	61,3
0808 10 20, 0808 10 50, 0808 10 90	060	29,0
	388	94,1
	400	107,6
	404	89,9
	508	70,6
	512	88,8
	524	74,5
	528	81,2
	720	148,6
	804	101,3
	999	88,6

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 2020/2001 (OJ L 273, 16.10.2001, p. 6). Code '999' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 794/2002
of 14 May 2002
prohibiting fishing for haddock by vessels flying the flag of Belgium

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy ⁽¹⁾, as last amended by Regulation (EC) No 2846/98 ⁽²⁾, and in particular Article 21(3) thereof,

Whereas:

- (1) Council Regulation (EC) No 2555/2001 of 18 December 2001 fixing for 2002 the fishing opportunities and associated conditions for certain fish stocks and groups of fish stocks, applicable in Community waters and, for Community vessels, in waters where limitations in catch are required ⁽³⁾, lays down quotas for haddock for 2002.
- (2) In order to ensure compliance with the provisions relating to the quantity limits on catches of stocks subject to quotas, the Commission must fix the date by which catches made by vessels flying the flag of a Member State are deemed to have exhausted the quota allocated.
- (3) According to the information received by the Commission, catches of haddock in the waters of ICES divisions VIIb-k, VIII, IX, X CECAF 34.11 (EC waters) by vessels

flying the flag of Belgium or registered in Belgium have exhausted the quota allocated for 2002. Belgium has prohibited fishing for this stock from 20 April 2002. This date should be adopted in this Regulation also,

HAS ADOPTED THIS REGULATION:

Article 1

Catches of haddock in the waters of ICES divisions VIIb-k, VIII, IX, X CECAF 34.11 (EC waters) by vessels flying the flag of Belgium or registered in Belgium are hereby deemed to have exhausted the quota allocated to Belgium for 2002.

Fishing for haddock in the waters of ICES divisions VIIb-k, VIII, IX, X CECAF 34.11 (EC waters) by vessels flying the flag of Belgium or registered in Belgium is hereby prohibited, as are the retention on board, transshipment and landing of this stock caught by the above vessels after the date of application of this Regulation.

Article 2

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

It shall apply from 20 April 2002.

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

Done at Brussels, 14 May 2002.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 261, 20.10.1993, p. 1.

⁽²⁾ OJ L 358, 31.12.1998, p. 5.

⁽³⁾ OJ L 347, 31.12.2001, p. 1.

COMMISSION REGULATION (EC) No 795/2002
of 14 May 2002
prohibiting fishing for common sole by vessels flying the flag of Belgium

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy ⁽¹⁾, as last amended by Regulation (EC) No 2846/98 ⁽²⁾, and in particular Article 21(3) thereof,

Whereas:

- (1) Council Regulation (EC) No 2555/2001 of 18 December 2001 fixing for 2002 the fishing opportunities and associated conditions for certain fish stocks and groups of fish stocks, applicable in Community waters and, for Community vessels, in waters where limitations in catch are required ⁽³⁾ lays down quotas for common sole for 2002.
- (2) In order to ensure compliance with the provisions relating to the quantity limits on catches of stocks subject to quotas, the Commission must fix the date by which catches made by vessels flying the flag of a Member State are deemed to have exhausted the quota allocated.
- (3) According to the information received by the Commission, catches of common sole in the waters of ICES division VIIe (EC waters) by vessels flying the flag of

Belgium or registered in Belgium have exhausted the quota allocated for 2002. Belgium has prohibited fishing for this stock from 20 April 2002. This date should be adopted in this Regulation also,

HAS ADOPTED THIS REGULATION:

Article 1

Catches of common sole in the waters of ICES division VIIe (EC waters) by vessels flying the flag of Belgium or registered in Belgium are hereby deemed to have exhausted the quota allocated to Belgium for 2002.

Fishing for common sole in the waters of ICES division VIIe (EC waters) by vessels flying the flag of Belgium or registered in Belgium is hereby prohibited, as are the retention on board, transshipment and landing of this stock caught by the above vessels after the date of application of this Regulation.

Article 2

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

It shall apply from 20 April 2002.

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

Done at Brussels, 14 May 2002.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 261, 20.10.1993, p. 1.

⁽²⁾ OJ L 358, 31.12.1998, p. 5.

⁽³⁾ OJ L 347, 31.12.2001, p. 1.

COMMISSION REGULATION (EC) No 796/2002**of 6 May 2002****amending Regulation (EEC) No 2568/91 on the characteristics of olive oil and olive-pomace oil and on the relevant methods of analysis and the additional notes in the Annex to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organisation of the market in oils and fats ⁽¹⁾, as last amended by Regulation (EC) No 1513/2001 ⁽²⁾, and in particular Article 35a thereof,

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 ⁽³⁾, as last amended by Commission Regulation (EC) No 578/2002 ⁽⁴⁾, and in particular Article 9 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 2568/91 of 11 July 1991 on the characteristics of olive oil and olive-pomace oil and on the relevant methods of analysis ⁽⁵⁾, as last amended by Regulation (EC) No 2042/2001 ⁽⁶⁾, defines the physical, chemical and organoleptic characteristics of olive and olive-pomace oils and stipulates methods of assessing these characteristics. From 1 November 2001, the definition of olive-pomace oil given in point 4 of the Annex to Regulation No 136/66/EEC stipulates that certain olive-pomace oils correspond to lampante olive oils with the exception of certain specific characteristics.
- (2) In order to distinguish between oils obtained by centrifuging olive pomace and lampante olive oils in the absence of an analytical parameter, limit values for wax, erythrodiol and uvaol composition or total aliphatic alcohol composition should be set for differentiating them independently of production method. To this end, a method for determining total aliphatic alcohol content should be specified.
- (3) Introduction of these new limits requires an amendment to Additional Note 2 to Chapter 15 of the Combined Nomenclature in Annex I to Regulation (EEC) No 2658/87. This opportunity should also be taken to delete

Article 5 and Annex XIV to Regulation (EEC) No 2568/91 and to correct certain errors in the text of that Regulation.

- (4) In order to harmonise methods for preparing methyl esters of fatty acids to be used for analysing the fatty-acid composition of oils, technical developments in analysis methods have made it possible to use the free acidity of oils, so that the number of methods included in Annex X B can be reduced to two.
- (5) Drawing on experience, the International Olive Oil Council has devised a new method of organoleptic assessment of virgin oils that is simpler and more reliable than that given in Annex XII to Regulation (EEC) No 2568/91. The method provided for in Annex XII should therefore be replaced by the new method of organoleptic assessment of virgin oils.
- (6) Use of the new method requires that a new arbitration procedure be available for dealing with cases of discrepancy between the category declared and that assigned by the assessing panel.
- (7) In order to ensure that analyses are carried out in the correct conditions and in view of the distances between regions, different time limits should be set for sending samples to the laboratory after sampling, taking account of the weather conditions in each season. For the purpose of grading oils, the results of analyses should be compared with the limits laid down in Regulation (EEC) No 2568/91, which already include the repeatability and reproducibility limits for the analysis methods used.
- (8) In order both to give time for adjustment to the new standards and assembly of the means of applying them and to avoid disturbance to commercial transactions, the amendments to this Regulation should not apply until 1 September 2002, and olive and olive-pomace oil packaged for retail sale before that date should be exempt.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Oils and Fats and the Customs Code Committee regarding the issues coming within their respective areas of responsibility,

⁽¹⁾ OJ L 72, 30.9.1966, p. 3025/66.

⁽²⁾ OJ L 201, 26.7.2001, p. 4.

⁽³⁾ OJ L 256, 7.9.1987, p. 1.

⁽⁴⁾ OJ L 97, 13.4.2002, p. 1.

⁽⁵⁾ OJ L 248, 5.9.1991, p. 1.

⁽⁶⁾ OJ L 276, 19.10.2001, p. 8.

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2568/91 is amended as follows:

1. In Article 2(1):

(a) the third indent is replaced by the following:

‘— for determination of the wax content, the method given in Annex IV;’

(b) the following indent is added:

‘— for determination of the aliphatic alcohol content, the method given in Annex XIX.’

2. Article 2(2) is replaced by the following:

‘2. Verification by national authorities or their representatives of the organoleptic characteristics of virgin oils shall be effected by tasting panels approved by the Member States.

The organoleptic characteristics of an oil as referred to in the first subparagraph shall be deemed consonant with the category declared if a panel approved by the Member State confirms the grading.

Should the panel not confirm the category declared as regards the organoleptic characteristics, at the interested party's request the national authorities or their representatives shall have two counter-assessments carried out by other approved panels, at least one by a panel approved by the producer Member State concerned. The characteristics concerned shall be deemed consonant with the characteristics declared if at least two of the counter-assessments confirm the declared grade. If that is not the case, the interested party shall be responsible for the cost of the counter-assessments.’

3. The second subparagraph of Article 2(3) is replaced by the following:

‘Without prejudice to standard EN ISO 5555 and Chapter 6 of standard EN ISO 661, the samples taken shall be put in a dark place away from strong heat as quickly as possible and sent to the laboratory for analysis no later than:

- the tenth working day after they are taken, during the period from October to May, and
- the fifth working day after they are taken, during the period from June to September.’

4. The following paragraph is added at the end of Article 2:

‘5. For the purpose of determining the characteristics of olive oils by the methods provided for in paragraph 1, the analysis results shall be directly compared with the limits laid down in this Regulation.’

5. Articles 3 and 3a are deleted.

6. Article 3b becomes Article 3.

7. Article 4(1) is replaced by the following:

‘1. The Member States may approve assessment panels so that national authorities or their representatives can assess and verify organoleptic characteristics.

The terms of approval shall be set by Member States and ensure that:

- the requirements of Annex XII.4 are met,
- the panel head is given training recognised for this purpose by the Member State,
- continued approval depends on performance in annual checks arranged by the Member State.

Member States shall notify to the Commission a list of approved panels and the action taken under this paragraph.’

8. Article 5 is deleted.

9. The Annexes are amended in accordance with the Annex to this Regulation.

Article 2

Additional Note 2 to Chapter 15 of the Combined Nomenclature in Annex I to Regulation (EEC) No 2658/87 is amended as follows:

1. Point B.I(a) is replaced by the following:

‘(a) a wax content not exceeding 300 mg/kg.’

2. Point B.I(g)(4) is replaced by the following:

‘4. organoleptic characteristics showing a median of defects above 6,0 in accordance with Annex XII to Regulation (EEC) No 2568/91.’

3. Point B.II(g) is replaced by the following:

‘(g) organoleptic characteristics showing a median of defects not higher than 6,0 in accordance with Annex XII to Regulation (EEC) No 2568/91.’

4. Point D(b) is replaced by the following:

‘(b) an erythrodiol and uvaol content higher than 4,5 %.’

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 2002 to olive and olive-pomace oil packaged for retail sale.

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

Done at Brussels, 6 May 2002.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX

1. In the summary of Annexes to Regulation (EEC) No 2568/91:
 - (a) Annex XIV: Additional Notes 2, 3 and 4 to Chapter 15 of the Combined Nomenclature is deleted.
 - (b) the following is added: 'Annex XIX: Method for determining aliphatic alcohol content.'
2. Annex I is replaced by the following:

‘ANNEX I

CHARACTERISTICS OF OLIVE OIL

Category	Acidity (%) (*)	Peroxide value mEq O ₂ /kg (*)	Halogenated solvents mg/kg (*) (1)	Waxes mg/kg (**)	Saturated fatty acids in position 2 triglyceride (%)	Stigmastadienes mg/kg (2)	Difference between HPLC and theoretical calculation of ECN42	K ₂₃₂ (*)	K ₂₇₀ (*)	K ₂₇₀ after alumina (3)	Delta-K (*)	Organoleptic assessment Median of defects (Md) (*)	Organoleptic assessment Median for “fruity” (Mf) (*)
1. Extra virgin olive oil	≤ 1,0	≤ 20	≤ 0,20	≤ 250	≤ 1,3	≤ 0,15	≤ 0,2	≤ 2,50	≤ 0,20	≤ 0,10	≤ 0,01	Md = 0	Mf > 0
2. Virgin olive oil	≤ 2,0	≤ 20	≤ 0,20	≤ 250	≤ 1,3	≤ 0,15	≤ 0,2	≤ 2,60	≤ 0,25	≤ 0,10	≤ 0,01	Md ≤ 2,5	Mf > 0
3. Ordinary virgin olive oil	≤ 3,3	≤ 20	≤ 0,20	≤ 250	≤ 1,3	≤ 0,15	≤ 0,2	≤ 2,60	≤ 0,25	≤ 0,10	≤ 0,01	Md ≤ 6,0 (*)	—
4. Virgin lampante olive oil	> 3,3	> 20	> 0,20	≤ 300 (5)	≤ 1,3	≤ 0,50	≤ 0,3	≤ 3,70	> 0,25	≤ 0,11	—	Md > 6	—
5. Refined olive oil	≤ 0,5	≤ 5	≤ 0,20	≤ 350	≤ 1,5	—	≤ 0,3	≤ 3,40	≤ 1,20	—	≤ 0,16	—	—
6. Olive oil	≤ 1,5	≤ 15	≤ 0,20	≤ 350	≤ 1,5	—	≤ 0,3	≤ 3,30	≤ 1,00	—	≤ 0,13	—	—
7. Crude olive-pomace oil	> 0,5 (**)	—	—	> 350 (6)	≤ 1,8	—	≤ 0,6	—	—	—	—	—	—
8. Refined olive-pomace oil	≤ 0,5	≤ 5	≤ 0,20	> 350	≤ 2,0	—	≤ 0,5	≤ 5,50	≤ 2,50	—	≤ 0,25	—	—
9. Olive-pomace oil	≤ 1,5	≤ 15	≤ 0,20	> 350	≤ 2,0	—	≤ 0,5	≤ 5,30	≤ 2,00	—	≤ 0,20	—	—

(1) Overall upper limit for compounds detected by electron capture detector.

For compounds detected individually the upper limit is 0,10 mg/kg.

(2) Sum of isomers that could (or could not) be separated by capillary column.

(3) For the purpose of determining the presence of refined oil, where the K₂₇₀ exceeds the limit for the category concerned, it must be determined again after passage over alumina.

(4) Where the median for “fruity” is 0, the median of the defects must be not more than 2,5.

(5) Oils with a wax content between 300 mg/kg and 350 mg/kg are considered to be lampante olive oil if total aliphatic alcohol is less than or equal to 350 mg/kg or if the percentage of erythrodiol and uvaol is less than or equal to 3,5.

(6) Oils with a wax content between 300 mg/kg and 350 mg/kg are considered to be crude olive-pomace oil if total aliphatic alcohol is greater than 350 mg/kg and the percentage of erythrodiol and uvaol is greater than 3,5.

Category	Acid content						Sum of the translinoleic isomers (%)	Sum of the translinoleic and translinolenic isomers (%)	Cholesterol (%)	Brassicasterol (%)	Campesterol (%)	Stigmasterol (%)	Betasitosterol (%) ⁽¹⁾	Delta-7-Stigmasterol (%)	Total sterols (mg/kg)	Erythrodiol and uvaol (%) ^(**)
	Myristic (%)	Linolenic (%)	Arachidic (%)	Eicosenoic (%)	Behenic (%)	Lignoceric (%)										
1. Extra virgin olive oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,2	≤ 0,2	≤ 0,05	≤ 0,05	≤ 0,5	≤ 0,1	≤ 4,0	< Camp.	≥ 93,0	≤ 0,5	≥ 1 000	≤ 4,5
2. Virgin olive oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,2	≤ 0,2	≤ 0,05	≤ 0,05	≤ 0,5	≤ 0,1	≤ 4,0	< Camp.	≥ 93,0	≤ 0,5	≥ 1 000	≤ 4,5
3. Ordinary virgin olive oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,2	≤ 0,2	≤ 0,05	≤ 0,05	≤ 0,5	≤ 0,1	≤ 4,0	< Camp.	≥ 93,0	≤ 0,5	≥ 1 000	≤ 4,5
4. Virgin lampante olive oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,2	≤ 0,2	≤ 0,10	≤ 0,10	≤ 0,5	≤ 0,1	≤ 4,0	—	≥ 93,0	≤ 0,5	≥ 1 000	≤ 4,5 ⁽²⁾
5. Refined olive oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,2	≤ 0,2	≤ 0,20	≤ 0,30	≤ 0,5	≤ 0,1	≤ 4,0	< Camp.	≥ 93,0	≤ 0,5	≥ 1 000	≤ 4,5
6. Olive oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,2	≤ 0,2	≤ 0,20	≤ 0,30	≤ 0,5	≤ 0,1	≤ 4,0	< Camp.	≥ 93,0	≤ 0,5	≥ 1 000	≤ 4,5
7. Crude olive-pomace oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,3	≤ 0,2	≤ 0,20	≤ 0,10	≤ 0,5	≤ 0,2	≤ 4,0	—	≥ 93,0	≤ 0,5	≥ 2 500	> 4,5 ⁽³⁾
8. Refined olive-pomace oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,3	≤ 0,2	≤ 0,40	≤ 0,35	≤ 0,5	≤ 0,2	≤ 4,0	< Camp.	≥ 93,0	≤ 0,5	≥ 1 800	> 4,5
9. Olive-pomace oil	≤ 0,05	≤ 0,9	≤ 0,6	≤ 0,4	≤ 0,3	≤ 0,2	≤ 0,40	≤ 0,35	≤ 0,5	≤ 0,2	≤ 4,0	< Camp.	≥ 93,0	≤ 0,5	≥ 1 600	> 4,5

⁽¹⁾ Delta-5,23-Stigmastadienol + Cholesterol + Beta-Sitosterol + Sitostanol + Delta-5-Avenasterol + Delta-5,24-Stigmastadienol.

⁽²⁾ Oils with a wax content between 300 mg/kg and 350 mg/kg are considered to be lampante olive oil if total aliphatic alcohol is less than or equal to 350 mg/kg or if the percentage of erythrodiol and uvaol is less than or equal to 3,5.

⁽³⁾ Oils with a wax content between 300 mg/kg and 350 mg/kg are considered to be crude olive-pomace oil if total aliphatic alcohol is greater than 350 mg/kg and the percentage of erythrodiol and uvaol is greater than 3,5.

Notes:

(a) The results of the tests must be expressed to the same number of significant digits as that specified for each characteristic.

The last significant digit must be rounded up to the next digit if the non-significant digit that follows it is greater than 4.

(b) An oil is to be placed in a different category or declared not in conformity in terms of purity if any one of the characteristics lies outside the limit laid down.

(c) The characteristics marked with an asterisk (*), relating to the quality of the oil, mean that:

— for virgin lampante olive oil, these limits (with the exception of K₂₃₂) do not have to be respected simultaneously,

— in the case of other virgin olive oils, non-compliance with at least one of these limits shall involve a change in category, while remaining classed in one of the categories for virgin olive oils.

(d) The characteristics marked with two asterisk (**) mean that, for all olive-pomace oils concerned, these limits do not have to be respected simultaneously.

3. Annex X.B is replaced by the following:

‘ANNEX X B

PREPARATION OF THE FATTY ACID METHYL ESTERS FROM OLIVE OIL AND OLIVE-POMACE OIL

The following two methods are recommended for preparing the fatty acid methyl esters from olive oils and olive-pomace oils:

Method A: Trans-esterification with cold methanolic solution of potassium hydroxide

Method B: Methylation by heating with sodium methylate in methanol followed by esterification in acid medium.

Each method will be applied according to the analytical parameter to be determined and the oil category as indicated below:

- (a) determination of difference between actual and theoretical content of triglycerides with ECN42 (Δ ECN42):
 - method A will be applied to samples of all the oil categories after purification of the oil by passing it through a silica gel column;
- (b) determination of the fatty acid composition:
 - method A will be applied directly to samples of the following oil categories:
 - virgin olive oils with an acidity of less than 3,3 %,
 - refined olive oil,
 - olive oil (blend of virgin olive oils and refined olive oil),
 - refined olive-pomace oil,
 - olive-pomace oil (blend of virgin olive oils and refined olive-pomace oil);
 - method B will be applied directly to samples of the following oil categories:
 - virgin olive oil with an acidity of more than 3,3 %,
 - crude olive-pomace oil;
- (c) determination of trans-isomers of fatty acids:
 - method A will be applied directly to samples of the following oil categories:
 - virgin olive oils with an acidity of less than 3,3 %,
 - refined olive oil,
 - olive oil (blend of virgin olive oils and refined olive oil),
 - refined olive-pomace oil,
 - olive-pomace oil (blend of virgin olive oils and refined olive-pomace oil);
 - method A will be applied to the following categories of oils after purification of the oil by passing it through a silica gel column:
 - virgin olive oil with an acidity of more than 3,3 %,
 - crude olive-pomace oil.

PURIFICATION OF OIL SAMPLES

When necessary, the samples will be purified by passing the oil through a silica gel column, eluting with hexane/diethyl ether (87:13, v/v) as described in IUPAC method 2.507.

Alternatively, solid-phase extraction on silica gel phase cartridges can be used. A silica gel cartridge (1 g, 6 ml) is placed in a vacuum elution apparatus and washed with 6 ml of hexane. The vacuum is released to prevent the column from becoming dry and then a solution of the oil (0,12 g approximately) in 0,5 ml of hexane is loaded into the column and vacuum is applied. The solution is pulled down and then eluted with 10 ml of hexane/diethyl ether (87:13 v/v) under vacuum. The combined eluates are homogenised and divided in two similar volumes. An aliquot is evaporated to dryness in a rotary evaporator under reduced pressure at room temperature. The pomace is dissolved in 1 ml of heptane and the solution is ready for fatty acid analysis by GC. The second aliquot is evaporated and the pomace is dissolved in 1 ml of acetone for triglyceride analysis by HPLC, if necessary.

METHODS FOR PREPARING THE FATTY ACID METHYL ESTERS

1. Method A: Trans-esterification with cold methanolic solution of potassium hydroxide

1.1. Purpose

This rapid method is applicable to olive oils and olive-pomace oils with a free fatty acid content of less than 3,3 %. Free fatty acids are not esterified by potassium hydroxide. Fatty acid ethyl esters are trans-esterified at a lower rate than glyceridic esters and may be only partially methylated.

1.2. Principle

Methyl esters are formed by trans-esterification with methanolic potassium hydroxide as an intermediate stage before saponification takes place (title 5 in ISO-5509:2000, title 5 in IUPAC method 2.301).

1.3. Reagents

Methanol containing not more than 0,5 % (m/m) water.

Heptane, chromatographic quality.

Potassium hydroxide, approximately 2 N methanolic solution: dissolve 11,2 g of potassium hydroxide in 100 ml of methanol.

1.4. Apparatus

Screw-top test tubes (5 ml volume) with cap fitted with a PTFE joint.

Graduated or automatic pipettes, 2 ml and 0,2 ml

1.5. Procedure

In a 5 ml screw-top test tube weigh approximately 0,1 g of the oil sample. Add 2 ml of heptane, and shake. Add 0,2 ml of 2 N methanolic potassium hydroxide solution, put on the cap fitted with a PTFE joint, tighten the cap, and shake vigorously for 30 seconds. Leave to stratify until the upper solution becomes clear. Decant the upper layer containing the methyl esters. The heptane solution is suitable for injection into the gas chromatograph. It is advisable to keep the solution in the refrigerator until gas chromatographic analysis. Storage of the solution for more than 12 hours is not recommended.

2. Method B: Methylation by heating with sodium methylate in methanol followed by esterification in acid medium**2.1. Purpose**

This method is applicable to olive oils and olive-pomace oils with a free fatty acid content of more than 3,3 %.

2.2. Principle

Neutralisation of the free fatty acids and alkaline methanolysis of the glycerides, followed by esterification of the fatty acids in acid medium (title 4.2. in IUPAC method 2.301).

2.3. Reagents

- heptane, chromatographic quality,
- methanol containing not more than 0,05 % (m/m) water,
- sodium methylate, 0,2 N methanolic solution: dissolve 5 g of sodium in 1 000 ml of methanol (this may be prepared from commercial solutions),
- phenolphthalein, 0,2 % methanolic solution,
- sulphuric acid, 1 N in methanolic solution: add 3 ml of 96 % sulphuric acid to 100 ml of methanol,
- saturated solution of sodium chloride in water.

2.4. Apparatus

- 50 ml flat-bottomed volumetric flask with long, narrow, ground neck,
- reflux condenser: air condenser (1 m long) with ground joint appropriate to the neck of the flask,
- boiling chips,
- glass funnel.

2.5. Procedure

Transfer about 0,25 g of the oil sample into a 50 ml ground-necked volumetric flask. With the aid of a funnel, add 10 ml of 0,2 N sodium methylate in methanol and the boiling chips. Fit a reflux condenser, shake, and bring to the boil. The solution should become clear, which usually occurs in about 10 minutes. The reaction is complete after 15 minutes. Remove the flask from the source of heat, wait until the reflux stops, remove the condenser, and add two drops of phenolphthalein solution. Add a few ml of 1 N sulphuric acid in methanol solution until the solution becomes colourless and then add 1 ml in excess. Fit the condenser and boil again for 20 minutes. Withdraw from the source of heat and cool the flask under running water. Remove the condenser, add 20 ml of saturated sodium chloride solution, and shake. Add 5 ml of heptane, plug the flask, and shake vigorously for 15 seconds.

Leave to settle until the two phases have separated. Add saturated sodium chloride solution again until the aqueous layer reaches the lower end of the flask neck. The upper layer containing the methyl esters fills the flask neck. This solution is ready to be injected in the GC.

Caution: Methylation by method B must be done under a hood.

2.6. Alternatives to methylation Method B

2.6.1. Method C

2.6.1.1. Principle

The fatty matter undergoing analysis is treated with methanol-hydrochloric acid, in a sealed vial, at 100 °C.

2.6.1.2. Apparatus

- Strong glass vial of a capacity of about 5 ml (height 40 to 45 mm, diameter 14 to 16 mm).
- 1 and 2 ml graduated pipettes.

2.6.1.3. Reagents

Solution of hydrochloric acid in 2 % methanol. This is prepared from gaseous hydrochloric acid and anhydrous methanol (Note 1).

Hexane, chromatographic quality.

Note 1: Commercial solutions of hydrogen chloride in methanol can be used. Small amounts of gaseous hydrochloric acid can easily be prepared in the laboratory by simple displacement from the commercial solution ($p = 1,18$) by dripping concentrated sulphuric acid. Since hydrochloric acid is very rapidly absorbed by methanol, it is advisable to take the usual precautions when dissolving it, e.g. introduce the gas through a small inverted funnel with the rim just touching the surface of the liquid. Large quantities of methanolic hydrochloric acid solution can be prepared in advance, as it keeps perfectly in glass-stoppered bottles stored in the dark. Alternatively, this reagent can be prepared by dissolution of acetyl chloride in anhydrous methanol.

2.6.1.4. Procedure

- Place in the glass vial 0,2 g of the fatty matter, which has previously been dried out on sodium sulphate and filtered, and 2 ml of hydrochloric acid-methanol solution. Heat seal the vial.
- Immerse the vial at 100 °C for 40 minutes.
- Cool the vial under running water, open, add 2 ml of distilled water and 1 ml of hexane.
- Centrifuge and remove the hexane phase, which is ready for use.

2.6.2. Method D

2.6.2.1. Principle

The fatty matter undergoing analysis is heated under reflux with methanol-hexane-sulphuric acid. The methyl esters obtained are extracted with petroleum ether.

2.6.2.2. Apparatus

- Test tube of a capacity of about 20 ml, fitted with an air reflux condenser approximately 1 m in length, with ground glass joints.
- 5 ml graduated pipette.
- 50 ml separating funnel.
- 10 ml and 25 ml measuring beakers.
- 15 ml test tube with conical base.

2.6.2.3. Reagents

- Methylation reagent: anhydrous methanol-hexane-concentrated sulphuric acid ($p = 1,84$) in the ratio 75:25:1 (V/V/V).

- 40 to 60 °C petroleum ether.
- Anhydrous sodium sulphate.

2.6.2.4. Procedure

Place 0,1 g of oil in the 20 ml test tube and add 5 ml of methylation reagent.

Fit the reflux condenser and heat for 30 minutes in a boiling water bath (Note 2).

Transfer quantitatively the mixture into a 50 ml separating funnel, with the aid of 10 ml distilled water and 10 ml petroleum ether. Shake vigorously, and allow the phases to separate, remove the aqueous phase and wash the ether layer twice with 20 ml distilled water. Add to the separating funnel a small quantity of anhydrous sodium sulphate, shake, allow to settle for a few minutes and filter, collecting the filtrate in a 15 ml test tube with a conical base.

Evaporate the solvent over a water bath in a current of nitrogen.

Note 2: To control boiling, insert a glass rod into the test tube and limit the temperature of the water bath to 90 °C.

3. **Precision parameters**

The statistical evaluation of the precision of methods A and B was published by the International Olive Oil Council in its method COI/T.20/CO. No 24.

RECOMMENDATIONS FOR GAS CHROMATOGRAPHIC ANALYSIS OF THE FATTY ACID ESTERS FROM OLIVE OIL AND OLIVE-POMACE OIL

1. **Procedure**

The gas chromatographic analysis of solutions of fatty esters in heptane is to be carried out according to standard ISO-5508 using a capillary column (50 m length x 0,25 or 0,32 mm i.d.) impregnated with cyanopropylsilicone phase as indicated for the determination of fatty acid trans-isomers (COI/T.20/Doc. no. 17).

Figure 1 gives the typical gas chromatographic profile of an olive-pomace oil containing methyl and ethyl esters of fatty acids, and trans-isomers of methyl esters.

2. **Calculations**

2.1. For the calculation of the fatty acid composition and Δ ECN42, all the following fatty acids will be taken into account:

Myristic (C14:0).

Palmitic (C16:0). Sum of the areas of the peaks corresponding to the methyl and ethyl esters.

Palmitoleic (C16:1). Sum of the areas of the peaks corresponding to the ω 9 and ω 7 isomers of the methyl ester.

Margaric (C17:0).

Margaroleic (C17:1).

Stearic (C18:0).

Oleic (C18:1). Sum of the areas of the peaks corresponding to the ω 9 and ω 7 isomers of the methyl ester, ethyl ester, and trans-isomers of the methyl ester.

Linoleic (C18:2). Sum of the areas of the peaks corresponding to the methyl and ethyl esters, and the trans-isomers of the methyl ester.

Arachidic (C20:0).

Linolenic (C18:3). Sum of the areas of the methyl ester and the trans-isomers of the methyl ester.

Eicosenoic (C20:1).

Behenic (C22:0).

Lignoceric (C24:0).

Squalene will not be taken into account for the calculation of the total area.

2.2. For the calculation of the percentage of trans-C18:1 the peak corresponding to the methyl esters of this fatty acid is to be used. For the sum [trans-C18:2 + trans-C18:3], all the peaks corresponding to the trans-isomers of these two fatty acids are to be added together. For the calculation of the total area, all the peaks mentioned in 2.1. are to be taken into account (see COI/T.20/Doc. No. 17).

The calculation of the percentage of each fatty acid will be carried out according to the formula:

$$\% X = (\text{Area } X \times 100) / (\text{total area})$$

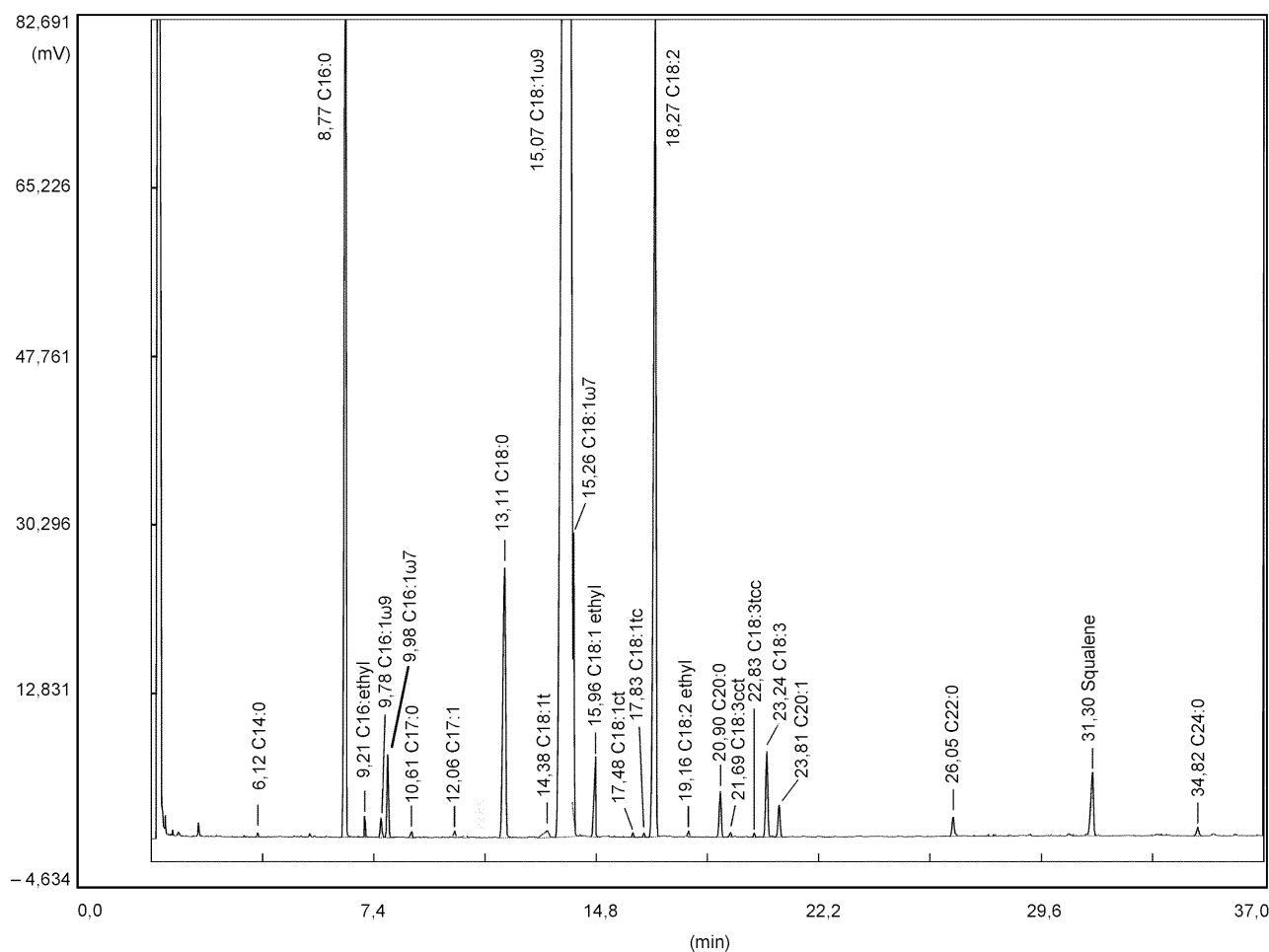


Figure 1: Gas chromatographic profile obtained by the cold methylation method from olive-pomace oil. The chromatographic peaks correspond to the methyl and ethyl esters except where otherwise indicated.'

4. Annex XII is replaced by the following:

'ANNEX XII

ORGANOLEPTIC ASSESSMENT OF VIRGIN OLIVE OILS

1. PURPOSE AND SCOPE

This Annex sets the criteria required for organoleptic assessment of the virgin oils defined at 1 in the Annex to Regulation No 136/66/EEC and describes the method of grading them with reference to characteristics.

This method can be used only for grading virgin oils on the basis of fruitiness and intensity of defects by a group of selected trained tasters operating as a panel in line with section 4.

2. GENERAL

For the general basic vocabulary, the tasting room, the general methodology and the tasting glass compliance with the stipulations of the International Olive Oil Council is recommended.

3. SPECIFIC VOCABULARY

3.1. Positive attributes

Fruity: range of smells (dependent on variety) characteristic of oil from healthy fresh fruit, green or white, perceived directly or retronasally.

Bitter: characteristic taste of oil from green olives or olives turning colour.

Pungent: tingling sensation characteristic of oil made at the beginning of the season mainly from olives that are still green.

3.2. **Negative attributes**

"Atrojado" (fusty): characteristic flavour of oil from piled olives in advanced anaerobic fermentation.

Mustiness/humidity: characteristic flavour of oil from olives in which large numbers of fungi and yeasts had developed as a result of storage for several days in humid conditions.

Muddy sediment: characteristic flavour of oil that has remained in contact with sediment in vats and tanks.

Winey/vinegary: characteristic flavour of certain oils reminiscent of wine or vinegar, due basically to formation of acetic acid, ethyl acetate and ethanol by fermentation of the olives.

Metallic: flavour reminiscent of metal, characteristic of oil that has been in prolonged contact with metal surfaces during crushing, mixing, pressing or storage.

Rancid: flavour of oil that has become oxidised.

Heated or burnt: characteristic flavour caused by excessive and/or prolonged heating during production, particularly by thermo-mixing of the paste in unsuitable conditions.

Hay/wood: characteristic flavour of certain oils from dry olives.

Rough: thick and pasty mouthfeel produced by some oils.

Greasy: flavour reminiscent of diesel, grease or mineral oil.

Vegetable water: flavour acquired by oil through prolonged contact with the vegetable water.

Brine: flavour of oil from olives preserved in salt solution.

Esparto: characteristic flavour of oil from olives pressed in new esparto mats. It can vary according to whether the mats are of green or dried esparto.

Earthy: flavour of oil from olives collected with earth or mud on them and not washed.

Grubby: flavour of oil from olives heavily attacked by grubs of the olive fly (*Bactrocera oleae*).

Cucumber: characteristic flavour of oil kept too long in hermetically sealed containers, notably in tins, attributed to formation of 2,6-nonadienal.

4. **PANEL**

The panel is appointed by the Member State and consists of a panel head and from eight to twelve tasters. However, for the 2001/02 marketing year, the panel may consist of fewer than eight tasters.

The panel head must be a soundly trained expert in the various types of oil. He or she is responsible for the panel and its organisation and operation, including preparation, coding and presentation of the samples to the tasters and collection and processing of the data.

He or she selects the testers, sees to their training and checks that their performance remains of adequate standard.

The testers must be selected and trained on account of their skill in distinguishing between similar samples. The International Olive Oil Council's manual on the selection, training and monitoring of qualified virgin oil tasters must be followed.

Panels must undertake to participate in national, Community and international organoleptic assessments organised for the purposes of periodic monitoring and harmonisation of perception criteria. They must also provide the Member State concerned with full information each year on the composition of the panel and the number of assessments made in their capacity as an approved panel.

5. **PROCEDURE FOR ORGANOLEPTIC ASSESSMENT AND GRADING**

5.1. **Use of profile sheet by taster**

The profile sheet to be used by the taster is reproduced as Appendix A.

Tasters must each smell and then taste ⁽¹⁾ the oil submitted for examination contained in the tasting glass, analysing their olfactory, gustatory, tactile and kinaesthetic perceptions and mark on the sheet the intensity of their perception of each negative and positive attribute.

If negative attributes not listed on the profile sheet are perceived these must be noted under "Other" using those of the terms defined in 3.2 above that best describe them.

5.2. Processing of data by panel head

The panel head collects the profile sheets completed by the tasters and scrutinises the intensities assigned. In the event of an anomaly he or she will ask tasters to re-examine their sheet and if necessary repeat the test.

The panel head may feed each tester's data into a computer programme for calculating the median (Appendix B). Input of each sample shall be made with the help of a grid of 10 vertical columns for the 10 sensory attributes and one line for each panel member.

If a negative attribute is mentioned under "Other" by 50 % of the panel the head must calculate the median for this attribute and grade accordingly.

In cases of assessment in connection with monitoring of conformity to standards and of counter-assessment the panel head shall arrange for the assessment to be repeated twice at intervals of at least one day. The attribute medians shall be calculated using the data from the profile sheets of the three assessments.

5.3. Grading of oils

The oil is graded as follows in line with the median of the defects and the median for "fruity". By this is understood the median of the negative attribute perceived with greatest intensity. The value of the robust variation coefficient for this negative attribute must be no greater than 20 %.

- (a) *extra virgin olive oil*: the median of the defects is 0 and the median for "fruity" is above 0;
- (b) *virgin olive oil*: the median of the defects is above 0 but not above 2,5 and the median for "fruity" is above 0;
- (c) *ordinary virgin olive oil*: the median of the defects is above 2,5 but not above 6,0; or the median of the defects is not above 2,5 and the median for "fruity" is 0;
- (d) *lampante virgin olive oil*: the median of the defects is above 6,0.

From 1 November 2003 categories c) and d) are replaced by:

- (c) *lampante olive oil*: the median of the defects is above 2,5; or the median of the defects is not above 2,5 and the median for "fruity" is 0.

5.4. Special case

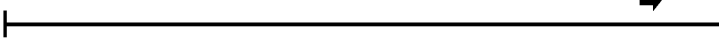
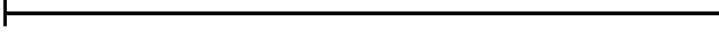
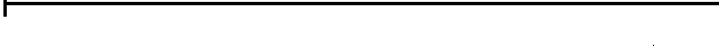
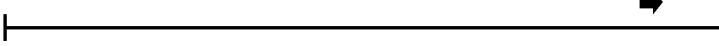
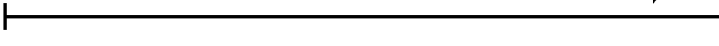
If the median of a positive attribute other than "fruity" is above 5,0 the panel head must note this on the analysis certificate.

⁽¹⁾ But may refrain from tasting if they note some extremely intense negative attributes; they will note this exceptional circumstance on the profile sheet.

APPENDIX A

Profile sheet

(for use by taster)

DEFECTS PERCEIVED	INTENSITY
"Atrojado" (fusty)	
Mustiness/humidity	
Winey/vinegary	
Muddy sediment	
Metallic	
Rancid	
Other (specify)	
POSITIVE ATTRIBUTES PERCEIVED	
Fruity	
Bitter	
Pungent	

Name of tasterSample codeDate

APPENDIX B

METHOD OF CALCULATING MEDIAN AND CONFIDENCE INTERVALS

Median

$$Me = [P(X < X_m) \leq 1/2 \wedge P(X \leq X_m) \geq 1/2]$$

The median is the real number X_m characterised by the fact that the probability (P) that the values of the distribution (X) are below that number (X_m) is not more than 0,5 and that simultaneously the probability (P) that the values of the distribution (X) are not above X_m is not less than 0,5. Another definition considers the median to be the 50th percentile of a distribution of numbers ranked in order of increase. In other terms the median represents the central value of an ordered series of uneven numbers or the average of the two central values of an ordered series of even numbers.

Robust standard deviation

$$S = \frac{1,25 \text{ IQR}}{1,35 \sqrt{N}}$$

To obtain a reliable estimate of the variability that arises around the median recourse is required to the Stuart and Kendall method of estimating the robust standard deviation. The formula for the asymptotic standard deviation S involves N and IQR. N is the number of observations and IQR the interquartile range, i.e. the robust estimate of the variability of the data under consideration (the interquartile range covers exactly 50 % of the cases of any probability distribution). The interquartile range is given by calculating the size of the deviation between the 75th and the 25th percentiles.

$$\text{IQR} = 75\text{th percentile} - 25\text{th percentile}$$

The percentile is the value X_{pc} characterised by the fact that the probability (P) that the values of the distribution are below X_{pc} is not more than a determined hundredth and that simultaneously the probability (P) that the values of the distribution are not above X_{pc} is not less than the said hundredth. The hundredth indicates the distribution fraction used. In the case of the median this is 50/100.

$$\text{Percentile} = [P(X < X_{pc}) \leq \frac{n}{100} \wedge P(X \leq X_{pc}) \geq \frac{n}{100}]$$

In other words the percentile is the distribution value corresponding to a determined area plotted from the distribution or density curve. For example, the 25th percentile represents the distribution value corresponding to an area equal to 0,25 or 25/100.

Robust variation coefficient %

$$\text{CVR} = \frac{S}{Me} 100$$

The RVC represents a pure number, i.e. without dimension, that indicates the percentage of variability of the series of numbers analysed against the Av value of the median. For that reason it is very useful for verifying the reliability of the panel members.

Confidence intervals at 95 % on the median

The confidence intervals (C.I.) at 95 % (value of the error of first kind equal to 0,05 or 5 %) represent the range in which the value of the median would be able to vary should it be possible to repeat the experiment an infinite number of times. In practice this interval indicates the range of variability of the test under the operating conditions selected should it be possible to repeat the test several times. The interval helps evaluate, as in the case of the RVC, the reliability of the test.

$$\text{Upper C.I.} = Av + (c.S)$$

$$\text{Lower C.I.} = Av - (c.S)$$

where c in the case of a confidence interval of 0,95 is equal to 1,96.

Grading is effected by comparing the median values with the reference ranges set in section 5.3. The software package permits a visualised grading on a table of the statistics or on a graph.'

5. Annex XIV is deleted.
6. The following Annex XIX is added.

‘ANNEX XIX

DETERMINATION OF ALIPHATIC ALCOHOLS CONTENT BY CAPILLARY GAS CHROMATOGRAPHY

1. OBJECT

The procedure describes a method for the determination of aliphatic alcohols content in oils and fats.

2. PRINCIPLE OF THE METHOD

The fatty substance, with 1-eicosanol added as internal standard, is saponified with ethanolic potassium hydroxide and then the unsaponifiable matter extracted with ethyl ether. The alcoholic fraction is separated from the unsaponifiable matter by chromatography on a basic silica gel plate; the alcohols recovered from the silica gel are transformed into trimethylsilyl ethers and analysed by capillary gas chromatography.

3. EQUIPMENT

- 3.1. 250 ml round-bottomed flask fitted with a reflux condenser having ground-glass joints.
- 3.2. 500 ml separating funnel.
- 3.3. 250 ml round-bottomed flasks.
- 3.4. Chromatographic tank for thin-layer chromatographic analysis, for glass plates of dimensions 20 x 20 cm.
- 3.5. Ultraviolet lamp having a wavelength of 366 or 254 nm.
- 3.6. 100 µl and 500 µl microsyringes.
- 3.7. A cylindrical filter funnel with a G3 porous septum (porosity 15 to 40 µm) of diameter approximately 2 cm and a depth of some 5 cm, with an attachment suitable for filtration under vacuum and a 12/21 male ground glass joint.
- 3.8. 50 ml vacuum conical flask with a 12/21 ground-glass female joint which can be fitted to the filter funnel (3.7).
- 3.9. A 10 ml test tube with a tapering bottom and a sealing stopper.
- 3.10. Gas chromatograph for use with a capillary column, and provided with a splitting system composed of:
 - 3.10.1. Thermostatic chamber for columns (column oven) to hold the temperature desired with a precision of ± 1 °C.
 - 3.10.2. A temperature-adjustable injection unit with a persilanised glass vaporising element.
 - 3.10.3. A flame ionisation detector and converter-amplifier.
 - 3.10.4. Recorder-integrator for operation with the converter-amplifier (3.10.3), with response time not exceeding one second and with variable paper-speed.
- 3.11. Glass or fused silica capillary column, of length 20 to 30 m, internal diameter 0,25 to 0,32 mm, with SE-52 or SE-54 liquid phase or equivalent, with a film thickness between 0,10 and 0,30 µm.
- 3.12. Microsyringe for gas chromatography, of 10 µl capacity with hardened needle.
- 3.13. Analytical balance sensitive to 1 mg (with 0,1 mg display).

4. REAGENTS

- 4.1. Potassium hydroxide, approximately 2 N ethanolic solution: 130 g potassium hydroxide (minimum concentration 85 %) is dissolved, with cooling, in 200 ml distilled water and then made up to one litre with ethanol. The solution should be stored in a well-stoppered opaque glass bottle.
- 4.2. Ethyl ether, pure for analysis.
- 4.3. Anhydrous sodium sulphate, analytical purity.

- 4.4. Glass plates coated with silica gel, without fluorescence indicator, thickness 0,25 mm (commercially available ready for use).
- 4.5. Potassium hydroxide, approximately 0,2 N ethanolic solution; 13 g of potassium hydroxide are dissolved in 20 ml of distilled water and made up to one litre with ethanol.
- 4.6. Benzene, for chromatography (see 5.2.2).
- 4.7. Acetone, for chromatography (See 5.2.2).
- 4.8. Hexane, for chromatography (see 5.2.2).
- 4.9. Ethyl ether, for chromatography (see 5.2.2).
- 4.10. Chloroform, for chromatography.
- 4.11. Reference solution for thin-layer chromatography: cholesterol or phytosterols, 5 % solution in chloroform.
- 4.12. 0,2 % solution of 2', 7'-dichlorofluorescein in ethanol. Make slightly basic by adding a few drops of 2 N alcoholic potassium hydroxide solution.
- 4.13. Anhydrous pyridine, for chromatography.
- 4.14. Hexamethyl disilazane.
- 4.15. Trimethylchlorosilane.
- 4.16. Standard solutions of trimethylsilyl ethers of aliphatic alcohols from C₂₀ to C₂₈. They may be prepared from mixtures of pure alcohols at the time they are required for use.
- 4.17. A 0,1 % (m/v) solution of 1-eicosanol in chloroform (internal standard).
- 4.18. Carrier gas: hydrogen or helium, gas-chromatographic purity.
- 4.19. Auxiliary gas: nitrogen, gas-chromatographic purity.

5. PROCEDURE

5.1. Preparation of the unsaponifiables

- 5.1.1. Using a 500 µl microsyringe place, into a 250 ml round-bottom flask, a volume of 0,1 % 1-eicosanol solution in chloroform (4.17) containing a quantity of 1-eicosanol approximately equal to 10 % of the aliphatic alcohols content in that portion of sample to be taken for analysis. For example, to 5 g of sample add 250 µl of the 0,1 % 1-eicosanol solution if olive oil and 1 500 µl if olive pomace oil.

Evaporate to dryness in current of nitrogen and then weigh accurately 5 g of the dry filtered sample into the same flask.

- 5.1.2. Add 50 ml of 2 N potassium hydroxide ethanolic solution, fit the reflux condenser and heat the apparatus to slight boiling on a steam bath, stirring continuously throughout the heating process until saponification has taken place (the solution becomes clear). Continue heating for a further 20 minutes and then add 50 ml of distilled water through the condenser. The condenser is then disconnected and the flask cooled to approximately 30 °C.

- 5.1.3. The contents of the flask are quantitatively transferred to a separating funnel of 500 ml capacity by adding distilled water several times, using a total of around 50 ml distilled water. Add approximately 80 ml of ethyl ether, shake vigorously for approximately 30 seconds and allow to settle (Note 1).

Separate off the lower aqueous phase collecting it in a second separating funnel. Two further extractions are effected on the aqueous phase, in the same manner, using each time 60 to 70 ml ethyl ether.

Note 1: Emulsions may be eliminated by adding, using as a spray, small quantities of ethyl alcohol or methyl alcohol.

- 5.1.4. The ethyl ether extracts are combined in a separating funnel and washed with distilled water (50 ml at a time) until the washing water gives a neutral reaction.

Discard the washing water, dry with anhydrous sodium sulphate and filter, into a flask of 250 ml capacity which has been weighed beforehand, the funnel and filter being washed with small quantities of ethyl ether which are added to the total.

- 5.1.5. Distil the ether down to a few ml, then bring to dryness under a slight vacuum or in a current of nitrogen, completing drying in an oven at 100 °C for approximately a quarter of an hour, and then weigh after cooling in a desiccator.

5.2. Separation of alcoholic fractions

- 5.2.1. Preparation of basic TLC plates: the silica gel plates (4.4) are immersed completely, in 0,2 N potassium hydroxide solution (4.5) for 10 seconds, and then left to dry for two hours under an extractor hood and finally placed in an oven at 100 °C for one hour.

Remove from the oven and keep in a calcium chloride desiccator until required for use (plates treated in this way must be used within 15 days).

Note 2: When basic silica gel plates are used to separate the alcoholic fraction there is no need to treat the unsaponifiables with alumina. It follows that all acid compounds (fatty acids and others) are retained at the origin thereby obtaining both aliphatic alcohol and terpenic alcohol bands which are both separated distinctly from the sterol band.

- 5.2.2. Place a 65/35 by volume hexane/ethyl ether mixture in the plate-developing chamber to a depth of approximately 1 cm (*).

Close the chamber using an appropriate cover and leave for half an hour to allow equilibration between vapour and liquid. Strips of filter paper dipping into the eluent may be affixed to the inside surfaces of the tank to reduce the development time by approximately one third and obtain more uniform, regular elution of the components.

Note 3: The developing solution must be replaced for each analysis in order to obtain reproducible developing conditions.

- 5.2.3. An approximately 5 % solution of unsaponifiable matter (5.1.5) in chloroform is prepared and 0,3 ml of the solution is streaked as a uniform strip of minimum thickness, using the 100 µl microsyringe, on a TLC plate at approximately 2 cm from the bottom of the TLC plate. Aligned with the origin, 2 to 3 µl of the aliphatic alcohols reference solution (4.11) are spotted for the identification of the aliphatic alcohols band after development has been completed.

- 5.2.4. Place the plate inside the development tank as stated in 5.2.2. The ambient temperature should be maintained between 15 and 20 °C. Immediately close the chamber with the cover and allow to elute until the solvent front reaches approximately 1 cm from the upper edge of the plate.

The plate is then removed from the development chamber and the solvent evaporated under a hot air current or the plate is left for a while under the extractor hood.

- 5.2.5. The plate is sprayed lightly and evenly with the solution of 2', 7'-dichlorofluorescein when the plate is observed under ultra violet light. The aliphatic alcohols band can be identified through being aligned with the stain obtained from the reference solution: mark the limits of the band with a black pencil; outlining the band of aliphatic alcohols and the band immediately above that, which is the terpenic alcohols band, together.

Note 4: The aliphatic alcohols band and the terpenic alcohols band are to be grouped together in view of the possible migration of some aliphatic alcohols into the triterpenic alcohols band.

- 5.2.6. Using a metal spatula scrape off the silica gel in the marked area. Place the finely comminuted material removed into the filter funnel (3.7). Add 10 ml of hot chloroform, mix carefully with the metal spatula and filter under vacuum, collecting the filtrate in the conical flask (3.8) attached to the filter funnel.

Wash the pomace in the flask three times with ethyl ether (approximately 10 ml each time) collecting the filtrate in the same flask attached to the funnel. Evaporate the filtrate to a volume of 4 to 5 ml, transfer the residual solution to the previously weighed 10 ml test tube (3.9), evaporate to dryness by mild heating in a gentle flow of nitrogen, make up again using a few drops of acetone, evaporate again to dryness, place in an oven at 105 °C for approximately 10 minutes and then allow to cool in a desiccator and weigh.

The pomace inside the test tube is composed of the alcoholic fraction.

5.3. Preparation of the trimethylsilyl ethers

- 5.3.1. The reagent for silylation, consisting of a mixture of 9:3:1 by volume (Note 5) of pyridine-hexamethyldisilazane-trimethylchlorosilane in the proportion of 50 µl for each milligram of aliphatic alcohols, is added to the test tube containing the alcoholic fraction, avoiding all absorption of moisture (Note 6).

Note 5: Solutions which are ready for use are available commercially. Other silanising reagents such as, for example, bis-trimethylsilyl, trifluor acetamide + 1 % trimethyl chlorosilane, which has to be diluted with an equal volume of anhydrous pyridine, are also available.

Note 6: The slight opalescence which may form is normal and does not cause any interference. The formation of a white floc or the appearance of a pink colour are indicative of the presence of moisture or deterioration of the reagent. If these occur the test must be repeated.

- 5.3.2. Stopper the test tube, shake carefully (without overturning) until the aliphatic alcohols are completely dissolved. Stand for at least 15 minutes at ambient temperature and then centrifuge for a few minutes. The clear solution is ready for gas chromatographic analysis.

(*) In these cases in particular, a 95/5 by volume benzene/acetone eluent mixture must be used to obtain distinct band separation.

5.4. Gas chromatography analysis

5.4.1. Preliminary operations, column packing

5.4.1.1. Fit the column in the gas chromatograph, attaching the inlet end to the injector connected to the splitting system and the outlet end to the detector. Carry out a general check of the gas chromatography assembly (tightness of gas fittings, efficiency of the detector, efficiency of the splitting system and of the recording system, etc.).

5.4.1.2. If the column is being used for the first time it is recommended that it should be subjected to conditioning. A little carrier gas is passed through the capillary column and then the gas chromatography assembly is switched on and gradually heated until a temperature not less than 20 °C above the operating temperature (see Note 7) is attained. That temperature is held for not less than two hours and then the assembly is brought to the operating conditions (regulation of gas flow, split flame ignition, connection to the electronic recorder, adjustment of the temperature of the capillary column oven, the detector and the injector, etc.) and the signal is adjusted to a sensitivity not less than twice the highest level contemplated for the execution of the analysis. The course of the base line must be linear, without peaks of any kind, and must not drift. A negative straight-line drift indicates leakage from the column connections; a positive drift indicates inadequate conditioning of the column.

Note 7: The conditioning temperature shall be at least 20 °C less than the maximum temperature contemplated for the liquid phase employed.

5.4.2. Choice of operating conditions

5.4.2.1. The guideline operating conditions are as follows:

- column temperature: the initial isotherm is set at 180 °C for eight minutes and then programmed at 5 °C/minute to 260 °C and a further 15 minutes at 260 °C,
- temperature of evaporator: 280 °C,
- temperature of detector: 290 °C,
- linear velocity of carrier gas: helium 20 to 35 cm/s, hydrogen 30 to 50 cm/s,
- splitting ratio: 1:50 to 1:100,
- sensitivity of instrument: 4 to 16 times the minimum attenuation,
- sensitivity of recording: 1 to 2 mV fs,
- paper speed: 30 to 60 cm/h,
- quantity of substance injected: 0,5 to 1 µl of TMSE solution.

The above conditions may be modified according to the characteristics of the column and of the gas chromatograph to obtain chromatograms satisfying the following conditions:

- alcohol C₂₆ retention time shall be 18 ± 5 minutes,
- the alcohol C₂₇ peak shall be 80 ± 20 % of the full scale value for olive oil and 40 ± 20 % of the full scale value for seed oil.

5.4.2.2. The above requirements are checked by repeated injection of the standard TMSE mixture of alcohols and the operating conditions are adjusted to yield the best possible results.

5.4.2.3. The parameters for the integration of peaks shall be set so that a correct appraisal of the areas of the peaks considered is obtained.

5.4.3. Analytical procedure

5.4.3.1. Using the microsyringe of 10 µl capacity draw in 1 µl of hexane followed by 0,5 µl of air and subsequently 0,5 to 1 µl of the sample solution; raise the plunger of the syringe further so the needle is emptied. Push the needle through the membrane of the injection unit and after one to two seconds inject rapidly, then slowly remove the needle after some five seconds.

5.4.3.2. Recording is effected until the TMSE of the aliphatic alcohols present have been eluted completely. The base line shall always correspond to the requirements of 5.4.1.2.

5.4.4. Peak identification

The identification of individual peaks is effected according to the retention times and by comparison with the standard TMSE mixture, analysed under the same conditions.

A chromatogram of the alcoholic fraction of a virgin olive oil is shown in Figure 1.

5.4.5. Quantitative evaluation

5.4.5.1. The peak areas of 1-eicosanol and of the aliphatic alcohols C_{22} , C_{24} , C_{26} and C_{28} are calculated by electronic integration.

5.4.5.2. The contents of each aliphatic alcohol, expressed in mg/1 000 g fatty substance, are calculated as follows:

$$\text{alcohol } x = \frac{A_x \cdot m_s \cdot 1\,000}{A_s \cdot m}$$

where:

A_x = area of the alcohol peak x

A_s = area of 1-eicosanol

m_s = mass of 1-eicosanol in milligrams

m = mass of sample drawn for determination, in grams.

6. EXPRESSION OF THE RESULTS

The contents of the individual aliphatic alcohols in mg/1 000 g of fatty substance and the sum of the "total aliphatic alcohols" are reported.

APPENDIX

Determination of the linear velocity of the gas

1 to 3 µl of methane or propane are injected into the gas chromatograph set at normal operating conditions and the time taken for the methane or propane to flow through the column from the instant of injection to the instant the peak elutes (t_M) is measured using a stop clock.

The linear velocity in cm/s is given by L/t_M , where L is the length of the column in centimetres and t_M is the measured time in seconds.

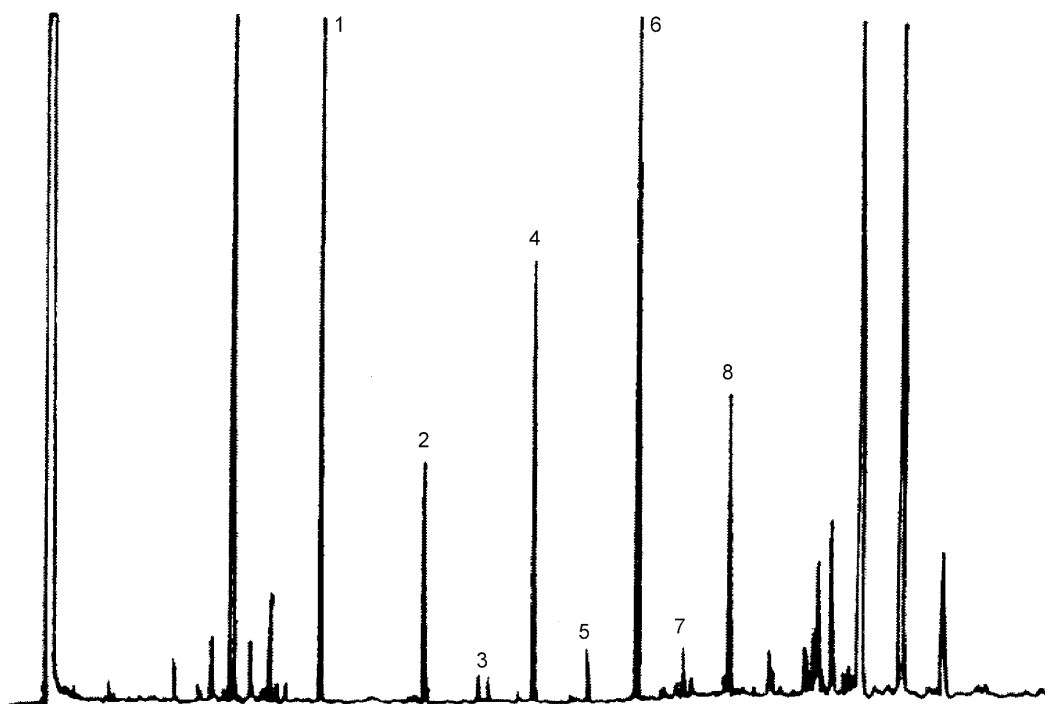


Figure 1 — Chromatogram of the alcoholic fraction of virgin oil

1 = Eicosanol	5 = Pentacosanol
2 = Decosanol	6 = Hexacosanol
3 = Tricosanol	7 = Heptacosanol
4 = Tetracosanol	8 = Octacosanol

COMMISSION REGULATION (EC) No 797/2002**of 14 May 2002****amending Annexes III and VIII to Council Regulation (EEC) No 3030/93 on common rules for imports of certain textile products from third countries**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3030/93 of 12 October 1993 on common rules for imports of certain textile products from third countries ⁽¹⁾, as last amended by Commission Regulation (EC) No 27/2002 ⁽²⁾, and in particular Article 19 thereof,

Whereas:

- (1) The Council has adopted by Regulation (EC) No 2474/2000 ⁽³⁾ the list of textiles and clothing products to be integrated into GATT 1994 on 1 January 2002.
- (2) The People's Republic of China became a full member of the World Trade Organization on 11 December 2001. Taiwan became a full member on 1 January 2002.
- (3) The certificate of origin and the export certificate used by Taiwan differ slightly from the standard model in Regulation (EEC) No 3030/93. Specimens have been provided by the Taiwanese authorities.
- (4) The flexibility provisions for both countries, as laid out in Regulation (EEC) No 3030/93, need to be adapted in order to comply with the Community's international obligations.

(5) Regulation (EEC) No 3030/93 should be amended accordingly.

(6) In order to ensure that the Community complies with its international obligations the measures provided for in this Regulation should apply with effect from 1 January 2002.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Textile Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3030/93 is amended as follows:

1. Annex III is amended in accordance with part A of the Annex to this Regulation.
2. Annex VIII is replaced by the text set out in part B of the Annex to this Regulation.

Article 2

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

It shall apply with effect from 1 January 2002.

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

Done at Brussels, 14 May 2002.

For the Commission

Pascal LAMY

Member of the Commission

⁽¹⁾ OJ L 275, 8.11.1993, p. 3.

⁽²⁾ OJ L 9, 11.1.2002, p. 1.

⁽³⁾ OJ L 286, 11.11.2000, p. 1.

ANNEX

- (A) In Annex III of Regulation (EEC) No 3030/93 the following specimen of a Taiwan export certificate and certificate of origin are added:

1 Exporter (name, full address, country) Exportateur (nom, adresse complète, pays)	ORIGINAL	2 No
	3 Quota year Année contingentaire	4 Category number Numéro de catégorie
5 Consignee (name, full address, country) Destinataire (nom, adresse complète, pays)	EXPORT CERTIFICATE (Textile products)	
	6 Country of origin Pays d'origine TAIWAN, R.O.C.	7 Country of destination Pays de destination
8 Place and date of shipment-Means of transport Lieu et date d'embarquement-Moyen de transport	9 Supplementary details Données supplémentaires	
10 Marks and numbers-Number and kind of packages-DESCRIPTION OF GOODS Marques et numéros-Nombre et nature des colis-DÉSIGNATION DES MARCHANDISES		11 Quantity (1) Quantité (1)
		12 FOB Value (2) Valeur FOB (2)
13 CERTIFICATION BY THE COMPETENT AUTHORITY-VISA DE L'AUTORITÉ COMPÉTENTE I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the category shown in box No 4 by the provisions regulating trade in textile products with the European Community. Je soussigné certifie que les marchandises désignées ci-dessus ont été imputées sur la limite quantitative fixée pour l'année indiquée dans la case No 3 pour la catégorie désignée dans la case No 4 dans le cadre des dispositions régissant les échanges de produits textiles avec la Communauté Européenne.		
14 Competent authority (name, full address, country) Autorité compétente (nom, adresse complète, pays) TAIWAN TEXTILE FEDERATION TTF BUILDING 22, AI KUO EAST ROAD TAIPEI, TAIWAN TELEFAX: (02) 2392-3855 TELEPHONE: (02) 2341-7251 URL: http://www.textiles.org.tw	At-A on-le (Signature) (Stamp-Cachet)	

(1) Show net weight (kg) and also quantity in the unit prescribed for category where other than net weight-indiquer le poids net (kg) ainsi que la quantité dans l'unité prévue pour la catégorie si cette unité n'est pas le poids net.
 (2) In the currency of the sale contract-Dans la monnaie du contrat de vente.

1 Exporter (name, full address, country) Exportateur (nom, adresse complète, pays)	ORIGINAL		2 No
5 Consignee (name, full address, country) Destinataire (nom, adresse complète, pays)	3 Quota year Année contingentaire		4 Category number Numéro de catégorie
	CERTIFICATE OF ORIGIN (Textile products)		
	6 Country of origin Pays d'origine TAIWAN, R.O.C.		7 Country of destination Pays de destination
	9 Supplementary details Données supplémentaires		
8 Place and date of shipment-Means of transport Lieu et date d'embarquement-Moyen de transport	ORIGINAL FOR ACCOMPANYING SHIPMENTS		
10 Marks and numbers-Number and kind of packages-DESCRIPTION OF GOODS Marques et numéros-Nombre et nature des colis-DÉSIGNATION DES MARCHANDISES			
	11 Quantity (1) Quantité (1)		12 FOB Value (2) Valeur FOB (2)
This certificate shall be invalidated in case of any erasion, strikeover and alteration.			
13 CERTIFICATION BY THE COMPETENT AUTHORITY-VISA DE L'AUTORITÉ COMPÉTENTE I, the undersigned, certify that the goods described above originated in the country shown in box No 6. in accordance with the provisions in force in the European Community. Je soussigné certifie que les marchandises désignées ci-dessus sont originaires du pays figurant dans la case No 6, conformément aux dispositions en vigueur dans la Communauté Européenne.			
14 Competent authority (name, full address, country) Autorité compétente (nom, adresse complète, pays) TAIWAN TEXTILE FEDERATION TTF BUILDING 22, AI KUO EAST ROAD TAIPEI, TAIWAN TELEFAX: (02) 2392-3855 TELEPHONE: (02) 2341-7251 URL: http://www.textiles.org.tw		At-A on-le (Signature) (Stamp-Cachet)	

(1) Show net weight (kg) and also quantity in the unit prescribed for category where other than net weight-indiquer le poids net (kg) ainsi que la quantité dans l'unité prévue pour la catégorie si cette unité n'est pas le poids net
 (2) In the currency of the sale contract-Dans la monnaie du contrat de vente

(B) Annex VIII of Regulation (EEC) No 3030/93 is replaced by the following:

'ANNEX VIII

REFERRED TO IN ARTICLE 7

Flexibility provisions

The attached table indicates for each of the supplier countries listed in column 1 the maximum amounts which, after advance notification to the Commission, it may transfer between the corresponding quantitative limits indicated in Annex V in accordance with the following provisions:

- advance utilisation of the quantitative limit for the particular category established for the following quota year shall be authorised up to the percentage of the quantitative limit for the current year indicated in column 2; the amounts in question shall be deducted from the corresponding quantitative limits for the following year,
- carry-over of amounts not utilised in a given year to the corresponding quantitative limit for the following year shall be authorised up to the percentage of the quantitative limit for the year of actual utilisation indicated in column 3,
- transfers from categories 1 to categories 2 and 3 shall be authorised up to the percentages of the quantitative limit to which the transfer is made indicated in column 4,
- transfers between categories 2 and 3 shall be authorised up to the percentages of the quantitative limit to which the transfer is made indicated in column 5,
- transfers between categories 4, 5, 6, 7 and 8 shall be authorised up to the percentages of the quantitative limit to which the transfer is made indicated in column 6,
- transfers into any of the categories in Groups II or III (and where applicable Group IV) from any of the categories in Groups I, II or III shall be authorised up to the percentages of the quantitative limit to which the transfer is made indicated in column 7.

The cumulative application of the flexibility provisions referred to above shall not result in an increase in any Community quantitative limit for a given year above the percentage indicated in column 8.

The table of equivalence applicable to the abovementioned transfers is given in Annex I.

Additional conditions, possibilities for transfers and notes are given in column 9 of the table.

1. Country	2. Advance utilisation	3. Carry-over	4. Transfers from categories 1 to categories 2 and 3	5. Transfers between categories 2 and 3	6. Transfers between categories 4, 5, 6, 7, 8	7. Transfers from Groups I, II, III to Groups II, III, IV	8. Maximum increase in any category	9. Additional conditions
Argentina	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	Transfers may be made from categories 2 and 3 to category 1 up to 4 %
Belarus	5 %	7 %	4 %	4 %	4 %	5 %	13,5 %	With regard to column 7, transfers can also be made from and to Group V. For Group I categories the limit in column 8 is 13 %
Brazil	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	A transfer of 2 % from categories 2 and 3 to category 1 shall also be authorised
China	1 %	3 %	1 %	4 %	4 %	6 %	n.a.	Further amounts may be authorised by the Commission in accordance with the procedure set out in Article 17(2) up to: Column 2: 5 % Column 3: 7 % With regard to column 7, transfers from Groups I, II, and III may only be made into Groups II and III
Hong Kong	—	—	0 %	4 %	4 %	5 %	n.a.	See appendix to Annex VIII
India	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	Further amounts may be authorised by the Commission in accordance with the procedure set out in Article 17(2) up to 8 000 tonnes (2 500 tonnes for any particular textiles category and 3 000 tonnes for any particular clothing category)
Indonesia	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	
Macao	1 %	2 %	0 %	4 %	4 %	5 %	n.a.	Further amounts may be authorised by the Commission in accordance with the procedure set out in Article 17(2) up to: Column 2: 5 % Column 3: 7 %
Malaysia	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	

1. Country	2. Advance utilisation	3. Carry-over	4. Transfers from categories 1 to categories 2 and 3	5. Transfers between categories 2 and 3	6. Transfers between categories 4, 5, 6, 7, 8	7. Transfers from Groups I, II, III to Groups II, III, IV	8. Maximum increase in any category	9. Additional conditions
Pakistan	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	With regard to Column 4 transfers may be made between categories 1, 2 and 3. Further amounts may be authorised by the Commission in accordance with the procedure set out in 17(2) up to 4 000 tonnes (2 000 tonnes for any particular category)
Peru	5 %	9 %	11 %	11 %	11 %	11 %	n.a.	Transfers may be made between categories 1, 2 and 3 up to 11 %
Philippines	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	
Singapore	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	
South Korea	1 %	2 %	0 %	4 %	4 %	5 %	n.a.	Further amounts may be authorised by the Commission in accordance with the procedure set out in Article 17(2) up to: Column 2: 5 % Column 3: 7 %
Sri Lanka	5 %	9 %	11 %	11 %	11 %	11 %	n.a.	Imports are currently not subject to quantitative limits (see Annex V)
Taiwan	5 %	7 %	0 %	4 %	4 %	5 %	n.a.	
Thailand	5 %	7 %	7 %	7 %	7 %	7 %	n.a.	
Uzbekistan	5 %	7 %	4 %	4 %	4 %	5 %	13,5 %	With regard to column 7, transfers can also be made from and to Group V. For Group I categories the limit in column 8 is 13 %.
Vietnam	5 %	7 %	0 %	0 %	7 %	7 %	17 %	With regard to column 7, transfers can be made from any category in Groups I, II, III, IV and V to Groups II, III, IV and V

n.a. = not applicable.

Flexibility provisions for quantitative restrictions referred to in Appendix C to Annex V

1. Country	2. Advance utilisation	3. Carry-over	4. Transfers between categories 156, 157, 159 and 161	5. Transfers between other categories	6. Maximum increase in any category	7. Additional conditions
China	1 %	3 %	1,5 %	6 %	14 %	Further amounts may be authorised by the Commission in accordance with the procedure set out in Article 17(2) up to: Column 2: 5 % Column: 7 %

*Appendix to Annex VIII***Flexibility provisions Hong Kong**

1. Country	Group	Category	2. Advance utilisation
Hong Kong	Group I	2, 2A	3,25 %
		3, 3A, 4, 7, 8	3,00 %
		5	3,75 %
		6, 6A	2,75 %
	Group II	13	3,50 %
		12, 16, 26, 39	4,25 %
		13S, 31, 83	4,50 %
		29, 78	5,00 %
	Group III	all categories	5,00 %
1. Country	Group	Category	3. Carry-over
Hong Kong	Group I	2, 2A, 3, 3A	3,75 %
		4	3,25 %
		5	3,00 %
		6, 6A, 7, 8	2,50 %
	Group II	13, 13S	3,00 %
		12, 31	4,50 %
		26, 39, 78	5,00 %
		16, 29, 83	5,50 %
	Group III	all categories	5,50 %

COMMISSION REGULATION (EC) No 798/2002**of 14 May 2002****fixing representative prices in the poultrymeat and egg sectors and for egg albumin, and amending Regulation (EC) No 1484/95**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organisation of the market in eggs ⁽¹⁾, as last amended by Commission Regulation (EC) No 1516/96 ⁽²⁾, and in particular Article 5(4) thereof,

Having regard to Council Regulation (EEC) No 2777/75 of 29 October 1975 on the common organisation of the market in poultrymeat ⁽³⁾, as last amended by Commission Regulation (EC) No 2916/95 ⁽⁴⁾, and in particular Article 5(4) thereof,

Having regard to Council Regulation (EEC) No 2783/75 of 29 October 1975 on the common system of trade for ovalbumin and lactalbumin ⁽⁵⁾, as last amended by Regulation (EC) No 2916/95, and in particular Article 3(4) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1484/95 ⁽⁶⁾, as last amended by Regulation (EC) No 656/2002 ⁽⁷⁾, fixes detailed rules for implementing the system of additional import duties and fixes representative prices in the poultrymeat and egg sectors and for egg albumin.

- (2) It results from regular monitoring of the information providing the basis for the verification of the import prices in the poultrymeat and egg sectors and for egg albumin that the representative prices for imports of certain products should be amended taking into account variations of prices according to origin. Therefore, representative prices should be published.

- (3) It is necessary to apply this amendment as soon as possible, given the situation on the market.

- (4) 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

Annex I to Regulation (EC) No 1484/95 is hereby replaced by the Annex hereto.

Article 2

This Regulation shall enter into force on 15 May 2002.

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

Done at Brussels, 14 May 2002.

For the Commission

J. M. SILVA RODRÍGUEZ

Agriculture Director-General

⁽¹⁾ OJ L 282, 1.11.1975, p. 49.

⁽²⁾ OJ L 189, 30.7.1996, p. 99.

⁽³⁾ OJ L 282, 1.11.1975, p. 77.

⁽⁴⁾ OJ L 305, 19.12.1995, p. 49.

⁽⁵⁾ OJ L 282, 1.11.1975, p. 104.

⁽⁶⁾ OJ L 145, 29.6.1995, p. 47.

⁽⁷⁾ OJ L 101, 17.4.2002, p. 12.

ANNEX

to the Commission Regulation of 14 May 2002 fixing representative prices in the poultrymeat and egg sectors and for egg albumin, and amending Regulation (EC) No 1484/95

‘ANNEX I

CN code	Description	Representative price (EUR/100 kg)	Security referred to in Article 3(3) (EUR/100 kg)	Origin ⁽¹⁾
0207 12 90	Chickens, plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as “65 % chickens”, or otherwise presented, frozen	99,5	6	01
0207 14 10	Boneless cuts of fowl of the species <i>Gallus domesticus</i> , frozen	185,6	37	01
		192,5	34	02
		183,7	38	03
		270,9	9	04
		257,0	13	05
1602 32 11	Preparations of uncooked fowl of the species <i>Gallus domesticus</i>	194,4	28	01
		196,3	27	02

⁽¹⁾ Origin of imports:

- 01 Brazil
- 02 Thailand
- 03 China
- 04 Argentina
- 05 Chile.

COUNCIL DIRECTIVE 2002/38/EC

of 7 May 2002

amending and amending temporarily Directive 77/388/EEC as regards the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas:

- (1) The rules currently applicable to VAT on radio and television broadcasting services and on electronically supplied services, under Article 9 of the sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment ⁽⁴⁾, are inadequate for taxing such services consumed within the Community and for preventing distortions of competition in this area.
- (2) In the interests of the proper functioning of the internal market, such distortions should be eliminated and new harmonised rules introduced for this type of activity. Action should be taken to ensure, in particular, that such services where effected for consideration and consumed by customers established in the Community are taxed in the Community and are not taxed if consumed outside the Community.
- (3) To this end, radio and television broadcasting services and electronically supplied services provided from third countries to persons established in the Community or from the Community to recipients established in third countries should be taxed at the place of the recipient of the services.
- (4) To define electronically supplied services, examples of such services should be included in an annex to the Directive.
- (5) To facilitate compliance with fiscal obligations by operators providing electronically supplied services, who are neither established nor required to be identified for tax purposes within the Community, a special scheme

should be established. In applying this scheme any operator supplying such services by electronic means to non-taxable persons within the Community, may, if he is not otherwise identified for tax purposes within the Community, opt for identification in a single Member State.

- (6) The non-established operator wishing to benefit from the special scheme should comply with the requirements laid down therein, and with any relevant existing provision in the Member State where the services are consumed.
- (7) The Member State of identification must under certain conditions be able to exclude a non-established operator from the special scheme.
- (8) Where the non-established operator opts for the special scheme, any input value added tax that he has paid with respect to goods and services used by him for the purpose of his taxed activities falling under the special scheme, should be refunded by the Member State where the input value added tax was paid, in accordance with the arrangements of the thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonisation of the laws of the Member States relating to turnover taxes — arrangements for the refund of value added tax to taxable persons not established in Community territory ⁽⁵⁾. The optional restrictions for refund in Article 2(2) and (3) and Article 4(2) of the same Directive should not be applied.
- (9) Subject to conditions which they lay down, Member States should allow certain statements and returns to be made by electronic means, and may also require that electronic means are used.
- (10) Those provisions pertaining to the introduction of electronic tax returns and statements should be adopted on a permanent basis. It is desirable to adopt all other provisions for a temporary period of three years which may be extended for practical reasons but should, in any event, based on experience, be reviewed within three years from 1 July 2003.

- (11) Directive 77/388/EEC should therefore be amended accordingly,

⁽¹⁾ OJ C 337 E, 28.11.2000, p. 65.

⁽²⁾ OJ C 232, 17.8.2001, p. 202.

⁽³⁾ OJ C 116, 20.4.2001, p. 59.

⁽⁴⁾ OL L 145, 13.6.1977, p. 1. Directive as last amended by Council Directive 2001/115/EC (OJ L 15, 17.1.2002, p. 24).

⁽⁵⁾ OJ L 326, 21.11.1986, p. 40.

HAS ADOPTED THIS DIRECTIVE:

Article 1

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

1. in Article 9:

- (a) in paragraph (2)(e), a comma shall replace the final full stop and the following indents shall be added:

— radio and television broadcasting services,
— electronically supplied services, *inter alia*, those described in Annex L.'

- (b) in paragraph 2, the following point shall be added:

'(f) the place where services referred to in the last indent of subparagraph (e) are supplied when performed for non-taxable persons who are established, have their permanent address or usually reside in a Member State, by a taxable person who has established his business or has a fixed establishment from which the service is supplied outside the Community or, in the absence of such a place of business or fixed establishment, has his permanent address or usually resides outside the Community, shall be the place where the non-taxable person is established, has his permanent address or usually resides.'

- (c) in paragraph 3, the introductory phrase shall be replaced by the following:

'3. In order to avoid double taxation, non-taxation or the distortion of competition, the Member States may, with regard to the supply of services referred to in paragraph 2(e), except for the services referred to in the last indent when supplied to non-taxable persons, and also with regard to the hiring out of forms of transport consider:'

- (d) paragraph 4 shall be amended as follows:

'4. In the case of telecommunications services and radio and television broadcasting services referred to in paragraph 2(e) when performed for non-taxable persons who are established, have their permanent address or usually reside in a Member State, by a taxable person who has established his business or has a fixed establishment from which the service is supplied outside the Community, or in the absence of such a place of business or fixed establishment, has his permanent address or usually resides outside the Community, Member States shall make use of paragraph 3(b).'

2. in Article 12(3)(a), the following fourth subparagraph shall be added:

'The third subparagraph shall not apply to the services referred to in the last indent of Article 9(2)(e).'

3. the following Article shall be added:

'Article 26c

Special scheme for non-established taxable persons supplying electronic services to non-taxable persons

A. Definitions

For the purposes of this Article, the following definitions shall apply without prejudice to other Community provisions:

- (a) "non-established taxable person" means a taxable person who has neither established his business nor has a fixed establishment within the territory of the Community and who is not otherwise required to be identified for tax purposes under Article 22;
- (b) "electronic services" and "electronically supplied services" means those services referred to in the last indent of Article 9(2)(e);
- (c) "Member State of identification" means the Member State which the non-established taxable person chooses to contact to state when his activity as a taxable person within the territory of the Community commences in accordance with the provisions of this Article;
- (d) "Member State of consumption" means the Member State in which the supply of the electronic services is deemed to take place according to Article 9(2)(f);
- (e) "value added tax return" means the statement containing the information necessary to establish the amount of tax that has become chargeable in each Member State.

B. Special scheme for electronically supplied services

1. Member States shall permit a non-established taxable person supplying electronic services to a non-taxable person who is established or has his permanent address or usually resides in a Member State to use a special scheme in accordance with the following provisions. The special scheme shall apply to all those supplies within the Community.

2. The non-established taxable person shall state to the Member State of identification when his activity as a taxable person commences, ceases or changes to the extent that he no longer qualifies for the special scheme. Such a statement shall be made electronically.

The information from the non-established taxable person to the Member State of identification when his taxable activities commence shall contain the following details for the identification: name, postal address, electronic addresses, including websites, national tax number, if any, and a statement that the person is not identified for value added tax purposes within the Community. The non-established taxable person shall notify the Member State of identification of any changes in the submitted information.

3. The Member State of identification shall identify the non-established taxable person by means of an individual number. Based on the information used for this identification, Member States of consumption may keep their own identification systems.

The Member State of identification shall notify the non-established taxable person by electronic means of the identification number allocated to him.

4. The Member State of identification shall exclude the non-established taxable person from the identification register if:

- (a) he notifies that he no longer supplies electronic services, or
- (b) it otherwise can be assumed that his taxable activities have ended, or
- (c) he no longer fulfils the requirements necessary to be allowed to use the special scheme, or
- (d) he persistently fails to comply with the rules concerning the special scheme.

5. The non-established taxable person shall submit by electronic means to the Member State of identification a value added tax return for each calendar quarter whether or not electronic services have been supplied. The return shall be submitted within 20 days following the end of the reporting period to which the return refers.

The value added tax return shall set out the identification number and, for each Member State of consumption where tax has become due, the total value, less value added tax, of supplies of electronic services for the reporting period and total amount of the corresponding tax. The applicable tax rates and the total tax due shall also be indicated.

6. The value added tax return shall be made in euro. Member States which have not adopted the euro may require the tax return to be made in their national currencies. If the supplies have been made in other currencies, the exchange rate valid for the last date of the reporting period shall be used when completing the value added tax return. The exchange shall be done following the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication.

7. The non-established taxable person shall pay the value added tax when submitting the return. Payment shall be made to a bank account denominated in euro, designated by the Member State of identification. Member States which have not adopted the euro may require the payment to be made to a bank account denominated in their own currency.

8. Notwithstanding Article 1(1) of Directive 86/560/EEC, the non-established taxable person making use of this special scheme shall, instead of making deductions under Article 17(2) of this Directive, be granted a refund according to Directive 86/560/EEC. Articles 2(2), 2(3) and 4(2) of Directive 86/560/EEC shall not apply to the refund related to electronic supplies covered by this special scheme.

9. The non-established taxable person shall keep records of the transactions covered by this special scheme in sufficient detail to enable the tax administration of the Member State of consumption to determine that the value added tax return referred to in paragraph 5 is correct. These records should be made available electronically on request to the Member State of identification and to the Member State of consumption. These records shall be maintained for a period of 10 years from the end of the year when the transaction was carried out.

10. Article 21(2)(b) shall not apply to a non-established taxable person who has opted for this special scheme.'

Article 2

Article 22, contained in Article 28h of Directive 77/388/EEC, is hereby amended as follows:

1. in paragraph 1, point (a) shall be replaced by the following:

'(a) Every taxable person shall state when his activity as a taxable person commences, changes or ceases. Member States shall, subject to conditions which they lay down, allow the taxable person to make such statements by electronic means, and may also require that electronic means are used.'

2. in paragraph 4, point (a) shall be replaced by the following:

'(a) Every taxable person shall submit a return by a deadline to be determined by Member States. That deadline may not be more than two months later than the end of each tax period. The tax period shall be fixed by each Member State at one month, two months or a quarter. Member States may, however, set different periods provided that they do not exceed one year. Member States shall, subject to conditions which they lay down, allow the taxable person to make such returns by electronic means, and may also require that electronic means are used.'

3. in paragraph 6, point (a) shall be replaced by the following:

'(a) Member States may require a taxable person to submit a statement, including all the particulars specified in paragraph 4, concerning all transactions carried out in the preceding year. That statement shall provide all the information necessary for any adjustments. Member States shall, subject to conditions which they lay down, allow the taxable person to make such statements by electronic means, and may also require that electronic means are used.'

4. in paragraph 6, the second paragraph in point (b) shall be replaced by:

'The recapitulative statement shall be drawn up for each calendar quarter within a period and in accordance with procedures to be determined by the Member States, which shall take the measures necessary to ensure that the provisions concerning administrative cooperation in the field of indirect taxation are in any event complied with. Member States shall, subject to conditions which they lay down, allow the taxable person to make such statements by electronic means, and may also require that electronic means are used.'

Article 3

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive on 1 July 2003. They shall forthwith inform the Commission thereof.

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

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

Article 4

Article 1 shall apply for a period of three years starting from 1 July 2003.

Article 5

The Council, on the basis of a report from the Commission, shall review the provisions of Article 1 of this Directive before 30 June 2006 and shall either, acting in accordance with Article 93 of the Treaty, adopt measures on an appropriate electronic mechanism on a non-discriminatory basis for charging, declaring, collecting and allocating tax revenue on

electronically supplied services with taxation in the place of consumption or, if considered necessary for practical reasons, acting unanimously on the basis of a proposal from the Commission, extend the period mentioned in Article 4.

Article 6

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

Article 7

This Directive is addressed to the Member States.

Done at Brussels, 7 May 2002.

For the Council

The President

R. DE RATO Y FIGAREDO

ANNEX

‘ANNEX L

ILLUSTRATIVE LIST OF ELECTRONICALLY SUPPLIED SERVICES REFERRED TO IN ARTICLE 9(2)(e)

1. Website supply, web-hosting, distance maintenance of programmes and equipment.
2. Supply of software and updating thereof.
3. Supply of images, text and information, and making databases available.
4. Supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events.
5. Supply of distance teaching.

Where the supplier of a service and his customer communicates via electronic mail, this shall not of itself mean that the service performed is an electronic service within the meaning of the last indent of Article 9(2)(e).’

COMMISSION DIRECTIVE 2002/40/EC
of 8 May 2002
implementing Council Directive 92/75/EEC with regard to energy labelling of household electric ovens
(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS DIRECTIVE:

Having regard to the Treaty establishing the European Community,

Article 1

Having regard to Council Directive 92/75/EEC of 22 September 1992 on the indication by labelling and standard product information of the consumption of energy and other resources of household appliances ⁽¹⁾, and in particular Article 9 thereof,

Whereas:

- (1) Directive 92/75/EEC requires the Commission to adopt implementing Directives in respect of various household appliances including electric ovens.
- (2) Electricity use by electric ovens accounts for a significant part of total Community household energy demand. The scope for a reduction of energy use by these appliances is substantial.
- (3) Harmonised standards are technical specifications adopted by the European standardisation bodies, as listed in Annex I to Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations and of rules on Information Society services ⁽²⁾, as amended by Directive 98/48/EC ⁽³⁾.
- (4) Information concerning noise emissions should be given where required by Member States pursuant to Council Directive 86/594/EEC of 1 December 1986 on airborne noise emitted by household appliances ⁽⁴⁾.
- (5) Council Directive 79/531/EEC of 14 May 1979 applying to electric ovens Directive 79/530/EEC on the indication by labelling of the energy consumption of household appliances ⁽⁵⁾, as last amended by the Act of Accession of Austria, Finland and Sweden, should be repealed as from the date on which this Directive becomes applicable.
- (6) The measures provided for in this Directive are in accordance with the opinion of the committee set up under Article 10 of Directive 92/75/EEC,

1. This Directive shall apply to electric mains operated household electric ovens including ovens being part of larger appliances.

2. This Directive shall not apply to the following ovens:

- (a) ovens that can also use other energy sources;
- (b) ovens which do not fall within the scope of the harmonised standards referred to in Article 2;
- (c) portable ovens, being appliances other than fixed appliances, having a mass of less than 18 kg, provided they are not designed for built-in installations.

3. The energy consumption of the steam functions, other than the hot steam function, are not covered by this Directive.

Article 2

1. The information required by this Directive shall be obtained by means of measurements made in accordance with harmonised standards adopted by the European Committee for Electrotechnical Standardisation (Cenelec) under mandate from the Commission in accordance with Directive 98/34/EC, the reference numbers of which have been published in the *Official Journal of the European Communities* and for which Member States have published the reference numbers of the national standards transposing those harmonised standards.

The provisions of Annexes I, II and III to this Directive requiring the giving of information relating to noise shall apply only where that information is required by Member States under Article 3 of Directive 86/594/EEC. This information shall be measured in accordance with that Directive.

2. In this Directive expressions used have the same meaning as in Directive 92/75/EEC.

Article 3

1. The technical documentation referred to in Article 2(3) of Directive 92/75/EEC shall include:

- (a) the name and address of the supplier;
- (b) a general description of the model, sufficient for it to be unequivocally and easily identified;

⁽¹⁾ OJ L 297, 13.10.1992, p. 16.

⁽²⁾ OJ L 204, 21.7.1998, p. 37.

⁽³⁾ OJ L 217, 5.8.1998, p. 18.

⁽⁴⁾ OJ L 344, 6.12.1986, p. 24.

⁽⁵⁾ OJ L 145, 13.6.1979, p. 7.

- (c) information, including drawings as relevant, on the main design features of the model and in particular items which appreciably affect its energy consumption;
- (d) reports of relevant measurement tests carried out under the test procedures of the harmonised standards referred to in Article 2(1);
- (e) operating instructions, if any.

2. The label referred to in Article 2(1) of Directive 92/75/EEC shall be as specified in Annex I to this Directive.

The label shall be placed on the door of the appliance, in such a way as to be clearly visible and not obscured. For multi-cavity ovens, each cavity shall have its own label, except a cavity which does not fall within the scope of the harmonised standards referred to in Article 2.

3. The content and format of the fiche referred to in Article 2(1) of Directive 92/75/EEC shall be as specified in Annex II to this Directive.

4. Where the appliances are offered for sale, hire, or hire purchase by way of a printed or written communication or by other means whereby the potential customer cannot be expected to see the appliance displayed, such as a written offer, a mail order catalogue, advertisements on the Internet or other electronic media, that communication shall include all the information specified in Annex III.

This requirement shall also apply in respect of offers for built-in ovens for integrated kitchens.

5. The energy efficiency class of each cavity of an oven shall be determined in accordance with Annex IV.

6. The appropriate terms to be used on the label and the fiche as referred to in Article 2(1) of Directive 92/75/EEC shall be selected from the table set out in Annex V to this Directive.

Article 4

Member States shall permit, until 30 June 2003, the placing on the market, the marketing and/or the display of products and

the distribution of communications referred to in Article 3(4) which do not conform to this Directive.

Article 5

1. Member States shall adopt and publish, by 31 December 2002, the provisions necessary to comply with this Directive. They shall forthwith inform the Commission thereof.

They shall apply those provisions with effect from 1 January 2003.

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

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

Article 6

Directive 79/531/EEC is repealed with effect from 1 January 2003.

Article 7

This Directive shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

Article 8

This Directive is addressed to the Member States.

Done at Brussels, 8 May 2002.

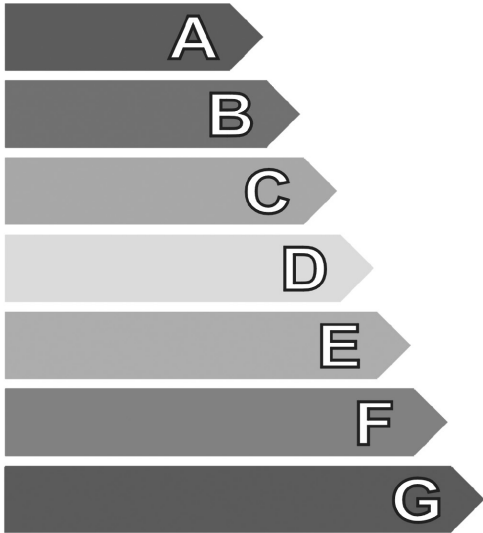
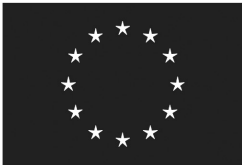
For the Commission

Loyola DE PALACIO

Vice-President

*ANNEX I***LABEL****Label design**

1. The label shall be the relevant language version chosen from the following illustrations:

Energy		Electric oven
Manufacturer Model		Logo A B C 1 2 3
More efficient 		 
Less efficient		
Energy consumption (kWh) Heating function: Conventional Forced air convection <i>(based on standard load)</i>		X.YZ X.YZ
Usable volume (litres)		XYZ
Size: Small Medium Large		
Noise (dB(A) re 1 pW)		
Further information is contained in product brochures		
Norm EN 50304 Electric ovens Energy Label Directive 2002/40/EC		

2. The following notes define the information to be included:

Note

- I. Supplier's name or trade mark.
- II. Supplier's model identifier.
- III. The energy efficiency class of the cavity(ies) of the model determined in accordance with Annex IV. The head of the arrow containing the indicator letter shall be placed at the same level as the head of the relevant class arrow.
The height of the arrow containing the indicator letter shall not be less than — and not more than twice — the height of the classes arrows.
- IV. Without prejudice to any requirements under the Community eco-label scheme, where a model has been granted a 'European Union eco-label' under Regulation (EC) No 1980/2000 of the European Parliament and of the Council of 17 July 2000 on a revised Community eco-label award scheme ⁽¹⁾, a copy of the eco-label may be added here.
- V. Energy consumption in kWh for the heating function(s) (conventional and/or the forced air convection) (of appliances) based on standard load determined in accordance with the test procedures of the harmonised standards referred to in Article 2.
- VI. Usable volume of the cavity in litres, determined in accordance with the harmonised standards referred to in Article 2.
- VII. The size of appliance determined as follows:

small:	$12\text{ l} \leq \text{volume} < 35\text{ l}$
medium:	$35\text{ l} \leq \text{volume} < 65\text{ l}$
large:	$65\text{ l} \leq \text{volume}$.

 This indicator arrow shall be placed at the same level as the relevant size.
- VIII. Where applicable, noise measured during the function determining the energy efficiency, determined in accordance with Directive 86/594/EEC ⁽²⁾.

NB:

The equivalent terms in other languages to those given above are set out in Annex V.

Printing

3. The following defines certain aspects of the label:

Colours used:

CMYK — cyan, magenta, yellow, black.

Ex. 07X0: 0 % cyan, 70 % magenta, 100 % yellow, 0 % black.

Arrows

- A X0X0
- B 70X0
- C 30X0
- D 00X0
- E 03X0
- F 07X0
- G 0XX0

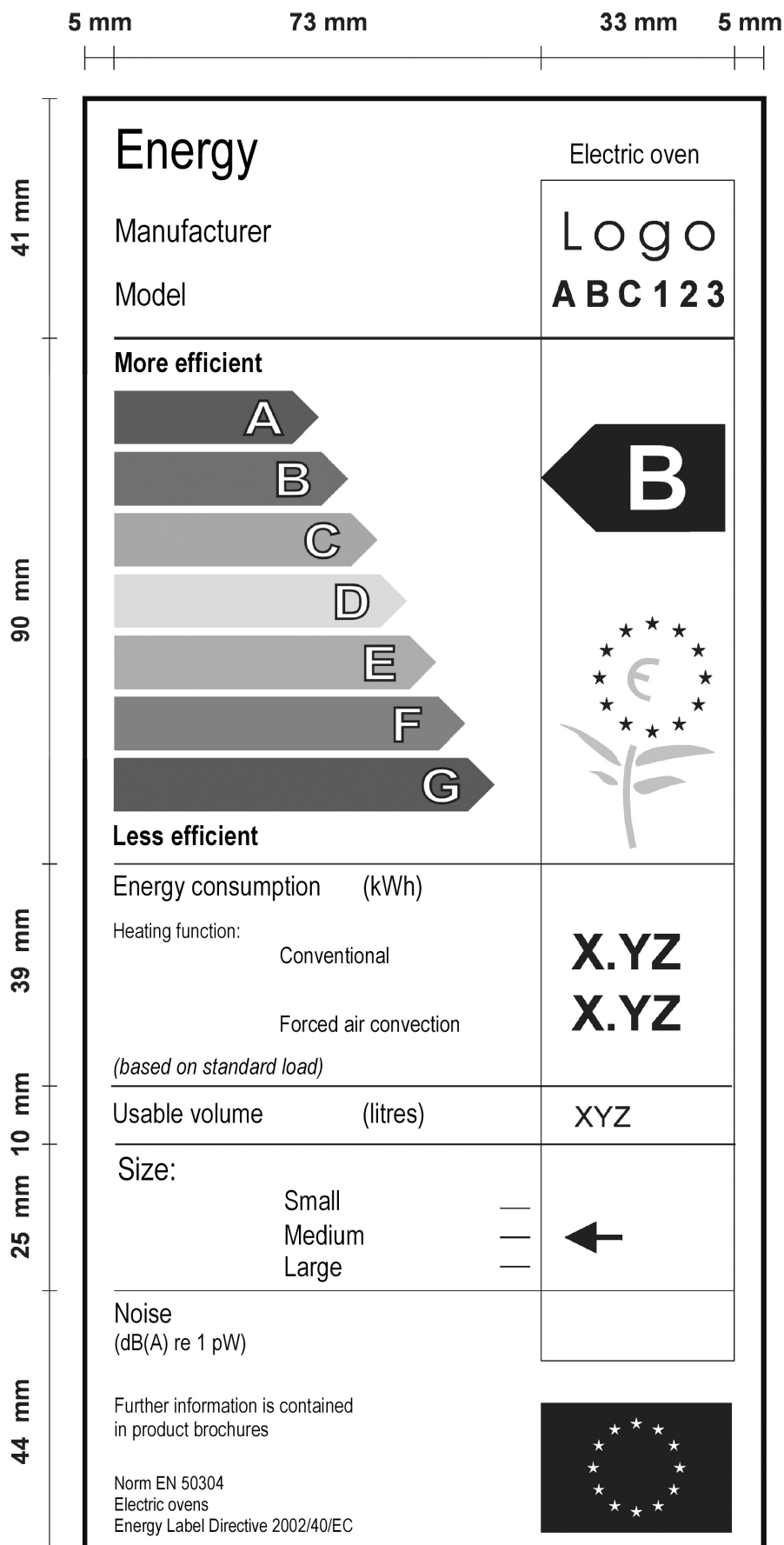
Outline colour: X070

The background colour of the energy efficiency class indicator arrow is black.

All text is in black. The background is white.

⁽¹⁾ OJ L 237, 21.9.2000, p. 1.

⁽²⁾ The relevant standards are EN 60704 -2-10 (noise measurement) and EN 60704-3 (verification).



ANNEX II

FICHE

The fiche shall contain the following information. The information may be given in the form of a table covering a number of models supplied by the same supplier, in which case it shall be given in the order specified, or given close to the description of the appliance:

1. supplier's trade mark;
2. supplier's model identifier;
3. the energy efficiency class of the cavity(ies) of the model determined in accordance with Annex IV. Expressed as 'Energy efficiency class on a scale of A (more efficient) to G (less efficient)'. Where this information is provided in a table this may be expressed by other means provided it is clear that the scale is from A (more efficient) to G (less efficient). The indication of the heating function in which the energy efficiency class is determined;
4. where the information is provided in a table, and where some of the appliances listed in the table have been granted a 'European Union eco-label' under Regulation (EC) No 1980/2000, this information may be included here. In this case the row heading shall state 'European Union eco-label', and the entry shall consist of a copy of the eco-label mark. This provision is without prejudice to any requirements under the Community eco-label scheme;
5. energy consumption in kWh for the heating function(s), (conventional and/or forced air convection and/or hot steam) (of appliances) based on standard load determined in accordance with the test procedures of the harmonised standards referred to in Article 2;
6. usable volume of the cavity in litres, determined in accordance with the harmonised standards referred to in Article 2;
7. the size determined as follows:

small:	$12\text{ l} \leq \text{volume} < 35\text{ l}$
medium:	$35\text{ l} \leq \text{volume} < 65\text{ l}$
large:	$65\text{ l} \leq \text{volume}$.

This indicator arrow shall be placed at the same level as the relevant size;
8. time taken to 'cook' standard load determined in accordance with the test procedures of the harmonised standards referred to in Article 2;
9. where applicable, noise measured during the function determining the energy efficiency, determined in accordance with Directive 86/594/EEC ⁽¹⁾;
10. the declaration of the power consumption when no heating function is performed and the oven is in the lowest power consuming mode as soon as a suitable harmonised standard for stand-by-losses becomes available;
11. the area of the largest baking sheet expressed in cm² and determined as 'surface area' according to the harmonised standard referred to in Article 2.

If a copy of the label, either in colour or black and white is included in the fiche, then only the further information needs to be added.

NB:

The equivalent terms in other languages to those given above are set out in Annex V.

⁽¹⁾ The relevant standards are EN 60704-2-10 (noise measurement) and EN 60704-3 (verification).

ANNEX III

MAIL ORDER AND OTHER DISTANCE SELLING

Mail order catalogues, communications, written offers, advertisements on the Internet or on other electronic media referred to in Article 3(4), including offers for built-in ovens for integrated kitchens, shall contain the following information, given in the order specified:

- | | |
|---|----------------------------|
| 1. supplier's trade mark and model identifier | (Annex II, points 1 and 2) |
| 2. energy efficiency class | (Annex II, point 3) |
| 3. energy consumption | (Annex II, point 5) |
| 4. usable volume | (Annex II, point 6) |
| 5. size | (Annex II, point 7) |
| 6. noise | (Annex II, point 9). |

Where other information contained in the fiche is provided, it shall be in the form defined in Annex II and shall be included in the above table in the order required for the fiche.

NB:

The equivalent terms in other languages to those given above are set out in Annex V.

ANNEX IV

ENERGY EFFICIENCY CLASS

The energy efficiency class of a cavity shall be determined as follows:

Table 1 — Small volume cavities

Energy efficiency class	Energy consumption E ⁽¹⁾ (kWh) based on standard load
A	$E < 0,60$
B	$0,60 \leq E < 0,80$
C	$0,80 \leq E < 1,00$
D	$1,00 \leq E < 1,20$
E	$1,20 \leq E < 1,40$
F	$1,40 \leq E < 1,60$
G	$1,60 \leq E$

⁽¹⁾ Determined according to Annex I, note V.

Table 2 — Medium volume cavities

Energy efficiency class	Energy consumption E ⁽¹⁾ (kWh) based on standard load
A	$E < 0,80$
B	$0,80 \leq E < 1,00$
C	$1,00 \leq E < 1,20$
D	$1,20 \leq E < 1,40$
E	$1,40 \leq E < 1,60$
F	$1,60 \leq E < 1,80$
G	$1,80 \leq E$

⁽¹⁾ Determined according to Annex I, note V.

Table 3 — Large volume cavities

Energy efficiency class	Energy consumption E ⁽¹⁾ (kWh) based on standard load
A	$E < 1,00$
B	$1,00 \leq E < 1,20$
C	$1,20 \leq E < 1,40$
D	$1,40 \leq E < 1,60$
E	$1,60 \leq E < 1,80$
F	$1,80 \leq E < 2,00$
G	$2,00 \leq E$

⁽¹⁾ Determined according to Annex I, note V.

TERMS TO BE USED IN LABEL AND FICHE

Equivalents in Community languages of the terms to be used:

Note Label Annex I	Fiche Annex II	Mail order Annex III	ES	DA	DE	EL	EN	FR	IT	NL	PT	SV	FI
⊗			Energía	Energi	Energie	Ενέργεια	Energy	Énergie	Energia	Energie	Energia	Energi	Energia
⊗			Horno eléctrico	El-ovne	Elektroback- öfen	Ηλεκτρικός φούρνος	Electric oven	Four électrique	Forno elettrico	Elektrische oven	Forno eléctrico	Elektrisk ugn	Sähköuuni
I	1	1	Fabricante	Mærke	Hersteller	Προμηθευτής	Manufacturer	Fabricant	Costruttore	Fabrikant	Fabricante	Leverantör	Tavarantoimittaja
II	2	1	Modelo	Model	Modell	Μοντέλο	Model	Modèle	Modello	Model	Modelo	Modell	Malli
⊗			Más eficiente	Lavt forbrug	Niedriger Verbrauch	Πιο αποδοτικό	More efficient	Économe	Bassi consumi	Efficiënt	Eficiente	Låg förbrukning	Vähän kuluttava
⊗			Menos eficiente	Højt forbrug	Hoher Verbrauch	Λιγότερο αποδοτικό	Less efficient	Peu économe	Alti consumi	Inefficiënt	Ineficiente	Hög förbrukning	Paljon kuluttava
	3	2	Clase de eficiencia energética ... en una escala que abarca de A (más eficiente) a G (menos eficiente)	Relativt energiforbrug ... på skalaen A (lavt forbrug) til G (højt forbrug)	Energieeffizienzklasse ... auf einer Skala von A (niedriger Verbrauch) bis G (hoher Verbrauch)	Τάξη ενεργειακής απόδοσης ... σε μια κλίμακα από το A (πιο αποδοτικό) έως το G (λιγότερο αποδοτικό)	Energy efficiency class ... on a scale of A (more efficient) to G (less efficient)	Classement selon son efficacité énergétique ... sur une échelle allant de A (économe) à G (peu économe)	Classe di efficienza energetica ... su una scala da A (bassi consumi) a G (alti consumi)	Energie-efficiëntieklasse ... op een schaal van A (efficiënt) tot G (inefficiënt)	Clase de eficiência energética ... numa escala de A (eficiente) a G (ineficiente)	Energieeffektivitetsklass på en skala från A (låg förbrukning) till G (hög förbrukning)	Energiatehokkuusluokka asteikolla A:sta (vähän kuluttava) G:hen (paljon kuluttava)
			Superficie de cocción	Bageareal	Backfläche	Επιφάνεια ψησίματος	Baking area	Surface de cuisson	Superficie di cottura	Bakoppervlak	Zona de cozedura	Bakningsyta	Paistoala
V	5	3	Consumo de energía	Energiforbrug	Energieverbrauch	Κατανάλωση ενέργειας	Energy consumption	Consommation d'énergie	Consumo di energia	Energieverbruik	Consumo de energia	Energiförbrukning	Energiankulutus

Note Label Annex I	Fiche Annex II	Mail order Annex III	ES	DA	DE	EL	EN	FR	IT	NL	PT	SV	FI
V	5	3	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh
V	5	3	Función de calenta- miento	Opvarm- ningsfunk- tion	Beheizung	Λειτουργία θέρμανσης	Heating function	Fonction chauffage	Funzione di riscalda- mento	Verhittings- functie	Função de aquecimento	Värmnings- funktion	Lämmitys- toiminto
V	5	3	Calenta- miento convencional	Traditionel opvarmning	Konventio- nelle Behei- zung	Συμβατική	Conventional	Classique	Convezione naturale	Conventio- neel	Conven- cional	Konventio- nell värmning	Ylä-alalämpö
V	5	3	Convección forzada	Varmluft	Umluft/ Heißluft	Με κυκλο- φορία θερμού αέρα	Forced air convection	Convection forcée	Funzione di riscalda- mento a convezione forzata	Geforceerde luchtcon- vectie	Convecção forçada de ar	Värmning med varmluft	Kiertoilma
V	5	3	Con carga normal	Baseret på standardbe- lastning	Bei Standard- beladung	Με βάση τυποποιημένο φορτίο	Based on standard load	Calculée en charge normalisée	Riferito al carico normalizzato	Gebaseerd op normbe- lasting	Com base na carga-padrão	Baserad på provning med standar- dlast	Perustuu stan- dardin mukaiseen testiin
VI	6	4	Volumen neto (litros)	Netto- volumen (liter)	Netto- volumen (Liter)	Ωφέλιμος όγκος (Λίτρα)	Usable volume (litres)	Volume utile (litres)	Volume utile (litri)	Netto volume (liter)	Volume útil Litros	Användbar volym (liter)	Käyttötilavuus (litraa)
VII	7	5	Tipo	Type	Typ	Τύπος	Size	Type	Tipo	Type	Tipo	Storlek	Tyyppi
VII	7	5	Pequeño	Lille	Klein	Μικρός	Small	Faible volume	Piccolo	Klein	pequeno	Liten	Pieni
VII	7	5	Medio	Mellemstort	Mittel	Μεσαίος	Medium	Volume moyen	Medio	Middelgroot	médio	Medelstor	Keski- kokoinen
VII	7	5	Grande	Stort	Groß	Μεγάλος	Large	Grand volume	Grande	Groot	grande	Stor	Suuri
	8		Tiempo de cocción con carga normal	Kogetid ved standardbe- lastning	Kochzeit bei Standard- beladung	Χρόνος για ψησίσιμο τυπο- ποιημένου φορτίου	Time to cook stand- ard load	Temps de cuisson en charge normale	Tempo necessario per cottura carico normale	Bereidings- tijd bij stan- daardbe- lasting	Tempo de cozedura da carga-padrão	Tillagningstid för en stan- dardlast	Valmistusaika vakiokuormi- tuksella

Note Label Annex I	Fiche Annex II	Mail order Annex III	ES	DA	DE	EL	EN	FR	IT	NL	PT	SV	FI
VIII	9	6	Ruido [dB(A) re 1 pW]	Lydeffekt- niveau dB(A) (Støj)	Geräusch (dB(A) re 1 pW)	Θόρυβος [dB(A) ανά 1 pW]	Noise (dB(A) re 1 pW)	Bruit [dB(A) re 1 pW]	Rumore [dB(A) re 1 pW]	Geluidsni- veau dB(A) re 1 pW	Nível de ruído dB(A) re 1 pW	Bullernivå dB(A) re 1 pW	Melu (dB(A) re 1 pW)
⊗			Ficha de información detallada en los folletos del producto	Brochurerne om produk- terne inde- holder yder- ligere oplys- ninger	Ein Daten- blatt mit weiteren Geräte- angaben ist in den Prospekten enthalten	Περισσότερες πληροφορίες στο ενημερω- τικό φυλλάδιο	Further information is contained in product brochures	Une fiche d'informa- tion détaillée figure dans la brochure	Gli opuscoli illustrativi contengono una scheda particolareg- giata	Een kaart met nadere gegevens is opgenomen in de brochures over het apparaat	Ficha porme- norizada em folheto do produto	Produktbro- schyren innehåller ytterligare information	Tuote-esit- teissä on lisä- tietoja
	11		Superficie de la placa de cocción de mayor tamaño	Arealet af den største bageplade	Größe des größten Backblechs	Η μεγαλύτερη επιφάνεια ψησίματος εκφραζόμενη	The area of the largest baking sheet	Aire de la surface de la plus grande plaque pour pâtisserie	Superficie del piano di cottura più grande	Oppervlakte van de grootste bakplaat	Área da superfície da maior placa de pastelaria	Ytan för den största bakplåten	Suurimman leivinpellin ala
⊗			Norma EN 50304	Standard: EN 50304	Norm EN 50304	Πρότυπο EN 50304	Norm EN 50304	Norme EN 50304	Norma EN 50304	Norm EN 50304	Norma EN 50304	Standard EN 50304	Standardi EN 50304
			Directiva 2002/40/CE sobre etique- tado energé- tico de los hornos eléc- tricos	Direktiv 2002/40/EF om energi- mærkning af el-ovne	Richtlinie Energie- etikettierung 2002/40/EG für Elektro- backöfen	Οδηγία 2002/40/EK για την επισ- ήμανση της κατανάλωσης ηλεκτρικής ενέργειας	Energy Label Directive 2002/40/EC of electric ovens	Directive «Étiquetage énergétique» 2002/40/CE des fours électriques	Direttiva 2002/40/CE sull'etichetta- tura dei forni elettrici	Richtlijn 2002/40/EG over energie- etikettering van elektri- sche ovens	Directiva «etiquetagem energética» 2002/40/CE dos fornos elétricos	Direktiv 2002/40/EG om energi- märkning av elektriska hushålls- ugnar	Direktiivi 2002/40/EY sähköuunien energia- merkinnästä