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I

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

REGULATIONS

COUNCIL REGULATION (EC) No 1354/2007

of 15 November 2007

adapting Regulation (EC) No 1907/2006 of the European Parliament and of the Council on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), by reason of the accession of Bulgaria and Romania

(Text with EEA relevance)

THE COUNCIL OF THE EUROPEAN UNION,

factured or marketed in Bulgaria and Romania before accession to the European Union to the same conditions as substances manufactured or marketed in the other Member States,

Having regard to the Treaty establishing the European Community,

HAS ADOPTED THIS REGULATION:

Having regard to the 2005 Act of Accession, and in particular Article 56 thereof,

Article 1

In Article 3(20), points (b) and (c) shall be replaced by the following:

Whereas:

- (1) Pursuant to Article 56 of the 2005 Act of Accession, where acts of the institutions adopted prior to accession require adaptation by reason of accession, and the necessary adaptations have not been provided for in the Act of Accession or its Annexes, the necessary acts are to be adopted by the Council unless the Commission adopted the original act.
 - (2) Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) and establishing a European Chemicals Agency⁽¹⁾, was adopted prior to the accession of Bulgaria and Romania to the European Union, and requires adaptation by reason of this accession.
 - (3) Therefore, it is appropriate to modify the definition of phase-in substance so as to subject substances manu-
- (b) it was manufactured in the Community, or in the countries acceding to the European Union on 1 January 1995, on 1 May 2004 or on 1 January 2007, but not placed on the market by the manufacturer or importer, at least once in the 15 years before the entry into force of this Regulation, provided the manufacturer or importer has documentary evidence of this;
 - (c) it was placed on the market in the Community, or in the countries acceding to the European Union on 1 January 1995, on 1 May 2004 or on 1 January 2007, before entry into force of this Regulation by the manufacturer or importer and was considered as having been notified in accordance with the first indent of Article 8(1) of Directive 67/548/EEC but does not meet the definition of a polymer as set out in this Regulation, provided the manufacturer or importer has documentary evidence of this;

Article 2

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

⁽¹⁾ OJ L 396, 30.12.2006, p. 1, as corrected by OJ L 136, 29.5.2007, p. 3.

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

Done at Brussels, 15 November 2007.

For the Council

The President

M. de Lurdes RODRIGUES

COUNCIL REGULATION (EC) No 1355/2007**of 19 November 2007****adopting autonomous and transitional measures to open Community tariff quotas for the import of sausages and certain meat products originating in Switzerland**

THE COUNCIL OF THE EUROPEAN UNION,

finalising both bilateral procedures and subsequent implementation measures by Parties.

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

- (3) Detailed rules for the implementation of this Regulation and, in particular, the provisions required for quota management should be adopted in accordance with the procedure referred to in Article 24(2) of Council Regulation (EEC) No 2759/75 of 29 October 1975 on the common market organisation in pigmeat ⁽³⁾.

Having regard to the proposal from the Commission,

Whereas:

- (4) To be eligible for the benefit of these tariff quotas, products should originate in Switzerland in accordance with the rules referred to in Article 4 of the Agreement,

- (1) The Community and Switzerland agree that trade concessions in sausages and certain meat products previously granted by Switzerland to some Member States only, by virtue of pre-existing bilateral agreements between those Member States and Switzerland, should be consolidated within the framework of the Agreement between the European Community and the Swiss Confederation on trade in agricultural products ⁽¹⁾ (hereinafter referred to as the 'Agreement'), which was approved by Decision 2002/309/EC, Euratom of the Council and of the Commission ⁽²⁾ and entered into force on 1 June 2002. The consolidation of these concessions will take place together with an increase of preferences in sausages and certain meat products. This includes the opening of new Community tariff quotas for the import of different products falling under CN codes ex 0210 19 50, ex 0210 19 81, ex 1601 00 and ex 1602 49 19, originating in Switzerland.

HAS ADOPTED THIS REGULATION:

Article 1

1. A duty-free Community tariff quota for products and volume listed in the Annex and originating in Switzerland shall be opened annually, on an autonomous and transitional basis, for the period from 1 January to 31 December, under the order number 09.4180. It shall be opened from 1 January 2008 and shall end on 31 December 2009.

2. The rules of origin applicable to the products referred to in paragraph 1 shall be those referred to in Article 4 of the Agreement.

- (2) The bilateral procedures for adapting the concessions in Annexes 1 and 2 to the Agreement will take time. In order to ensure that quota benefit is available until the said adaptation enters into force, it is appropriate to open those tariff quotas on an autonomous and transitional basis and to do so from 1 January 2008 until 31 December 2009. This will ensure ample time for

Article 2

The detailed rules for the implementation of this Regulation shall be adopted in accordance with the procedure referred to in Article 24(2) of Regulation (EEC) No 2759/75.

Article 3

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

⁽¹⁾ OJ L 114, 30.4.2002, p. 132. Agreement as last amended by Decision 1/2007 of the Joint Committee on Agriculture (OJ L 173, 3.7.2007, p. 31).

⁽²⁾ Decision of the Council, and of the Commission as regards the Agreement on Scientific and Technological Cooperation, of 4 April 2002, on the conclusion of seven Agreements with the Swiss Confederation (OJ L 114, 30.4.2002, p. 1).

⁽³⁾ OJ L 282, 1.11.1975, p. 1. Regulation as last amended by Regulation (EC) No 1913/2005 (OJ L 307, 25.11.2005, p. 2).

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

Done at Brussels, 19 November 2007.

For the Council
The President
L. AMADO

ANNEX

CN code	Description of goods	Duty applicable	Quantity in tonnes (net weight of product)
ex 0210 19 50	Hams, in brine, boneless, enclosed in a bladder or in an artificial gut	0	1 900
ex 0210 19 81	Piece of boneless chop, smoked		
ex 1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products, of animals of headings 0101 to 0104, excluding wild boar		
ex 0210 19 81 ex 1602 49 19	Pork neck, dried in air, seasoned or not, whole, in pieces or thinly sliced		

COUNCIL REGULATION (EC) No 1356/2007

of 19 November 2007

amending Regulation (EC) No 1425/2006 imposing a definitive anti-dumping duty on imports of certain plastic sacks and bags originating in the People's Republic of China and Thailand, and terminating the proceeding on imports of certain plastic sacks and bags originating in Malaysia

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 384/1996 of 22 December 1995 on protection against dumped imports from countries not members of the European Community⁽¹⁾ (the basic Regulation),

Having regard to Article 2 of Regulation (EC) No 1425/2006⁽²⁾,

Having regard to the proposal submitted by the Commission after consulting the Advisory Committee,

Whereas:

A. PREVIOUS PROCEDURE

- (1) By Regulation (EC) No 1425/2006 the Council imposed a definitive anti-dumping duty on imports into the Community of certain plastic sacks and bags falling within CN codes ex 3923 21 00 (TARIC code 3923 21 00 20), ex 3923 29 10 (TARIC code 3923 29 10 20) and ex 3923 29 90 (TARIC code 3923 29 90 20), originating in the People's Republic of China (PRC) and Thailand. Given the large number of cooperating parties, a sample of Chinese and Thai exporting producers was selected and individual duty rates ranging from 4,8 % to 14,3 % were imposed on the companies included in the sample, while other cooperating companies not included in the sample were attributed a duty rate of 8,4 % for the PRC and 7,9 % for Thailand. Duty rates of 28,8 % for the PRC and 14,3 % for Thailand were imposed on companies which either did not make themselves known or did not cooperate with the investigation.
- (2) Article 2 of Regulation (EC) No 1425/2006 stipulates that where any new exporting producer in the PRC or Thailand provides sufficient evidence to the Commission that:
 - (i) it did not export to the Community the products described in Article 1(1) of that Regulation during the investigation period (1 April 2004 to 31 March 2005) (the first criterion);

(ii) it is not related to any of the exporters or producers in the PRC or Thailand which are subject to the anti-dumping measures imposed by that Regulation (the second criterion); and

(iii) it has actually exported to the Community the products concerned after the investigation period on which the measures are based, or it has entered into an irrevocable contractual obligation to export a significant quantity to the Community (the third criterion).

Article 1 of that Regulation may be amended by granting the new exporting producer the duty rate applicable to the cooperating companies not included in the sample, i.e. 8,4 % for Chinese companies and 7,9 % for Thai companies.

B. NEW EXPORTING PRODUCERS' REQUESTS

- (3) Nine companies (six Chinese and three Thai) have applied to be granted the same treatment as the companies cooperating in the original investigation not included in the sample (new exporting producer treatment).
- (4) An examination has been carried out to determine whether the applicants fulfil the criteria for being granted new exporting producer treatment as set out in Article 2 of Regulation (EC) No 1425/2006, by verifying:
 - that they did not export to the Community the products described in Article 1(1) of that Regulation during the investigation period (1 April 2004 to 31 March 2005),
 - that they are not related to any of the exporters or producers in the PRC or Thailand which are subject to the anti-dumping measures imposed by that Regulation, and
 - that they have actually exported to the Community the products concerned after the investigation period on which the measures are based, or they have entered into an irrevocable contractual obligation to export a significant quantity to the Community.
- (5) An application form was sent to all nine applicants who were also asked to supply evidence to demonstrate that they meet the three criteria mentioned above.

⁽¹⁾ OJ L 56, 6.3.1996, p. 1. Regulation as last amended by Regulation (EC) No 2117/2005 (OJ L 340, 23.12.2005, p. 17).

⁽²⁾ OJ L 270, 29.9.2006, p. 4.

- (6) Companies fulfilling these three criteria may be granted the duty rate applicable to the cooperating companies not included in the sample, i.e. 8,4 % for Chinese companies and 7,9 % for Thai companies, by amending the Annexes I and II of Regulation (EC) No 1425/2006.
- (7) Four companies (two Chinese and two Thai) requesting new exporting producer treatment did not reply to the submitted application form. It was therefore not possible to verify whether these companies fulfilled the criteria set out in Article 2 of Regulation (EC) No 1425/2006, and their request had to be rejected.
- (8) Two companies returned information which was found to be incomplete. It was therefore not possible to verify whether these companies fulfilled the criteria set out in Article 2 of Regulation (EC) No 1425/2006, and their request had to be rejected.
- (9) One Chinese company was found to be related to a company which is subject to the anti-dumping measures imposed by Regulation (EC) No 1425/2006 and its application for exporting producer treatment was therefore rejected as it failed one of the criteria listed above.
- (10) One other Chinese company's application was rejected because it does not have its own production facility and could therefore not be considered to be an exporting producer.
- (11) The evidence provided by the remaining exporting producer (a Thai company) is considered sufficient to grant it the duty rate applicable to the cooperating companies not included in the sample (i.e. 7,9 % for Thai companies) and consequently to add it to the list of exporting producers in Annex II (the Annex) to Regulation (EC) No 1425/2006.
- (12) The applicants who cooperated and the Community industry have been informed of the findings of the examination and have had the opportunity to submit their comments.
- (13) All arguments and submissions made by interested parties were analysed and duly taken into account where warranted.

C. CLARIFICATION AND CORRECTION

- (14) It has been brought to the attention of the Commission's services that the terminology 'thickness of a bag' could cause confusion during the customs clearance process. It has therefore been decided to use this Regulation to clarify this issue, as well as to correct an incorrect reference in Article 2 of Regulation (EC) No 1425/2006,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1425/2006 is hereby amended as follows:

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

'Article 1

1. Definitive anti-dumping duties are hereby imposed on imports of plastic sacks and bags, containing at least 20 % by weight of polyethylene and of sheeting of a thickness not exceeding 100 micrometres (µm) originating in the People's Republic of China and Thailand; and falling within CN codes ex 3923 21 00, ex 3923 29 10 and ex 3923 29 90 (TARIC codes 3923 21 00 20, 3923 29 10 20 and 3923 29 90 20).;

- (ii) in Article 2: '... may amend Article 1(3)',

shall read: '... may amend Article 1(2)';

- (iii) in Annex II the following company shall be inserted in the list of producers from Thailand after 'K. INTERNATIONAL PACKAGING CO., LTD':

Company	City
'POLY PLAST (THAILAND) CO., LTD	Samutsakorn'

Article 2

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

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

Done at Brussels, 19 November 2007.

For the Council
The President
L. AMADO

COMMISSION REGULATION (EC) No 1357/2007**of 21 November 2007****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⁾, 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 22 November 2007.

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

Done at Brussels, 21 November 2007.

For the Commission

Jean-Luc DEMARTY

*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 337, 24.12.1994, p. 66. Regulation as last amended by Regulation (EC) No 756/2007 (OJ L 172, 30.6.2007, p. 41).

ANNEX

to Commission Regulation of 21 November 2007 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	IL	125,5
	MA	50,6
	MK	46,0
	TR	87,1
	ZZ	77,3
0707 00 05	JO	196,3
	MA	55,0
	TR	80,6
	ZZ	110,6
0709 90 70	MA	51,5
	TR	92,6
	ZZ	72,1
0709 90 80	EG	336,4
	ZZ	336,4
0805 20 10	MA	68,0
	ZZ	68,0
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	CN	63,0
	HR	55,3
	IL	81,7
	TR	76,2
	UY	83,0
	ZZ	71,8
0805 50 10	AR	63,9
	TR	99,6
	ZA	54,7
	ZZ	72,7
0808 10 80	AR	87,7
	BR	82,0
	CA	88,9
	CL	86,0
	CN	86,8
	MK	30,6
	US	101,3
	ZA	81,4
0808 20 50	ZZ	80,6
	AR	48,9
	CN	46,6
	TR	110,8
	ZZ	68,8

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 1358/2007**of 21 November 2007****amending Regulation (EC) No 1725/2003 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standard (IFRS) 8****(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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

Whereas:

- (1) By Commission Regulation (EC) No 1725/2003 ⁽²⁾ certain international standards and interpretations that were extant at 14 September 2002 were adopted.
- (2) On 30 November 2006, the International Accounting Standards Board (IASB) published International Financial Reporting Standard (IFRS) 8 *Operating Segments*, hereinafter 'IFRS 8'. IFRS 8 sets out the requirements for the disclosure of information about an entity's operating segments. IFRS 8 replaces International Accounting Standard (IAS) 14 Segment reporting.
- (3) The consultation with the Technical Expert Group (TEG) of the European Financial Reporting Advisory Group (EFRAG) confirms that IFRS 8 meets the technical criteria for adoption set out in Article 3(2) of Regulation (EC) No 1606/2002.

(4) Regulation (EC) No 1725/2003 should therefore be amended accordingly.

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

HAS ADOPTED THIS REGULATION:

Article 1

In the Annex to Regulation (EC) No 1725/2003:

'International Financial Reporting Standard (IFRS) 8 *Operating Segments*', is inserted as set out in the Annex to this Regulation.

Article 2

Each company shall apply IFRS 8 as set out in the Annex to this Regulation as from the commencement date of its 2009 financial year at the latest.

Article 3

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

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

Done at Brussels, 21 November 2007.

For the Commission

Charlie MCCREEVY

Member of the Commission

⁽¹⁾ OJ L 243, 11.9.2002, p. 1.

⁽²⁾ OJ L 261, 13.10.2003, p. 1. Regulation as last amended by Regulation (EC) No 611/2007 (OJ L 141, 2.6.2007, p. 49).

ANNEX

INTERNATIONAL FINANCIAL REPORTING STANDARDS

IFRS 8	IFRS 8 — <i>Operating Segments</i>
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INTERNATIONAL FINANCIAL REPORTING STANDARDS 8

Operating Segments

CORE PRINCIPLE

1. **An entity shall disclose information to enable users of its financial statements to evaluate the nature and financial effects of the business activities in which it engages and the economic environments in which it operates.**

SCOPE

2. This IFRS shall apply to:
 - (a) the separate or individual financial statements of an entity:
 - (i) whose debt or equity instruments are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing any class of instruments in a public market; and
 - (b) the consolidated financial statements of a group with a parent:
 - (i) whose debt or equity instruments are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, the consolidated financial statements with a securities commission or other regulatory organisation for the purpose of issuing any class of instruments in a public market.
3. If an entity that is not required to apply this IFRS chooses to disclose information about segments that does not comply with this IFRS, it shall not describe the information as segment information.
4. If a financial report contains both the consolidated financial statements of a parent that is within the scope of this IFRS as well as the parent's separate financial statements, segment information is required only in the consolidated financial statements.

OPERATING SEGMENTS

5. An operating segment is a component of an entity:
 - (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity);
 - (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and
 - (c) for which discrete financial information is available.

An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues.

6. Not every part of an entity is necessarily an operating segment or part of an operating segment. For example, a corporate headquarters or some functional departments may not earn revenues or may earn revenues that are only incidental to the activities of the entity and would not be operating segments. For the purposes of this IFRS, an entity's post-employment benefit plans are not operating segments.
7. The term 'chief operating decision maker' identifies a function, not necessarily a manager with a specific title. That function is to allocate resources to and assess the performance of the operating segments of an entity. Often the chief operating decision maker of an entity is its chief executive officer or chief operating officer but, for example, it may be a group of executive directors or others.

8. For many entities, the three characteristics of operating segments described in paragraph 5 clearly identify its operating segments. However, an entity may produce reports in which its business activities are presented in a variety of ways. If the chief operating decision maker uses more than one set of segment information, other factors may identify a single set of components as constituting an entity's operating segments, including the nature of the business activities of each component, the existence of managers responsible for them, and information presented to the board of directors.
9. Generally, an operating segment has a segment manager who is directly accountable to and maintains regular contact with the chief operating decision maker to discuss operating activities, financial results, forecasts, or plans for the segment. The term 'segment manager' identifies a function, not necessarily a manager with a specific title. The chief operating decision maker also may be the segment manager for some operating segments. A single manager may be the segment manager for more than one operating segment. If the characteristics in paragraph 5 apply to more than one set of components of an organisation but there is only one set for which segment managers are held responsible, that set of components constitutes the operating segments.
10. The characteristics in paragraph 5 may apply to two or more overlapping sets of components for which managers are held responsible. That structure is sometimes referred to as a matrix form of organisation. For example, in some entities, some managers are responsible for different product and service lines worldwide, whereas other managers are responsible for specific geographical areas. The chief operating decision maker regularly reviews the operating results of both sets of components, and financial information is available for both. In that situation, the entity shall determine which set of components constitutes the operating segments by reference to the core principle.

REPORTABLE SEGMENTS

11. An entity shall report separately information about each operating segment that:
 - (a) has been identified in accordance with paragraphs 5-10 or results from aggregating two or more of those segments in accordance with paragraph 12; and
 - (b) exceeds the quantitative thresholds in paragraph 13.

Paragraphs 14-19 specify other situations in which separate information about an operating segment shall be reported.

Aggregation criteria

12. Operating segments often exhibit similar long-term financial performance if they have similar economic characteristics. For example, similar long-term average gross margins for two operating segments would be expected if their economic characteristics were similar. Two or more operating segments may be aggregated into a single operating segment if aggregation is consistent with the core principle of this IFRS, the segments have similar economic characteristics, and the segments are similar in each of the following respects:
 - (a) the nature of the products and services;
 - (b) the nature of the production processes;
 - (c) the type or class of customer for their products and services;
 - (d) the methods used to distribute their products or provide their services; and
 - (e) if applicable, the nature of the regulatory environment, for example, banking, insurance or public utilities.

Quantitative thresholds

13. An entity shall report separately information about an operating segment that meets any of the following quantitative thresholds:
 - (a) its reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments;
 - (b) the absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss;
 - (c) its assets are 10 per cent or more of the combined assets of all operating segments.

Operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if management believes that information about the segment would be useful to users of the financial statements.

14. An entity may combine information about operating segments that do not meet the quantitative thresholds with information about other operating segments that do not meet the quantitative thresholds to produce a reportable segment only if the operating segments have similar economic characteristics and share a majority of the aggregation criteria listed in paragraph 12.
15. If the total external revenue reported by operating segments constitutes less than 75 per cent of the entity's revenue, additional operating segments shall be identified as reportable segments (even if they do not meet the criteria in paragraph 13) until at least 75 per cent of the entity's revenue is included in reportable segments.
16. Information about other business activities and operating segments that are not reportable shall be combined and disclosed in an 'all other segments' category separately from other reconciling items in the reconciliations required by paragraph 28. The sources of the revenue included in the 'all other segments' category shall be described.
17. If management judges that an operating segment identified as a reportable segment in the immediately preceding period is of continuing significance, information about that segment shall continue to be reported separately in the current period even if it no longer meets the criteria for reportability in paragraph 13.
18. If an operating segment is identified as a reportable segment in the current period in accordance with the quantitative thresholds, segment data for a prior period presented for comparative purposes shall be restated to reflect the newly reportable segment as a separate segment, even if that segment did not satisfy the criteria for reportability in paragraph 13 in the prior period, unless the necessary information is not available and the cost to develop it would be excessive.
19. There may be a practical limit to the number of reportable segments that an entity separately discloses beyond which segment information may become too detailed. Although no precise limit has been determined, as the number of segments that are reportable in accordance with paragraphs 13-18 increases above ten, the entity should consider whether a practical limit has been reached.

DISCLOSURE

20. **An entity shall disclose information to enable users of its financial statements to evaluate the nature and financial effects of the business activities in which it engages and the economic environments in which it operates.**
21. To give effect to the principle in paragraph 20, an entity shall disclose the following for each period for which an income statement is presented:
 - (a) general information as described in paragraph 22;
 - (b) information about reported segment profit or loss, including specified revenues and expenses included in reported segment profit or loss, segment assets, segment liabilities and the basis of measurement, as described in paragraphs 23-27; and
 - (c) reconciliations of the totals of segment revenues, reported segment profit or loss, segment assets, segment liabilities and other material segment items to corresponding entity amounts as described in paragraph 28.

Reconciliations of balance sheet amounts for reportable segments to the entity's balance sheet amounts are required for each date at which a balance sheet is presented. Information for prior periods shall be restated as described in paragraphs 29 and 30.

General information

22. An entity shall disclose the following general information:
 - (a) factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments, or a combination of factors and whether operating segments have been aggregated); and
 - (b) types of products and services from which each reportable segment derives its revenues.

Information about profit or loss, assets and liabilities

23. An entity shall report a measure of profit or loss and total assets for each reportable segment. An entity shall report a measure of liabilities for each reportable segment if such an amount is regularly provided to the chief operating decision maker. An entity shall also disclose the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker, or are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss:

- (a) revenues from external customers;
- (b) revenues from transactions with other operating segments of the same entity;
- (c) interest revenue;
- (d) interest expense;
- (e) depreciation and amortisation;
- (f) material items of income and expense disclosed in accordance with paragraph 86 of IAS 1 *Presentation of Financial Statements*;
- (g) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method;
- (h) income tax expense or income; and
- (i) material non-cash items other than depreciation and amortisation.

An entity shall report interest revenue separately from interest expense for each reportable segment unless a majority of the segment's revenues are from interest and the chief operating decision maker relies primarily on net interest revenue to assess the performance of the segment and make decisions about resources to be allocated to the segment. In that situation, an entity may report that segment's interest revenue net of its interest expense and disclose that it has done so.

24. An entity shall disclose the following about each reportable segment if the specified amounts are included in the measure of segment assets reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment assets:

- (a) the amount of investment in associates and joint ventures accounted for by the equity method; and
- (b) the amounts of additions to non-current assets⁽¹⁾ other than financial instruments, deferred tax assets, post-employment benefit assets (see IAS 19 *Employee Benefits* paragraphs 54–58) and rights arising under insurance contracts.

MEASUREMENT

25. The amount of each segment item reported shall be the measure reported to the chief operating decision maker for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing an entity's financial statements and allocations of revenues, expenses, and gains or losses shall be included in determining reported segment profit or loss only if they are included in the measure of the segment's profit or loss that is used by the chief operating decision maker. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by the chief operating decision maker shall be reported for that segment. If amounts are allocated to reported segment profit or loss, assets or liabilities, those amounts shall be allocated on a reasonable basis.
26. If the chief operating decision maker uses only one measure of an operating segment's profit or loss, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment profit or loss, assets and liabilities shall be reported at those measures. If the chief operating decision maker uses more than one measure of an operating segment's profit or loss, the segment's assets or the segment's liabilities, the reported measures shall be those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

⁽¹⁾ For assets classified according to a liquidity presentation, non-current assets are assets that include amounts expected to be recovered more than twelve months after the balance sheet date.

27. An entity shall provide an explanation of the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment. At a minimum, an entity shall disclose the following:

- (a) the basis of accounting for any transactions between reportable segments;
- (b) the nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations (if not apparent from the reconciliations described in paragraph 28). Those differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information;
- (c) the nature of any differences between the measurements of the reportable segments' assets and the entity's assets (if not apparent from the reconciliations described in paragraph 28). Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information;
- (d) the nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities (if not apparent from the reconciliations described in paragraph 28). Those differences could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information;
- (e) the nature of any changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit or loss;
- (f) the nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment.

Reconciliations

28. An entity shall provide reconciliations of all of the following:

- (a) the total of the reportable segments' revenues to the entity's revenue;
- (b) the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if an entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to the entity's profit or loss after those items;
- (c) the total of the reportable segments' assets to the entity's assets;
- (d) the total of the reportable segments' liabilities to the entity's liabilities if segment liabilities are reported in accordance with paragraph 23;
- (e) the total of the reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity.

All material reconciling items shall be separately identified and described. For example, the amount of each material adjustment needed to reconcile reportable segment profit or loss to the entity's profit or loss arising from different accounting policies shall be separately identified and described.

Restatement of previously reported information

29. If an entity changes the structure of its internal organisation in a manner that causes the composition of its reportable segments to change, the corresponding information for earlier periods, including interim periods, shall be restated unless the information is not available and the cost to develop it would be excessive. The determination of whether the information is not available and the cost to develop it would be excessive shall be made for each individual item of disclosure. Following a change in the composition of its reportable segments, an entity shall disclose whether it has restated the corresponding items of segment information for earlier periods.

30. If an entity has changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change and if segment information for earlier periods, including interim periods, is not restated to reflect the change, the entity shall disclose in the year in which the change occurs segment information for the current period on both the old basis and the new basis of segmentation, unless the necessary information is not available and the cost to develop it would be excessive.

ENTITY-WIDE DISCLOSURES

31. Paragraphs 32-34 apply to all entities subject to this IFRS including those entities that have a single reportable segment. Some entities' business activities are not organised on the basis of differences in related products and services or differences in geographical areas of operations. Such an entity's reportable segments may report revenues from a broad range of essentially different products and services, or more than one of its reportable segments may provide essentially the same products and services. Similarly, an entity's reportable segments may hold assets in different geographical areas and report revenues from customers in different geographical areas, or more than one of its reportable segments may operate in the same geographical area. Information required by paragraphs 32-34 shall be provided only if it is not provided as part of the reportable segment information required by this IFRS.

Information about products and services

32. An entity shall report the revenues from external customers for each product and service, or each group of similar products and services, unless the necessary information is not available and the cost to develop it would be excessive, in which case that fact shall be disclosed. The amounts of revenues reported shall be based on the financial information used to produce the entity's financial statements.

Information about geographical areas

33. An entity shall report the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive:
- (a) revenues from external customers (i) attributed to the entity's country of domicile and (ii) attributed to all foreign countries in total from which the entity derives revenues. If revenues from external customers attributed to an individual foreign country are material, those revenues shall be disclosed separately. An entity shall disclose the basis for attributing revenues from external customers to individual countries;
 - (b) non-current assets⁽¹⁾ other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts (i) located in the entity's country of domicile and (ii) located in all foreign countries in total in which the entity holds assets. If assets in an individual foreign country are material, those assets shall be disclosed separately.

The amounts reported shall be based on the financial information that is used to produce the entity's financial statements. If the necessary information is not available and the cost to develop it would be excessive, that fact shall be disclosed. An entity may provide, in addition to the information required by this paragraph, subtotals of geographical information about groups of countries.

Information about major customers

34. An entity shall provide information about the extent of its reliance on its major customers. If revenues from transactions with a single external customer amount to 10 per cent or more of an entity's revenues, the entity shall disclose that fact, the total amount of revenues from each such customer, and the identity of the segment or segments reporting the revenues. The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer. For the purposes of this IFRS, a group of entities known to a reporting entity to be under common control shall be considered a single customer, and a government (national, state, provincial, territorial, local or foreign) and entities known to the reporting entity to be under the control of that government shall be considered a single customer.

TRANSITION AND EFFECTIVE DATE

35. An entity shall apply this IFRS in its annual financial statements for periods beginning on or after 1 January 2009. Earlier application is permitted. If an entity applies this IFRS in its financial statements for a period before 1 January 2009, it shall disclose that fact.
36. Segment information for prior years that is reported as comparative information for the initial year of application shall be restated to conform to the requirements of this IFRS, unless the necessary information is not available and the cost to develop it would be excessive.

WITHDRAWAL OF IAS 14

37. This IFRS supersedes IAS 14 *Segment Reporting*.

⁽¹⁾ For assets classified according to a liquidity presentation, non-current assets are assets that include amounts expected to be recovered more than twelve months after the balance sheet date.

*Appendix A***Defined term**

This appendix is an integral part of the IFRS.

operating segment An operating segment is a component of an entity:

- (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity);
 - (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and
 - (c) for which discrete financial information is available.
-

Appendix B

Amendments to other IFRSs

The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2009. If an entity applies this IFRS for an earlier period, these amendments shall be applied for that earlier period. In the amended paragraphs, new text is underlined and deleted text is struck through.

B1 References to IAS 14 *Segment Reporting* are amended to IFRS 8 *Operating Segments* in the following paragraphs:

- paragraph 20 of IAS 27 *Consolidated and Separate Financial Statements*
- paragraph 130(d)(i) of IAS 36 *Impairment of Assets*.

B2 In IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*, paragraph 41 is amended as follows:

‘41. An entity shall disclose the following information in the notes in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold:

...

- (d) if applicable, the reportable segment in which the non-current asset (or disposal group) is presented in accordance with ~~IAS 14 Segment Reporting~~ IFRS 8 Operating Segments.’

B3 In IFRS 6 *Exploration for and Evaluation of Mineral Resources*, paragraph 21 is amended as follows:

‘21. An entity shall determine an accounting policy for allocating exploration and evaluation assets to cash-generating units or groups of cash-generating units for the purpose of assessing such assets for impairment. Each cash-generating unit or group of units to which an exploration and evaluation asset is allocated shall not be larger than a segment based on either the entity’s primary or secondary reporting format an operating segment determined in accordance with ~~IAS 14 Segment Reporting~~ IFRS 8 Operating Segments.’

B4 In IAS 2 *Inventories*, paragraphs 26 and 29 are amended as follows:

‘26. For example, inventories used in one ~~business~~ operating segment may have a use to the entity different from the same type of inventories used in another ~~business~~ operating segment. However, a difference in geographical location of inventories (or in the respective tax rules), by itself, is not sufficient to justify the use of different cost formulas.’

‘29. Inventories are usually written down to net realisable value item by item. In some circumstances, however, it may be appropriate to group similar or related items. This may be the case with items of inventory relating to the same product line that have similar purposes or end uses, are produced and marketed in the same geographical area, and cannot be practicably evaluated separately from other items in that product line. It is not appropriate to write inventories down on the basis of a classification of inventory, for example, finished goods, or all the inventories in a particular ~~industry or geographical~~ operating segment. Service providers generally accumulate costs in respect of each service for which a separate selling price is charged. Therefore, each such service is treated as a separate item.’

B5 In IAS 7 *Cash Flow Statements*, paragraph 50 is amended as follows:

‘50. Additional information may be relevant to users in understanding the financial position and liquidity of an entity. Disclosure of this information, together with a commentary by management, is encouraged and may include:

...

- (d) the amount of the cash flows arising from the operating, investing and financing activities of each ~~reported industry and geographical~~ reportable segment (see ~~IAS 14 Segment Reporting~~ IFRS 8 Operating Segments).’

B6 In IAS 19 *Employee Benefits*, the example illustrating paragraph 115 is amended as follows:

'Example illustrating paragraph 115

An entity discontinues ~~a business~~ an operating segment and employees of the discontinued segment will earn no further benefits ...'

B7 In IAS 33 *Earnings per Share*, paragraph 2 is replaced as follows:

'2. This Standard shall apply to:

- (a) the separate or individual financial statements of an entity:
 - (i) whose ordinary shares or potential ordinary shares are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing ordinary shares in a public market; and
- (b) the consolidated financial statements of a group with a parent:
 - (i) whose ordinary shares or potential ordinary shares are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); or
 - (ii) that files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing ordinary shares in a public market.'

B8 In IAS 34 *Interim Financial Reporting*, paragraph 16 is amended as follows:

'16. An entity shall include the following information, as a minimum, in the notes to its interim financial statements, if material and if not disclosed elsewhere in the interim financial report. The information shall normally be reported on a financial year-to-date basis. However, the entity shall also disclose any events or transactions that are material to an understanding of the current interim period:

...

- (g) ~~the following segment revenue and segment result for business segments or geographical segments, whichever is the entity's primary basis of segment reporting information~~ (disclosure of segment data information is required in an entity's interim financial report only if IAS 14 Segment Reporting IFRS 8 Operating Segments requires that entity to disclose segment data information in its annual financial statements);
 - (i) revenues from external customers, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker;
 - (ii) intersegment revenues, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker;
 - (iii) a measure of segment profit or loss;
 - (iv) total assets for which there has been a material change from the amount disclosed in the last annual financial statements;
 - (v) a description of differences from the last annual financial statements in the basis of segmentation or in the basis of measurement of segment profit or loss;
 - (vi) a reconciliation of the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if an entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to profit or loss after those items. Material reconciling items shall be separately identified and described in that reconciliation;

...'

B9 IAS 36 *Impairment of Assets* is amended as described below.

Paragraph 80 is amended as follows:

'80. For the purpose of impairment testing, goodwill acquired in a business combination shall, from the acquisition date, be allocated to each of the acquirer's cash-generating units, or groups of cash-generating units, that is expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units or groups of units. Each unit or group of units to which the goodwill is so allocated shall:

...

(b) not be larger than an operating segment based on either the entity's primary or the entity's secondary reporting format determined in accordance with IAS 14 Segment Reporting IFRS 8 Operating Segments.'

Paragraph 129 is amended as follows:

'129. An entity that reports segment information in accordance with IAS 14 Segment Reporting IFRS 8 Operating Segments shall disclose the following for each reportable segment based on an entity's primary reporting format.'

In paragraph 130, subparagraphs (c)(ii) and (d)(ii) are amended as follows:

'130. (c)(ii) if the entity reports segment information in accordance with IAS 14 IFRS 8, the reportable segment to which the asset belongs, based on the entity's primary reporting format.'

'130. (d)(ii) the amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with IAS 14 IFRS 8, by reportable segment based on the entity's primary reporting format; and'

COMMISSION REGULATION (EC) No 1359/2007**of 21 November 2007****laying down the conditions for granting special export refunds on certain cuts of boned meat of bovine animals****(Codified version)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal ⁽¹⁾, and in particular Article 33(12) and Article 41 thereof,

Whereas:

(1) Commission Regulation (EEC) No 1964/82 of 20 July 1982 laying down the conditions for granting special export refunds on certain cuts of boned meat of bovine animals ⁽²⁾ has been substantially amended several times ⁽³⁾. In the interests of clarity and rationality the said Regulation should be codified.

(2) Regulation (EC) No 1254/1999 lays down general rules for granting export refunds and criteria for fixing the amount thereof.

(3) On account of the market situation, the economic situation in the beef and veal sector and the scope for selling certain products of the sector, the conditions governing the payment of special export refunds on these products should be determined. In particular, conditions should be laid down for certain cuts of meat produced by boning quarters of male cattle.

(4) In order to ensure that those objectives are complied with, a special supervisory procedure should be introduced. The origin of the product may be authenticated by the production of a certificate in accordance with the model set out in Annex I to Commission Regulation (EC) No 433/2007 of 20 April 2007 laying down the conditions for granting special export refunds for beef and veal ⁽⁴⁾.

(5) With a view to ensuring compliance with the conditions laid down for the granting of refunds, it should be provided that the export formalities and, where appropriate, cutting and boning should only be carried out in the Member State in which the animals are slaughtered.

(6) It should be specified that the grant of the special refund is to be conditional on all the cut meat produced by boning the quarters placed under supervision being exported. However, for hindquarters, with a view to obtaining better prices within the Community, certain exceptions to the general rule should be laid down without thereby jeopardising the goal of freeing the Community market. The circumstances in which the requirement to export all the meat obtained is not fully met without losing entitlement to the refund should be laid down. However, that possibility should be limited and made subject to restrictions to prevent misuse.

(7) As far as time limits and proof of export are concerned, reference should be made to the provisions of Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products ⁽⁵⁾.

(8) The application of the arrangements on victualling warehouses set out in Article 40 of Regulation (EC) No 800/1999 is incompatible with the purpose of this present Regulation. There is no need therefore to make any provision for applying the arrangements indicated in the Article 40 of that Regulation to the products in question.

(9) In view of the special nature of this refund, no substitution should be permitted and means of identification of the products in question should be provided for.

(10) The method by which the Member States notify the Commission of the quantities of products on which special export refunds have been granted should be laid down.

⁽¹⁾ OJ L 160, 26.6.1999, p. 21. Regulation as last amended by Regulation (EC) No 1913/2005 (OJ L 307, 25.11.2005, p. 2).

⁽²⁾ OJ L 212, 21.7.1982, p. 48. Regulation as last amended by Regulation (EC) No 1713/2006 (OJ L 321, 21.11.2006, p. 11).

⁽³⁾ See Annex III.

⁽⁴⁾ OJ L 104, 21.4.2007, p. 3.

⁽⁵⁾ OJ L 102, 17.4.1999, p. 11. Regulation as last amended by Regulation (EC) No 1001/2007 (OJ L 226, 30.8.2007, p. 9).

- (11) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

Individually packaged boneless cuts from fresh or chilled forequarters and hindquarters of adult male cattle with an average lean meat content of 55 % or more shall, under the conditions laid down in this Regulation, qualify for special export refunds.

Article 2

For the purposes of this Regulation, the following definitions shall apply:

- (a) 'forequarters': unseparated or separated forequarters, as defined in Additional Notes 1.A (d) and (e) to Chapter 2 of the combined nomenclature, straight cut or 'Pistola';
- (b) 'hindquarters': unseparated or separated hindquarters, as defined in Additional Notes 1.A (f) and (g) to Chapter 2 of the combined nomenclature, with a maximum of eight ribs or eight pairs of ribs, straight cut or 'Pistola'.

Article 3

1. The operator shall submit to the competent authorities indicated by the Member States a declaration stating his intention to bone either forequarters or hindquarters as referred to in Article 1 under the terms of this Regulation and to export, subject to Article 7, the entire quantity of boned cuts obtained, each cut being individually packaged.

2. The declaration shall, in particular, describe and state the quantity of the products to be boned.

It shall be accompanied by a certificate, a model of which is set out in Annex I to Regulation (EC) No 433/2007, issued in accordance with the provisions of the first subparagraph of Article 2(2) of that Regulation. However, Notes B and C and box 11 of that certificate shall not apply. The provisions of Article 3 of that Regulation shall be applicable *mutatis mutandis* until the products are placed under supervision as referred to in paragraph 3 of this present Article.

3. On the declaration's being accepted by the competent authorities, who shall insert thereon the date of acceptance, the quarters to be boned shall be placed under the supervision of those authorities, who shall establish the net weight of the products and enter this in box 7 of the certificate referred to in paragraph 2.

Article 4

The period within which the quarters must be boned shall, except in circumstances of *force majeure*, be 10 working days from the date of acceptance of the declaration referred to in Article 3.

Article 5

1. After boning, the operator shall submit for endorsement to the competent authority one or more 'boned meat certificates', models of which are set out in Annexes I and II and on which the number of the certificate referred to in Article 3 (2) shall be entered in box 7.

2. The numbers of the 'boned meat certificates' shall be entered in box 9 of the certificate referred to in Article 3(2). This latter certificate, duly completed, shall be sent by administrative channels to the agency responsible for payment of export refunds when 'boned meat certificates' corresponding to the entire quantity of boned meat from the quarters taken under supervision have been endorsed in accordance with paragraph 1 of this Article.

3. The 'boned meat certificates' must be submitted when the customs formalities referred to in Article 6 are completed.

4. Boning shall be carried out and the customs export formalities completed in the Member State in which the animals were slaughtered.

Article 6

1. Customs formalities for export from the Community for supplies as referred to in Article 36 of Regulation (EC) No 800/1999 or for products placed under the customs warehousing procedure prior to export referred to in Commission Regulation (EC) No 1741/2006 ⁽¹⁾ shall be completed in the Member State in which the declaration as referred to in Article 3 is accepted.

2. In box 11 of the 'boned meat certificate' the customs authorities shall enter the reference numbers and dates of the declarations referred to in Article 5(4) of Regulation (EC) No 800/1999.

3. After customs formalities covering the quantity of cuts for export are completed, the 'boned meat certificate' shall be sent by administrative channels to the agency responsible for paying the export refunds.

⁽¹⁾ OJ L 329, 25.11.2006, p. 7.

Article 7

1. Except in cases of *force majeure*, special refunds shall be granted subject to the export of the total quantity of cuts produced by boning performed under supervision in accordance with Article 3(3) and that are shown in the certificate(s) provided for in Article 5(1).

2. However, operators shall be authorised not to export the total quantity of cuts produced by boning hindquarters.

If the quantity to be exported amounts to at least 95 % of the total weight of cuts produced by boning performed under supervision in accordance with Article 3(3), the special refund shall be payable.

If the quantity to be exported amounts to less than 95 %, but not less than 85 %, of the total weight of cuts produced by boning, the special refund payable shall be reduced.

The amount by which the rate is to be reduced shall be decided when the rate of refund concerned is fixed or altered. It shall be determined in particular in the light of the value of the various cuts that are likely to remain on the Community market.

3. Bones, large tendons, cartilage, pieces of fat and other scraps left over from boning may be marketed within the Community.

4. Operators wishing to take advantage of one of the options provided for in paragraph 2 must mention this in their declarations as provided for in Article 3(1).

In addition, the certificate(s) provided for in Article 5(1) must show:

(a) in box 4, the total net weight of the cuts produced from boning and, where applicable, the endorsement:

— ‘Application of Article 7(2) of Regulation (EC) No [1359/2007] — 95 % option,’ or

— ‘Application of Article 7(2) of Regulation (EC) No [1359/2007] — 85 % option,’

(b) in box 6, the net weight to be exported.

5. The Member States may limit the number of types of cut which operators can decide not to export to two per boning operation.

6. If the quantity exported is less than the weight shown in box 6 of the certificate(s) provided for in Article 5(1), the special refund shall be reduced. The percentage of the reduction shall be:

(a) where the difference between the weight exported and that shown in box 6 of the certificate(s) provided for in Article 5(1) is found not to exceed 10 %, five times the percentage difference in weight;

(b) in other cases, 80 % of the rate of refund on products covered, as the case may be, by CN code 0201 30 00 9100 or 0201 30 00 9120, applicable on the date shown in box 21 of the export licence on the basis of which the formalities referred to in Article 5(1) or Article 26(1) of Regulation (EC) No 800/1999 have been completed.

The penalty provided for in Article 51(1)(a) of Regulation (EC) No 800/1999 shall not apply in cases covered by this paragraph.

Article 8

By way of derogation from Article 5(2), Member States may provide that:

(a) a single ‘boned meat certificate’ covering the entire quantity of meat resulting from the boning operation be issued together with the certificate referred to in Article 3(2);

(b) the two certificates referred to in point (a) be submitted simultaneously when the customs export formalities are completed;

(c) the two certificates referred to in point (a) be sent simultaneously under the conditions laid down in Article 6(3).

Article 9

1. The Member States shall determine the conditions for supervision and shall inform the Commission accordingly. They shall take all necessary measures to make substitution of the products in question impossible, in particular by identification of each piece of meat.

2. No meat other than that covered by this Regulation, with the exception of pigmeat, may be present in the boning room when the meat in question is being boned, trimmed or packaged.

3. The boning of forequarters and hindquarters at the same time in the same boning room shall be prohibited.

4. The bags, cartons or other packaging material in which the boned cuts are placed shall be officially sealed by the competent authorities and bear particulars enabling the boned meat to be identified, in particular the net weight, the type and the number of cuts and a serial number.

Article 10

For certificates as provided for in Article 5(1), endorsed by the competent authorities each quarter and covering boned cuts produced from hindquarters, the Member States shall notify the following in the second month following each quarter:

- (a) the total net weight shown in certificates covered by cases as provided for in Article 7(1);
- (b) the total net weight shown in certificates covered by cases as provided for in Article 7(2) — 95 % option;
- (c) the total net weight shown in certificates covered by cases as provided for in Article 7(2) — 85 % option.

Article 11

Regulation (EEC) No 1964/82 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex IV.

Article 12

This Regulation shall enter into force on 1 January 2008.

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

Done at Brussels, 21 November 2007.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX I

EUROPEAN COMMUNITY

1. Exporter (name and address in full)	CERTIFICATE for boned meat from the hindquarters of adult male cattle No Regulation (EC) No 1359/2007
	2. ISSUING AGENCY

NOTES

- A. The meat must be described according to the nomenclature used for export refunds and each piece of meat must be individually wrapped.
- B. This certificate must be presented for attribution to the customs office where for each delivery the customs formalities for export or deposit in warehouse or free zone are completed.
- C. After each partial attribution the customs office concerned is to return this certificate to the exporter or his agent and to send it to the agency responsible for paying export refunds when the total quantity of meat has been attributed.

3. Means of transport (optional)		
4. Number of packages – Description of meat	5. Subheading from the Combined Nomenclature	6. Net weight (kg)
7. Numbers and dates of certificates for beef from adult male cattle		
8. CERTIFICATE OF ISSUING AUTHORITY The undersigned hereby declares that the meat described hereon comes from the forequarters of adult male cattle. Seals or plumbs applied: number: _____ marks: _____ Serial numbers appearing on the packages: _____ Place: _____ Date: _____ Signature: _____ Stamp or printed seal: _____		
9. TO BE COMPLETED BY THE CUSTOMS OFFICE WHERE THE FORMALITIES FOR EXPORT OR DEPOSIT IN WAREHOUSE OR FREE ZONE ARE COMPLETED.		
10. Quantities of meat	11. Number and date of customs document and, where applicable, of declaration of entry into storage, referred to in Article 4(1) of Regulation (EC) No 1741/2006. Signature and stamp of customs office	
A. Total quantity		
B. Attributed		

Continued overleaf

[illegible]

ANNEX II

EUROPEAN COMMUNITY

1. Exporter (name and address in full)	CERTIFICATE for boned meat from the forequarters of adult male cattle No Regulation (EC) No 1359/2007
	2. ISSUING AGENCY

NOTES

- A. The meat must be described according to the nomenclature used for export refunds and each piece of meat must be individually wrapped.
- B. This certificate must be presented for attribution to the customs office where for each delivery the customs formalities for export or deposit in warehouse or free zone are completed.
- C. After each partial attribution the customs office concerned is to return this certificate to the exporter or his agent and to send it to the agency responsible for paying export refunds when the total quantity of meat has been attributed.

3. Means of transport (optional)		
4. Number of packages – Description of meat	5. Subheading from the Combined Nomenclature	6. Net weight (kg)
7. Numbers and dates of certificates for beef from adult male cattle		
8. CERTIFICATE OF ISSUING AUTHORITY The undersigned hereby declares that the meat described hereon comes from the forequarters of adult male cattle. Seals or plumbs applied: number: _____ marks: _____ Serial numbers appearing on the packages: _____ Place: _____ Date: _____ Signature: _____ Stamp or printed seal: _____		
9. TO BE COMPLETED BY THE CUSTOMS OFFICE WHERE THE FORMALITIES FOR EXPORT OR DEPOSIT IN WAREHOUSE OR FREE ZONE ARE COMPLETED.		
10. Quantities of meat	11. Number and date of customs document and, where applicable, of declaration of entry into storage, referred to in Article 4(1) of Regulation (EC) No 1741/2006. Signature and stamp of customs office	
A. Total quantity		
B. Attributed		

Continued overleaf

[illegible]

ANNEX III

Repealed Regulation with list of its successive amendments

Commission Regulation (EEC) No 1964/82
(OJ L 212, 21.7.1982, p. 48)

Commission Regulation (EEC) No 3169/87 (OJ L 301, 24.10.1987, p. 21)	only Article 1(2)
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Commission Regulation (EC) No 2469/97 (OJ L 341, 12.12.1997, p. 8)	only Article 1
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Commission Regulation (EC) No 1452/1999
(OJ L 167, 2.7.1999, p. 17)

Commission Regulation (EC) No 1470/2000
(OJ L 165, 6.7.2000, p. 16)

Commission Regulation (EC) No 2772/2000
(OJ L 321, 19.12.2000, p. 35)

Commission Regulation (EC) No 1713/2006 (OJ L 321, 21.11.2006, p. 11)	only Article 2
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ANNEX IV
Correlation Table

Regulation (EEC) No 1964/82	This Regulation
Article 1, first paragraph	Article 1
Article 1, second paragraph, first indent	Article 2(a)
Article 1, second paragraph, second indent	Article 2(b)
Article 2	Article 3
Article 3	Article 4
Article 4	Article 5
Article 5	Article 6
Article 6(1), (2) and (3)	Article 7(1), (2) and (3)
Article 6(4), first subparagraph	Article 7(4), first subparagraph
Article 6(4), second subparagraph, first indent	Article 7(4) second subparagraph, point (a)
Article 6(4), second subparagraph, second indent	Article 7(4), second subparagraph, point (b)
Article 6(4), third subparagraph	Article 7(5)
Article 6(5), first subparagraph, first indent	Article 7(6), first subparagraph, point (a)
Article 6(5), first subparagraph, second indent	Article 7(6), first subparagraph, point (b)
Article 6(5), second subparagraph	Article 7(6), second subparagraph
Article 7(1), first indent	Article 8(a)
Article 7(1), second indent	Article 8(b)
Article 7(1), third indent	Article 8(c)
Article 8, first paragraph	Article 9(1)
Article 8, second paragraph	Article 9(2)
Article 8, third paragraph	Article 9(3)
Article 8, fourth paragraph	Article 9(4)
Article 9, first indent	Article 10(a)
Article 9, second indent	Article 10(b)
Article 9, third indent	Article 10(c)

—	Article 11
Article 10	Article 12
Annex I	Annex I
Annex II	Annex II
—	Annex III
—	Annex IV

COMMISSION REGULATION (EC) No 1360/2007**of 21 November 2007****amending the representative prices and additional duties for the import of certain products in the sugar sector fixed by Regulation (EC) No 1109/2007 for the 2007/2008 marketing year**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector ⁽¹⁾,

Having regard to Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector ⁽²⁾, and in particular of the Article 36,

Whereas:

- (1) The representative prices and additional duties applicable to imports of white sugar, raw sugar and certain syrups

for the 2007/2008 marketing year are fixed by Commission Regulation (EC) No 1109/2007 ⁽³⁾.

- (2) The data currently available to the Commission indicate that the said amounts should be changed in accordance with the rules and procedures laid down in Regulation (EC) No 951/2006,

HAS ADOPTED THIS REGULATION:

Article 1

The representative prices and additional duties on imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EC) No 1109/2007 for the 2007/2008 marketing year are hereby amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 22 November 2007.

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

Done at Brussels, 21 November 2007.

For the Commission

Jean-Luc DEMARTY

*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 58, 28.2.2006, p. 1. Regulation as last amended by Commission Regulation (EC) No 1260/2007 (OJ L 283, 27.10.2007, p. 1).

⁽²⁾ OJ L 178, 1.7.2006, p. 24. Regulation as amended by Regulation (EC) No 2031/2006 (OJ L 414, 30.12.2006, p. 43).

⁽³⁾ OJ L 253, 28.9.2007, p. 5.

ANNEX

Amended representative prices and additional duties applicable to imports of white sugar, raw sugar and products covered by CN code 1702 90 99 applicable from 22 November 2007

(EUR)

CN code	Representative price per 100 kg of the product concerned	Additional duty per 100 kg of the product concerned
1701 11 10 ⁽¹⁾	18,58	7,01
1701 11 90 ⁽¹⁾	18,58	12,94
1701 12 10 ⁽¹⁾	18,58	6,82
1701 12 90 ⁽¹⁾	18,58	12,42
1701 91 00 ⁽²⁾	19,69	16,62
1701 99 10 ⁽²⁾	19,69	11,18
1701 99 90 ⁽²⁾	19,69	11,18
1702 90 99 ⁽³⁾	0,20	0,44

⁽¹⁾ Fixed for the standard quality defined in Annex I.III to Council Regulation (EC) No 318/2006 (OJ L 58, 28.2.2006, p. 1).⁽²⁾ Fixed for the standard quality defined in Annex I.II to Regulation (EC) No 318/2006.⁽³⁾ Fixed per 1 % sucrose content.

II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

DECISIONS

COUNCIL

COUNCIL DECISION

of 8 November 2007

concerning the accession of Bulgaria and Romania to the Convention drawn up on the basis of Article K.3(2)(c) of the Treaty on European Union on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union

(2007/751/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Slovenia and Slovakia have deposited their instruments of accession to the Convention against corruption involving officials.

Having regard to the Treaty on European Union,

Having regard to the 2005 Treaty of Accession,

Having regard to the 2005 Act of Accession (hereinafter referred to as the 'Act of Accession'), and in particular Article 3(4) thereof,

(3) Article 3(3) of the Act of Accession provides that Bulgaria and Romania are to accede to the conventions and protocols concluded between the Member States, listed in Annex I to the Act of Accession, which comprises, *inter alia*, the Convention against corruption involving officials. They are to enter into force in relation to Bulgaria and Romania on the date determined by the Council.

Having regard to the recommendation from the Commission,

(4) In accordance with Article 3(4) of the Act of Accession, the Council is to make all adjustments required by reason of accession to those conventions and protocols,

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

HAS DECIDED AS FOLLOWS:

Whereas:

Article 1

(1) The Convention drawn up on the basis of Article K.3(2)(c) of the Treaty on European Union on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union ⁽²⁾ (hereinafter referred to as 'the Convention against corruption involving officials') was signed at Brussels on 26 May 1997 and entered into force on 28 September 2005.

The Convention against corruption involving officials shall enter into force for Bulgaria and Romania on the first day of the first month following the date of adoption of this Decision.

Article 2

(2) Following their accession to the European Union, Estonia, Cyprus, Latvia, Lithuania, Hungary, Poland,

The texts of the Convention against corruption involving officials drawn up in the Bulgarian and Romanian languages ⁽³⁾ shall be authentic under the same conditions as the other texts of the Convention against corruption involving officials.

⁽¹⁾ Opinion of 10 July 2007 (not yet published in the Official Journal).

⁽²⁾ OJ C 195, 25.6.1997, p. 2.

⁽³⁾ The Bulgarian and Romanian version of the Convention shall be published in a special edition of the Official Journal at a later date.

Article 3

This Decision shall take effect on the day following its publication in the *Official Journal of the European Union*.

Done at Brussels, 8 November 2007.

For the Council

The President

R. PEREIRA

COMMISSION

COMMISSION DECISION

of 15 November 2007

amending Decision 92/452/EEC as regards certain embryo collection and production teams in Canada, New Zealand and the United States of America

(notified under document number C(2007) 5457)

(Text with EEA relevance)

(2007/752/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 89/556/EEC of 25 September 1989 on animal health conditions governing intra-Community trade in and importation from third countries of embryos of domestic animals of the bovine species ⁽¹⁾, and in particular Article 8(1) thereof,

Whereas:

- (1) Commission Decision 92/452/EEC of 30 July 1992 establishing lists of embryo collection teams and embryo production teams approved in third countries for export of bovine embryos to the Community ⁽²⁾ provides that Member States are only to import embryos from third countries where they have been collected, processed and stored by embryo collection teams and embryo production teams listed in that Decision.
- (2) New Zealand has requested to delete one embryo collection team from the list as regards entries for that country.
- (3) Canada and the United States of America have requested that amendments be made to the entries for those countries on those lists as regards certain embryo collection and production teams.
- (4) Canada and the United States of America have provided guarantees regarding compliance with the appropriate

rules set out in Directive 89/556/EEC and the embryo collection and production teams concerned have been officially approved for exports to the Community by the veterinary services of those countries.

- (5) Decision 92/452/EEC should therefore be amended accordingly.
- (6) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DECISION:

Article 1

The Annex to Decision 92/452/EEC is amended in accordance with the Annex to this Decision.

Article 2

This Decision shall apply from 1 December 2007.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 15 November 2007.

For the Commission
Markos KYPRIANOU
Member of the Commission

⁽¹⁾ OJ L 302, 19.10.1989, p. 1. Directive as last amended by Commission Decision 2006/60/EC (OJ L 31, 3.2.2006, p. 24).

⁽²⁾ OJ L 250, 29.8.1992, p. 40. Decision as last amended by Decision 2007/558/EC (OJ L 212, 14.8.2007, p. 18).

ANNEX

The Annex to Decision 92/452/EEC is amended as follows:

- (1) the row for Canada embryo collection team E867 is replaced by the following:

'CA		E876		22 rue Principale Plaisance, Québec J0V 1S0	Dr Pierre Thibaudeau'
-----	--	------	--	--	-----------------------

- (2) the row for New Zealand embryo collection team NZEB11 is deleted

- (3) the row for the United States of America embryo collection team No 91TX050 E548 is replaced by the following:

'US		91TX050 E548		Buzzard Hollow Ranch 500 Coates RD Granbury, TX 67048	Dr Brad Stroud'
-----	--	-----------------	--	---	-----------------

- (4) the row for the United States of America embryo collection team No 91TN006 E538 is replaced by the following:

'US		91TN006 E538		Harrogate Genetics Intl, INC 6664 Cumberland Gap PKWY Harrogate, TN 37752	Dr Edwin Robertson'
-----	--	-----------------	--	---	---------------------

- (5) the row for the United States of America embryo collection team No 91TN007 E538 is replaced by the following:

'US		91TN007 E538		Harrogate Genetics Intl, INC 6664 Cumberland Gap PKWY Harrogate, TN 37752	Dr Sam Edwards'
-----	--	-----------------	--	---	-----------------

- (6) the following row for the United States of America is inserted:

'US		07NC132 E705		PVC Embryo Services 110 Hyman DR Postville, IA 52162	Dr Justin Helgersen'
-----	--	-----------------	--	--	----------------------

III

(Acts adopted under the EU Treaty)

ACTS ADOPTED UNDER TITLE V OF THE EU TREATY

COUNCIL JOINT ACTION 2007/753/CFSP

of 19 November 2007

on support for IAEA monitoring and verification activities in the Democratic People's Republic of Korea in the framework of the implementation of the EU Strategy against the Proliferation of Weapons of Mass Destruction

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 14 thereof,

Whereas:

- (1) On 12 December 2003, the European Council adopted the EU Strategy against the Proliferation of Weapons of Mass Destruction; Chapter III of the Strategy contains a list of measures to combat such proliferation which need to be taken both within the European Union and in third countries.
- (2) The European Union is actively implementing the Strategy and is giving effect to the measures listed in Chapter III thereof, in particular by releasing financial resources to support specific projects conducted by multilateral institutions, such as the International Atomic Energy Agency (IAEA).
- (3) The European Union has repeatedly called on the Democratic People's Republic of Korea (DPRK) to comply with its obligations under the Treaty on the Non-Proliferation of Nuclear Weapons (NPT) and to implement its comprehensive safeguards agreement in full cooperation with the IAEA.
- (4) The European Union has continuously supported efforts in the framework of the six-party talks, aimed at finding a diplomatic solution to the nuclear situation on the Korean peninsula, including through political and financial support for the Korean Peninsula Energy Development Organisation (KEDO). In the same spirit, the European Union welcomed the Joint Statement of 19 September 2005 and the Initial Actions of 13 February 2007.

- (5) On 9 July 2007, the Board of Governors of the IAEA authorised its Director-General to implement ad hoc arrangements for monitoring and verifying the shutdown of nuclear installations in the DPRK, in accordance with the recommendations contained in the IAEA report to the Board of Governors.

- (6) In accordance with the Initial Actions of 13 February 2007, the DPRK proceeded in July 2007 with the shutdown of nuclear installations and has invited the IAEA to monitor the shutdown. Subsequently, this shutdown has been confirmed by the IAEA.

- (7) The European Union has welcomed this action carried out by the DPRK as a very important first step on the way to the dismantlement of the DPRK's nuclear programmes and the denuclearisation of the Korean peninsula.

- (8) Since the costs incurred by the implementation of the ad hoc arrangements can currently not be covered by the regular safeguards budget of the IAEA, there is a need to make sufficient extra-budgetary contributions in order to allow for the implementation of the ad hoc arrangements, as long as there is no provision in the regular IAEA budget,

HAS ADOPTED THIS JOINT ACTION:

Article 1

For the purposes of giving immediate and practical implementation to some elements of the EU Strategy against the Proliferation of Weapons of Mass Destruction, the European Union shall support the IAEA monitoring and verification activities, which are carried out in accordance with existing arrangements for monitoring and verification, as agreed between the DPRK and the IAEA, in order to further the following objectives:

- (a) to contribute to the confidence-building process aimed at the elimination of the DPRK's nuclear programme, through the continuation of monitoring and verification of the shutdown of DPRK nuclear facilities;
- (b) to assure the European Union's continued active involvement in efforts to develop a diplomatic solution to the Korean nuclear issue;
- (c) to make sure that the IAEA has available sufficient financial resources to carry out monitoring and verification activities relating to the implementation of the Initial Actions of 13 February 2007, agreed in the framework of the six-party talks.

The contribution by the EU will be used for the financing of staff resources and travel, equipment and transportation, rental of premises in the DPRK and related expenditure, as well as costs for communications and acquisition of information technology.

A detailed description of these activities is set out in the Annex.

Article 2

1. The Presidency, assisted by the Secretary-General of the Council/High Representative for the CFSP (SG/HR), shall be responsible for the implementation of this Joint Action. The Commission shall be fully associated.
2. The technical implementation of the activities referred to in Article 1 shall be carried out by the IAEA. It shall perform this task under the control of the SG/HR, assisting the Presidency. For this purpose, the SG/HR shall enter into the necessary arrangements with IAEA.
3. The Presidency, the SG/HR and the Commission shall keep each other regularly informed about the implementation of this Joint Action, in conformity with their respective competences.

Article 3

1. The financial reference amount for the implementation of the activities referred to in Article 1 shall be EUR 1 780 000 to be funded from the general budget of the European Union.

2. The expenditure financed by the amount stipulated in paragraph 1 shall be managed in accordance with the Community procedures and rules applicable to the general budget of the European Union.

3. The Commission shall supervise the proper management of the expenditure referred to in paragraph 2, which shall take the form of a grant. For this purpose, it shall conclude a financing agreement with the IAEA. The financing agreement shall stipulate that the IAEA is to ensure visibility of the EU contribution, appropriate to its size.

4. The Commission shall endeavour to conclude the financing agreement referred to in paragraph 3 within three months after the entry into force of this Joint Action. It shall inform the Council of any difficulties in that process and of the date of conclusion of the financing agreement.

Article 4

The Presidency, assisted by the SG/HR, shall report to the Council on the implementation of this Joint Action on the basis of reports prepared by the IAEA Secretariat for the IAEA Board of Governors, which will be submitted to the Presidency, assisted by the SG/HR. The Commission shall be fully associated. It shall report on the financial aspects of the implementation of this Joint Action.

Article 5

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

It shall expire 18 months after its adoption.

Article 6

This Joint Action shall be published in the *Official Journal of the European Union*.

Done at Brussels, 19 November 2007.

For the Council
The President
L. AMADO

ANNEX

EU support for IAEA monitoring and verification activities in the Democratic People's Republic of Korea (DPRK) in the framework of the implementation of the EU Strategy against the Proliferation of Weapons of Mass Destruction*1. Description of IAEA monitoring and verification activities in the DPRK*

In March 2007, the Director-General of the IAEA informed its Board of Governors that on 13 February 2007 the Parties to the Six-Party Talks agreed in Beijing, China, on Initial Actions for the implementation of the Joint Statement issued by them on 19 September 2005. He also informed the Board of Governors that on 23 February 2007 he had received an invitation from the DPRK to visit the DPRK to 'develop the relations between the DPRK and the IAEA, as well as to discuss problems of mutual concerns'. In the Initial Actions the Parties agreed, *inter alia*, that the DPRK 'will shut down and seal, for the purpose of eventual abandonment, the Yongbyon nuclear facility, including the reprocessing facility, and invite back IAEA personnel to conduct all necessary monitoring and verifications as agreed between IAEA and the DPRK'. The Board of Governors welcomed the agreement on the Initial Actions and expressed the view that a successfully negotiated settlement of this long-standing issue, maintaining the essential verification role of the IAEA, would be a significant accomplishment for international peace and security. In this regard, the Board of Governors welcomed the invitation extended to the Director-General by the DPRK to visit the DPRK.

The Director-General visited the DPRK on 13 and 14 March 2007 and reported to the Board of Governors in June 2007 on the results of his visit. The Board of Governors, while emphasising the importance of continued dialogue for achieving a peaceful and comprehensive resolution of the DPRK nuclear issue and early denuclearisation of the Korean Peninsula, welcomed the Director-General's visit to the DPRK and his discussions with DPRK officials which had focused on re-establishing the relationship between the DPRK and the IAEA.

On 16 June 2007 the Director-General received an invitation from the DPRK to send an IAEA team to discuss procedural matters related to the monitoring and verification arrangement on the shutdown of the Yongbyon nuclear facility. This letter and the Director-General's reply thereto, dated 18 June 2007, were circulated to the Board of Governors.

An IAEA team, headed by the Deputy Director-General for Safeguards, visited the DPRK during the period 26 to 29 June 2007. The team visited the Nuclear Fuel Fabrication Plant, the 5 MW(e) Experimental Nuclear Power Plant, the Radiochemical Laboratory (reprocessing plant) and the 50 MW(e) Nuclear Power Plant (under construction), all of which are located at Yongbyon. The DPRK informed the team that these facilities, and the 200 MW(e) Nuclear Power Plant (under construction), which is located in Taechon, would be shut down and sealed pursuant to the Initial Actions.

During the visit of the IAEA team to the DPRK, understanding was reached on the following arrangement:

- (a) the IAEA will receive from the DPRK a list of facilities that have been shut down and/or sealed, and subsequently the IAEA will be kept informed of their status with a view to monitoring and verifying the shutdown and/or sealing of the declared facilities;
- (b) the IAEA will have access to all facilities and equipment that have been shut down and/or sealed for the purpose of its monitoring and verification activities;
- (c) the IAEA will install, and service as necessary, appropriate containment and surveillance and other devices to monitor and verify the status of the shutdown and/or sealed facilities and equipment. If containment and surveillance measures cannot be applied for practical reasons, the IAEA and the DPRK will agree on the implementation of other appropriate verification measures;
- (d) the IAEA will examine and verify information on the design of the shutdown and/or sealed facilities and document the status of these facilities photographically or through video recordings. Re-verification of such information will be performed periodically;

- (e) the IAEA will be informed in advance if the DPRK intends to change the design and/or status of facilities and equipment, so that consultations can be held with the DPRK about the impact such changes may have on the IAEA's monitoring and verification work;
- (f) the IAEA will be informed in advance if the DPRK intends to move or remove any nuclear-related equipment or other essential equipment or components from the shutdown nuclear facilities or decommission any of these facilities. The IAEA will be provided appropriate access to verify such equipment, components, and/or activities;
- (g) the DPRK will maintain all records relevant to the IAEA's monitoring and verification activities;
- (h) the IAEA will be provided with the necessary visas for IAEA personnel, and will be extended the same privileges and immunities as those set out in the relevant provisions of the Agreement on the Privileges and Immunities of the International Atomic Energy Agency (INFCIRC/9/Rev.2) for IAEA property, funds and assets, its personnel and other officials in exercising their functions under this arrangement;
- (i) the IAEA will be provided with full information on the health and safety procedures at the relevant facilities;
- (j) the IAEA and the DPRK will consult on issues related to the costs of implementation;
- (k) the above measures will be subject to periodic review by the DPRK and the IAEA.

The IAEA is authorised in accordance with Article III.A.5 of its Statute to '... apply safeguards, at the request of the parties, to any bilateral or multilateral arrangement, or at the request of a State, to any of that State's activities in the field of atomic energy'. This authorisation does not require the State to be a member of the IAEA and does not prescribe a particular form or substance for safeguards arrangements. The monitoring and verification in the DPRK will therefore be consistent with the Statute. At this stage such monitoring and verification will be implemented in accordance with the ad hoc arrangements referred to in recital (5) of the Joint Action.

The monitoring and verification activities in the DPRK were not foreseen and therefore there is no provision for the conduct of such monitoring and verification in the IAEA's current budget or the proposed budgets for the 2008–2009 biennium. The estimated costs to cover these activities are EUR 2,2 million for 2007 and 2008, respectively, based on the current arrangements for monitoring and verification between DPRK and IAEA. However, in the light of progress made in the six-party-talks process and a possible increased role for the IAEA in the monitoring and verification of understandings reached, the need for additional financial means could arise in the future.

2. Objectives

IAEA monitoring and verification remains an indispensable tool for building confidence among States with regard to nuclear non-proliferation undertakings, and for advancing the peaceful use of nuclear material.

Overall objective and project purpose:

- to contribute to the implementation of monitoring and verification activities in the DPRK, in accordance with the Initial Actions of 13 February 2007, as agreed in the framework of the six-party-talks.

Project results:

- continued monitoring and verification by the IAEA of the shutdown of the abovementioned nuclear installations in the DPRK.

3. Duration

The total estimated duration for the implementation of this Joint Action is 18 months.

4. *Beneficiaries*

The beneficiary of this Joint Action is the IAEA.

5. *Implementing entity*

The IAEA will be entrusted with the implementation of the project. The project will be implemented directly by the IAEA, namely by the staff from the IAEA Department of Safeguards. In the case of contractors, the procurement of any goods, works or services by the IAEA in the context of this Joint Action will be carried out in accordance with the applicable rules and procedures of the IAEA, as detailed in the European Community Contribution Agreement with the IAEA.

The implementing entity will prepare reports on the basis of information provided to the IAEA Board of Governors. These reports will be submitted to the Presidency, assisted by the SG/HR for the CFSP.

6. *Third-party participants*

There will be no third party participants.

IV

(Other acts)

EUROPEAN ECONOMIC AREA

THE EEA JOINT COMMITTEE

DECISION OF THE EEA JOINT COMMITTEE

No 63/2007

of 15 June 2007

amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 98/2006 of 7 July 2006 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1982/2006/EC of the European Parliament and of the Council of 18 December 2006 concerning the Seventh Framework Programme of the European Community for research, technological development and demonstration activities (2007 to 2013) ⁽²⁾.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place with effect from 1 January 2007,

HAS DECIDED AS FOLLOWS:

Article 1

The following indent shall be added in Article 1(5) of Protocol 31 to the Agreement:

— **32006 D 1982:** Decision No 1982/2006/EC of the European Parliament and of the Council of 18 December 2006 concerning the Seventh Framework Programme of the European Community for research, technological development and demonstration activities (2007-2013) (OJ L 412, 30.12.2006, p. 1).'

⁽¹⁾ OJ L 289, 19.10.2006, p. 50.

⁽²⁾ OJ L 412, 30.12.2006, p. 1.

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 15 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

(*) No constitutional requirements indicated.

DECISION OF THE EEA JOINT COMMITTEE**No 64/2007****of 15 June 2007****amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 107/2005 of 8 July 2005 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1719/2006/EC of the European Parliament and of the Council of 15 November 2006 establishing the 'Youth in Action' programme for the period 2007 to 2013 ⁽²⁾.
- (3) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1720/2006/EC of the European Parliament and of the Council of 15 November 2006 establishing an action programme in the field of lifelong learning ⁽³⁾.
- (4) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place with effect from 1 January 2007,

HAS DECIDED AS FOLLOWS:

Article 1

Article 4 of Protocol 31 to the Agreement shall be amended as follows:

1. The following paragraph shall be inserted after paragraph 2k:

'2l. The EFTA States shall, with effect from 1 January 2007, participate in the following programmes:

- **32006 D 1719**: Decision No 1719/2006/EC of the European Parliament and of the Council of 15 November 2006 establishing the "Youth in Action" programme for the period 2007 to 2013 (OJ L 327, 24.11.2006, p. 30),
- **32006 D 1720**: Decision No 1720/2006/EC of the European Parliament and of the Council of 15 November 2006 establishing an action programme in the field of lifelong learning (OJ L 327, 24.11.2006, p. 45).'

⁽¹⁾ OJ L 306, 24.11.2005, p. 45.

⁽²⁾ OJ L 327, 24.11.2006, p. 30.

⁽³⁾ OJ L 327, 24.11.2006, p. 45.

2. The text of paragraph 3 shall be replaced by the following:

'The EFTA States shall contribute financially in accordance with Article 82(1)(a) of the Agreement to the programmes and actions referred to in paragraphs 1, 2, 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h, 2i, 2j, 2k and 2l.'

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 15 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

(*) No constitutional requirements indicated.

DECISION OF THE EEA JOINT COMMITTEE**No 65/2007****of 15 June 2007****amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 138/2006 of 27 October 2006 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1672/2006/EC of the European Parliament and of the Council of 24 October 2006 establishing a Community Programme for Employment and Social Solidarity — Progress ⁽²⁾, as corrected by OJ L 65, 3.3.2007, p. 12.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place with effect from 1 January 2007,

HAS DECIDED AS FOLLOWS:

Article 1

Article 5 of Protocol 31 to the Agreement shall be amended as follows:

1. Paragraph 5 shall be replaced by the following:

- '5. The EFTA States shall participate in the Community programmes and actions referred to in the first two indents of paragraph 8 as from 1 January 1996, in the programme referred to in the third indent as from 1 January 2000, in the programme referred to in the fourth indent as from 1 January 2001, in the programmes referred to in the fifth and sixth indents as from 1 January 2002, in the programmes referred to in the seventh and eighth indents as from 1 January 2004 and in the programmes referred to in the ninth and tenth indents as from 1 January 2007.'

2. The following indent shall be added in paragraph 8:

- **32006 D 1672:** Decision No 1672/2006/EC of the European Parliament and of the Council of 24 October 2006 establishing a Community Programme for Employment and Social Solidarity — Progress (OJ L 315, 15.11.2006, p. 1), as corrected by OJ L 65, 3.3.2007, p. 12.'

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

⁽¹⁾ OJ L 366, 21.12.2006, p. 83.

⁽²⁾ OJ L 315, 15.11.2006, p. 1.

(*) No constitutional requirements indicated.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 15 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

DECISION OF THE EEA JOINT COMMITTEE

No 66/2007

of 15 June 2007

amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 90/2004 of 8 June 2004 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1926/2006/EC of the European Parliament and of the Council of 18 December 2006 establishing a programme of Community action in the field of consumer policy (2007-2013) ⁽²⁾.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place with effect from 1 January 2007,

HAS DECIDED AS FOLLOWS:

Article 1

Article 6 of Protocol 31 to the Agreement shall be amended as follows:

1. The following paragraph shall be inserted after paragraph 3:

'3a. The EFTA States shall, with effect from 1 January 2007, participate in the following programme:

— **32006 D 1926:** Decision No 1926/2006/EC of the European Parliament and of the Council of 18 December 2006 establishing a programme of Community action in the field of consumer policy (2007-2013) (OJ L 404, 30.12.2006, p. 39).'

2. The text of paragraph 4 shall be replaced by the following:

'The EFTA States shall contribute financially to the activities referred to in paragraphs 3 and 3a in accordance with Article 82(1)(a) of the Agreement.'

3. The text of paragraph 5 shall be replaced by the following:

'The EFTA States shall, as from the start of cooperation in the activities referred to in paragraphs 3 and 3a, participate fully in the EC committees and other bodies which assist the EC Commission in the management or development of these activities.'

⁽¹⁾ OJ L 349, 25.11.2004, p. 52.

⁽²⁾ OJ L 404, 30.12.2006, p. 39.

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 15 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

(*) No constitutional requirements indicated.

DECISION OF THE EEA JOINT COMMITTEE

No 67/2007

of 29 June 2007

amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 74/2006 of 2 June 2006 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1639/2006/EC of the European Parliament and of the Council of 24 October 2006 establishing a Competitiveness and Innovation Framework Programme (2007-2013) ⁽²⁾.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place with effect from 1 January 2007,

HAS DECIDED AS FOLLOWS:

Article 1

The following indent shall be added in paragraph 5 of Article 7 of Protocol 31 to the Agreement:

‘— **32006 D 1639**: Decision No 1639/2006/EC of the European Parliament and of the Council of 24 October 2006 establishing a Competitiveness and Innovation Framework Programme (2007-2013) (OJ L 310, 9.11.2006, p. 15).’

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 29 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

⁽¹⁾ OJ L 245, 7.9.2006, p. 45.

⁽²⁾ OJ L 310, 9.11.2006, p. 15.

(*) No constitutional requirements indicated.

DECISION OF THE EEA JOINT COMMITTEE

No 68/2007

of 15 June 2007

amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 107/2005 of 8 July 2005 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1718/2006/EC of the European Parliament and of the Council of 15 November 2006 concerning the implementation of a programme of support for the European audio-visual sector (MEDIA 2007) ⁽²⁾, as corrected by OJ L 31, 6.2.2007, p. 10.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place from 1 January 2007,

HAS DECIDED AS FOLLOWS:

Article 1

The following indent shall be added in Article 9(4) of Protocol 31 to the Agreement:

— **32006 D 1718:** Decision No 1718/2006/EC of the European Parliament and of the Council of 15 November 2006 concerning the implementation of a programme of support for the European audio-visual sector (MEDIA 2007) (OJ L 327, 24.11.2006, p. 12), as corrected by OJ L 31, 6.2.2007, p. 10.'

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 15 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

⁽¹⁾ OJ L 306, 24.11.2005, p. 45.

⁽²⁾ OJ L 327, 24.11.2006, p. 12.

(*) No constitutional requirements indicated.

DECISION OF THE EEA JOINT COMMITTEE**No 69/2007****of 15 June 2007****amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 107/2005 of 8 July 2005 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Decision No 1855/2006/EC of the European Parliament and of the Council of 12 December 2006 establishing the Culture Programme (2007-2013) ⁽²⁾.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place with effect from 1 January 2007,

HAS DECIDED AS FOLLOWS:

Article 1

The following indent shall be added in Article 13(4) of Protocol 31 to the Agreement:

‘— **32006 D 1855**: Decision No 1855/2006/EC of the European Parliament and of the Council of 12 December 2006 establishing the Culture Programme (2007-2013) (OJ L 372, 27.12.2006, p. 1).’

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 15 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

⁽¹⁾ OJ L 306, 24.11.2005, p. 45.

⁽²⁾ OJ L 372, 27.12.2006, p. 1.

(*) No constitutional requirements indicated.

DECISION OF THE EEA JOINT COMMITTEE

No 70/2007

of 29 June 2007

amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 135/2005 of 21 October 2005 ⁽¹⁾.
- (2) It is appropriate to extend the cooperation of the Contracting Parties to the Agreement to include Regulation (EC) No 1692/2006 of the European Parliament and of the Council of 24 October 2006 establishing the second 'Marco Polo' programme for the granting of Community financial assistance to improve the environmental performance of the freight transport system (Marco Polo II) ⁽²⁾.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this extended cooperation to take place with effect from 1 January 2007.
- (4) Regulation (EC) No 1382/2003 of the European Parliament and of the Council of 22 July 2003 on the granting of Community financial assistance to improve the environmental performance of the freight transport system (Marco Polo Programme) ⁽³⁾ is currently included under Article 3 (Environment) of Protocol 31 to the Agreement.
- (5) It is more correct to refer to Regulation (EC) No 1382/2003 under the heading 'Transport and mobility' and therefore Regulation (EC) No 1382/2003 should be moved to Article 12 of Protocol 31 to the Agreement,

HAS DECIDED AS FOLLOWS:

Article 1

1. Article 12 of Protocol 31 to the Agreement shall be amended as follows:

(i) The text of paragraph 2 shall be renumbered as paragraph 4 and replaced by the following:

'The EFTA States shall contribute financially to the actions and programmes referred to in paragraphs 1, 2 and 3 in accordance with Article 82(1)(a) of the Agreement.'

(ii) The following paragraphs shall be inserted:

'2. The EFTA States shall, with effect from 1 January 2004, participate in the following programme:

— **32003 R 1382:** Regulation (EC) No 1382/2003 of the European Parliament and of the Council of 22 July 2003 on the granting of Community financial assistance to improve the environmental performance of the freight transport system (Marco Polo Programme) (OJ L 196, 2.8.2003, p. 1), as amended by:

— **32004 R 0788:** Regulation (EC) No 788/2004 of the European Parliament and of the Council of 21 April 2004 (OJ L 138, 30.4.2004, p. 17).

⁽¹⁾ OJ L 14, 19.1.2006, p. 24.

⁽²⁾ OJ L 328, 24.11.2006, p. 1.

⁽³⁾ OJ L 196, 2.8.2003, p. 1.

3. The EFTA States shall, with effect from 1 January 2007, participate in the following programme:

- **32006 R 1692:** Regulation (EC) No 1692/2006 of the European Parliament and of the Council of 24 October 2006 establishing the second “Marco Polo” programme for the granting of Community financial assistance to improve the environmental performance of the freight transport system (Marco Polo II) and repealing Regulation (EC) No 1382/2003 (OJ L 328, 24.11.2006, p. 1), as corrected by OJ L 65, 3.3.2007, p. 12.’

(iii) The following paragraph shall be inserted after new paragraph 4:

- ‘5. The EFTA States shall participate fully in the EC committees which assist the EC Commission in the management, development and implementation of the Community programmes referred to in paragraphs 2 and 3.’

2. The text of paragraph 7(c) in Article 3 of Protocol 31 shall be deleted.

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 29 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

(*) No constitutional requirements indicated.

DECISION OF THE EEA JOINT COMMITTEE**No 71/2007****of 29 June 2007****amending Protocol 31 to the EEA Agreement, on cooperation in specific fields outside the four freedoms**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Articles 86 and 98 thereof,

Whereas:

- (1) Protocol 31 to the Agreement was amended by Decision of the EEA Joint Committee No 74/2006 of 2 June 2006 ⁽¹⁾.
- (2) It is appropriate to continue the cooperation of the Contracting Parties to the Agreement in the implementation and development of the Internal Market.
- (3) Protocol 31 to the Agreement should therefore be amended in order to allow for this cooperation to continue beyond 31 December 2006,

HAS DECIDED AS FOLLOWS:

Article 1

Article 7 of Protocol 31 to the Agreement shall be amended as follows:

1. The words 'years 2004, 2005 and 2006' in paragraph 6 shall be replaced by the words 'years 2004, 2005, 2006 and 2007'.
2. The words 'year 2006' in paragraph 7 shall be replaced by the words 'years 2006 and 2007'.

Article 2

This Decision shall enter into force on the day following the last notification to the EEA Joint Committee under Article 103(1) of the Agreement (*).

It shall apply from 1 January 2007.

Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 29 June 2007.

For the EEA Joint Committee

The President

Alan SEATTER

⁽¹⁾ OJ L 245, 7.9.2006, p. 45.

(*) No constitutional requirements indicated.