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II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 68/2010

of 22 January 2010

establishing the standard import values for determining the entry price of certain fruit and vegetables

THE EUROPEAN COMMISSION,

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

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

Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules for Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector ⁽²⁾, and in particular Article 138(1) thereof,

Whereas:

Regulation (EC) No 1580/2007 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 Annex XV, Part A thereto,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 are fixed in the Annex hereto.

Article 2

This Regulation shall enter into force on 23 January 2010.

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

Done at Brussels, 22 January 2010.

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

Jean-Luc DEMARTY
*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 350, 31.12.2007, p. 1.

ANNEX

Standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	JO	73,2
	MA	63,9
	TN	112,1
	TR	103,5
	ZZ	88,2
0707 00 05	EG	174,9
	JO	101,4
	MA	78,1
	TR	113,3
	ZZ	116,9
0709 90 70	MA	132,4
	TR	121,5
	ZZ	127,0
0805 10 20	EG	52,0
	IL	58,8
	MA	52,2
	TN	62,6
	TR	54,7
	ZZ	56,1
0805 20 10	IL	166,5
	MA	82,0
	ZZ	124,3
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	CN	55,8
	EG	74,4
	IL	81,2
	JM	97,6
	MA	131,9
	PK	41,0
	TR	78,4
	ZZ	80,0
0805 50 10	EG	63,3
	IL	88,6
	TR	71,6
	ZZ	74,5
0808 10 80	CA	77,0
	CL	60,1
	CN	88,1
	MK	24,7
	US	133,3
	ZZ	76,6
0808 20 50	CN	53,6
	US	102,8
	ZZ	78,2

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

COMMISSION REGULATION (EU) No 69/2010**of 22 January 2010****amending the representative prices and additional import duties for certain products in the sugar sector fixed by Regulation (EC) No 877/2009 for the 2009/10 marketing year**

THE EUROPEAN COMMISSION,

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

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

Having regard to Commission 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 Article 36(2), second subparagraph, second sentence thereof,

Whereas:

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

for the 2009/10 marketing year are fixed by Commission Regulation (EC) No 877/2009 ⁽³⁾. These prices and duties have been last amended by Commission Regulation (EU) No 52/2010 ⁽⁴⁾.

- (2) The data currently available to the Commission indicate that those amounts should be amended 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 applicable to imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EC) No 877/2009 for the 2009/10, marketing year, are hereby amended as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 23 January 2010.

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

Done at Brussels, 22 January 2010.

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

Jean-Luc DEMARTY
*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 178, 1.7.2006, p. 24.

⁽³⁾ OJ L 253, 25.9.2009, p. 3.

⁽⁴⁾ OJ L 16, 21.1.2010, p. 4.

ANNEX

Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 23 January 2010

(EUR)

CN code	Representative price per 100 kg net of the product concerned	Additional duty per 100 kg net of the product concerned
1701 11 10 ⁽¹⁾	46,85	0,00
1701 11 90 ⁽¹⁾	46,85	0,85
1701 12 10 ⁽¹⁾	46,85	0,00
1701 12 90 ⁽¹⁾	46,85	0,55
1701 91 00 ⁽²⁾	53,94	1,29
1701 99 10 ⁽²⁾	53,94	0,00
1701 99 90 ⁽²⁾	53,94	0,00
1702 90 95 ⁽³⁾	0,54	0,20

⁽¹⁾ For the standard quality defined in point III of Annex IV to Regulation (EC) No 1234/2007.⁽²⁾ For the standard quality defined in point II of Annex IV to Regulation (EC) No 1234/2007.⁽³⁾ Per 1 % sucrose content.

DECISIONS

COUNCIL IMPLEMENTING DECISION

of 19 January 2010

authorising the Portuguese Republic to apply a measure derogating from Articles 168, 193 and 250 of Directive 2006/112/EC on the common system of value added tax

(2010/39/EU)

THE COUNCIL OF THE EUROPEAN UNION,

consumption stage and the firm must sell its products direct to resellers who, in turn, sell direct to final consumers.

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

(2) By letter registered by the Secretariat-General of the Commission on 30 June 2009, Portugal requested an extension of this special scheme for derogating from Articles 193 and 250 of Directive 2006/112/EC and, by additional letter registered by the Secretariat-General of the Commission on 9 September 2009, requested that resellers, by way of derogation from Article 168 of Directive 2006/112/EC, should not be allowed to deduct the VAT payable on the goods covered by the derogation.

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

(3) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States of that request, by letter of 27 October 2009. By letter of 29 October 2009, the Commission notified Portugal that it had all the necessary information.

Whereas:

(1) The Portuguese Republic (hereinafter referred to as Portugal) was authorised by Council Decision 2004/738/EC ⁽²⁾ to apply until 31 December 2009 a special optional scheme for the taxation of doorstep sales, whereby, firstly, by way of derogation from Article 21(1)(a) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment ⁽³⁾, any firm operating in this sector which has been authorised to apply this scheme is liable for the value added tax (VAT) payable on goods supplied by its resellers to final consumers. Secondly, by way of derogation from Article 22 of the said Directive, the resellers are exempt from the obligations laid down in that Article for those goods supplied. In order to obtain such an authorisation, the firm must derive its entire turnover from doorstep sales by resellers working in their own name and on their own account. Moreover, all products sold by the firm must appear in a pre-established list of the prices applicable at the final

(4) This special scheme has the effect of conferring on duly authorised firms, rather than numerous travelling salesmen, the right to deduct VAT payable or paid by these resellers on the goods these firms have supplied to them, and making the firms liable for the VAT payable on the supply of these goods to the final consumers by the resellers. These authorised firms are also responsible for fulfilling the corresponding obligations to submit a VAT return and pay VAT, from which their resellers are exempt.

(5) This special scheme therefore ensures that the VAT collected at the retail sale stage on sales of products coming from these firms is actually paid to the Treasury, thereby helping to prevent tax fraud. It also benefits the administration by simplifying the arrangements for collecting VAT and reduces the resellers obligations in relation to VAT.

(6) The derogation will not alter the amount of VAT collected at the stage of final consumption and will not have a negative effect on the European Union's own resources obtained from VAT,

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ OJ L 325, 28.10.2004, p. 62.

⁽³⁾ OJ L 145, 13.6.1977, p. 1.

HAS ADOPTED THIS DECISION:

Article 1

Portugal is hereby authorised to apply a special scheme for the taxation of doorstep sales that contains provisions derogating from Directive 2006/112/EC.

Firms whose total turnover is derived from doorstep sales made by resellers acting in their own name and on their own account may request authorisation from the administration to apply the special scheme provided the following conditions are met:

- (a) all products sold by the firm appear in a pre-established list of the prices applicable at the final consumption stage;
- (b) the firm sells its products direct to resellers who, in turn, sell direct to final consumers.

Article 2

The firms authorised to apply this special scheme shall be entitled, by way of derogation from Article 168 of Directive 2006/112/EC, to deduct the VAT payable or paid by their resellers for the goods which they have supplied to them and shall be liable, by way of derogation from Article 193 of the said Directive, for the VAT payable on the supply of these goods to the final consumers by their resellers.

Article 3

The resellers who obtain their supplies from a firm authorised to apply this special scheme shall be exempt from the obli-

gation to submit a VAT return, set out in Article 250 of Directive 2006/112/EC, in relation to the goods which they have received from that firm and the supply of those goods to final consumers. That obligation shall be fulfilled by the authorised firm.

Article 4

This Decision shall take effect on the date of its notification to the Portuguese Republic.

It shall apply from 1 January 2010 until 31 December 2012.

Article 5

This Decision is addressed to the Portuguese Republic.

Article 6

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

Done at Brussels, 19 January 2010.

For the Council

The President

E. SALGADO

IV

(Acts adopted before 1 December 2009 under the EC Treaty, the EU Treaty and the Euratom Treaty)

DECISION OF THE EUROPEAN PARLIAMENT**of 25 November 2009****on discharge in respect of the implementation of the European Union general budget for the financial year 2007, Section II — Council****(2010/40/EC)**

THE EUROPEAN PARLIAMENT,

- having regard to the European Union general budget for the financial year 2007 ⁽¹⁾,
- having regard to the final annual accounts of the European Communities for the financial year 2007 — Volume I (C6-0417/2008) ⁽²⁾,
- having regard to the Council's annual report to the discharge authority on internal audits carried out in 2007,
- having regard to the Annual Report of the Court of Auditors on implementation of the budget for the financial year 2007, together with the audited institutions' replies ⁽³⁾,
- having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty ⁽⁴⁾,
- having regard to its Decision of 23 April 2009 ⁽⁵⁾ postponing the discharge decision for the financial year 2007, and to the accompanying Resolution,
- having regard to Articles 272(10), 274, 275 and 276 of the EC Treaty,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽⁶⁾, and in particular Articles 50, 60, 86, 145, 146 and 147 thereof,
- having regard to Decision No 190/2003 of the Secretary-General of the Council/High-Representative for the Common Foreign and Security Policy concerning reimbursement of travel expenses of delegates of Council Members,
- having regard to the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 17 May 2006 on budgetary discipline and sound financial management ⁽⁷⁾ (the IIA),
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
- having regard to the first report of the Committee on Budgetary Control (A6-0150/2009),
- having regard to the second report of the Committee on Budgetary Control (A7-0047/2009),

⁽¹⁾ OJ L 77, 16.3.2007.

⁽²⁾ OJ C 287, 10.11.2008, p. 1.

⁽³⁾ OJ C 286, 10.11.2008, p. 1.

⁽⁴⁾ OJ C 287, 10.11.2008, p. 111.

⁽⁵⁾ OJ L 255, 26.9.2009, p. 18.

⁽⁶⁾ OJ L 248, 16.9.2002, p. 1.

⁽⁷⁾ OJ C 139, 14.6.2006, p. 1.

1. Grants discharge to the Secretary-General of the Council in respect of the implementation of the Council's budget for the financial year 2007;
2. Sets out its observations in the Resolution below;
3. Instructs its President to forward this Decision and the Resolution that forms an integral part of it to the Council, the Commission, the Court of Justice, the Court of Auditors, the European Ombudsman and the European Data Protection Supervisor, and to arrange for their publication in the *Official Journal of the European Union* (L series).

The President

Jerzy BUZEK

The Secretary-General

Klaus WELLE

RESOLUTION OF THE EUROPEAN PARLIAMENT**of 25 November 2009****with observations forming an integral part of the Decision on discharge in respect of the implementation of the European Union general budget for the financial year 2007, Section II — Council**

THE EUROPEAN PARLIAMENT,

- having regard to the European Union general budget for the financial year 2007 ⁽¹⁾,
 - having regard to the final annual accounts of the European Communities for the financial year 2007 — Volume I (C6-0417/2008) ⁽²⁾,
 - having regard to the Council's annual report to the discharge authority on internal audits carried out in 2007,
 - having regard to the Annual Report of the Court of Auditors on implementation of the budget for the financial year 2007, together with the audited institutions' replies ⁽³⁾,
 - having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty ⁽⁴⁾,
 - having regard to its Decision of 23 April 2009 ⁽⁵⁾ postponing the discharge decision for the financial year 2007, and to the accompanying Resolution,
 - having regard to Articles 272(10), 274, 275 and 276 of the EC Treaty,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽⁶⁾, and in particular Articles 50, 60, 86, 145, 146 and 147 thereof,
 - having regard to Decision No 190/2003 of the Secretary-General of the Council/High-Representative for the Common Foreign and Security Policy concerning reimbursement of travel expenses of delegates of Council Members,
 - having regard to the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 17 May 2006 on budgetary discipline and sound financial management ⁽⁷⁾ (the IIA),
 - having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
 - having regard to the first report of the Committee on Budgetary Control (A6-0150/2009),
 - having regard to the second report of the Committee on Budgetary Control (A7-0047/2009),
1. Emphasises that it has obtained satisfaction from the Council on the three most important requests it made in its Resolution of 23 April 2009 ⁽⁸⁾, namely:

⁽¹⁾ OJ L 77, 16.3.2007.

⁽²⁾ OJ C 287, 10.11.2008, p. 1.

⁽³⁾ OJ C 286, 10.11.2008, p. 1.

⁽⁴⁾ OJ C 287, 10.11.2008, p. 111.

⁽⁵⁾ OJ L 255, 26.9.2009, p. 18.

⁽⁶⁾ OJ L 248, 16.9.2002, p. 1.

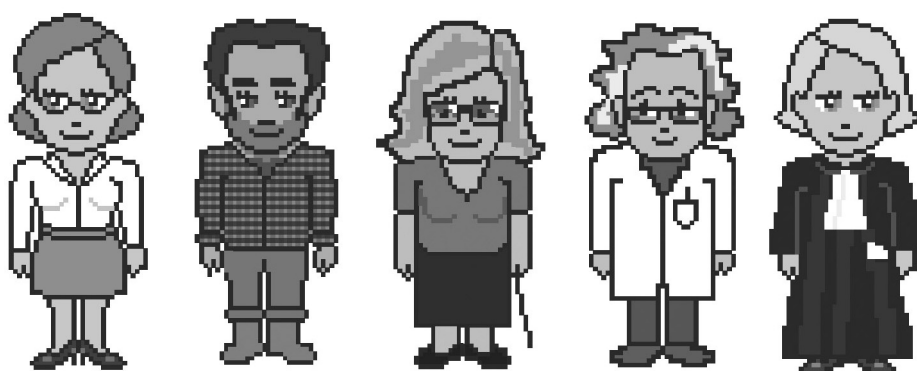
⁽⁷⁾ OJ C 139, 14.6.2006, p. 1.

⁽⁸⁾ OJ L 255, 26.9.2009, p. 19.

- (a) a meeting on 24 September 2009 of the Chairman, the rapporteur and the coordinators of Parliament's competent committee with representatives of the Swedish Presidency and of the General Secretariat of the Council to discuss the Council's budget implementation for 2007 (paragraph 21(a) of the Resolution);
 - (b) written answers to Parliament's questions concerning the Council's budget implementation for 2007 (paragraph 22 of the Resolution);
 - (c) publication on the Council's website of relevant documents concerning the Council's budget implementation, including the answers to Parliament's specific questions (paragraph 4 of the Resolution);
 2. Considers that Parliament has carried out its duty to guarantee the maximum possible transparency and accountability concerning the use of taxpayers' money;
 3. Calls on the Council to continue to further improve cooperation with Parliament's competent committees on the basis of its recent practice;
 4. Asks for the formulation and inclusion in the IIA by the institutions of an annex specifically dealing with the discharge procedure for the Council;
 5. Calls on its competent committee, in the context of the next discharge procedure for the Council, to verify progress on the following matters:
 - the closing of all the Council's extra-budgetary accounts in accordance with the recommendations of the Council's internal auditor,
 - the improvement of the verification of invoices following the recommendations of the Council's internal auditor,
 - the publication of all administrative decisions when they are used as the legal basis for budget items,
 - the transmission to Parliament and its competent committee of the Council's annual activity report, required to be drawn up under Article 60(7) of the Financial Regulation, in accordance with the practice now adopted by all other institutions,
 - a full explanation of the need to transfer money from one item to another within the Council's budget,
 - the provision of written answers to relevant questions asked by Parliament's competent committee and its rapporteur,
 - the availability and willingness of the Council to provide an oral explanation to Parliament's competent committee, on the basis of these written answers, should they require further clarification;
 6. Reiterates the request made in its Resolution of 23 April 2009 to the European Court of Auditors to pay special attention, in its forthcoming Annual Reports, to the Council's budget implementation.
-

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