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II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION

of 12 July 2010

on the signing, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis*

(2012/192/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 74, 77 and 79 in conjunction with Article 218(5) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) Following the authorisation given to the Commission on 15 May 2006, negotiations with the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation regarding the participation by those States in the work of the committees which assist the Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* have been concluded.

(2) Subject to its conclusion at a later date, the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* ('the Arrangement') initialled on 30 June 2009 should be signed and the attached Joint Declaration be approved.

(3) This Decision does not prejudice the position of the United Kingdom, under the Protocol on the Schengen *acquis* integrated into the framework of the European Union annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and Council Decision 2000/365/EC of 29 May 2000,

concerning the request of the United Kingdom of Great Britain and Northern Ireland to take part in some of the provisions of the Schengen *acquis* ⁽¹⁾.

(4) This Decision does not prejudice the position of Ireland, under the Protocol on the Schengen *acquis* integrated into the framework of the European Union annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and Council Decision 2002/192/EC of 28 February 2002, concerning Ireland's request to take part in some of the provisions of the Schengen *acquis* ⁽²⁾.

(5) This Decision shall not prejudice the position of Denmark, under the Protocol on the position of Denmark annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union,

HAS ADOPTED THIS DECISION:

Article 1

The signing of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* ('the Arrangement') is hereby approved on behalf of the Union, subject to its conclusion.

The text of the Arrangement is attached to this Decision.

Article 2

The Joint Declaration attached to this Decision is hereby approved on behalf of the Union.

⁽¹⁾ OJ L 131, 1.6.2000, p. 43.

⁽²⁾ OJ L 64, 7.3.2002, p. 20.

Article 3

The President of the Council is hereby authorised to designate the person(s) empowered to sign the Arrangement on behalf of the Union, subject to its conclusion.

Article 4

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

Done at Brussels, 12 July 2010.

For the Council
The President
S. LAURELLE

COUNCIL DECISION

of 13 March 2012

on the conclusion, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis*

(2012/193/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 74, 77 and 79 in conjunction with Article 218(6)(a) thereof,

Having regard to the proposal from the European Commission,

Having regard to the consent of the European Parliament,

Whereas:

- (1) Following the authorisation given to the Commission on 15 May 2006, negotiations with the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation regarding the participation by those States in the work of the committees which assist the Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* have been concluded.
- (2) In accordance with Council Decision 2012/192/EU ⁽¹⁾, and subject to its conclusion at a later date, the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* ('the Arrangement') has been signed on behalf of the European Union on 22 September 2011.
- (3) The Arrangement should be concluded.
- (4) This Decision does not prejudice the position of the United Kingdom, under the Protocol on the Schengen *acquis* integrated into the framework of the European Union annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and Council Decision 2000/365/EC of 29 May 2000 concerning the request of the United Kingdom of Great Britain and Northern Ireland to take part in some of the provisions of the Schengen *acquis* ⁽²⁾.

(5) This Decision does not prejudice the position of Ireland, under the Protocol on the Schengen *acquis* integrated into the framework of the European Union annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and Council Decision 2002/192/EC of 28 February 2002 concerning Ireland's request to take part in some of the provisions of the Schengen *acquis* ⁽³⁾.

(6) This Decision shall not prejudice the position of Denmark, under the Protocol on the position of Denmark annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union,

HAS ADOPTED THIS DECISION:

Article 1

The Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* ('the Arrangement') and the Joint Declaration attached thereto are hereby approved on behalf of the Union.

The text of the Arrangement is attached to this Decision.

Article 2

The President of the Council is hereby authorised to designate the person(s) empowered to deposit on behalf of the Union the instrument of approval provided for in Article 7(4) of the Arrangement in order to express the consent of the Union to be bound.

Article 3

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

Done at Brussels, 13 March 2012.

For the Council
The President
M. VESTAGER

⁽¹⁾ See page 1 of this Official Journal.

⁽²⁾ OJ L 131, 1.6.2000, p. 43.

⁽³⁾ OJ L 64, 7.3.2002, p. 20.

ARRANGEMENT

between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis*

THE EUROPEAN UNION,

and

THE REPUBLIC OF ICELAND,

hereinafter referred to as 'Iceland',

THE PRINCIPALITY OF LIECHTENSTEIN,

hereinafter referred to as 'Liechtenstein',

THE KINGDOM OF NORWAY,

hereinafter referred to as 'Norway' and

THE SWISS CONFEDERATION,

hereinafter referred to as 'Switzerland',

Together hereinafter referred to as the 'Associated States',

HAVING REGARD to the Agreement concluded on 18 May 1999 by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the association of those States with the implementation, application and development of the Schengen *acquis*, hereinafter referred to as the 'Association Agreement with Iceland and Norway',

HAVING REGARD to the Agreement signed on 26 October 2004 between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, hereinafter referred to as the 'Association Agreement with Switzerland',

HAVING REGARD to the Protocol signed on 28 February 2008 between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, hereinafter referred to as the 'Association Protocol with Liechtenstein',

HAVING REGARD to the Agreement in the form of an Exchange of Letters concluded on 18 May 1999 between the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the committees which assist the European Commission in the exercise of its executive powers,

HAVING REGARD to the Agreement in the form of an Exchange of Letters signed on 26 October 2004 between the Council of the European Union and the Swiss Confederation on the committees which assist the European Commission in the exercise of its executive powers,

HAVING REGARD to the Declaration to the Association Protocol with Liechtenstein signed on 28 February 2008 on the participation in the committees which assist the European Commission in the exercise of its executive powers,

CONSIDERING that new acts or measures of the Schengen *acquis* adopted by the European Commission, hereinafter referred to as the 'Commission', in the exercise of its executive powers, to which the procedures set out in this Arrangement have been applied, shall be applied simultaneously for the European Union and its Member States concerned and for the Associated States,

CONSIDERING the need to ensure the application and uniform implementation of the new acts or measures of the Schengen *acquis* which requires participation of the Associated States in the work of the committees which assist the Commission in the exercise of its executive powers where the decisions on the acts or measures constituting a development of the Schengen *acquis* are taken,

WHEREAS the Association Agreements do not address the detailed rules of the participation of the Associated States in the work of the committees which assist the Commission in the exercise of its executive powers where the decisions on the acts or measures constituting a development of the Schengen *acquis* are taken,

WHEREAS the participation of the Republic of Iceland, the Kingdom of Norway and the Principality of Liechtenstein in the Committee which assists the Commission in the exercise of its executive powers established by Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data ⁽¹⁾ is currently laid down in the Agreement on the European Economic Area, while the participation of the Swiss Confederation in this Committee is laid down in the Exchange of Letters annexed to the Association Agreement with Switzerland,

HAVE AGREED AS FOLLOWS:

Article 1

This Arrangement applies to the acts or measures amending or building upon the Schengen *acquis* adopted by the Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis*.

Article 2

1. The Associated States shall be associated as observers with the work of the committees which assist the Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis*, hereinafter referred to as the 'Schengen Comitology committees', referred to in the Annex to this Arrangement.

2. When a new act amending or building upon the Schengen *acquis* establishes a new committee which assists the Commission in the exercise of its executive powers, the Associated States shall be associated with the work of this committee as from the entry into force of the act establishing the committee.

3. The list of the Schengen Comitology committees shall be regularly updated by the Commission and shall be published in the *Official Journal of the European Union*.

Article 3

1. The representatives of the Associated States shall be associated with the work of the Schengen Comitology committees as outlined in this Article.

2. In the Schengen Comitology committees, the Associated States shall have the opportunity:

- to explain the problems they encounter in respect of a particular act or measure regarding the implementation, application or development of the Schengen *acquis* or respond to the problems encountered by other delegations;
- to express themselves on any questions concerning the drawing up and the development of provisions of concern to them or implementation thereof.

3. The Associated States shall have the right to make suggestions in the Schengen Comitology committees. After discussion, the Commission may consider such suggestions with a view to making a proposal or taking an initiative.

4. The Associated States shall not participate in the voting of the Schengen Comitology committees and shall withdraw when the Committee moves to a vote.

5. When the meetings of the Schengen Comitology committees are convened, the Associated States shall receive the agenda, the draft measures on which they are asked to give an opinion and any other relevant working documents at the same time as the Member States of the EU.

6. The principles and conditions concerning public access to the documents of the Schengen Comitology committees shall be the same as those applying to Commission documents ⁽²⁾.

7. For the purpose of the application of this Arrangement and when setting up the procedural aspects of the Schengen Comitology committees, the reference shall be made to this Article.

Article 4

When drafting proposals amending or building upon the provisions of the Schengen *acquis* the Commission shall informally seek advice from experts of the Associated States in the same way as it seeks advice from experts of the Member States of the European Union, hereinafter referred to as the 'Member States', for drawing up its proposals.

Article 5

1. The adoption of new acts or measures constituting a development of the Schengen *acquis* shall be reserved to the competent institutions of the European Union ⁽³⁾.

⁽²⁾ Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43).

⁽³⁾ At the time of the signature of this Arrangement these acts or measures are adopted by the Commission in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13) or are adopted in accordance with Article 5a of Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission (OJ L 184, 17.7.1999, p. 23) as last amended by Council Decision 2006/512/EC of 17 July 2006 (OJ L 200, 22.7.2006, p. 11).

⁽¹⁾ OJ L 281, 23.11.1995, p. 31.

Subject to paragraph 3,

- such acts or measures shall enter into force simultaneously for the European Union and its Member States concerned and for the Associated States, unless those acts or measures explicitly state otherwise,
- the acceptance by each Associated State of such acts or measures creates rights and obligations between that Associated State, of the one part, the European Union and those of its Member States bound by those acts and measures, of the other part.

2. The adoption of the acts or measures referred to in paragraph 1 to which the procedures set out in this Arrangement have been applied shall be communicated to the Associated States.

The adoption of acts or measures referred to in paragraph 1 shall be communicated to the Associated States by the Secretariat-General of the Commission, with reference to this Article, if the adoption of these acts or measures is notified to the Member States.

If the adoption of acts or measures referred to in paragraph 1 is not notified to the Member States by the Secretariat-General of the Commission, the adoption of these acts or measures shall be communicated to the Associated States by the Directorate-General of the Commission responsible for the adoption of acts or measures concerned, referring to this Article.

3. Each Associated State shall decide independently whether to accept the content of the acts or measures referred to in paragraph 1 and whether to implement them into its internal legal order. These decisions shall be notified to the Commission within 30 days of the communication by the Commission of the acts or measures concerned.

For the acceptance by the Associated States of the acts and measures referred to in paragraph 1 and the consequences for not accepting them, the following provisions shall apply:

- Iceland and Norway — Article 8 of the Association Agreement with Iceland and Norway;
- Switzerland — Article 7 of the Association Agreement with Switzerland;
- Liechtenstein — Article 5 of the Association Protocol with Liechtenstein.

Article 6

1. As regards administrative costs associated with the implementation of this Arrangement, the Associated States shall make an annual contribution to the general budget of the European Union in accordance with the percentage of the gross domestic product of their countries in relation to the gross domestic product of all participating States of an

amount of EUR 500 000, subject to an annual adjustment to reflect the rate of inflation in the European Union.

The amount of EUR 500 000 shall be adjusted by Exchange of Letters if the evolution of the number of the Schengen Comitology committees to which the Associated States participate or the frequency of meetings so require.

2. The travelling costs of the representatives who participate in the meetings of the Schengen Comitology committees shall not be reimbursed.

Article 7

1. The Secretary-General of the Council of the European Union shall act as depositary of this Arrangement.

2. The European Union and the Associated States shall approve this Arrangement in accordance with their own procedures.

3. The entry into force of this Arrangement shall require approval by the European Union and by at least one Associated State.

4. This Arrangement shall enter into force between the European Union and the Associated State concerned on the first day of the second month following the deposit of the respective instrument of approval or ratification with the depositary.

5. As regards Liechtenstein, this Arrangement enters into force only once the Association Protocol with Liechtenstein has entered into force.

Article 8

1. As regards Norway and Iceland, this Arrangement shall be terminated when the respective Association Agreement with Iceland or Norway is terminated.

2. As regards Switzerland, this Arrangement shall be terminated when the Association Agreement with Switzerland is terminated.

3. As regards Liechtenstein, this Arrangement shall be terminated when the Association Protocol with Liechtenstein is terminated.

4. The depositary shall be notified of termination.

Article 9

This Arrangement and the Joint Declaration shall be drawn up in one single original in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish, Icelandic and Norwegian languages, each text being equally authentic.

Съставено в Брюксел на двадесет и втори септември две хиляди и единадесета година.

Hecho en Bruselas, el veintidós de septiembre de dos mil once.

V Bruselu dne dvacátého druhého září dva tisíce jedenáct.

Udfærdiget i Bruxelles den toogtyvende september to tusind og elleve.

Geschehen zu Brüssel am zweiundzwanzigsten September zweitausendelf.

Kahe tuhande üheteistkümnenda aasta septembrikuu kahekümne teisel päeval Brüsselis.

Έγινε στις Βρυξέλλες, στις είκοσι δύο Σεπτεμβρίου δύο χιλιάδες έντεκα.

Done at Brussels on the twenty-second day of September in the year two thousand and eleven.

Fait à Bruxelles, le vingt-deux septembre deux mille onze.

Fatto a Bruxelles, addì ventidue settembre duemilaundici.

Briselē, divi tūkstoši vienpadsmitā gada divdesmit otrajā septembrī.

Priimta du tūkstančiai vienuoliktų metų rugsėjo dvidešimt antrą dieną Briuselyje.

Kelt Brüsszelben, a kétézer-tizenegyedik év szeptember huszonkettedik napján.

Magħmul fi Brussell, fit-tnejn u ghoxrin jum ta' Settembru tas-sena elfejn u hda.

Gedaan te Brussel, de tweeëntwintigste september tweeduizend elf.

Sporządzono w Brukseli dnia dwudziestego drugiego września roku dwa tysiące jedenastego.

Feito em Bruxelas, em vinte e dois de setembro de dois mil e onze.

Întocmit la Bruxelles la douăzeci și doi septembrie două mii unsprezece.

V Bruseli dňa dvadsiateho druhého septembra dvetisícjedenáť.

V Bruslju, dne dvaindvajsetega septembra leta dva tisoč enajst.

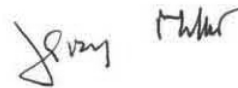
Tehty Brysselissä kahdentenakymmenentenätoisena päivänä syyskuuta vuonna kaksituhattayksitoista.

Som skedde i Bryssel den tjugoandra september tjugohundraelva.

Gjört í Brussel þann tuttugasta og annan september árið tvö þúsund og ellefu.

Utfærdiget i Brussel den tjueandre september to tusen og elleve.

За Европейския съюз
Por la Unión Europea
Za Evropskou unii
For Den Europæiske Union
Für die Europäische Union
Euroopa Liidu nimel
Για την Ευρωπαϊκή Ένωση
For the European Union
Pour l'Union européenne
Per l'Unione europea
Eiropas Savienības vārdā –
Europos Sąjungos vardu
Az Európai Unió részéről
Għall-Unjoni Ewropea
Voor de Europese Unie
W imieniu Unii Europejskiej
Pela União Europeia
Pentru Uniunea Europeană
Za Európsku úniu
Za Evropsko unijo
Euroopan unionin puolesta
För Europeiska unionen



Fyrir hönd lýðveldisins Íslands



Für das Fürstentum Liechtenstein



For Kongeriket Norge



Für die Schweizerische Eidgenossenschaft
Pour la Confédération suisse
Per la Confederazione svizzera



ANNEX

List of the existing committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis*:

- The committee established by Council Regulation (EC) No 1683/95 of 29 May 1995 laying down a uniform format for visas ⁽¹⁾;
- The committee established by Regulation (EC) No 1987/2006 of the European Parliament and of the Council of 20 December 2006 on the establishment, operation and use of the second generation Schengen Information System (SIS II) ⁽²⁾ and by Council Decision 2007/533/JHA of 12 June 2007 on the establishment, operation and use of the second generation Schengen Information System (SIS II) ⁽³⁾; this committee also assists the European Commission in the application of the following legal instruments:
 - Regulation (EC) No 767/2008 of the European Parliament and of the Council of 9 July 2008 concerning the Visa Information System (VIS) and the exchange of data between Member States on short-stay visas (VIS Regulation) ⁽⁴⁾;
 - Council Regulation (EC) No 1104/2008 of 24 October 2008 on migration from the Schengen Information System (SIS 1+) to the second generation Schengen Information System (SIS II) ⁽⁵⁾;
 - Council Decision 2008/839/JHA of 24 October 2008 on migration from the Schengen Information System (SIS 1+) to the second generation Schengen Information System (SIS II) ⁽⁶⁾;
- The committee established by Council Decision 2004/201/JHA of 19 February 2004 on procedures for amending the Sirene Manual ⁽⁷⁾ and Council Regulation (EC) No 378/2004 of 19 February 2004 on procedures for amending the Sirene Manual ⁽⁸⁾ — to assist the European Commission in amending the Sirene manual;
- The committee established by Council Decision 2005/267/EC of 16 March 2005 establishing a secure web-based Information and Coordination Network for Member States' Migration Management Services ⁽⁹⁾;
- The committee established by Regulation (EC) No 562/2006 of the European Parliament and of the Council of 15 March 2006 establishing a Community Code on the rules governing the movement of persons across borders (Schengen Borders Code) ⁽¹⁰⁾ — to assist the European Commission in the field of external borders;
- The committee 'Solidarity and Management of Migration Flows' established by Decision No 574/2007/EC of the European Parliament and of the Council of 23 May 2007 establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' ⁽¹¹⁾;
- The committee established by Regulation (EC) No 810/2009 of the European Parliament and of the Council of 13 July 2009 establishing a Community Code on Visas (Visa Code) ⁽¹²⁾ — the 'Visa Committee'.

⁽¹⁾ OJ L 164, 14.7.1995, p. 1.

⁽²⁾ OJ L 381, 28.12.2006, p. 4.

⁽³⁾ OJ L 205, 7.8.2007, p. 63.

⁽⁴⁾ OJ L 218, 13.8.2008, p. 60.

⁽⁵⁾ OJ L 299, 8.11.2008, p. 1.

⁽⁶⁾ OJ L 299, 8.11.2008, p. 43.

⁽⁷⁾ OJ L 64, 2.3.2004, p. 45.

⁽⁸⁾ OJ L 64, 2.3.2004, p. 5.

⁽⁹⁾ OJ L 83, 1.4.2005, p. 48.

⁽¹⁰⁾ OJ L 105, 13.4.2006, p. 1.

⁽¹¹⁾ OJ L 144, 6.6.2007, p. 22.

⁽¹²⁾ OJ L 243, 15.9.2009, p. 1.

**JOINT DECLARATION BY THE CONTRACTING PARTIES ON THE SPECIFIC ASSOCIATION
WITH THE IMPLEMENTATION, APPLICATION AND DEVELOPMENT OF THE SCHENGEN
ACQUIS**

The Contracting Parties jointly declare that the specific association of the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation with the implementation, application and development of the Schengen *acquis* shall not be regarded as a legal or political precedent for any other field of cooperation between the European Union and those States.

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) No 310/2012

of 21 December 2011

amending Regulation (EC) No 1569/2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

appropriate that the same criteria for determination of equivalence apply in the framework of both Directives.

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

Having regard to Directive 2003/71/EC of the European Parliament and of the Council of 4 November 2003 on the prospectus to be published when securities are offered to the public or admitted to trading and amending Directive 2001/34/EC ⁽¹⁾, and in particular the first subparagraph of Article 20(3) thereof,

Having regard to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC ⁽²⁾, and in particular the fourth subparagraph of Article 23(4) thereof,

Whereas:

(1) Article 23(4) of Directive 2004/109/EC requires the Commission to set up a mechanism for the determination of the equivalence of the information required under this Directive. The Commission is required to adopt measures to establish general equivalence criteria regarding accounting standards relevant to issuers of more than one country. Article 23(4) of Directive 2004/109/EC also requires the Commission to take decisions in relation to the equivalence of accounting standards used by third country issuers, and enables the Commission to allow the use of third country accounting standards during an appropriate transitional period. Given the close interconnection of the information required under Directive 2004/109/EC with the information required under Directive 2003/71/EC, it is

(2) Accordingly, Commission Regulation (EC) No 1569/2007 ⁽³⁾ laid down the conditions for acceptance of third country accounting standards for a limited period expiring on 31 December 2011.

(3) The Commission evaluated the usefulness and functioning of the equivalence mechanism and concluded that it should be extended for a period of 3 years until 31 December 2014. Since the period for which the Commission had put in place conditions for granting equivalence to the Generally Accepted Accounting Principles (GAAP) of third countries expired on 31 December 2011, this Regulation should apply from 1 January 2012. This is necessary in order to provide legal certainty to issuers from the relevant third countries listed in the Union and avoid the risk that they might have to reconcile their financial statements with International Financial Reporting Standards (IFRS). The provision of retroactivity thus alleviates any potential additional burden on the issuers concerned.

(4) In order to ensure that a determination of the equivalence of third country accounting standards is made in all cases that are relevant to the Union markets, the Commission should assess the equivalence of third country accounting standards either upon a request from the competent authority of a Member State or an authority responsible for accounting standards or market supervision of a third country, or on its own initiative. The Commission should consult the European Securities and Markets Authority (ESMA) with regard to the technical aspects of the assessment of equivalence of the accounting standards in question. The Union issuers should also be permitted to use IFRS adopted pursuant to Regulation (EC) No 1606/2002 of the European Parliament and of the Council ⁽⁴⁾ in the third country concerned.

⁽¹⁾ OJ L 345, 31.12.2003, p. 64.

⁽²⁾ OJ L 390, 31.12.2004, p. 38.

⁽³⁾ OJ L 340, 22.12.2007, p. 66.

⁽⁴⁾ OJ L 243, 11.9.2002, p. 1.

- (5) Regulation (EC) No 1569/2007 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Article 4 of Regulation (EC) No 1569/2007 is replaced by the following:

'Article 4

Conditions for the acceptance of third country accounting standards for a limited period

1. Third country issuers may be permitted to use financial statements drawn up in accordance with the accounting standards of a third country in order to comply with obligations under Directive 2004/109/EC and, by derogation from Article 35(5) of Regulation (EC) No 809/2004, to provide historical financial information under that Regulation for a period commencing any time after 31 December 2008 and expiring no later than 31 December 2014 in the following cases:

- (a) the third country authority responsible for the national accounting standards concerned has made a public commitment to converge these standards with International Financial Reporting Standards at the latest by 31 December 2014 and both the following conditions are met:
- (i) the third country authority responsible for the national accounting standards concerned has established a convergence programme that is comprehensive and capable of being completed before 31 December 2014;
- (ii) the convergence programme is effectively implemented, without delay, and the resources necessary for its completion are allocated to its implementation;

- (b) the third country authority responsible for the national accounting standards concerned has made a public commitment to adopt International Financial Reporting Standards before 31 December 2014 and effective measures are taken in the third country to secure their timely and complete implementation by that date.

2. Any decision under paragraph 1 to permit the continued acceptance of financial statements drawn up in accordance with the accounting standards of a third country shall be made in accordance with the procedure referred to in Article 24 of Directive 2003/71/EC and Article 27(2) of Directive 2004/109/EC.

3. Where the Commission permits the continued acceptance of financial statements drawn up in accordance with the accounting standards of a third country in accordance with paragraph 1, it shall review regularly whether the conditions specified in point (a) or (b) (as the case may be) continue to be met, and shall report accordingly to the European Parliament.

4. If the conditions in point (a) or (b) of paragraph 1 are no longer met, the Commission shall take a decision in accordance with the procedure referred to in Article 24 of Directive 2003/71/EC and Article 27(2) of Directive 2004/109/EC amending its decision under paragraph 1 in respect of these accounting standards.

5. When complying with this Article, the Commission shall first consult ESMA on the convergence programme or the progress towards adoption of IFRS, as the case may be.'

Article 2

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

It shall apply from 1 January 2012.

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

Done at Brussels, 21 December 2011.

For the Commission

The President

José Manuel BARROSO

COMMISSION DELEGATED REGULATION (EU) No 311/2012

of 21 December 2011

amending Regulation (EC) No 809/2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards elements related to prospectuses and advertisements

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2003/71/EC of the European Parliament and of the Council of 4 November 2003 on the prospectus to be published when securities are offered to the public or admitted to trading and amending Directive 2001/34/EC⁽¹⁾, and in particular Article 7(1) thereof,

Whereas:

- (1) Commission Regulation (EC) No 809/2004⁽²⁾ requires third country issuers to prepare the historical financial information in prospectuses for offer of securities to the public or the admission of securities to trading on a regulated market in accordance with International Financial Reporting Standards (IFRS) or with the national accounting standards of a third country provided they are equivalent to these standards.
- (2) In order to assess the equivalence of the Generally Accepted Accounting Principles (GAAP) of a third country with adopted IFRS, Commission Regulation (EC) No 1569/2007⁽³⁾ provides for the definition of equivalence and establishes a mechanism for the determination of equivalence of the GAAP of a third country. According to the conditions of the equivalence mechanism, third country issuers could be permitted to use the GAAP of third countries which were converging or committed to adopt IFRS for a transitional period ending on 31 December 2011. It is important to assess the efforts of those countries which have taken steps to converge their accounting standards to or adopt IFRS. Therefore, Regulation (EC) No 1569/2007 has been amended to extend this transitional period until 31 December 2014. The Commission took account of the report provided by the European Securities and Markets Authority (ESMA) in November 2010 on China, Canada, India, and South Korea, which had received a transitional period by Commission Decision

2008/961/EC of 12 December 2008 on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements⁽⁴⁾ and Commission Regulation (EC) No 1289/2008 of 12 December 2008 amending Commission Regulation (EC) No 809/2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards elements related to prospectuses and advertisements⁽⁵⁾, as well as the updates on China and India from April 2011.

- (3) In April 2010 the Ministry of Finance of China issued a 'Roadmap for Continuing Convergence of the Accounting Standards for Business Enterprises with IFRS' (ASBE) which reiterated China's commitment to continue the process of convergence to IFRS. As of October 2010 all current standards and interpretations issued by International Accounting Standards Board have been implemented in the ASBE. The level of convergence has been reported by ESMA as being satisfactory and the differences do not amount to non-compliance with IFRS. Therefore, it is appropriate to consider the Chinese ASBE equivalent to adopted IFRS as of 1 January 2012.
- (4) The Accounting Standards Board of Canada made a public commitment in January 2006 to adopt IFRS by 31 December 2011. It has approved the incorporation of IFRS into the Canadian Institute of Chartered Accountants Handbook as Canadian GAAP for all publicly accountable profit-oriented enterprises starting in 2011. Therefore, it is appropriate to consider the Canadian GAAP equivalent to adopted IFRS as of 1 January 2012.
- (5) The Korean Financial Supervisory Commission and the Korean Accounting Institute made a public commitment in March 2007 to adopt IFRS by 31 December 2011. The Korean Accounting Standards Board has adopted IFRS as Korean IFRS (K-IFRS). K-IFRS are identical to IFRS and are required for all listed companies in South Korea since 2011. Unlisted financial institutions and state-owned companies are also required to apply K-IFRS. Other unlisted companies may choose to do so. Therefore, it is appropriate to consider the GAAP of South Korea equivalent to adopted IFRS as of 1 January 2012.

⁽¹⁾ OJ L 345, 31.12.2003, p. 64.

⁽²⁾ OJ L 149, 30.4.2004, p. 1.

⁽³⁾ OJ L 340, 22.12.2007, p. 66.

⁽⁴⁾ OJ L 340, 19.12.2008, p. 112.

⁽⁵⁾ OJ L 340, 19.12.2008, p. 17.

- (6) The Indian Government and the Indian Institute of Chartered Accountants made a public commitment in July 2007 to adopt IFRS by 31 December 2011 with the aim that Indian GAAP would be fully IFRS compliant by the end of the programme. However, following an on-the-spot investigation in January 2011, ESMA observed that the Indian GAAP appear to have a number of differences from IFRS which could be significant in practice. Uncertainties remain about the timetable for the implementation of an IFRS-compliant reporting system. As there are no issuers in India who have taken advantage of the voluntary early application of IFRS, there is no experience regarding IFRS enforcement.
- (7) Accordingly, it is appropriate to extend the transitional period for no more than 3 years, until 31 December 2014, in order to allow third country issuers to prepare their annual and half-yearly financial statements in accordance with the GAAP of India in the Union.
- (8) Since the transitional period for which equivalence was granted to the GAAP of China, Canada, South-Korea and India under Regulation (EC) No 809/2004 expired on 31 December 2011, this Regulation should apply from 1 January 2012. This is necessary in order to provide legal certainty to issuers from these third countries listed in the Union and avoid the risk that they might have to reconcile their financial statements with IFRS. The provision of retroactivity thus alleviates any potential additional burden on the issuers concerned.
- (9) Regulation (EC) No 809/2004 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Article 35 of Regulation (EC) No 809/2004 is amended as follows:

- (1) in paragraph 5, the second subparagraph is added:

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

Done at Brussels, 21 December 2011.

'In addition to standards referred to in the first subparagraph, from 1 January 2012, third country issuers may present their historical financial information in accordance with the following standards:

- (a) Generally Accepted Accounting Principles of the People's Republic of China;
- (b) Generally Accepted Accounting Principles of Canada;
- (c) Generally Accepted Accounting Principles of the Republic of Korea.'

- (2) paragraph 5a is replaced by the following:

'5a. Third country issuers are not subject to a requirement, under Annex I, item 20.1; Annex IV, item 13.1; Annex VII, item 8.2; Annex X, item 20.1 or Annex XI, item 11.1, to restate historical financial information, included in a prospectus and relevant for the financial years prior to financial years starting on or after 1 January 2015, or to a requirement under Annex VII, item 8.2.bis; Annex IX, item 11.1; or Annex X, item 20.1.bis, to provide a narrative description of the differences between International Financial Reporting Standards adopted pursuant to Regulation (EC) No 1606/2002 and the accounting principles in accordance with which such information is drawn up relating to the financial years prior to financial years starting on or after 1 January 2015, provided that the historical financial information is prepared in accordance with the Generally Accepted Accounting Principles of the Republic of India.'

Article 2

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

It shall apply from 1 January 2012.

For the Commission

The President

José Manuel BARROSO

COMMISSION DELEGATED REGULATION (EU) No 312/2012

of 9 January 2012

amending Council Regulation (EU) No 973/2010 temporarily suspending autonomous Common Customs Tariff duties on imports of certain industrial products into the autonomous regions of the Azores and Madeira

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 973/2010 of 25 October 2010 temporarily suspending the autonomous Common Customs Tariff duties on imports of certain industrial products into the autonomous regions of the Azores and Madeira ⁽¹⁾, and in particular Article 6 thereof,

Whereas:

- (1) Regulation (EU) No 973/2010 temporarily suspended customs duties on the imports of certain industrial products into the Azores and Madeira. The goods for agricultural, commercial or industrial use to which the suspension applies are set out in Annex I to Regulation (EU) No 973/2010. The raw materials, parts and components used for agricultural purposes, industrial transformation or maintenance for which the suspension applies are set out in Annex II to that Regulation. Those goods are listed in the Annexes using the codes of the Combined Nomenclature applicable for 2009 as set out in Commission Regulation (EC) No 1031/2008 ⁽²⁾.
- (2) The Combined Nomenclature has been replaced by Commission Regulation (EU) No 861/2010 of 5 October 2010 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽³⁾ and by Commission Implementing Regulation (EU) No 1006/2011 of 27 September 2011 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽⁴⁾. As a consequence of those amendments, certain technical adaptations to the CN codes listed in Annexes I and II to Regulation (EU) No 973/2010 should be made.
- (3) Regulation (EU) No 973/2010 should therefore be amended accordingly.
- (4) As certain amendments to the CN codes apply from 1 January 2011, the corresponding amendments to Regulation (EU) No 973/2010 should apply from that date,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EU) No 973/2010 is amended as follows:

⁽¹⁾ OJ L 285, 30.10.2010, p. 4.

⁽²⁾ OJ L 291, 31.10.2008, p. 1.

⁽³⁾ OJ L 284, 29.10.2010, p. 1.

⁽⁴⁾ OJ L 282, 28.10.2011, p. 1.

(1) Annex I is amended as follows:

- (a) the CN codes listed in column 1 are replaced by the CN codes listed in column 2;

1	2
CN codes	CN codes
7612 90 98	7612 90 90
8442 50 23	8442 50 20
8442 50 29	8442 50 20
8451 21 90	8451 21 00
8465 99 90	8465 99 00
8504 32 80	8504 32 00
8515 80 91	8515 80 90
9017 30 10	9017 30 00

- (b) the CN codes listed in column 1 are replaced by the CN codes listed in column 2;

1	2
CN codes	CN codes
7321 81 90	7321 81 00
7323 93 90	7323 93 00
7326 20 80	7326 20 00
9008 10 00	9008 50 00

- (2) in Annex II CN code 7323 99 99 is replaced by CN code 7323 99 00.

Article 2

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

It shall apply from 1 January 2012.

However, Article 1(1)(a) shall apply from 1 January 2011.

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

Done at Brussels, 9 January 2012.

For the Commission

The President

José Manuel BARROSO

COMMISSION IMPLEMENTING REGULATION (EU) No 313/2012**of 12 April 2012****amending Annexes IV and VIII to Council Regulation (EC) No 73/2009 establishing common rules for direct support schemes for farmers under the common agricultural policy**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003⁽¹⁾, and in particular Article 8(2)(a) and Article 40 thereof,

Whereas:

- (1) Annex VIII to Regulation (EC) No 73/2009 establishes for each Member State the maximum value of all payment entitlements that can be allocated during a calendar year. In accordance with the second subparagraph of Article 40(1), Annex VIII should be adapted to take into account the notifications of the Member States in accordance with Article 188a(3) of 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)⁽²⁾ with regard to wine.
- (2) In accordance with Article 188a(3) of Regulation (EC) No 1234/2007 and the second subparagraph of Article 40(1) of Regulation (EC) No 73/2009, Germany, Greece, Spain, France, Italy, Luxembourg, Austria, Portugal and Slovenia notified the Commission of the areas grubbed up and the regional average of the value of the entitlements referred to in point B of Annex IX to Regulation (EC) No 73/2009.
- (3) Annex IV to Regulation (EC) No 73/2009 establishes for each Member State the ceilings which may not be exceeded by the total amounts of the direct payments, net of modulation, which may be granted in respect of a calendar year in the Member State concerned.
- (4) Following the notifications of the Member States in accordance with Article 188a(3) of Regulation (EC) No 1234/2007 and the second subparagraph of Article 40(1) of Regulation (EC) No 73/2009, the total maximum amounts of direct payments that may be granted need to be increased. Therefore, in accordance with Article 8(2)(a) of Regulation (EC) No 73/2009, the ceilings set out in Annex IV to that Regulation should be reviewed.
- (5) Annexes IV and VIII to Regulation (EC) No 73/2009 should therefore be amended accordingly.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Direct Payments,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes IV and VIII to Regulation (EC) No 73/2009 are amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the seventh 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, 12 April 2012.

For the Commission

The President

José Manuel BARROSO

⁽¹⁾ OJ L 30, 31.1.2009, p. 16.

⁽²⁾ OJ L 299, 16.11.2007, p. 1.

ANNEX

Annexes IV and VIII to Regulation (EC) No 73/2009 are amended as follows:

(1) Annex IV is replaced by the following:

‘ANNEX IV

(million EUR)				
Calendar year	2009	2010	2011	2012
Belgium	583,2	575,4	570,8	569,0
Czech Republic				825,9
Denmark	987,4	974,9	966,5	964,3
Germany	5 524,8	5 402,6	5 357,1	5 329,6
Estonia				92,0
Ireland	1 283,1	1 272,4	1 263,8	1 255,5
Greece	2 561,4	2 365,4	2 359,4	2 344,5
Spain	5 043,7	5 066,4	5 037,4	5 055,3
France	8 064,4	7 946,1	7 880,7	7 853,0
Italy	4 345,9	4 151,6	4 128,2	4 127,8
Cyprus				49,1
Latvia				133,9
Lithuania				346,7
Luxembourg	35,6	35,2	35,1	34,7
Hungary				1 204,5
Malta				5,1
Netherlands	836,9	829,1	822,5	830,6
Austria	727,6	721,7	718,2	715,7
Poland				2 787,1
Portugal	590,5	574,3	570,5	566,6
Slovenia				131,6
Slovakia				357,9
Finland	550,0	544,5	541,1	539,2
Sweden	733,1	717,7	712,3	708,5
United Kingdom	3 373,1	3 345,4	3 339,4	3 336,1

(2) Annex VIII is replaced by the following:

'ANNEX VIII

National ceilings referred to in Article 40

Table 1

(thousand EUR)

Member State	2009	2010	2011	2012	2013	2014	2015	2016 and subsequent years
Belgium	614 179	611 817	611 817	614 855	614 855	614 855	614 855	614 855
Denmark	1 030 478	1 031 321	1 031 321	1 049 002	1 049 002	1 049 002	1 049 002	1 049 002
Germany	5 770 254	5 771 981	5 771 994	5 852 938	5 852 938	5 852 938	5 852 938	5 852 938
Ireland	1 342 268	1 340 521	1 340 521	1 340 869	1 340 869	1 340 869	1 340 869	1 340 869
Greece	2 380 713	2 228 588	2 231 798	2 233 227	2 217 227	2 217 227	2 217 227	2 217 227
Spain	4 858 043	5 119 045	5 125 032	5 304 642	5 161 893	5 161 893	5 161 893	5 161 893
France	8 407 555	8 423 196	8 425 326	8 527 494	8 527 494	8 527 494	8 527 494	8 527 494
Italy	4 143 175	4 210 875	4 234 364	4 379 985	4 379 985	4 379 985	4 379 985	4 379 985
Luxembourg	37 518	37 569	37 679	37 671	37 084	37 084	37 084	37 084
Netherlands	853 090	853 169	853 169	897 751	897 751	897 751	897 751	897 751
Austria	745 561	747 344	747 425	751 788	751 788	751 788	751 788	751 788
Portugal	608 751	589 811	589 991	606 551	606 551	606 551	606 551	606 551
Finland	566 801	565 520	565 823	570 548	570 548	570 548	570 548	570 548
Sweden	763 082	765 229	765 229	770 906	770 906	770 906	770 906	770 906
United Kingdom	3 985 895	3 976 425	3 976 482	3 988 042	3 987 922	3 987 922	3 987 922	3 987 922

Table 2 ()*

(thousand EUR)

Member State	2009	2010	2011	2012	2013	2014	2015	2016 and subsequent years
Bulgaria	287 399	336 041	416 372	499 327	580 087	660 848	741 606	814 295
Czech Republic	559 622	654 241	739 941	832 144	909 313	909 313	909 313	909 313
Estonia	60 500	71 603	81 703	92 042	101 165	101 165	101 165	101 165
Cyprus	31 670	38 928	43 749	49 146	53 499	53 499	53 499	53 499
Latvia	90 016	105 368	119 268	133 978	146 479	146 479	146 479	146 479
Lithuania	230 560	271 029	307 729	346 958	380 109	380 109	380 109	380 109

(*) Ceilings calculated taking into account of the schedule of increments provided for in Article 121.

(thousand EUR)

Member State	2009	2010	2011	2012	2013	2014	2015	2016 and subsequent years
Hungary	807 366	947 114	1 073 824	1 205 037	1 318 975	1 318 975	1 318 975	1 318 975
Malta	3 752	4 231	4 726	5 137	5 102	5 102	5 102	5 102
Poland	1 877 107	2 192 294	2 477 294	2 788 247	3 044 518	3 044 518	3 044 518	3 044 518
Romania	623 399	729 863	907 473	1 086 608	1 264 472	1 442 335	1 620 201	1 780 406
Slovenia	87 942	103 394	117 423	131 575	144 274	144 274	144 274	144 274
Slovakia	240 014	280 364	316 964	355 242	388 176	388 176	388 176	388 176'

COMMISSION IMPLEMENTING REGULATION (EU) No 314/2012**of 12 April 2012****amending Commission Regulations (EC) No 555/2008 and (EC) No 436/2009 as regards the documents accompanying consignments of wine products and wine sector registers to be kept**

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⁾, and in particular the first paragraph of Article 121(k) and (m), Article 185a, Article 185c(3), and Article 192(2) in conjunction with Article 4 thereof,

Whereas:

(1) Commission Regulation (EC) No 555/2008 of 27 June 2008 laying down detailed rules for implementing Council Regulation (EC) No 479/2008 on the common organisation of the market in wine as regards support programmes, trade with third countries, production potential and on controls in the wine sector ⁽²⁾ lays down under Title V and notably in Article 82 that where a Member State designates several competent bodies to check compliance with the rules governing the wine sector it shall coordinate the work of those bodies. This provision does not fully meet the coordination needs among the various control bodies within the framework of the movements of wine products subject to excise duty due to the use in the wine sector of documents established in accordance with Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty ⁽³⁾. In particular, the measures that the Member States shall take should be specified with respect to giving the bodies which are competent to check compliance with the rules governing the wine sector access to the information on the movements of products subject to excise duty carried out under Directive 2008/118/EC and Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty ⁽⁴⁾. In particular, it is appropriate that account be taken of the Excise Movement and Control System set up under Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products ⁽⁵⁾.

(2) Regulation (EC) No 555/2008 should therefore be amended by allowing for gradual implementation of

new provisions, in view of the time required by the Member States' administrations to implement measures concerning the coordination of controls and access to information.

(3) Commission Regulation (EC) No 436/2009 of 26 May 2009 laying down detailed rules for the application of Council Regulation (EC) No 479/2008 as regards the vineyard register, compulsory declarations and the gathering of information to monitor the wine market, the documents accompanying consignments of wine products and the wine sector registers to be kept ⁽⁶⁾ establishes under Title III and in particular Articles 21 to 31 the nature of the accompanying documents admissible for the consignment of wine products, the rules governing the use of these documents at national and Union level and for export and the conditions with regard to authentication of certificates of origin for wines with protected designation of origin (PDO) or protected geographic indication (PGI). These provisions are, by now, partially obsolete or do not take into account all the amendments made to Union legislation on these issues since the entry into force of Regulation (EC) No 436/2009. This is notably the case for the use since 1 January 2011 of the electronic administrative document referred to in Article 21(1) of Directive 2008/118/EC, established in accordance with Regulation (EC) No 684/2009, for the amendment of procedures relating to the control of the exit of products from the territory of the Union following the widespread use of electronic procedures by the Union's customs authorities and lastly for the amendment of rules governing PDO, PGI and indications on the vintage year or the wine-grape varieties as a result of the reforms in the wine sector since 1 January 2009. It is therefore necessary to amend the Articles concerned and to delete certain obsolete definitions.

(4) The amendments made in this context should enable the use of accompanying documents recognised under Regulation (EC) No 436/2009 for wine products to certify the PDO or PGI and the vintage year or wine-grape variety, including where these documents are drawn up by the consignor. In this respect, the conditions in which the accompanying documents shall be deemed authentic should be laid down.

(5) The formalities relating to the exit of products from the customs territory of the Union have been modified since the adoption of Regulation (EC) No 436/2009. They are carried out according to new conditions laid down in Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 170, 30.6.2008, p. 1.

⁽³⁾ OJ L 9, 14.1.2009, p. 12.

⁽⁴⁾ OJ L 197, 29.7.2009, p. 24.

⁽⁵⁾ OJ L 162, 1.7.2003, p. 5.

⁽⁶⁾ OJ L 128, 27.5.2009, p. 15.

of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽¹⁾. Rules should therefore be laid down on the procedure for the export and the effective exit of wine products from the customs territory of the Union in accordance with these new conditions, by specifying the obligations on the consignor or the consignor's agent.

- (6) With regard to the consignment of unpackaged wine products, it is appropriate, in view of the implementation by the Member States of information systems permitting the automatic exchange of information, to simplify the requirements established under Article 29 of Regulation (EC) No 436/2009.
- (7) For any consignment in the customs territory of the Union of wine products declared, where appropriate, as originating from a third country or originating in the Union and initially dispatched to a third country or a territory as defined in Article 5(2) and (3) of Directive 2008/118/EC, the rules for controlling their origin are not specified. The information that the accompanying document shall include should be laid down in order to verify the origin.
- (8) Furthermore, in the interests of clarity and reducing the administrative burdens, the content of certain obligations provided for in Regulation (EC) No 436/2009 should be established or specified and procedures simplified in relation to the certificates required for the accompanying documents and evidence, and documents to be supplied by operators to the authorities and competent bodies of the Member States and, if necessary to third countries, notably with regard to the PDO and PGI certificates and the certification of wines and wine products marketed with the indication of the vintage year or the wine-grape variety(ies) and to take into consideration, for enhanced transparency and traceability, the references of these designations in the E-Bacchus register set up and updated by the Commission, in accordance with Article 18 of Commission Regulation (EC) No 607/2009 of 14 July 2009 laying down certain detailed rules for the implementation of Council Regulation (EC) No 479/2008 as regards protected designations of origin and geographical indications, traditional terms, labelling and presentation of certain wine sector products ⁽²⁾.
- (9) For the sake of reducing the administrative burdens, the obligation established in Article 41 of Regulation (EC) No 436/2009 concerning the indication in the registers of the addition of sulphites should be waived, given that the sulphites are added at different stages in production and wine handling and that the final content does not correspond to the amount of sulphites indicated.
- (10) In the interests of effective administrative management and taking into account the experience acquired

through the use of information systems put in place by the Commission, the way in which certain information is managed and made available by the Commission should be simplified and improved, in accordance with Regulation (EC) No 436/2009.

- (11) Regulation (EC) No 436/2009 should therefore be amended, while providing for a deferred application of certain provisions, in view of the time required by the Member States to implement measures concerning the use of accompanying and certification documents established under this Regulation.
- (12) The measures set out in this Regulation are in accordance with the opinion of the Management Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

Amendment of Regulation (EC) No 555/2008

In Chapter V of Title V of Regulation (EC) No 555/2008, the following Article 95a is added:

'Article 95a

Coordination of controls and access to information

With respect to controls relating to consignments carried out under cover of the accompanying documents indicated in Article 24(1)(a)(i) of Commission Regulation (EC) No 436/2009 ^(*), Member States, shall, not later than 1 March 2014, adopt the measures required to give the competent bodies designated under Article 82(1) of this Regulation access to the information held in the computerised system referred to in Article 21 of Council Directive 2008/118/EC ^(**) and on the movements of wine products circulating under the arrangements laid down in Chapter IV of that Directive.

With respect to controls on consignments carried out under cover of the accompanying documents indicated in Article 24(1)(a)(ii) and (iii) of Regulation (EC) No 436/2009, Member States, shall, not later than 1 March 2014, adopt the measures required to give the competent bodies designated under Article 82(1) of this Regulation access to the information held in the information systems set up to control the movements of wine products other than those referred to in the first paragraph of this Article.

The information held pursuant to the first and second subparagraphs may only be used, for the purposes of this Regulation, in relation to the specific controls laid down in the rules on the wine sector.

⁽¹⁾ OJ L 253, 11.10.1993, p. 1.

⁽²⁾ OJ L 193, 24.7.2009, p. 60.

^(*) OJ L 128, 27.5.2009, p. 15.

^(**) OJ L 9, 14.1.2009, p. 12.'

Article 2

Amendment of Regulation (EC) No 436/2009

Regulation (EC) No 436/2009 is amended as follows:

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

‘Article 21

Purpose and scope

1. This title lays down the detailed rules for the application of Article 185c of Regulation (EC) No 1234/2007, in relation to wine products, indicated in Part XII of Annex I thereto (hereinafter “wine products”).

2. This title establishes the conditions required for:

- (a) the drawing up and use of documents accompanying the consignment of wine products, hereinafter “accompanying documents”;
- (b) the drawing up of the certificates of origin for wines and partially fermented grape must covered by a protected designation of origin (PDO) or a protected geographical indication (PGI) and the certification of wines and wine sector products not covered by a PDO or a PGI marketed with the indication of the vintage year or the wine-grape variety(ies);
- (c) records kept by persons who hold wine sector products in the exercise of their profession.;

(2) Article 22(d), (e) and (f) are deleted;

(3) Articles 23 and 24 shall be replaced by the following:

‘Article 23

General rules

All natural or legal persons, all groups of persons, who have their domicile or registered place of business within the customs territory of the Union and who consign or have a wine product consigned, shall ensure that this transport operation is carried out under cover of an accompanying document.

The accompanying document may only be used for a single consignment.

It shall be possible for the accompanying document to be presented to the competent authorities and bodies throughout the transport operation.

Article 24

Recognised accompanying documents

1. The following shall be recognised as accompanying documents, in accordance with the conditions laid down in this Article and in Annex VI:

- (a) for the wine products dispatched within a Member State or among Member States, without prejudice to (b) below:

- (i) one of the documents referred to in Article 21(6) or Article 26(1)(a) of Council Directive 2008/118/EC (*) for products moved under duty suspension arrangements within the Union's territory;

- (ii) the simplified accompanying document referred to in Article 34(1) of Directive 2008/118/EC, drawn up and used in accordance with Commission Regulation (EEC) No 3649/92 (**), for excise goods moved within the Union's territory, after release for consumption in the Member State where the transport operation began;

- (iii) one of the following documents, drawn up under the conditions laid down by the Member State of dispatch, for wine products not subject to excise duty and for wine products subject to excise duty dispatched by small producers, pursuant to Article 40 of Directive 2008/118/EC:

- where the Member State uses an information system, a printed copy of the electronic administrative document thus established or any other commercial document stating, in a clearly identifiable manner, the specific administrative code (“MVV code”) assigned by that system,

- where the Member State does not use an information system, an administrative document or a commercial document, bearing the MVV code assigned by the competent body or by the consignor;

- (b) for the wine products dispatched to a third country or territory as defined in Article 5(2) and (3) of Directive 2008/118/EC, one of the documents referred to in paragraph 1(a)(i) or (iii) of this Article.

2. The accompanying documents referred to in paragraph 1(a) shall include the information indicated in Part C of Annex VI, or allow the competent bodies to have access to this information.

Where these documents bear an administrative reference code assigned by the computerised system referred to in Article 21(2) of Directive 2008/118/EC or by an information system set up by the Member State of dispatch, the information referred to in Part C of Annex VI to this Regulation shall be held in the system used.

3. The accompanying documents referred to in paragraph 1(b) shall include the information indicated in Part C of Annex VI.

4. The accompanying documents referred to in paragraph 1(a)(iii) shall bear in the header, the logo of the Union, the words “European Union”, the name of the dispatching Member State, and a sign or a logo identifying the dispatching Member of State.

The accompanying documents referred to in paragraph 1(a)(i) and (ii) may bear the information referred in the first subparagraph of this paragraph.

5. By way of derogation from paragraph 1, the Member States may recognise other accompanying documents, including documents produced using a computerised procedure intended to simplify the procedure with regard to the movements of wine products carried out exclusively on their territory.

(*) OJ L 9, 14.1.2009, p. 12.

(**) OJ L 369, 18.12.1992, p. 17.;

(4) Article 26 shall be replaced by the following:

'Article 26

Authenticity of the accompanying document

The accompanying document shall be deemed to be authentic under the following conditions:

- (a) where one of the documents referred to in Article 21(6) of Directive 2008/118/EC and Article 24(1)(a)(iii), first indent, of this Regulation is used, provided that the relevant electronic administrative document is drawn up in accordance with the applicable rules;
- (b) where the document referred to in Article 26(1)(a) of Directive 2008/118/EC, provided that the consignor complies with the provisions of paragraph 1;
- (c) where a document produced through an information system set up by a dispatching Member State is used, in order to draw up the document referred to in Article 24(1)(a)(ii) of this Regulation, or a simplified computerised procedure under Article 24(5), provided that the corresponding electronic document is established in compliance with the applicable rules;
- (d) otherwise, provided that the original accompanying document and a copy are validated prior to dispatch:
 - (i) by the date, the signature of the person in charge of the competent body and the stamp affixed by this person; or
 - (ii) by the date, the signature of the consignor and affixing by the consignor, as appropriate:
 - of a special stamp in accordance with the model referred to in Annex VIII,
 - of a stamp prescribed by the competent authorities, or
 - of a mark of a stamping machine approved by the competent authorities.

The special stamp or the prescribed stamp, referred to in point d(ii) of the first paragraph above may be pre-printed on the forms, where printing is carried out by a printer approved for that purpose.;

(5) Article 27 is amended as follows:

(a) paragraph 1 is deleted;

(b) paragraph 2 shall be replaced by the following:

'2. Where the wine products circulate under cover of a document referred to in Article 24(1)(a)(i), proof of exit from the Union's customs territory shall be constituted by the report of export referred to in Article 25 of Directive 2008/118/EC, drawn up by the customs office of export in accordance with Article 796e of Commission Regulation (EEC) No 2454/93 (*).

Where the wine products circulate under cover of the document referred to in Article 24(1)(a)(iii), proof of exit from the Union's customs territory shall be established in accordance with Article 796e of Regulation (EEC) No 2454/93. In that case, the consignor or the consignor's agent shall record the reference of the export accompanying document referred to in Article 796a of Regulation (EEC) No 2454/93, hereinafter the "EAD", issued by the customs office of export on the accompanying document, using one of the references set out in Annex IX to this Regulation.

(*) OJ L 253, 11.10.1993, p. 1.;

(c) paragraph 4 is deleted;

(6) Article 28 is deleted;

(7) Articles 29, 30 and 31 are replaced by the following:

'Article 29

Consignment of unpackaged wine products

In the case of the consignment of unpackaged wine products and where the computerised system or an information system referred to in the second subparagraph of Article 24(2) is not used or where this system does not allow the competent authority at the place of unloading to be informed, the consignor shall forward, at the latest on the departure of the type of transport, a copy of the accompanying document to the competent authority within whose territory the place of loading is situated, who shall inform the competent authority within whose territory the place of unloading is situated.

Paragraph 1 of this Article shall apply to the following wine products:

- (a) products originating in the Union, of a quantity of more than 60 litres:
 - (i) wine intended for processing into wines with a PDO or PGI, a varietal or vintage year wine, or intended for packaging to be marketed as such;
 - (ii) partially fermented grape must;
 - (iii) concentrated grape must, whether or not rectified;
 - (iv) fresh grape must with fermentation arrested by the addition of alcohol;

- (v) grape juice;
- (vi) concentrated grape juice;
- (b) products not originating in the Union, of a quantity of more than 60 litres:
 - (i) fresh grapes, excluding table grapes;
 - (ii) grape must;
 - (iii) concentrated grape must;
 - (iv) partially fermented grape must;
 - (v) concentrated grape must, whether or not rectified;
 - (vi) fresh grape must with fermentation arrested by the addition of alcohol;
 - (vii) grape juice;
 - (viii) concentrated grape juice;
 - (ix) liqueur wine for the preparation of products not falling within CN code 2204;
- (c) products, irrespective of their origin and the amount transported, without prejudice to the exemptions referred to in Article 25:
 - (i) wine lees;
 - (ii) grape marc intended for distillation or another form of industrial processing;
 - (iii) piquette;
 - (iv) wine fortified for distillation;
 - (v) wine from grapes of varieties not listed as wine-grape varieties in the classification drawn up by the Member States under Article 120a of Regulation (EC) No 1234/2007 for the administrative unit in which they were harvested;
 - (vi) products that may not be offered or supplied for direct human consumption.

By way of derogation from the paragraph 1 of this Article, the Member States may fix different periods with respect to the movements of wine products that take place exclusively within their territory.

Article 30

Consignment of a third-country product released into free circulation

1. For any consignment within the Union's customs territory of third-country products released into free circulation, the accompanying document shall include the following information or allow the competent bodies to access thereto:

- (a) the number of the document VI 1, drawn up in accordance with Article 43 of Regulation (EC) No 555/2008 or the references of the equivalent document, approved by the competent authorities of the country of origin, under the conditions set out in Article 45 of the same Regulation and recognised in

the framework of the bilateral relations of the Union with the country of origin, which accompanied the transport operation;

- (b) the name and address of the authority of the third country which completed that document or authorised its completion by a producer;
- (c) the date on which that document was completed.

2. For any consignment within the Union's customs territory of wine products originating within the Union, initially exported to a third country or a territory as defined in Article 5(2) and (3) of Directive 2008/118/EC, the accompanying document shall include the following information or allow the competent bodies to have access to this information:

- (a) the reference to the accompanying document, referred to in Article 24(1)(b) of this Regulation, drawn up for the initial dispatch; or
- (b) the references to the other supporting documentation produced by the importer evidencing the origin of the product and deemed satisfactory by the competent body when released for circulation in the Union.

3. Where the computerised system referred to in Article 21(2) of Directive 2008/118/EC or an information system set up by the Member State of dispatch is used, the information indicated in the first and second paragraphs of this Article shall be held in the system used.

Article 31

Certification of protected designation of origin, protected geographical indication, vintage year and the wine-grape variety(ies)

1. The accompanying document shall be regarded as certifying the PDO or PGI and the vintage year or the wine-grape variety(ies), in accordance with the conditions provided for in paragraphs 2 to 6 below.

2. In the case of wine products dispatched within a Member State or among Member States, the accompanying document shall include all the pertinent information laid down in Part A of Annex IXa or allow the competent bodies to have access to this information. To this effect, one of the entries set out in Part B of Annex IXa shall be used.

Where the computerised system referred to in Article 21(2) of Directive 2008/118/EC or an information system set up by the Member State of dispatch is used, the information referred to in the first subparagraph of this paragraph shall be held in the system used.

3. In the case of wine products exported to a third country, the accompanying document shall include the pertinent information laid down in Part A of Annex IXa. To this effect, one of the entries set out in Part B of Annex IXa shall be used. It shall be possible for this document to be presented, as an attestation or certificate, whenever requested by the competent authorities and bodies of the Member State or third country of destination.

4. In the case of wine products imported from a third country, the accompanying document shall make reference to the attestation or certificate drawn up in the country of origin. It shall be possible for the attestation or certificate to be presented whenever requested throughout the transport operation to the competent authorities and bodies of the Member States.

5. Where Member States have made it obligatory, in respect of the wine products produced on their territory, for a PDO or PGI certificate to be drawn up by a control body designated for this purpose the accompanying document shall include a reference to this certificate, the name and, where applicable, the electronic address of the control body. This information comes after the entry used in accordance with paragraphs 2 and 3 above.

6. The consignor shall certify the accuracy of the information required pursuant to paragraphs 2 to 5 above, on the basis of their records or the certified information in the documents accompanying the previous consignments of the product in question;

(8) Article 39(1) is amended as follows:

(a) point (d) shall be replaced by the following:

‘(d) each wine of a wine-grape variety not covered by a PDO or PGI and the products intended for processing into such a wine or packaging, with the reference of their classification pursuant to Article 120a of Regulation (EC) No 1234/2007;’

(b) the following point (e) is added:

‘(e) each wine not covered by a PDO or PGI and the products intended for processing or packaging, with the indication of the vintage year;’

(9) Article 41(1)(u) is deleted;

(10) the following paragraph is added to Article 49:

‘4. The Member States shall communicate, before 1 January 2013, the conditions that they apply with respect to drawing up the accompanying document referred to in Article 24(1)(b).’;

(11) a new paragraph 5 is added to Article 50:

‘5. Information shall be communicated and made available by the Commission to the authorities, bodies and persons affected by this Regulation and, where applicable, to the public, through the information systems put in place by the Commission.

The practical rules in relation to access to the information systems are set out in Annex IXb.’;

(12) Annex VI is amended in accordance with Annex I to this Regulation;

(13) Annex VII is deleted;

(14) Annexes VIII and IX are replaced by the wording in Annex II to this Regulation;

(15) new Annexes IXa and IXb, the wording of which is in Annex III to this Regulation, shall be added.

Article 3

Entry into force

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

Article 24(1)(b) and Article 31 of Regulation (EC) No 436/2009, as amended by Article 2 of this Regulation, shall apply from 1 January 2013.

The accompanying documents drawn up in the conditions established by the Member States before the entry into force of this Regulation may continue to be used until 1 August 2013.

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

Done at Brussels, 12 April 2012.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Annex VI to Regulation (EC) No 436/2009 is amended as follows:

(1) the title is replaced by the following:

'Instructions on drawing up accompanying documents'

(2) Part A is amended as follows:

(a) point 2 shall be replaced by the following:

'2. The document must not contain any erasures or overwritten words.';

(b) points 4 and 5 are deleted;

(3) Part C is replaced by the following:

'C. Information required under Article 24(2) and (3)

The required information is presented in the form of the entries set out in column No 1 in the following table.

To draw up the accompanying documents referred to in Article 24(1)(a)(i) and (iii), these entries are identified by the numbers and letters shown in columns A and B of the tables in Annex I to Regulation (EC) No 684/2009 (column No 2 of the following table).

To draw up the accompanying documents referred to in Article 24(1)(a)(ii), these entries are identified by the numbers and letters in Regulation (EEC) No 3649/92 (column No 3 of the following table).

The order and the specific details concerning the layout of the entries is determined by the Member States, on the basis of the rules set out in Part B of this Annex.

1	2	3
Reference number: each consignment must bear a reference number which identifies it in the consignor's accounts. This number is, where applicable, the unique administrative reference code, the MVV code or the reference number of the simplified accompanying document assigned to the accompanying document in its administrative or commercial form.	No 1d	No 2
Consignor: full name and address including post code (the excise number (SEED ⁽¹⁾) where appropriate).	No 2	No 1
Place of dispatch: the actual place of dispatch, if the goods are not dispatched from the address given for the consignor.	No 3	No 1
Consignee: full name and address including post code (the excise number (SEED) where appropriate).	No 5	No 4
Place of delivery: the actual place of delivery, if the goods are not delivered to the address given for the consignee.	No 7	No 7
Competent authorities at place of dispatch: the name and address of the competent authority responsible for checking the drawing up of the accompanying document at the place of dispatch. This is only required in the case of dispatch to another Member State or for export outside the Union.	No 10	Box A
Carrier: name and address of the person responsible for organising the first movement (if different from the consignor).	No 15	No 5
Other transport details: (a) the type of transport used (lorry, van, tanker, motor car, railway wagon, rail tanker, aeroplane); (b) the registration number or, in the case of a ship, the name (optional particulars).	No 16	No 5

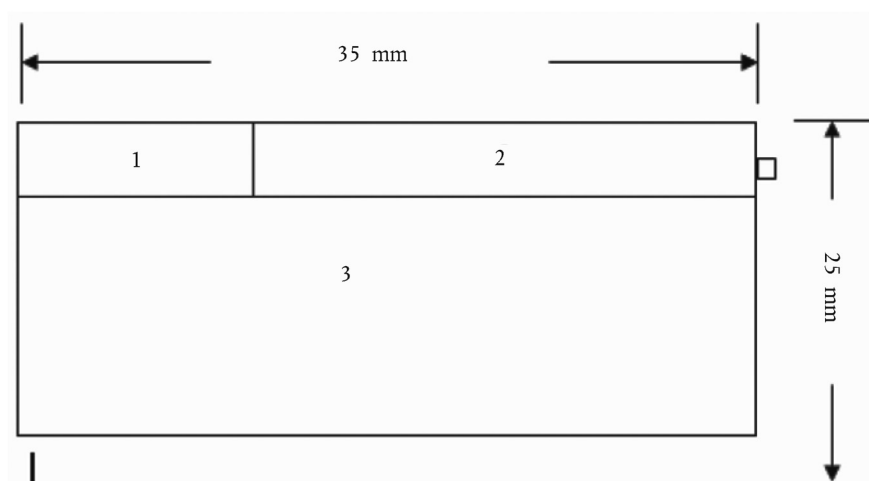
1	2	3
Where there is a change from one type of transport to another, the carrier loading the product must indicate on the back of the document: — the date of dispatch, — the type of transport used and the registration number for vehicles and the name for ships, — their name, forename or company name and address, including post code. Where there is a change in the place of delivery: the actual place of delivery.		
CN code	No 17c	No 9
Description of the product: in accordance with Regulation (EC) No 1234/2007 and any national rules which apply, in particular compulsory indications. Description of packages of goods: identification numbers and number of packages, number of internal packages. For the accompanying documents other than those referred to in Article 24(1)(a)(i), the description may be continued on a separate sheet attached to each copy. A packing list could be used for this purpose. For bulk transport: — of wine, the actual alcoholic strength, — of non-fermented products, the refractive index or the density, — of products in fermentation, the total alcoholic strength, — of wines with a residual sugar content of more than four grams per litre, in addition to the actual alcoholic strength, the total alcoholic strength. Optional indications for bulk transport: for the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Annex XIb to Regulation (EC) No 1234/2007, the product description shall contain the optional particulars set out in Article 118z of that Regulation, provided that they are shown on the labelling or that it is planned to show them on the labelling. Quantity: — for products in bulk, the total net quantity, — for packaged products, the number of containers used.	No 17p No 17.1 No 17g and 17o No 17p No 17d, e and f and 17.1	No 8
Certifications: certification of PDO, certification of PGI or certification of the vintage year or of the wine-grape variety(ies): see Article 24(1)(b) and Article 31.	No 17l	No 14
Wine product category Wine zone code Wine operation code	No 17.2a No 17.2b No 17.2.1a	No 8
Certificate — check at export, where appropriate.	No 18	A
Date of dispatch and, where so laid down by the Member State on whose territory the transport operation begins, the time of dispatch.	No 18	No 15
Visa from the competent body of the place of dispatch, for the accompanying documents that are not those referred to in Article 24(1)(a)(i) (if required)	No 18	No 15

(1) System of Exchange of Excise Data.'

ANNEX II

ANNEX VIII

Special stamp referred to in the first paragraph of Article 26(c)(ii)



1. Symbol of Member State
2. Competent authority or body with territorial responsibility.
3. Authentication

ANNEX IX

Entries referred to in Article 27(2)

- In Bulgarian: ИЗВЕЩЕНО
- In Spanish: EXPORTADO
- In Czech: VYVEZENO
- In Danish: »UDFØRSEL: EAD-nr.: ... af [dato]«
- In German: Ausgeführt: EAD Nr. ... vom [Datum]
- In Estonian: "Eksporditud: EAD nr ..., ... [kuupäev]"
- In Greek: ΕΞΑΧΘΕΝ
- In English: "Exported: EAD No ... of [date]"
- In French: "Exporté: EAD n° ... du [date]"
- In Italian: "Esportato: DAE n. ... del [data]"
- In Latvian: "Eksportēts: [datums] EAD Nr. ..."
- In Lithuanian: EKSPORTUOTA
- In Hungarian: »Exportálva: EAD sz.: ..., [dátum]«
- In Maltese: "Esportat: EAD Nru ... ta' [data]"
- In Dutch: UITGEVOERD: UGD nr. ... van [datum]
- In Polish: WYWIEZIONO

— *In Portuguese:* EXPORTADO

— *In Romanian:* EXPORTAT

— *In Slovak:* VYVEZENÉ

— *In Slovene:* IZVOŽENO

— *In Finnish:* VIETY

— *In Swedish:* EXPORTERAD'

ANNEX III

ANNEX IXa

A. Information referred to in Article 31(2) and (3)

The information referred to in Article 31(2) and (3) must include the following:

- a) for wines with a PDO: the statement that the accompanying document certifies the protected designation of origin, followed by the PDO registration number in the E-Bacchus register set up by the Commission, in accordance with Article 18 of Regulation (EC) No 607/2009;
- b) for wines with a PGI: the statement that the accompanying document certifies the protected geographical indication, followed by the PGI registration number in the E-Bacchus register set up by the Commission, in accordance with Article 18 of Regulation (EC) No 607/2009;
- c) for wines not covered by a PDO or PGI marketed with the indication of the vintage year: the statement that the accompanying document certifies the vintage year, in accordance with Article 118z of Regulation (EC) No 1234/2007;
- d) for wines not covered by a PDO or PGI marketed with the indication of the wine-grape variety(ies): the statement that the accompanying document certifies the wine-grape variety(ies) ("varietal wines"), in accordance with Article 118z of Regulation (EC) No 1234/2007;
- e) for wines not covered by a PDO or PGI marketed with the indication of the vintage and the wine-grape variety(ies): the statement that the accompanying document certifies the vintage year and the wine-grape variety(ies) ("varietal wines"), in accordance with Article 118z of Regulation (EC) No 1234/2007.

B. Entries referred to in Article 31(2) and (3)

— in Bulgarian:

- a) за вината със ЗНП: „Настоящият документ удостоверява защитеното наименование за произход“, „№ [..., ...] в електронния регистър E-Bacchus“;
- b) за вината със ЗГУ: „Настоящият документ удостоверява защитеното географско указание“, „№ [..., ...] в електронния регистър E-Bacchus“;
- в) за вината без ЗНП или ЗГУ, продавани с обозначение на годината на производство: „Настоящият документ удостоверява годината на производство в съответствие с член 118щ от Регламент (ЕО) № 1234/2007“;
- г) за вината без ЗНП или ЗГУ, продавани с обозначение на винения сорт (винените сортове) лоза: „Настоящият документ удостоверява винения сорт (винените сортове) лоза („сортно вино“) в съответствие с член 118щ от Регламент (ЕО) № 1234/2007“;
- д) за вината без ЗНП или ЗГУ, продавани с обозначение на годината на производство и обозначение на винения сорт (винените сортове) лоза: „Настоящият документ удостоверява годината на производство и винения сорт (винените сортове) лоза („сортно вино“) в съответствие с член 118щ от Регламент (ЕО) № 1234/2007“.

— in Spanish:

- a) Vinos con DOP: "El presente documento tiene valor de certificado de denominación de origen protegida", "Nº [..., ...] del registro E-Bacchus".
- b) Vinos con IGP: «El presente documento tiene valor de certificado de indicación geográfica protegida», «Nº [..., ...] del registro E-Bacchus».
- c) Vinos no amparados por una DOP ni una IGP comercializados con indicación del año de cosecha: "El presente documento tiene valor de certificación del año de cosecha, de conformidad con el artículo 118 septuagésimo del Reglamento (CE) nº 1234/2007".
- d) Vinos no amparados por una DOP ni una IGP comercializados con indicación de la variedad o las variedades de uva de vinificación: "El presente documento tiene valor de certificación de la variedad o las variedades de uvas de vinificación ('vino varietal'), de conformidad con el artículo 118 septuagésimo del Reglamento (CE) nº 1234/2007".
- e) Vinos no amparados por una DOP ni una IGP comercializados con indicación del año de cosecha y de la variedad o las variedades de uva de vinificación: "El presente documento tiene valor de certificación del año de cosecha y de la variedad o las variedades de uvas de vinificación ('vino varietal'), de conformidad con el artículo 118 septuagésimo del Reglamento (CE) nº 1234/2007".

— in Czech:

- a) u vína s CHOP: „Tento doklad slouží jako osvědčení o chráněném označení původu“, „č. [..., ...] v registru E-Bacchus“;
- b) u vína s CHZO: „Tento doklad slouží jako osvědčení o chráněném zeměpisném označení“, „č. [..., ...] v registru E-Bacchus“;
- c) u vína bez CHOP nebo CHZO uváděného na trh s označením roku sklizně: „Tento doklad slouží jako certifikace roku sklizně podle článku 118z nařízení (ES) č. 1234/2007“;
- d) u vína bez CHOP nebo CHZO uváděného na trh s označením moštové odrůdy nebo moštových odrůd: „Tento doklad slouží jako certifikace moštové odrůdy nebo moštových odrůd („odrůdové víno“) podle článku 118z nařízení (ES) č. 1234/2007“;
- e) u vína bez CHOP nebo CHZO uváděného na trh s označením roku sklizně a s označením moštové odrůdy nebo moštových odrůd: „Tento doklad slouží jako certifikace roku sklizně a moštové odrůdy nebo moštových odrůd („odrůdové víno“) podle článku 118z nařízení (ES) č. 1234/2007“.

— in Danish:

- a) for vine med BOB: »Dette dokument attesterer rigtigheden af den beskyttede oprindelsesbetegnelse«, »nr. [..., ...] i E-Bacchus-databasen«
- b) for vine med BGB: »Dette dokument attesterer rigtigheden af den beskyttede geografiske betegnelse«, »nr. [..., ...] i E-Bacchus-databasen«
- c) for vine uden BOB eller BGB, som markedsføres med angivelse af høstår: »Dette dokument attesterer rigtigheden af høståret, jf. artikel 118z i forordning (EF) nr. 1234/2007«
- d) for vine uden BOB eller BGB, som markedsføres med angivelse af den (eller de) anvendte druesort(er) til vinfremstilling: »Dette dokument attesterer rigtigheden af den (eller de) anvendte druesort(er) til vinfremstilling (»enkeltdruevin«), jf. artikel 118z i forordning (EF) nr. 1234/2007«
- e) for vine uden BOB eller BGB, som markedsføres med angivelse af høstår og med angivelse af den (eller de) anvendte druesort(er) til vinfremstilling: »Dette dokument attesterer rigtigheden af høståret og den (eller de) anvendte druesort(er) til vinfremstilling (»enkeltdruevin«), jf. artikel 118z i forordning (EF) nr. 1234/2007«.

— in German:

- a) für Weine mit g.U.: „Dieses Dokument gilt als Bescheinigung der geschützten Ursprungsbezeichnung“, »Nr. [..., ...] des E-Bacchus-Registers“
- b) für Weine mit g.g.A.: „Dieses Dokument gilt als Bescheinigung der geschützten geografischen Angabe“, »Nr. [..., ...] des E-Bacchus-Registers“
- c) für Weine ohne g.U. oder g.g.A., die mit Angabe des Erntejahres vermarktet werden: „Dieses Dokument gilt als Zertifizierungsnachweis des Erntejahres gemäß Artikel 118z der Verordnung (EG) Nr. 1234/2007“
- d) für Weine ohne g.U. oder g.g.A., die mit Angabe der Keltertraubensorte(n) vermarktet werden: „Dieses Dokument gilt als Zertifizierungsnachweis der Keltertraubensorte(n) („Rebsortenwein“) gemäß Artikel 118z der Verordnung (EG) Nr. 1234/2007“
- e) für Weine ohne g.U. oder g.g.A., die mit Angabe des Erntejahres und der Keltertraubensorte(n) vermarktet werden: „Dieses Dokument gilt als Zertifizierungsnachweis des Erntejahres und der Keltertraubensorte(n) („Rebsortenwein“) gemäß Artikel 118z der Verordnung (EG) Nr. 1234/2007“

— in Estonian:

- a) kaitstud päritolunimetusega veinide puhul: „Käesolev dokument toimib kaitstud päritolunimetust tõendava dokumendina“, „Registri E-Bacchus nr [..., ...]“;
- b) kaitstud geograafilise tähisega veinide puhul märke: „Käesolev dokument toimib kaitstud geograafilist tähist tõendava dokumendina“, „Registri E-Bacchus nr [..., ...]“;
- c) viinamarjade koristamise aastaga ilma kaitstud päritolunimetuse või kaitstud geograafilise tähiseta veinide puhul: „Käesolev dokument toimib määruse (EÜ) nr 1234/2007 artikli 118z kohase viinamarjade koristamise aasta sertifikaadina“;
- d) veiniviinamarjasordi (-sortide) tähisega ilma kaitstud päritolunimetuse või kaitstud geograafilise tähiseta veinide puhul: „Käesolev dokument toimib määruse (EÜ) nr 1234/2007 artikli 118z kohase veiniviinamarjasordi (-sortide) (nn sordiveinid *vin de cépage*) sertifikaadina“;
- e) viinamarjade koristamise aastaga ja veiniviinamarjasordi (-sortide) tähisega ilma kaitstud päritolunimetuse või kaitstud geograafilise tähiseta veinide puhul: „Käesolev dokument toimib määruse (EÜ) nr 1234/2007 artikli 118z kohase viinamarjade koristamise aastat ja sordiveinide veiniviinamarjasordi (-sorte) (nn sordiveinid *vin de cépage*) sertifikaadina“

— *in Greek:*

- α) για τους οίνους με ΠΟΠ: «Το παρόν έγγραφο ισοδυναμεί με βεβαίωση προστατευόμενης ονομασίας προέλευσης», «Αριθ. [..., ...] του μητρώου E-Bacchus»
- β) για τους οίνους με ΠΓΕ: «Το παρόν έγγραφο ισοδυναμεί με βεβαίωση προστατευόμενης γεωγραφικής ένδειξης», «Αριθ.[..., ...] του μητρώου E-Bacchus»
- γ) για τους οίνους χωρίς ΠΟΠ ή ΠΓΕ που διατίθενται στην αγορά με ένδειξη του έτους συγκομιδής: «Το παρόν έγγραφο ισοδυναμεί με πιστοποίηση του έτους συγκομιδής, σύμφωνα με το άρθρο 118κθ του κανονισμού (ΕΚ) αριθ. 1234/2007»
- δ) για τους οίνους χωρίς ΠΟΠ ή ΠΓΕ που διατίθενται στην αγορά με ένδειξη της (των) οινοποιήσιμης(-ων) ποικιλίας(-ιών) αμπέλου: «Το παρόν έγγραφο ισοδυναμεί με πιστοποίηση της (των) οινοποιήσιμης(-ων) ποικιλίας(-ιών) αμπέλου («μονοποικιλιακός οίνος»), σύμφωνα με το άρθρο 118κθ του κανονισμού (ΕΚ) αριθ. 1234/2007».
- ε) για τους οίνους χωρίς ΠΟΠ ή ΠΓΕ που διατίθενται στην αγορά με ένδειξη του έτους συγκομιδής και με ένδειξη της (των) οινοποιήσιμης(-ων) ποικιλίας(-ιών) αμπέλου: Το παρόν έγγραφο ισοδυναμεί με πιστοποίηση του έτους συγκομιδής και της (των) οινοποιήσιμης(-ων) ποικιλίας(-ιών) αμπέλου («μονοποικιλιακός οίνος»), σύμφωνα με το άρθρο 118κθ του κανονισμού (ΕΚ) αριθ. 1234/2007.

— *in English:*

- (a) for wines with a PDO: "This document certifies the protected designation of origin", "No [..., ...] of the E-Bacchus register";
- (b) for wines with a PGI: "This document certifies the protected geographical indication", "No [..., ...] of the E-Bacchus register";
- (c) for wines not covered by a PDO or PGI marketed with the indication of the vintage year: "This document certifies the vintage year, in accordance with Article 118z of Regulation (EC) No 1234/2007";
- (d) for wines not covered by a PDO or PGI marketed with the indication of the wine-grape variety(ies): "This document certifies the wine-grape variety(ies) ('varietal wines'), in accordance with Article 118z of Regulation (EC) No 1234/2007";
- (e) for wines not covered by a PDO or PGI marketed with the indication of the vintage year and the wine-grape variety(ies): "This document certifies the vintage year and the wine-grape variety(ies) ('varietal wines'), in accordance with Article 118z of Regulation (EC) No 1234/2007".

— *in French:*

- a) pour les vins avec AOP: "Le présent document vaut attestation d'appellation d'origine protégée", "N° [..., ...] du registre E-Bacchus."
- b) pour les vins avec IGP: "Le présent document vaut attestation d'indication géographique protégée.", "N° [..., ...] du registre E-Bacchus."
- c) pour les vins ne bénéficiant pas d'une AOP ou d'une IGP commercialisés avec indication de l'année de récolte: "Le présent document vaut certification de l'année de récolte, conformément à l'article 118 septvicies du règlement (CE) n° 1234/2007."
- d) pour les vins ne bénéficiant pas d'une AOP ou d'une IGP commercialisés avec l'indication de la (des) variété(s) à raisins de cuve: "Le présent document vaut certification de la (des) variété(s) à raisins de cuve ('vin de cépage'), conformément à l'article 118 septvicies du règlement (CE) n° 1234/2007."
- e) pour les vins ne bénéficiant pas d'une AOP ou d'une IGP commercialisés avec indication de l'année de récolte et l'indication de la (des) variété(s) à raisins de cuve: "Le présent document vaut certification de l'année de récolte et la (des) variété(s) à raisins de cuve ('vin de cépage'), conformément à l'article 118 septvicies du règlement (CE) n° 1234/2007."

— *in Italian:*

- a) per i vini DOP: "Il presente documento vale quale attestato di denominazione di origine protetta", "N. [..., ...] del registro E-Bacchus"
- b) per i vini IGP: "Il presente documento vale quale attestato di indicazione geografica protetta", "N. [..., ...] del registro E-Bacchus"
- c) per i vini senza DOP e senza IGP commercializzati con indicazione dell'annata di raccolta: "Il presente documento vale quale certificazione dell'annata di raccolta, a norma dell'articolo 118 septvicies del regolamento (CE) n. 1234/2007"
- d) per i vini senza DOP e senza IGP commercializzati con indicazione della (delle) varietà di uve da vino: "Il presente documento vale quale certificazione della (delle) varietà di uve da vino ('vino varietale'), a norma dell'articolo 118 septvicies del regolamento (CE) n. 1234/2007"

- e) per i vini senza DOP e senza IGP commercializzati con indicazione dell'annata di raccolta e con indicazione della (delle) varietà di uve da vino: "Il presente documento vale quale certificazione dell'annata di raccolta e della (delle) varietà di uve da vino ('vino varietale'), a norma dell'articolo 118 *septuagies* del regolamento (CE) n. 1234/2007"

— in Latvian:

- a) vīniem ar ACVN: "Šo dokumentu uzskata par apliecinājumu aizsargātam cilmes vietas nosaukumam", "Nr. [..., ...] E-Bacchus reģistrā";
- b) vīniem ar AĢIN: "Šo dokumentu uzskata par apliecinājumu aizsargātai ģeogrāfiskās izcelsmes norādei", "Nr. [..., ...] E-Bacchus reģistrā";
- c) vīniem, uz kuriem neattiecas ACVN vai AĢIN un kurus tirgo ar ražas gada norādi: "Šo dokumentu uzskata par sertifikātu ražas gadam saskaņā ar Regulas (EK) Nr. 1234/2007 118.z pantu";
- d) vīniem, uz kuriem neattiecas ACVN vai AĢIN un kurus tirgo ar norādi par vīna vīnogu šķirni(-ēm): "Šo dokumentu uzskata par sertifikātu vīna ("šķirnes vīna") vīnogu šķirnei(-ēm) saskaņā ar Regulas (EK) Nr. 1234/2007 118.z pantu";
- e) vīniem, uz kuriem neattiecas ACVN vai AĢIN un kurus tirgo ar ražas gada norādi un norādi par vīna vīnogu šķirni(-ēm): "Šo dokumentu uzskata par sertifikātu ražas gadam un vīna ("šķirnes vīna") vīnogu šķirnei(-ēm) saskaņā ar Regulas (EK) Nr. 1234/2007 118.z pantu".

— in Lithuanian:

- a) vynams, kuriems suteikta SKVN: „Šiuo dokumentu patvirtinama saugoma kilmės vietos nuoroda“, „E-Bacchus“ registro Nr. [..., ...]
- b) vynams, kuriems suteikta SGN: „Šiuo dokumentu patvirtinama saugoma geografinė nuoroda“, „E-Bacchus“ registro Nr. [..., ...]
- c) vynams, kuriems nesuteikta SKVN nei SGN, kurių derliaus metai nurodomi: „Šiuo dokumentu patvirtinami derliaus metai pagal Tarybos reglamento (EB) Nr. 1234/2007 118z straipsnį“
- d) vynams, kuriems nesuteikta SKVN nei SGN, su naudotos vynuogių veislės pavadinimo nuoroda: „Šiuo dokumentu patvirtinama naudotos vynuogių veislės („rūšinio vyno“) pavadinimo nuoroda pagal Tarybos reglamento (EB) Nr. 1234/2007 118z straipsnį“.
- e) vynams, kuriems nesuteikta SKVN nei SGN, kuris parduodamas su nurodytais derliaus metais ir su nurodytais rūšinių vynu su naudotos vynuogių veislės pavadinimais: „Šiuo dokumentu patvirtinami derliaus metai ir naudotos vynuogių veislės („rūšinio vyno“) pavadinimo (-ų) nuoroda pagal Tarybos reglamento (EB) Nr. 1234/2007 118z straipsnį“.

— in Hungarian:

- a) az oltalom alatt álló eredetmegjelöléssel (OEM) ellátott borok esetében: »Ez az okmány az oltalom alatt álló eredetmegjelölést tanúsító okmánynak minősül«, »Nyilvántartási szám az E-Bacchus nyilvántartásban: [..., ...];
- b) az oltalom alatt álló földrajzi jelzéssel (OFJ) ellátott borok esetében: »Ez az okmány az oltalom alatt álló földrajzi jelzést tanúsító okmánynak minősül«, »Nyilvántartási szám az E-Bacchus nyilvántartásban: [..., ...];
- c) az oltalom alatt álló eredetmegjelöléssel, illetve oltalom alatt álló földrajzi jelzéssel nem rendelkező, a szüret évének feltüntetésével forgalmazott borok esetében: »Ez az okmány a szüret évét igazoló okmánynak minősül az 1234/2007/EK rendelet 118z. cikkének megfelelően«;
- d) az oltalom alatt álló eredetmegjelöléssel, illetve oltalom alatt álló földrajzi jelzéssel nem rendelkező, a borszőlőfajta (borszőlőfajták) feltüntetésével forgalmazott fajtaborok esetében: »Ez az okmány a borszőlőfajtát vagy borszőlőfajtákat ('fajtabor') igazoló okmánynak minősül az 1234/2007/EK rendelet 118z. cikkének megfelelően«;
- e) az oltalom alatt álló eredetmegjelöléssel, illetve oltalom alatt álló földrajzi jelzéssel nem rendelkező, a szüret évének és a borszőlőfajta(k)nak a feltüntetésével forgalmazott borok esetében: »Ez az okmány a szüret évét és a borszőlőfajtát vagy borszőlőfajtákat ('fajtabor') igazoló okmánynak minősül az 1234/2007/EK rendelet 118z. cikkének megfelelően«.

— in Maltese:

- (a) għall-inbejjed DPO: "Dan id-dokument jgħodd bħala attestazzjoni tad-Denominazzjoni Protetta tal-Origini", "Nru [..., ...] tar-reġistru E-Bacchus"
- (b) għall-inbejjed IGP: "Dan id-dokument jgħodd bħala attestazzjoni tal-Indikazzjoni Ġeografika Protetta", "Nru [..., ...] tar-reġistru E-Bacchus"
- (c) għall-inbejjed bla DPO jew IGP, ikkummerċjalizzati bl-indikazzjoni tas-sena tal-hsad: "Dan id-dokument jgħodd bħala ċertifikazzjoni tas-sena tal-hsad, skont l-Artikolu 118f tar-Regolament (KE) Nru 1234/2007"
- (d) għall-inbejjed bla DPO jew IGP, ikkummerċjalizzati bl-indikazzjoni tal-varjetà(jiet) tal-gheneb: "Dan id-dokument jgħodd bħala ċertifikazzjoni tal-varjetà(jiet) tal-gheneb, skont l-Artikolu 118f tar-Regolament (KE) Nru 1234/2007"

- (e) għall-inbejjeġ bla DPO jew IGP, ikkummerċjalizzati bl-indikazzjoni tas-sena tal-hsad kif ukoll tal-varjetà(jiet) tal-gheneb: "Dan id-dokument jgħodd bħala ċertifikazzjoni tas-sena tal-hsad u tal-varjetà(jiet) tal-gheneb, skont l-Artikolu 118f tar-Regolament (KE) Nru 1234/2007".

— in Dutch:

- a) voor wijnen met een BOB: „Dit document geldt als bevestiging van een beschermde oorsprongsbenaming”, „Nr. [..., ...] van het e-Bacchusregister”
- b) voor wijnen met een BGA: „Dit document geldt als bevestiging van een beschermde geografische aanduiding”; „Nr. [..., ...] van het e-Bacchusregister”
- c) voor wijnen zonder BOB of BGA die in de handel worden gebracht met vermelding van het oogstjaar: „Dit document geldt als certificatie van het oogstjaar, overeenkomstig artikel 118 septvicies van Verordening (EG) nr. 1234/2007”
- d) voor wijnen zonder BOB of BGA die in de handel worden gebracht met vermelding van het wijndruivenras of de wijndruivenrassen: „Dit document geldt als certificatie van het wijndruivenras of de wijndruivenrassen („cépage-wijn”), overeenkomstig artikel 118 septvicies van Verordening (EG) nr. 1234/2007”
- e) voor wijnen zonder BOB of BGA die in de handel worden gebracht met vermelding van het oogstjaar en van het wijndruivenras of de wijndruivenrassen: „Dit document geldt als certificatie van het oogstjaar en van het wijndruivenras of de wijndruivenrassen („cépagewijn”), overeenkomstig artikel 118 septvicies van Verordening (EG) nr. 1234/2007”

— in Polish:

- a) w przypadku win posiadających ChNP: »Niniejszy dokument jest równoważny z poświadczeniem chronionej nazwy pochodzenia«, »Nr [..., ...] w rejestrze E-Bacchus«
- b) w przypadku win posiadających ChOG: »Niniejszy dokument jest równoważny z poświadczeniem chronionego oznaczenia geograficznego«, »Nr [..., ...] w rejestrze E-Bacchus«
- c) w przypadku win posiadających wskazanie roku zbiorów: »Niniejszy dokument jest równoważny z certyfikacją roku zbiorów, zgodnie z art. 118z rozporządzenia (WE) nr 1234/2007«
- d) w przypadku win szczepowych ze wskazaniem odmiany (odmian) winorośli: »Niniejszy dokument jest równoważny z certyfikacją odmiany (odmian) winorośli (wino szczepowe), zgodnie z art. 118z rozporządzenia (WE) nr 1234/2007«
- e) w przypadku win nieposiadających ChNP i ChOG wprowadzanych do obrotu ze wskazaniem roku zbiorów i odmiany (odmian) winorośli: »Niniejszy dokument jest równoważny z certyfikacją roku zbiorów i odmiany (odmian) winorośli (wino szczepowe), zgodnie z art. 118z rozporządzenia (WE) nr 1234/2007«

— in Portuguese:

- a) Relativamente aos vinhos com DOP: «Le présent document vaut attestation d'appellation d'origine protégée», «N.º [..., ...] du registre E-Bacchus»;
- b) Relativamente aos vinhos com IGP: «Le présent document vaut attestation d'indication géographique protégée», «N.º [..., ...] du registre E-Bacchus»;
- c) Relativamente aos vinhos sem DOP nem IGP comercializados com indicação do ano de colheita: «Le présent document vaut certification de l'année de récolte, conformément à l'article 118 septvicies du règlement (CE) n.º 1234/2007»;
- d) Relativamente aos vinhos sem DOP nem IGP comercializados com indicação das castas de uva de vinho: «Le présent document vaut certification de la (des) variété(s) à raisins de cuve («vin de cépage»), conformément à l'article 118 septvicies du règlement (CE) n.º 1234/2007»;
- e) Relativamente aos vinhos sem DOP nem IGP comercializados com indicação do ano de colheita e das castas de uva de vinho: «Le présent document vaut certification de l'année de récolte et la (des) variété(s) à raisins de cuve («vin de cépage»), conformément à l'article 118 septvicies du règlement (CE) n.º 1234/2007».

— in Romanian:

- (a) pentru vinurile cu DOP: «Prezentul document reprezintă certificarea denumirii de origine protejate», «Nr. [..., ...] din registrul E-Bacchus»;
- (b) pentru vinurile cu IGP: «Prezentul document reprezintă certificarea indicației geografice protejate»; «Nr. [..., ...] din registrul E-Bacchus»;
- (c) pentru vinurile fără DOP sau IGP, comercializate cu mențiunea anului de recoltă: «Prezentul document reprezintă certificarea anului de recoltă, în conformitate cu articolul 118z din Regulamentul (CE) nr. 1234/2007»;

- (d) pentru vinurile fără DOP sau IGP, comercializate cu mențiunea soiului (soiurilor) de struguri de vinificație: «Prezentul document reprezintă certificarea soiului (soiurilor) de struguri de vinificație („vin de soiuri”), în conformitate cu articolul 118z din Regulamentul (CE) nr. 1234/2007»;
- (e) pentru vinurile fără DOP sau IGP, comercializate cu mențiunea anului de recoltă și cu mențiunea soiului (soiurilor) de struguri de vinificație: «Prezentul document reprezintă certificarea anului de recoltă și a soiului (soiurilor) de struguri de vinificație („vin de soiuri”), în conformitate cu articolul 118z din Regulamentul (CE) nr. 1234/2007»;

— *in Slovak:*

- a) pre vína s CHOP: „Tento doklad osvedčuje chránené označenie pôvodu”, „č. [..., ...] v registri E-Bacchus”;
- b) pre vína s CHZO: „Tento doklad osvedčuje chránené zemepisné označenie”, „č. [..., ...] v registri E-Bacchus”;
- c) pre vína bez CHOP alebo CHZO uvádzané na trh s označením ročníka zberu: „Tento doklad predstavuje certifikáciu ročníka zberu, v súlade s článkom 118z nariadenia (ES) č. 1234/2007”;
- d) pre vína bez CHOP alebo CHZO uvádzané na trh s označením odrody (odrôd) muštového hrozna: „Tento doklad predstavuje certifikáciu odrody(odrôd) muštového hrozna (»odrodové víno«), v súlade s článkom 118z nariadenia (ES) č. 1234/2007”;
- e) pre vína bez CHOP alebo CHZO uvádzané na trh s označením ročníka zberu a odrody (odrôd) muštového hrozna: „Tento doklad predstavuje certifikáciu odrody(odrôd) muštového hrozna (»odrodové víno«), v súlade s článkom 118z nariadenia (ES) č. 1234/2007”.

— *in Slovenian:*

- (a) za vina z ZOP: „Ta dokument potrjuje zaščiteno označbo porekla”, „Št. [..., ...] v registru E-Bacchus”
- (b) za vina z ZGO: „Ta dokument potrjuje zaščiteno geografsko označbo”, „Št. [..., ...] v registru E-Bacchus”
- (c) za vina brez ZOP ali ZGO, ki se tržijo z navedbo letnika trgatve: „Ta dokument potrjuje certificiranje letnika trgatve v skladu s členom 118z Uredbe (ES) št. 1234/2007”
- (d) za vina brez ZOP ali ZGO, ki se tržijo z navedbo sort(-e) vinske trte: „Ta dokument potrjuje certificiranje sort(-e) vinske trte (»sortno vino«) v skladu s členom 118z Uredbe (ES) št. 1234/2007”
- (e) za vina brez ZOP ali ZGO, ki se tržijo z navedbo letnika trgatve in navedbo sort(-e) vinske trte: „Ta dokument potrjuje certificiranje letnika trgatve in sort(-e) vinske trte (»sortno vino«) v skladu s členom 118z Uredbe (ES) št. 1234/2007”

— *in Finnish:*

- a) SAN-viinit: ”Tämä asiakirja todistaa suojatun alkuperänimityksen.”, ”Numero [...] E-Bacchus-rekisterissä”
- b) SMM-viinit: ”Tämä asiakirja todistaa suojatun maantieteellisen merkinnän.”, ”Numero [...] E-Bacchus-rekisterissä”
- c) viinit, joilla ei ole SAN-/SMM-merkintää ja jotka pidetään kaupan satovuotta koskevalla merkinnällä varustettuina: ”Tämä asiakirja todistaa satovuoden sertifioinnin asetuksen (EY) N:o 1234/2007 118 z artiklan mukaisesti.”
- d) viinit, joilla ei ole SAN-/SMM-merkintää ja jotka pidetään kaupan rypälajiketta koskevalla merkinnällä varustettuina: ”Tämä asiakirja todistaa rypälajikkeen/rypälajikkeiden sertifioinnin (”rypälajikeviinit”) asetuksen (EY) N:o 1234/2007 118 z artiklan mukaisesti.”
- e) viinit, joilla ei ole SAN-/SMM-merkintää ja jotka pidetään kaupan satovuotta ja rypälajiketta koskevalla merkinnällä varustettuina: ”Tämä asiakirja todistaa satovuoden ja rypälajikkeen/rypälajikkeiden sertifioinnin (”rypälajikeviinit”) asetuksen (EY) N:o 1234/2007 118 z artiklan mukaisesti.”

— *in Swedish:*

- a) För vin med SUB: ”Detta dokument gäller som attestering för den skyddade ursprungsbeteckningen xxx med nr [..., ...] i E-Bacchus-registret.”
- b) För vin med SGB: ”Detta dokument gäller som attestering för den skyddade geografiska beteckningen xxx med nr [..., ...] i E-Bacchus-registret.”
- c) För vin som inte omfattas av SUB eller SGB och som saluförs med uppgift om skördeår: ”Detta dokument gäller som intyg för skördeåret i enlighet med artikel 118z i förordning (EG) nr 1234/2007.”
- d) För vin som inte omfattas av SUB eller SGB och som saluförs med uppgift om druvsort eller druvsorter: ”Detta dokument gäller som intyg för druvsorten eller druvsorterna i enlighet med artikel 118z i förordning (EG) nr 1234/2007.”
- e) För vin som inte omfattas av SUB eller SGB och som saluförs med uppgift om skördeår eller med uppgift om druvsort eller druvsorter: ”Detta dokument gäller som intyg för skördeåret eller för druvsorten eller druvsorterna i enlighet med artikel 118z i förordning (EG) nr 1234/2007.”

ANNEX IXb

Practicalities in relation to the communication and making available of information referred to in Article 50(5)

The methods and electronic forms referred to in Article 49(4) are freely accessible through the E-Bacchus electronic database set up by the Commission through its information systems:

<http://ec.europa.eu/agriculture/markets/wine/e-bacchus/>

In order to obtain information on the practicalities of accessing information systems, communications and the provision of information, the authorities and persons affected by this Regulation should contact the Commission at the following address:

Functional mailbox: AGRI-CONTACT-EBACCHUS@ec.europa.eu'

COMMISSION IMPLEMENTING REGULATION (EU) No 315/2012

of 12 April 2012

amending Regulation (EC) No 606/2009 laying down certain detailed rules for implementing Council Regulation (EC) No 479/2008 as regards the categories of grapevine products, oenological practices and the applicable restrictions

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⁾, and in particular the third and fourth paragraphs of Article 121 thereof,

Whereas:

(1) In accordance with Article 3 of Commission Regulation (EC) No 606/2009 ⁽²⁾, the authorised oenological practices are laid down in Annex I to that Regulation. The International Organisation of Vine and Wine (OIV) has amended the conditions of use of certain oenological practices already authorised in the European Union. In order to meet the international standards in this field and to provide EU producers with the same possibilities available to third-country producers, the conditions of use of these oenological practices should be amended in the EU in accordance with the conditions of use defined by the OIV.

(2) Regulation (EC) No 606/2009 authorises the use of polyvinylimidazole/polyvinylpyrrolidone (PVI/PVP) copolymers in order to reduce the copper, iron and heavy metal content, provided that they comply with the requirements of the International Oenological Codex published by the OIV, especially as regards the maximum monomer content. As the OIV has not yet adopted such requirements, and for the sake of legal clarity, this practice should be deleted from Annex I to Regulation (EC) No 606/2009.

(3) Regulation (EC) No 606/2009 authorises the use of chitosan and chitin-glucan of fungoid origin. At present in the EU, these products are only prepared from the *Aspergillus niger* mushroom. As the OIV authorises these products and the International Oenological Codex published by the OIV specifies that they derive from the *Aspergillus niger* mushroom, this information should be included in Regulation (EC) No 606/2009.

(4) Wines entitled to the protected designation of origin 'Douro' and the protected geographical indication 'Duriense' followed by the statement 'colheita tardia' derogate from the maximum sulphur dioxide content. Portugal has requested that all Portuguese wines that have the same characteristics as these wines and are entitled to a protected designation of origin or a protected geographical indication followed by the statement 'colheita tardia' be granted this derogation. A maximum sulphur dioxide content of 400 milligrams per litre should be authorised for these wines.

(5) As the traditional specific term 'vino generoso' no longer applies solely to liqueur wines, the provision on the use of this term referred to in point 8 of Part B of Annex III to Regulation (EC) No 606/2009 should be adapted.

(6) Regulation (EC) No 606/2009 should be amended accordingly.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Regulatory Committee established by Article 195(3) of Regulation (EC) No 1234/2007,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 606/2009 is amended as follows:

(a) Annex I A is amended in accordance with Annex I to this Regulation;

(b) Annex I B is amended in accordance with Annex II to this Regulation;

(c) Annex III is amended in accordance with Annex III to this Regulation.

Article 2

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

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 193, 24.7.2009, p. 1.

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

Done at Brussels, 12 April 2012.

For the Commission
The President
José Manuel BARROSO

ANNEX I

Annex I A to Regulation (EC) No 606/2009 is amended as follows:

(1) the table is amended as follows:

(a) the tenth and eleventh indents in the first column of row 10 are replaced by the following:

- ‘— chitosan derived from *Aspergillus niger*,
- chitin-glucan derived from *Aspergillus niger*.’;

(b) the third column of row 31 is replaced by the following:

‘No more than 1 g/hl, provided that the copper content of the product so treated does not exceed 1 mg/l, with the exception of liqueur wines prepared from fresh unfermented or slightly fermented grape must, for which the copper content may not exceed 2 mg/l’;

(c) row 41 is deleted;

(d) the first column of row 44 is replaced by the following:

‘Treatment using chitosan derived from *Aspergillus niger*’;

(e) the first column of row 45 is replaced by the following:

‘Treatment using chitin-glucan derived from *Aspergillus niger*’;

(2) Appendix 6 is replaced by the following:

‘Appendix 6

Requirements for dimethyldicarbonate

AREA OF APPLICATION

Dimethyldicarbonate may be added to wine for one or more of the following purpose(s):

- (a) microbiological stabilisation of bottled wine containing fermentable sugar;
- (b) preventing the development of undesirable yeasts and lactic bacteria;
- (c) blocking the fermentation of sweet, semi-sweet and semi-dry wine.

REQUIREMENTS

- for (a), the addition must be carried out only a short time prior to bottling,
- the product used must comply with the purity criteria laid down in Directive 2008/84/EC,
- this treatment is to be recorded in the register referred to in Article 185c(2) of Regulation (EC) No 1234/2007.;

(3) Appendix 11 is deleted;

(4) the first indent of point 1 in the ‘Requirements’ part of Appendix 12 is replaced by the following:

‘— The wine can first of all be cooled.’

(5) the title of Appendix 13 is replaced by the following:

‘Requirements for the treatment of wines with chitosan derived from *Aspergillus niger* and for the treatment of wines with chitin-glucan derived from *Aspergillus niger*’.

ANNEX II

The ninth indent of point 2(e) of Part A of Annex I B to Regulation (EC) No 606/2009 is replaced by the following:

‘— wines from Portugal entitled to a protected designation of origin or a protected geographical indication and to the statement “colheita tardia”,’

ANNEX III

The introductory sentence of the first paragraph of point 8 of Part B of Annex III is replaced by the following:

‘In the case of liqueur wines, the specific traditional name “vino generoso” shall be used only for dry liqueur wines with a protected designation of origin developed totally or partly under flor and:’.

COMMISSION IMPLEMENTING REGULATION (EU) No 316/2012**of 12 April 2012****amending for the 168th time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the Al Qaida network**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 881/2002 of 27 May 2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the Al-Qaida network, ⁽¹⁾ and in particular Article 7(1)(a) and 7a(5) thereof,

Whereas:

- (1) Annex I to Regulation (EC) No 881/2002 lists the persons, groups and entities covered by the freezing of funds and economic resources under that Regulation.
- (2) On 20 March 2012 the Sanctions Committee of the United Nations Security Council decided to amend twelve entries on its list of persons, groups and entities to whom the freezing of funds and economic resources should apply. On 2 April 2012 it decided to remove one

natural person from the list after considering the delisting request submitted by this person and the Comprehensive Report of the Ombudsperson established pursuant to United Nations Security Council Resolution 1904(2009).

- (3) Annex I to Regulation (EC) No 881/2002 should therefore be updated accordingly.
- (4) In order to ensure that the measures provided for in this Regulation are effective, this Regulation should enter into force immediately,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 881/2002 is amended in accordance with the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 12 April 2012.

*For the Commission,
On behalf of the President,
Head of the Service for Foreign Policy Instruments*

⁽¹⁾ OJ L 139, 29.5.2002, p. 9.

ANNEX

Annex I to Regulation (EC) No 881/2002 is amended as follows:

- (1) The following entry under the heading 'Natural persons' is deleted:

'Mondher Ben Mohsen Ben Ali Al-Baazaoui (*alias* (a) Manza Mondher, (b) Hanza Mondher, (c) Al Yamani Noman, (d) Hamza, (e) Abdellah). Address: 17 Boulevard Soustre, 04000 Digne-les-Bains, France. Date of birth: (a) 18.3.1967, (b) 18.8.1968, 28.5.1961. Place of birth: Kairouan, Tunisia. Nationality: Tunisian. Passport No: K602878 (Tunisian passport issued on 5.11.1993, expired on 9.6.2001). Other information: Was extradited from Italy to France on 4.9.2003. Date of designation referred to in Article 2a (4) (b): 25.6.2003.'

- (2) The entry 'Al-Qaida (*alias* (a) "The Base", (b) Al Qaeda, (c) Islamic Salvation Foundation, (d) The Group for the Preservation of the Holy Sites, (e) The Islamic Army for the Liberation of Holy Places, (f) The World Islamic Front for Jihad Against Jews and Crusaders, (g) Usama Bin Laden Network (h) Usama Bin Laden Organisation, (i) Al Qa'ida, (j) Islamic Army). Date of designation referred to in Article 2a (4) (b): 6.10.2001.' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Qaida (*alias* (a) "The Base", (b) Al Qaeda, (c) Islamic Salvation Foundation, (d) The Group for the Preservation of the Holy Sites, (e) The Islamic Army for the Liberation of Holy Places, (f) The World Islamic Front for Jihad Against Jews and Crusaders, (g) Usama Bin Laden Network (h) Usama Bin Laden Organisation, (i) Al Qa'ida, (j) Al Qa'ida/Islamic Army). Other information: Formerly listed as Al Qa'ida/Islamic Army. Date of designation referred to in Article 2a (4) (b): 6.10.2001.'

- (3) The entry 'Wafa Humanitarian Organisation (aka Al Wafa, Al Wafa Organisation, Wafa Al-Igatha Al-Islamia) Jordan house No 125, Street 54, Phase II, Hayatabad, Peshawar, Pakistan; offices in Saudi Arabia, Kuwait and United Arab Emirates' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Wafa Humanitarian Organisation (*alias* (a) Al Wafa, (b) Al Wafa Organisation, (c) Wafa Al-Igatha Al-Islamia). Address: (a) Jordan house No 125, Street 54, Phase II, Hayatabad, Peshawar, Pakistan (at the time of listing); (b) Saudi Arabia (at the time of listing); (c) Kuwait (at the time of listing); (d) United Arab Emirates (at the time of listing); (e) Afghanistan (at the time of listing). Other information: Headquarters in Kandahar, Afghanistan as at 2001. Date of designation referred to in Article 2a (4) (b): 6.10.2001.'

- (4) The entry 'RABITA TRUST, Room 9A, Second Floor, Wahdat Road, Education Town, Lahore, Pakistan; Wares Colony, Lahore, Pakistan' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Rabita Trust. Address: (a) Room 9A, Second Floor, Wahdat Road, Education Town, Lahore, Pakistan; (b) Wares Colony, Lahore, Pakistan (at the time of listing). Date of designation referred to in Article 2a (4) (b): 17.10.2001.'

- (5) The entry 'Al-Haramain Foundation (Indonesia) (*alias* Yayasan Al-Manahil-Indonesia), Jalan Laut Sulawesi Block DII/4, Kavling Angkatan Laut Duren Sawit, Jakarta Timur 13440, Indonesia. Other information: telephone 021-86611265 and 021-86611266; fax: 021-8620174.' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramain Foundation (Indonesia) (*alias* Yayasan Al-Manahil-Indonesia). Address: Jalan Laut Sulawesi Block DII/4, Kavling Angkatan Laut Duren Sawit, Jakarta Timur 13440, Indonesia (at the time of listing). Other information: (a) Telephone 021-86611265 and 021-86611266; (b) Fax: 021-8620174. Date of designation referred to in Article 2a (4) (b): 26.1.2004.'

- (6) The entry 'Al-Haramain Foundation (Pakistan), House No 279, Nazimuddin Road, F-10/1, Islamabad, Pakistan;' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramain Foundation (Pakistan). Address: House No 279, Nazimuddin Road, F-10/1, Islamabad, Pakistan (at the time of listing). Date of designation referred to in Article 2a (4) (b): 26.1.2004.'

- (7) The entry 'Al-Haramayn Foundation (Kenya), (a) Nairobi, Kenya, (b) Garissa, Kenya, (c) Dadaab, Kenya;' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramayn Foundation (Kenya). Address: (a) Nairobi, Kenya (at the time of listing); (b) Garissa, Kenya (at the time of listing); (c) Dadaab, Kenya (at the time of listing). Date of designation referred to in Article 2a (4) (b): 26.1.2004.'

- (8) The entry 'Al-Haramayn Foundation (Tanzania), (a) PO box 3616, Dar es Salaam, Tanzania, (b) Tanga, (c) Singida;' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramayn Foundation (Tanzania). Address: (a) PO box 3616, Dar es Salaam, Tanzania (at the time of listing), (b) Tanga (at the time of listing); (c) Singida (at the time of listing). Date of designation referred to in Article 2a (4) (b): 26.1.2004.'

- (9) The entry 'Al-Haramain (Afghanistan branch). Address: Afghanistan.' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramain (Afghanistan branch). Address: Afghanistan (at the time of listing). Date of designation referred to in Article 2a (4) (b): 6.7.2004.'

- (10) The entry 'Al-Haramain (Albanian branch). Address: Irfan Tomini Street 58, Tirana, Albania.' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramain (Albanian branch). Address: Irfan Tomini Street 58, Tirana, Albania (at the time of listing). Date of designation referred to in Article 2a (4) (b): 6.7.2004.'

- (11) The entry 'Al-Haramain (Bangladesh branch). Address: House 1, Road 1, S-6, Uttara, Dhaka, Bangladesh.' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramain (Bangladesh branch). Address: House 1, Road 1, S-6, Uttara, Dhaka, Bangladesh (at the time of listing). Date of designation referred to in Article 2a (4) (b): 6.7.2004.'

- (12) The entry 'Al-Haramain (Ethiopia branch). Address: Woreda District 24 Kebele Section 13, Addis Ababa, Ethiopia.' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramain (Ethiopia branch). Address: Woreda District 24 Kebele Section 13, Addis Ababa, Ethiopia (at the time of listing). Date of designation referred to in Article 2a (4) (b): 6.7.2004.'

- (13) The entry 'Al-Haramain Foundation (Union of the Comoros). Address: B/P: 1652 Moroni, Union of the Comoros.' under the heading 'Legal persons, groups and entities' shall be replaced by the following:

'Al-Haramain Foundation (Union of the Comoros). Address: B/P: 1652 Moroni, Union of the Comoros (at the time of listing). Date of designation referred to in Article 2a (4) (b): 28.9.2004.'

COMMISSION IMPLEMENTING REGULATION (EU) No 317/2012**of 12 April 2012****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 Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multi-lateral 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 XVI, Part A thereto.

- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 12 April 2012.

*For the Commission,
On behalf of the President,
José Manuel SILVA RODRÍGUEZ
Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 157, 15.6.2011, 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	MA	49,6
	TN	107,6
	TR	116,0
	ZZ	91,1
0707 00 05	TR	155,7
	ZZ	155,7
0709 91 00	EG	66,1
	ZZ	66,1
0709 93 10	MA	80,0
	TR	119,5
	ZZ	99,8
0805 10 20	EG	52,3
	IL	92,6
	MA	47,6
	TN	54,7
	TR	61,6
	ZA	34,5
	ZZ	57,2
0805 50 10	TR	57,2
	ZZ	57,2
0808 10 80	AR	92,1
	BR	84,7
	CA	121,8
	CL	105,5
	CN	112,5
	MK	31,8
	US	179,8
	ZA	156,2
	ZZ	110,6
0808 30 90	AR	91,8
	CL	121,5
	CN	77,5
	US	107,0
	UY	67,7
	ZA	113,4
	ZZ	96,5

⁽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 IMPLEMENTING REGULATION (EU) No 318/2012**of 12 April 2012****amending the representative prices and additional import duties for certain products in the sugar sector fixed by Implementing Regulation (EU) No 971/2011 for the 2011/12 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 2011/12 marketing year are fixed by Commission Implementing Regulation (EU) No 971/2011 ⁽³⁾. Those prices and duties were last amended by Commission Implementing Regulation (EU) No 306/2012 ⁽⁴⁾.

- (2) The data currently available to the Commission indicate that those amounts should be amended in accordance with Article 36 of Regulation (EC) No 951/2006.

- (3) Given the need to ensure that this measure applies as soon as possible after the updated data have been made available, this Regulation should enter into force on the day of its publication,

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 Implementing Regulation (EU) No 971/2011 for the 2011/12 marketing year, are hereby amended as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on the day 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, 12 April 2012.

*For the Commission,
On behalf of the President,
José Manuel SILVA RODRÍGUEZ
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 254, 30.9.2011, p. 12.

⁽⁴⁾ OJ L 101, 11.4.2012, p. 3.

ANNEX

Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 13 April 2012

(EUR)

CN code	Representative price per 100 kg net of the product concerned	Additional duty per 100 kg net of the product concerned
1701 12 10 ⁽¹⁾	43,14	0,00
1701 12 90 ⁽¹⁾	43,14	1,67
1701 13 10 ⁽¹⁾	43,14	0,00
1701 13 90 ⁽¹⁾	43,14	1,96
1701 14 10 ⁽¹⁾	43,14	0,00
1701 14 90 ⁽¹⁾	43,14	1,96
1701 91 00 ⁽²⁾	47,94	3,09
1701 99 10 ⁽²⁾	47,94	0,00
1701 99 90 ⁽²⁾	47,94	0,00
1702 90 95 ⁽³⁾	0,48	0,23

⁽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

COMMISSION IMPLEMENTING DECISION

of 11 April 2012

amending Decision 2008/961/EC on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements

*(notified under document C(2012) 2256)***(Text with EEA relevance)**

(2012/194/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC ⁽¹⁾, and in particular the third subparagraph of Article 23(4) thereof,

Whereas:

- (1) Pursuant to Article 23 of Directive 2004/109/EC, third country issuers may be exempted from the requirement of preparing consolidated accounts according to International Financial Reporting Standards (IFRS) adopted in the Union if the Generally Accepted Accounting Principles (GAAP) of the third country in question lay down equivalent requirements. In order to assess the equivalence of that third country's GAAP with adopted IFRS, Commission Regulation (EC) No 1569/2007 ⁽²⁾ provides for the definition of equivalence and establishes a mechanism for the determination of equivalence of the GAAP of a third country.
- (2) It is important to assess the efforts of those countries which have taken steps to converge their accounting standards to or adopt IFRS. Therefore, Regulation (EC) No 1569/2007 has been amended to extend the period of temporary equivalence until 31 December 2014.
- (3) Commission Decision 2008/961/EC ⁽³⁾ provided that third country issuers may also prepare their consolidated

accounts from 1 January 2009 in accordance with IFRS. According to that Decision prior to financial years starting on or after 1 January 2012, third country issuers are permitted to prepare their annual and half-yearly consolidated financial statements in accordance with the GAAP of the People's Republic of China, Canada, the Republic of Korea or the Republic of India.

- (4) In June 2010, the Commission requested the then Committee of European Securities Regulators (CESR), replaced by the European Securities and Markets Authority (ESMA) by Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC ⁽⁴⁾, to provide a technical assessment and an update on developments towards IFRS in China, Canada, South Korea and India. The Commission has taken full account of the report provided by CESR in November 2010 and the updates on China and India, received from ESMA in May 2011 following an on-the-spot investigation which it undertook in January 2011.
- (5) In April 2010 the Ministry of Finance of China issued a 'Roadmap for Continuing Convergence of the Accounting Standards for Business Enterprises (ASBE) with IFRS' which reiterated China's commitment to continue the process of convergence to IFRS. As of October 2010 all current standards and interpretations issued by International Accounting Standards Board (IASB) have been implemented in the ASBE. The level of convergence has been reported by ESMA as being satisfactory and reconciliation for the Union issuers which prepare their financial statements in accordance with IFRS is not required. Therefore, it is appropriate to consider the Chinese ASBE equivalent to adopted IFRS as of 1 January 2012.

⁽¹⁾ OJ L 390, 31.12.2004, p. 38.

⁽²⁾ OJ L 340, 22.12.2007, p. 66.

⁽³⁾ OJ L 340, 19.12.2008, p. 112.

⁽⁴⁾ OJ L 331, 15.12.2010, p. 84.

- (6) The Accounting Standards Board of Canada made a public commitment in January 2006 to adopt IFRS by 31 December 2011. It has approved the incorporation of IFRS into the Canadian Institute of Chartered Accountants Handbook as Canadian GAAP for all publicly accountable profit-oriented enterprises starting in 2011. Therefore, it is appropriate to consider the Canadian GAAP equivalent to adopted IFRS as of 1 January 2012.
- (7) The Korean Financial Supervisory Commission and the Korean Accounting Institute made a public commitment in March 2007 to adopt IFRS by 31 December 2011. The Korean Accounting Standards Board has adopted IFRS as Korean IFRS (K-IFRS). K-IFRS are identical to IFRS as issued by the IASB and are required for all listed companies in South Korea since 2011. Unlisted financial institutions and state-owned companies are also required to apply K-IFRS. Other unlisted companies may choose to do so. Therefore, it is appropriate to consider the South-Korean GAAP equivalent to adopted IFRS as of 1 January 2012.
- (8) The Indian Government and the Indian Institute of Chartered Accountants made a public commitment in July 2007 to adopt IFRS by 31 December 2011 with the aim that Indian GAAP would be fully IFRS compliant by the end of the programme. Following an on-the-spot investigation in January 2011, ESMA observed that the Indian Accounting Standards appear to have a number of differences from IFRS. Uncertainties remain about the timetable for the implementation of an IFRS-compliant reporting system.
- (9) Accordingly, it is appropriate to extend the transitional period for no more than three years, until 31 December 2014, in order to allow third country issuers to prepare their annual and half-yearly financial statements in accordance with the GAAPs of India in the Union.
- (10) Since the transitional period for which Decision 2008/961/EC granted equivalence to Chinese, Canadian, South-Korean and Indian GAAPs ended on 31 December 2011, for the sake of legal certainty, this Decision should apply from 1 January 2012.
- (11) Decision 2008/961/EC should therefore be amended accordingly.
- (12) The measures provided for in this Decision are in accordance with the opinion of the European Securities Committee,
- HAS ADOPTED THIS DECISION:
- Article 1*
- Article 1 of Decision 2008/961/EC is amended as follows:
1. the second paragraph is replaced by the following:

‘From 1 January 2012, with regard to annual consolidated financial statements and half-yearly consolidated financial statements, the following standards shall be considered as equivalent to IFRS adopted pursuant to Regulation (EC) No 1606/2002:

 - (a) Generally Accepted Accounting Principles of the People’s Republic of China;
 - (b) Generally Accepted Accounting Principles of Canada;
 - (c) Generally Accepted Accounting Principles of the Republic of Korea.’;
 2. the following third paragraph is added:

‘Third country issuers shall be permitted to prepare their annual consolidated financial statements and half-yearly consolidated financial statements in accordance with the Generally Accepted Accounting Principles of the Republic of India for financial years starting before 1 January 2015.’.
- Article 2*
- This Decision is addressed to the Member States.
- This Decision shall apply from 1 January 2012.
- Done at Brussels, 11 April 2012.
- For the Commission*
Michel BARNIER
Member of the Commission

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

DECISION No 1/2012 OF THE JOINT COMMITTEE ESTABLISHED UNDER THE AGREEMENT BETWEEN THE EUROPEAN COMMUNITY AND ITS MEMBER STATES, OF THE ONE PART, AND THE SWISS CONFEDERATION, OF THE OTHER, ON THE FREE MOVEMENT OF PERSONS

of 31 March 2012

replacing Annex II to that Agreement on the coordination of social security schemes

(2012/195/EU)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons ⁽¹⁾ ('the Agreement'), and in particular Article 18 thereof,

Whereas:

- (1) The Agreement was signed on 21 June 1999 and entered into force on 1 June 2002.
- (2) Annex II to the Agreement on the coordination of social security schemes was last amended by Decision No 1/2006 of the EU-Swiss Joint Committee ⁽²⁾ and should now be updated to take account of the new legal acts of the European Union that have entered into force since then, in particular Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems ⁽³⁾ and the measures adopted to implement that Regulation.
- (3) Regulation (EC) No 883/2004 has replaced Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community ⁽⁴⁾.
- (4) In the interests of clarity and rationality, Annex II to the Agreement and the Protocol to that Annex should be consolidated in a legally binding version.

- (5) Annex II to the Agreement should be maintained in line with the evolution of the relevant legal acts of the European Union,

HAS ADOPTED THIS DECISION:

Article 1

Annex II to the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons ('the Agreement') is replaced by the Annex to this Decision.

Article 2

This Decision is established in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, the texts in each of these languages being equally authentic.

Article 3

The Decision shall enter into force on the day following the day of its adoption.

Done at Brussels, 31 March 2012.

For the Joint Committee
The Chairman
Mario GATTIKER

⁽¹⁾ OJ L 114, 30.4.2002, p. 6.

⁽²⁾ OJ L 270, 29.9.2006, p. 67.

⁽³⁾ OJ L 166, 30.4.2004, p. 1.

⁽⁴⁾ OJ L 149, 5.7.1971, p. 2.

ANNEX

‘ANNEX II

CO-ORDINATION OF SOCIAL SECURITY SCHEMES

Article 1

1. The contracting parties agree, with regard to the coordination of social security schemes, to apply among themselves the legal acts of the European Union to which reference is made in, and as amended by, section A of this Annex, or rules equivalent to such acts.
2. The term “Member State(s)” contained in the legal acts referred to in section A of this Annex shall be understood to include Switzerland in addition to the States covered by the relevant legal acts of the European Union.

Article 2

1. For the purposes of applying the provisions of this Annex, the contracting parties shall take into due account the legal acts of the European Union referred to in section B of this Annex.
2. For the purposes of applying the provisions of this Annex, the contracting parties shall take note of the legal acts of the European Union referred to in section C of this Annex.

Article 3

1. Special provisions concerning the transitory arrangements relating to unemployment insurance for nationals of certain Member States of the European Union holding a Swiss residence permit valid for less than one year, concerning the Swiss allowances for helpless persons and concerning benefits under the occupational benefit plans regarding old-age, survivors’ and invalidity pensions are set out in the Protocol to this Annex.
2. The Protocol forms an integral part of this Annex.

SECTION A: LEGAL ACTS REFERRED TO

- (1) Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems ⁽¹⁾, as amended by Regulation (EC) No 988/2009 of the European Parliament and of the Council of 16 September 2009 amending Regulation (EC) No 883/2004 on the coordination of social security systems, and determining the content of its Annexes ⁽²⁾

For the purposes of this Agreement, Regulation (EC) No 883/2004 shall be adapted as follows:

- (a) the following shall be added to Annex I, section I:

“Switzerland

Cantonal legislation concerning the advances of maintenance payments based on Articles 131 paragraph 2 and 293 paragraph 2 of the Federal Civil Act.”;

- (b) the following shall be added to Annex I, section II:

“Switzerland

Birth grants and adoption grants pursuant to the relevant cantonal legislation based on Article 3 paragraph 2 of the Federal Family Allowances Act.”;

- (c) the following shall be added to Annex II:

“Germany-Switzerland

- (a) Convention on social security of 25 February 1964, as amended by Complementary Conventions No 1 of 9 September 1975 and No 2 of 2 March 1989:
 - (i) point 9b, paragraph 1, Nos 1-4 of the Final Protocol (legislation applicable and entitlement to sickness benefits in kind for residents of the German exclave of Büsingen);
 - (ii) point 9e, paragraph 1(b), first, second and fourth sentences, of the Final Protocol (access to voluntary sickness insurance in Germany by relocation in Germany).

⁽¹⁾ OJ L 166, 30.4.2004, p. 1.

⁽²⁾ OJ L 284, 30.10.2009, p. 43.

(b) Convention on unemployment insurance of 20 October 1982, as amended by the Additional Protocol of 22 December 1992:

- (i) Article 8(5), Germany (district of Büsingen) shall contribute a sum equivalent to the cantonal contribution under Swiss law towards the cost of actual places on employment-promotion measures for workers subject to this provision.

Spain-Switzerland

Point 17 of the Final Protocol to the Convention on social security of 13 October 1969, as amended by the Complementary Convention of 11 June 1982; persons insured under the Spanish scheme by virtue of this provision are exempted from the requirement to join the Swiss sickness insurance scheme.

Italy-Switzerland

Article 9(1) of the Convention on social security of 14 December 1962, as amended by Complementary Convention No 1 of 18 December 1963, the Complementary Agreement of 4 July 1969, the Additional Protocol of 25 February 1974 and Complementary Agreement No 2 of 2 April 1980.”;

(d) the following shall be added to Annex IV:

“Switzerland”;

(e) the following shall be added to Annex VIII, part 1:

“Switzerland

All claims for old-age, survivors’ and invalidity pensions under the basic scheme (Federal Law on old-age and survivors’ insurance and Federal Law on invalidity insurance) and statutory old-age pensions under the statutory occupational benefit plans (Federal Law on occupational benefit plans for old-age, survivors’ and invalidity insurance).”;

(f) the following shall be added to Annex VIII, part 2:

“Switzerland

Old-age, survivors’ and invalidity pensions under the statutory occupational benefit plans (Federal Law on occupational benefit plans for old-age, survivors’ and invalidity insurance).”;

(g) the following shall be added to Annex IX, part II:

“Switzerland

Survivors’ and invalidity pensions under the statutory occupational benefit plans (Federal Law on occupational benefit plans for old-age, survivors’ and invalidity insurance).”;

(h) the following shall be added to Annex X:

“Switzerland

1. Supplementary benefits (Federal Supplementary Benefits Act of 19 March 1965) and similar benefits provided for under cantonal legislation.
2. Pensions in the case of hardship under invalidity insurance (Article 28 subparagraph 1a of the Federal Invalidity Insurance Act of 19 June 1959, as amended on 7 October 1994).
3. Non-contributory mixed benefits in the event of unemployment, as provided for under cantonal legislation.
4. Non-contributory extraordinary invalidity pensions for disabled persons (Article 39 of the Federal Invalidity Insurance Act of 19 June 1959) who have not been subject, before their incapacity for work, to the Swiss legislation on the basis of an activity as an employed or self-employed person.”;

(i) the following shall be added to Annex XI:

“Switzerland

1. Article 2 of the Federal Old-Age and Survivors’ Insurance Act and Article 1 of the Federal Invalidity Insurance Act, which govern voluntary insurance in these insurance branches for Swiss nationals resident in States not subject to this Agreement, shall be applicable to persons resident outside Switzerland who are nationals of the other States to which this Agreement applies, and to refugees and stateless persons resident in the territory of these States, where these persons join the voluntary insurance scheme not later than one year after the date on which they ceased to be covered by old-age, survivors’ and invalidity insurance after a continuous period of insurance of at least five years.

2. Where a person ceases to be insured under Swiss old-age, survivors' and invalidity insurance after a continuous period of insurance of at least five years, he shall continue to be entitled to be insured with the agreement of the employer if he works in a State to which this Agreement does not apply for an employer in Switzerland and if he submits an application to this effect within six months of the date on which he ceases to be insured.
3. Compulsory insurance under Swiss sickness insurance and possible exemptions
 - (a) The Swiss legal provisions governing compulsory sickness insurance shall apply to the following persons not resident in Switzerland:
 - (i) persons subject to Swiss legal provisions under Title II of the Regulation;
 - (ii) persons for whom Switzerland shall bear the costs of benefits according to Articles 24, 25, 26 of the Regulation;
 - (iii) persons receiving Swiss unemployment insurance benefits;
 - (iv) family members of persons referred to in (i) and (iii) or of an employed or self-employed person resident in Switzerland who is insured under the Swiss sickness insurance scheme, unless these family members are resident in one of the following States: Denmark, Spain, Hungary, Portugal, Sweden or the United Kingdom;
 - (v) family members of persons referred to in (ii) or of a pensioner resident in Switzerland who is insured under the Swiss sickness insurance scheme, unless these family members are resident in one of the following States: Denmark, Portugal, Sweden or the United Kingdom.

As family members are considered those persons who are defined as family members according to the legislation of the state of residence.

 - (b) Persons referred to in (a) may, on request, be exempted from compulsory insurance if and as long as they are resident in one of the following States and can prove that they are eligible for cover in the event of sickness: Germany, France, Italy, Austria, and, with regard to persons referred to in (a) (iv) and (v), Finland and, with regard to persons referred to in (a)(ii), Portugal.

This request

 - (aa) must be submitted within three months of the date on which the obligation to take out insurance in Switzerland comes into effect; where, in justified cases, the request is submitted after this deadline, the exemption shall take effect as from the commencement of the insurance obligation;
 - (bb) shall apply to all family members residing in the same State.
4. Where a person subject to Swiss legal provisions under Title II of the Regulation is, in application of 3(b), subject for the purposes of sickness insurance to the legal provisions of another State covered by this Agreement, the costs of these benefits in kind for non-occupational accidents shall be shared equally between the Swiss insurer against occupational and non-occupational accidents and industrial diseases and the competent sickness insurance institution if an entitlement exists to benefits in kind from both bodies. The Swiss insurer against occupational and non-occupational accidents and industrial diseases shall meet all costs in the event of occupational accidents, accidents on the way to work or industrial diseases, even where there is an entitlement to benefits from a sickness insurance body in the country of residence.
5. Persons who are working, but not residing in Switzerland and who have statutory insurance cover in their State of residence in accordance with point 3(b), as well as their family members, shall benefit from the provisions of Article 19 of the Regulation during a stay in Switzerland.
6. For the purposes of applying Articles 18, 19, 20, 27 of the Regulation in Switzerland, the competent insurer shall bear all invoiced costs.
7. Periods of daily allowance insurance completed under the insurance scheme of another State to which this Agreement applies shall be taken into account for reducing or lifting a possible reserve in daily allowance insurance in the event of maternity or sickness where the person becomes insured with a Swiss insurer within three months of ceasing to be covered by insurance in another country.

8. Where a person who was gainfully employed or self-employed in Switzerland and covering his vital needs has had to cease his activity owing to an accident or illness and is no longer subject to Swiss legislation on invalidity insurance, he shall be considered to be covered by that insurance for the purpose of eligibility for rehabilitation measures until the payment of an invalidity pension and throughout the period during which he benefits from these measures, provided that he has not taken up a new activity outside Switzerland.”.
- (2) Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems ⁽¹⁾

For the purposes of this Agreement, Regulation (EC) No 987/2009 shall be adapted as follows:

The following shall be added to Annex 1:

“Arrangement between Switzerland and France of 26 October 2004 fixing the special procedures for the reimbursement of health care benefits

Arrangement between Switzerland and Italy of 20 December 2005 fixing the special procedures for the reimbursement of health care benefits”.

- (3) Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to the members of their families moving within the Community ⁽²⁾, as last amended by Regulation (EC) No 592/2008 of the European Parliament and of the Council ⁽³⁾, as applicable between Switzerland and the Member States before the entry into force of this Decision, and when referred to in Regulation (EC) No 883/2004 or (EC) No 987/2009 or when cases are concerned which occurred in the past.
- (4) Council Regulation (EEC) No 574/72 of 21 March 1972 laying down the procedure for implementing Regulation (EEC) No 1408/71 on the application of social security schemes to employed persons, to self-employed persons and to the members of their families moving within the Community ⁽⁴⁾, as last amended by Commission Regulation (EC) No 120/2009 ⁽⁵⁾, as applicable between Switzerland and the Member States before the entry into force of this Decision, and when referred to in Regulation (EC) No 883/2004 or (EC) No 987/2009 or when cases are concerned which occurred in the past.
- (5) Council Directive 98/49/EC of 29 June 1998 on safeguarding the supplementary pension rights of employed and self-employed persons moving within the Community ⁽⁶⁾.

SECTION B: LEGAL ACTS OF WHICH THE CONTRACTING PARTIES SHALL TAKE DUE ACCOUNT

- (1) Decision of the Administrative Commission for the Coordination of Social Security Systems No A1 of 12 June 2009 concerning the establishment of a dialogue and conciliation procedure concerning the validity of documents, the determination of the applicable legislation and the provision of benefits under Regulation (EC) No 883/2004 of the European Parliament and of the Council ⁽⁷⁾.
- (2) Decision of the Administrative Commission for the Coordination of Social Security Systems No A2 of 12 June 2009 concerning the interpretation of Article 12 of Regulation (EC) No 883/2004 of the European Parliament and of the Council on the legislation applicable to posted workers and self-employed workers temporarily working outside the competent State ⁽⁸⁾.
- (3) Decision of the Administrative Commission for the Coordination of Social Security Systems No A3 of 17 December 2009 concerning the aggregation of uninterrupted posting periods completed under the Council Regulation (EEC) No 1408/71 and Regulation (EC) No 883/2004 of the European Parliament and of the Council ⁽⁹⁾.
- (4) Decision of the Administrative Commission for the Coordination of Social Security Systems No E1 of 12 June 2009 concerning the practical arrangements for the transitional period for the data exchange via electronic means referred to in Article 4 of Regulation (EC) No 987/2009 of the European Parliament and of the Council ⁽¹⁰⁾.
- (5) Decision of the Administrative Commission for the Coordination of Social Security Systems No F1 of 12 June 2009 concerning the interpretation of Article 68 of Regulation (EC) No 883/2004 of the European Parliament and of the Council relating to priority rules in the event of overlapping of family benefits ⁽¹¹⁾.

⁽¹⁾ OJ L 284, 30.10.2009, p. 1.

⁽²⁾ OJ L 149, 5.7.1971, p. 2.

⁽³⁾ OJ L 177, 4.7.2008, p. 1.

⁽⁴⁾ OJ L 74, 27.3.1972, p. 1.

⁽⁵⁾ OJ L 39, 10.2.2009, p. 29.

⁽⁶⁾ OJ L 209, 25.7.1998, p. 46.

⁽⁷⁾ OJ C 106, 24.4.2010, p. 1.

⁽⁸⁾ OJ C 106, 24.4.2010, p. 5.

⁽⁹⁾ OJ C 149, 8.6.2010, p. 3.

⁽¹⁰⁾ OJ C 106, 24.4.2010, p. 9.

⁽¹¹⁾ OJ C 106, 24.4.2010, p. 11.

- (6) Decision of the Administrative Commission for the Coordination of Social Security Systems No H1 of 12 June 2009 concerning the framework for the transition from Council Regulations (EEC) No 1408/71 and (EEC) No 574/72 to Regulations (EC) No 883/2004 and (EC) No 987/2009 of the European Parliament and of the Council and the application of Decisions and Recommendations of the Administrative Commission for the coordination of social security systems ⁽¹⁾.
- (7) Decision of the Administrative Commission for the Coordination of Social Security Systems No H2 of 12 June 2009 concerning the methods of operation and the composition of the Technical Commission for data processing of the Administrative Commission for the coordination of social security systems ⁽²⁾.
- (8) Decision of the Administrative Commission for the Coordination of Social Security Systems No H 3 of 15 October 2009 concerning the date to be taken into consideration for determining the rates of conversion referred to in Article 90 of Regulation (EC) No 987/2009 of the European Parliament and of the Council ⁽³⁾.
- (9) Decision of the Administrative Commission for the Coordination of Social Security Systems No H 4 of 22 December 2009 concerning the composition and working methods of the Audit Board of the Administrative Commission for the Coordination of Social Security Systems ⁽⁴⁾.
- (10) Decision of the Administrative Commission for the Coordination of Social Security Systems No H 5 of 18 March 2010 concerning cooperation on combating fraud and error within the framework of Council Regulation (EC) No 883/2004 and Regulation (EC) No 987/2009 of the European Parliament and of the Council on the coordination of social security systems ⁽⁵⁾.
- (11) Decision of the Administrative Commission for the Coordination of Social Security Systems No P1 of 12 June 2009 on the interpretation of Articles 50(4), 58 and 87(5) of Regulation (EC) No 883/2004 of the European Parliament and of the Council for the award of invalidity, old-age and survivors' benefits ⁽⁶⁾.
- (12) Decision of the Administrative Commission for the Coordination of Social Security Systems No S1 of 12 June 2009 concerning the European Health Insurance Card ⁽⁷⁾.
- (13) Decision of the Administrative Commission for the Coordination of Social Security Systems No S2 of 12 June 2009 concerning the technical specifications of the European Health Insurance Card ⁽⁸⁾.
- (14) Decision of the Administrative Commission for the Coordination of Social Security Systems No S3 of 12 June 2009 defining the benefits covered by Articles 19(1) and 27(1) of Regulation (EC) No 883/2004 of the European Parliament and of the Council and Article 25(A) (3) of Regulation (EC) No 987/2009 of the European Parliament and of the Council ⁽⁹⁾.
- (15) Decision of the Administrative Commission for the Coordination of Social Security Systems No S4 of 2 October 2009 concerning refund procedures for the implementation of Articles 35 and 41 of Regulation (EC) No 883/2004 of the European Parliament and of the Council ⁽¹⁰⁾.
- (16) Decision of the Administrative Commission for the Coordination of Social Security Systems No S5 of 2 October 2009 on interpretation of the concept of "benefits in kind" as defined in Article 1(va) of Regulation (EC) No 883/2004 of the European Parliament and of the Council in the event of sickness or maternity pursuant to Articles 17, 19, 20, 22, 24 (1), 25, 26, 27 (1, 3, 4 and 5), 28, 34 and 36 (1 and 2) of Regulation (EC) No 883/2004 and on calculation of the amounts to be refunded under Articles 62, 63 and 64 of Regulation (EC) No 987/2009 of the European Parliament and of the Council ⁽¹¹⁾.
- (17) Decision of the Administrative Commission for the Coordination of Social Security Systems No S6 of 22 December 2009 concerning the registration in the Member State of residence under Article 24 of Regulation (EC) No 987/2009 and the compilation of the inventories provided for in Article 64(4) of Regulation (EC) No 987/2009 ⁽¹²⁾.
- (18) Decision of the Administrative Commission for the Coordination of Social Security Systems No S7 of 22 December 2009 concerning the transition from Regulations (EEC) Nos 1408/71 and 574/72 to Regulations (EC) Nos 883/2004 and 987/2009 and the application of reimbursement procedures ⁽¹³⁾.
- (19) Decision of the Administrative Commission for the Coordination of Social Security Systems No U1 of 12 June 2009 concerning Article 54(3) of Regulation (EC) No 987/2009 of the European Parliament and of the Council relating to increases in unemployment benefit for dependent members of the family ⁽¹⁴⁾.

⁽¹⁾ OJ C 106, 24.4.2010, p. 13.

⁽²⁾ OJ C 106, 24.4.2010, p. 17.

⁽³⁾ OJ C 106, 24.4.2010, p. 56.

⁽⁴⁾ OJ C 107, 27.4.2010, p. 3.

⁽⁵⁾ OJ C 149, 8.6.2010, p. 5.

⁽⁶⁾ OJ C 106, 24.4.2010, p. 21.

⁽⁷⁾ OJ C 106, 24.4.2010, p. 23.

⁽⁸⁾ OJ C 106, 24.4.2010, p. 26.

⁽⁹⁾ OJ C 106, 24.4.2010, p. 40.

⁽¹⁰⁾ OJ C 106, 24.4.2010, p. 52.

⁽¹¹⁾ OJ C 106, 24.4.2010, p. 54.

⁽¹²⁾ OJ C 107, 27.4.2010, p. 6.

⁽¹³⁾ OJ C 107, 27.4.2010, p. 8.

⁽¹⁴⁾ OJ C 106, 24.4.2010, p. 42.

- (20) Decision of the Administrative Commission for the Coordination of Social Security Systems No U2 of 12 June 2009 concerning the scope of Article 65(2) of Regulation (EC) No 883/2004 of the European Parliament and of the Council on the right to unemployment benefits of wholly unemployed persons other than frontier workers who were resident in the territory of a Member State other than the competent Member State during their last period of employment or self-employment ⁽¹⁾.
- (21) Decision of the Administrative Commission for the Coordination of Social Security Systems No U3 of 12 June 2009 concerning the scope of the concept of "partial unemployment" applicable to the unemployed persons referred to in Article 65(1) of Regulation (EC) No 883/2004 of the European Parliament and of the Council ⁽²⁾.

SECTION C: LEGAL ACTS OF WHICH THE CONTRACTING PARTIES SHALL TAKE NOTE

- (1) Recommendation of the Administrative Commission for the Coordination of Social Security Systems No U1 of 12 June 2009 concerning the legislation applicable to unemployed persons engaging in part-time professional or trade activity in a Member State other than the State of residence ⁽³⁾.
- (2) Recommendation of the Administrative Commission for the Coordination of Social Security Systems No U2 of 12 June 2009 concerning the application of Article 64(1)(a) of Regulation (EC) No 883/2004 of the European Parliament and of the Council to unemployed persons accompanying their spouses or partners pursuing a professional or trade activity in a Member State other than the competent State ⁽⁴⁾.
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⁽¹⁾ OJ C 106, 24.4.2010, p. 43.

⁽²⁾ OJ C 106, 24.4.2010, p. 45.

⁽³⁾ OJ C 106, 24.4.2010, p. 49.

⁽⁴⁾ OJ C 106, 24.4.2010, p. 51.

PROTOCOL
to Annex II to the Agreement

I. Unemployment insurance

The following arrangements shall apply to workers who are nationals of the Czech Republic, the Republic of Estonia, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Poland, the Republic of Slovenia and the Slovak Republic until 30 April 2011 and to workers who are nationals of the Republic of Bulgaria and Romania until 31 May 2016.

1. The following rules shall apply with respect to unemployment insurance for workers holding a residence permit with a period of validity of less than one year:
 - 1.1. Only workers who have paid contributions in Switzerland for the minimum period required under the Federal Unemployment Insurance and Insolvency Allowances Act (*loi fédérale sur l'assurance-chômage obligatoire et l'indemnité en cas d'insolvabilité* — LACI) ⁽¹⁾ and who also satisfy the other conditions of eligibility for unemployment benefit shall be entitled to such benefit provided by the unemployment insurance under the conditions laid down by law.
 - 1.2. A portion of the contributions levied for workers whose period of contribution is too short to give entitlement to unemployment benefit in Switzerland under 1.1 shall be refunded to their States of origin in accordance with the provisions of 1.3. in order to contribute towards the cost of benefits provided to these workers in the event of full unemployment; these workers shall then have no entitlement to benefit in the event of their being fully unemployed in Switzerland. They shall, however, be entitled to allowances for bad weather and in the event of the employer becoming insolvent. Benefits in the event of full unemployment shall be paid by the State of origin, provided that the workers concerned make themselves available for work. Periods of insurance completed in Switzerland shall be taken into account in the same way as if they had been completed in the State of origin.
 - 1.3. The portion of the contributions levied for workers referred to in 1.2 shall be refunded on an annual basis in accordance with the following provisions:
 - (a) The total contributions of these workers shall be calculated, by country, on the basis of the annual number of workers employed and the average annual contributions paid for each worker (employer's and employee's contributions).
 - (b) Of the amount calculated in this way, a portion thereof corresponding to the relative share represented by unemployment benefit as a percentage of all the allowances referred to in 1.2 shall be refunded to the workers' States of origin, and a portion shall be retained by Switzerland as a reserve for subsequent benefits ⁽²⁾.
 - (c) Switzerland shall, on an annual basis, provide a statement showing the contributions refunded. If the States of origin so request, it shall indicate the bases for the calculation and the sums refunded. The States of origin shall each year notify Switzerland of the number of recipients of unemployment benefit as referred to in 1.2.
2. If a Member State concerned by this arrangement encounters difficulties with the ending of the arrangements for refunding of contributions, or Switzerland encounters difficulties with the aggregation arrangements, the matter may be referred to the Joint Committee by any of the contracting parties.

II. Allowances for helpless persons

Allowances for helpless persons granted under the Swiss Federal Act of 19 June 1959 on invalidity insurance (LAI) and under the Federal Act of 20 December 1946 on old-age and survivors' pensions (LAVS) as amended on 8 October 1999 shall be provided exclusively if the person concerned resides in Switzerland.

⁽¹⁾ Currently 12 months.

⁽²⁾ Refunded contributions for workers who will exercise their right to unemployment benefit in Switzerland after having paid contributions for at least 12 months — over several periods of residence — within the space of two years.

III. Occupational benefit plans concerning old-age, survivors' and invalidity pensions

Notwithstanding Article 10(2) of Regulation (EEC) No 1408/71, the vested benefit provided for under the Federal Act on free movement among occupational benefit plans concerning old-age, survivors' and invalidity pensions (*Loi fédérale sur le libre passage dans la prévoyance professionnelle vieillesse, survivants et invalidité*) of 17 December 1993 shall be paid out on request to an employed or self-employed person who intends to leave Switzerland for good and who, under Title II of the Regulation, will no longer be subject to Swiss law, provided that that person leaves Switzerland within five years of this Agreement entering into effect.'

DECISIONS

2012/194/EU:

- ★ **Commission Implementing Decision of 11 April 2012 amending Decision 2008/961/EC on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements** (*notified under document C(2012) 2256*) ⁽¹⁾..... 49

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

2012/195/EU:

- ★ **Decision No 1/2012 of the Joint Committee established under the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons of 31 March 2012 replacing Annex II to that Agreement on the coordination of social security schemes** 51



⁽¹⁾ Text with EEA relevance

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