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II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 193/2013

of 6 March 2013

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, 6 March 2013.

*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	IL	82,8
	MA	59,3
	TN	69,4
	TR	109,3
	ZZ	80,2
0707 00 05	EG	191,6
	MA	170,1
	TR	156,8
	ZZ	172,8
0709 91 00	EG	82,2
	ZZ	82,2
0709 93 10	MA	47,3
	TR	113,2
	ZZ	80,3
0805 10 20	EG	54,3
	IL	64,5
	MA	54,6
	TN	61,6
	TR	60,5
	ZZ	59,1
0805 50 10	TR	84,1
	ZZ	84,1
0808 10 80	AR	116,3
	BR	84,7
	CL	115,2
	CN	77,8
	MK	28,7
	US	151,0
0808 30 90	ZZ	95,6
	AR	126,4
	CL	178,5
	TR	125,7
	US	185,0
	ZA	104,2
	ZZ	144,0

⁽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 194/2013**of 6 March 2013****fixing an allocation coefficient for available quantities of out-of-quota sugar to be sold on the Union market at reduced surplus levy during the 2012/2013 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 Implementing Regulation (EU) No 131/2013 of 15 February 2013 laying down exceptional measures as regards the release of out-of-quota sugar and isoglucose on the Union market at reduced surplus levy during the 2012/2013 marketing year ⁽²⁾, and in particular Article 5 thereof,

Whereas:

- (1) The quantities covered by certificate applications for out-of-quota sugar submitted from 19 February 2013 to 26 February 2013 and notified to the Commission from 26 February 2013 to 1 March 2013 exceed the limit set in Article 1 of Implementing Regulation (EU) No 131/2013.

- (2) Therefore, in accordance with Article 5 of Implementing Regulation (EU) No 131/2013 it is necessary to fix an allocation coefficient, which the Member States shall apply to the quantities covered by each notified certificate application.

- (3) In order to ensure the efficient management of the measure, 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 quantities for which certificates applications for out-of-quota sugar have been submitted in accordance with Implementing Regulation (EU) No 131/2013 from 19 February 2013 to 26 February 2013 and notified to the Commission from 26 February 2013 to 1 March 2013 shall be multiplied by an allocation coefficient of 10,916379 %.

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, 6 March 2013.

*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 45, 16.2.2013, p. 1.

DECISIONS

COUNCIL IMPLEMENTING DECISION

of 5 March 2013

authorising the Kingdom of the Netherlands to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(2013/116/EU)

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letters registered with the Commission on 12 July 2012 and on 4 October 2012, the Kingdom of the Netherlands requested authorisation to introduce a special measure for derogating from Article 193 of Directive 2006/112/EC as regards the person liable for payment of value added tax (VAT).
- (2) In accordance with Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States, by letter dated 17 October 2012, of the request made by the Kingdom of the Netherlands. By letter dated 19 October 2012, the Commission notified the Kingdom of the Netherlands that it had all the information it considered necessary to consider the request.
- (3) Article 193 of Directive 2006/112/EC provides that the taxable person supplying the goods or services is, as a general rule, liable for the payment of the VAT to the tax authorities. The purpose of the derogation requested by the Kingdom of the Netherlands is to make, under certain circumstances, the recipient of supplies of certain goods liable for the payment of VAT in relation to particular products, notably mobile phones, integrated circuit devices, game consoles and personal computers for mobile use.
- (4) According to the Kingdom of the Netherlands, a number of traders in those products engage in fraudulent activities by selling the products without paying the VAT to the tax authorities. Their customers, however, are entitled to a deduction of VAT as they are in possession of a valid invoice. In the most aggressive

cases, the goods are supplied several times in a row without payment of VAT ('carousel fraud'). In this context, the Dutch tax investigation services have noted a shift from fraud with mobile phones and integrated circuit devices towards fraud with game consoles and personal computers for mobile use.

- (5) By designating the person to whom the goods are supplied as the person liable for the payment of VAT, a derogation from Article 193 of Directive 2006/112/EC would eliminate the opportunity to engage in that form of tax evasion.
- (6) In order to ensure the effective operation of the derogation and to prevent tax evasion from being shifted to retail trade or to other products, the Kingdom of the Netherlands should introduce appropriate control and reporting obligations. In addition, a minimum taxable amount threshold should reduce the risk of the fraud being shifted to retail trade.
- (7) The authorisation should be valid only for a very short period as questions remain concerning, in particular, the possible impact of the reverse charge mechanism on the functioning of the VAT systems within Member States who apply it or in other Member States. The end date of the authorisation coincides with the end of similar derogations authorised in relation to mobile phones and integrated circuit devices so as to enable the development of a more comprehensive and more harmonised anti-fraud policy in the future.
- (8) The derogation will not have an adverse effect on the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 193 of Directive 2006/112/EC, the Kingdom of the Netherlands is hereby authorised to designate as the person liable for the payment of VAT the taxable person to whom supplies of the following goods are made:

- (a) mobile phones, being devices made or adapted for use in connection with a licensed network and operated on specified frequencies, whether or not they have any other use;

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

(b) integrated circuit devices such as microprocessors and central processing units in a state prior to integration into end-user products;

(c) game consoles, which by virtue of their objective characteristics and principal functions, are intended for playing video games and other computer games, whether or not they have any other use;

(d) laptops and tablet PC's.

The derogation shall apply in respect of supplies of goods for which the taxable amount is equal to or higher than EUR 10 000.

Article 2

The derogation provided for in Article 1 is subject to the Kingdom of the Netherlands introducing appropriate and effective control and reporting obligations on taxable persons who supply goods to which the reverse charge applies in accordance with this Decision.

Article 3

This Decision shall take effect on the day of its notification.

This Decision shall expire either on 31 December 2013, or, if earlier, on the date of the entry into force of Union rules allowing all Member States to adopt such measures derogating from Article 193 of Directive 2006/112/EC.

Article 4

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 5 March 2013.

For the Council

The President

M. NOONAN

COUNCIL DECISION
of 5 March 2013
appointing a Dutch member of the European Economic and Social Committee
(2013/117/EU)

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 302 thereof,

Having regard to the proposal of the Dutch Government,

Having regard to the opinion of the European Commission,

Whereas:

- (1) On 13 September 2010 the Council adopted Decision 2010/570/EU, Euratom appointing the members of the European Economic and Social Committee for the period from 21 September 2010 to 20 September 2015 ⁽¹⁾.
- (2) A member's seat on the European Economic and Social Committee has become vacant following the end of the term of office of Mr Leon MEIJER,

Article 1

Ms Melanie BOUWKNEGT, *Beleidsadviseur CNV Vakcentrale*, is hereby appointed as a member of the European Economic and Social Committee for the remainder of the current term of office, which runs until 20 September 2015.

Article 2

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

Done at Brussels, 5 March 2013.

For the Council
The President
M. NOONAN

⁽¹⁾ OJ L 251, 25.9.2010, p. 8.

COUNCIL DECISION
of 5 March 2013
appointing a Finnish alternate member of the Committee of the Regions
(2013/118/EU)

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 305 thereof,

Having regard to the proposal of the Finnish Government,

Whereas:

(1) On 22 December 2009 and on 18 January 2010, the Council adopted Decisions 2009/1014/EU ⁽¹⁾ and 2010/29/EU ⁽²⁾ appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2010 to 25 January 2015.

(2) An alternate member's seat on the Committee of the Regions has become vacant following the end of the term of office of Ms Katja SORRI,

Article 1

The following is hereby appointed as alternate member to the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2015:

— Ms Katri KULMUNI, *Tornion kaupunginvaltuuston jäsen*.

Article 2

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

Done at Brussels, 5 March 2013.

For the Council
The President
M. NOONAN

⁽¹⁾ OJ L 348, 29.12.2009, p. 22.

⁽²⁾ OJ L 12, 19.1.2010, p. 11.

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