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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 97/2014

of 3 February 2014

amending Annex III to Regulation (EC) No 110/2008 of the European Parliament and of the Council on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89 ⁽¹⁾, and in particular Article 17(8) thereof,

Whereas:

(1) The Asociación Nacional de Fabricantes de Alcoholes y Licores, a Guatemalan body established in accordance with Guatemalan law, applied for the registration of 'Ron de Guatemala' as a geographical indication in Annex III to Regulation (EC) No 110/2008 in accordance with the procedure laid down in Article 17(1) of that Regulation. 'Ron de Guatemala' is rum that is traditionally produced in Guatemala.

(2) Pursuant to Article 17(6) of Regulation (EC) No 110/2008, the main specifications of the technical file for 'Ron de Guatemala' were published in the *Official Journal of the European Union* ⁽²⁾ for the purposes of the objection procedure.

(3) In accordance with Article 17(7) of Regulation (EC) No 110/2008, France and several French producers of rum submitted objections to the registration of 'Ron de Guatemala' as a geographical indication on the grounds that the specifications of the product and the definition of rum under Guatemalan law, which the technical file refers to, would not be in line with the definition of rum under category 1 of Annex II to that Regulation and with the other requirements of that Regulation, mainly as regards the prohibition to use flavourings, colorants and sweeteners for the production of rum, the rules on the raw materials to be used, on the quality of the water to be added and on the indication of the ageing in the description, presentation or labelling of the product.

(4) The application for the registration of 'Ron de Guatemala' includes a detailed description of the product, which is in line with the definition of rum under category 1 of Annex II to Regulation (EC) No 110/2008 and the other requirements of that Regulation. This description shows that the rules concerning production which apply to 'Ron de Guatemala' are stricter than those applying to the standard rum produced in that country.

(5) The application for the registration of 'Ron de Guatemala' as a geographical indication satisfies the conditions laid down in Article 17 of Regulation (EC) No 110/2008. The Commission considers that, according to the specifications of the technical file, the product complies with the relevant requirements of Union law.

(6) In the light of the above, the Commission has considered that the grounds provided in the oppositions to the registration of the geographical indication 'Ron de Guatemala' in Annex III to Regulation (EC) No 110/2008, concerning the non-fulfilment of the conditions provided in the said Regulation, are not founded.

⁽¹⁾ OJ L 39, 13.2.2008, p. 16.

⁽²⁾ OJ C 168, 14.6.2012, p. 9.

- (7) The name 'Ron de Guatemala' should be registered as a geographical indication in Annex III to Regulation (EC) No 110/2008.

HAS ADOPTED THIS REGULATION:

Article 1

In Annex III to Regulation (EC) No 110/2008, in product category '1. Rum', the following entry is added:

- (8) Regulation (EC) No 110/2008 should therefore be amended accordingly.

	'Ron de Guatemala	Guatemala'
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Article 2

- (9) The measures provided for in this Regulation are in accordance with the opinion of the Committee for Spirit Drinks,

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

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

Done at Brussels, 3 February 2014.

For the Commission

The President

José Manuel BARROSO

COMMISSION REGULATION (EU) No 98/2014**of 3 February 2014****amending Annexes II and III to Regulation (EC) No 110/2008 of the European Parliament and of the Council on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks ⁽¹⁾, and in particular Article 26 thereof,

Whereas:

(1) Annex II to Regulation (EC) No 110/2008 provides for the possibility to use the term 'dry' for the category of spirit drink 'London gin'. That spirit drink is not allowed to contain added sweetening exceeding 0,1 gram of sugars per litre. For the categories of spirit drinks 'gin' and 'distilled gin' there is no established limit for the addition of sweetening. However, when 'gin' and 'distilled gin' are produced without sugar or with a sugar content not exceeding 0,1 gram per litre, the possibility to use the term 'dry' should be extended to those spirit drinks as defined in that Annex.

(2) Hungary has applied for the registration of 'Újfehértói meggypálinka' as a geographical indication in Annex III to Regulation (EC) No 110/2008, in accordance with the procedure provided for in Article 17(1) of that Regulation. 'Újfehértói meggypálinka' is a fruit spirit traditionally produced in Hungary, exclusively from the sour cherry varieties 'Újfehértói fürtös' and 'Debreceni bőtermő'. The main specifications of the technical file for 'Újfehértói meggypálinka' were published in the *Official Journal of the European Union* ⁽²⁾ for the purposes of the objection procedure, pursuant to Article 17(6) of Regulation (EC) No 110/2008. As the Commission did not receive any objections in accordance with Article 17(7) of Regulation (EC) No 110/2008, the name 'Újfehértói meggypálinka' should be registered as a geographical indication in Annex III to that Regulation.

(3) The geographical indications 'Polska Wódka/Polish Vodka' and 'Originali lietuviška degtinė/Original Lithuanian vodka' are registered for product category 15, 'Vodka', of Annex III to Regulation (EC) No 110/2008. However, the technical specifications for those geographical indications also cover flavoured vodka. Therefore, those geographical indications should

also be included in product category 31, 'Flavoured vodka', of that Annex. In order to inform the consumer of the true nature of the product, the label of that type of vodka should bear the sales denomination 'flavoured vodka' or 'vodka' with the predominant flavour.

(4) Regulation (EC) No 110/2008 should therefore be amended accordingly.

(5) To facilitate the transition from the rules provided for in Regulation (EC) No 110/2008 to those set out in this Regulation, the marketing of existing stocks should be foreseen until they run out and the use of labels printed before the date of entry into force of this Regulation should be allowed until 31 December 2015.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Committee for Spirit Drinks,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes II and III to Regulation (EC) No 110/2008 are amended as follows:

(1) Annex II is amended as follows:

(a) in point 20 'Gin', the following point (d) is added:

'(d) The term "gin" may be supplemented by the term "dry" if it does not contain added sweetening exceeding 0,1 gram of sugars per litre of the final product.;

(b) in point 21 'Distilled gin', the following point (d) is added:

'(d) The term "distilled gin" may be supplemented by the term "dry" if it does not contain added sweetening exceeding 0,1 gram of sugars per litre of the final product.;

⁽¹⁾ OJ L 39, 13.2.2008, p. 16.

⁽²⁾ OJ C 85, 18.3.2011, p. 10.

(2) Annex III is amended as follows:

(a) in product category 9 'Fruit spirit', the following entry is added:

	Újfehértói meggypálinka	Hungary
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(b) in product category 31 'Flavoured vodka', the following entries are added:

	Polska Wódka/Polish Vodka (*)	Poland
	Originali lietuviška degtinė/Original Lithuanian vodka (*)	Lithuania

(*) This product must bear on the label the sales denomination "flavoured vodka". The term "flavoured" may be replaced by the name of the predominant flavour.

Article 2

Spirit drinks not meeting the requirements of Regulation (EC) No 110/2008 as amended by Article 1 of this Regulation may continue to be placed on the market until stocks run out.

Labels printed before the date of entry into force of this Regulation may continue to be used until 31 December 2015.

Article 3

This Regulation shall enter into force on the 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, 3 February 2014.

For the Commission
The President

José Manuel BARROSO

COMMISSION IMPLEMENTING REGULATION (EU) No 99/2014**of 3 February 2014****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, 3 February 2014.

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

*Jerzy PLEWA
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	85,7
	MA	50,2
	SN	151,7
	TN	86,7
	TR	83,4
	ZZ	91,5
0707 00 05	TR	134,9
	ZZ	134,9
0709 91 00	EG	97,7
	ZZ	97,7
0709 93 10	MA	55,9
	TR	109,7
	ZZ	82,8
0805 10 20	EG	49,1
	IL	67,0
	MA	52,2
	TN	53,8
	TR	71,7
	ZZ	58,8
0805 20 10	IL	140,1
	MA	74,8
	ZZ	107,5
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	CN	60,8
	EG	21,7
	IL	140,2
	JM	118,0
	KR	143,8
	MA	116,7
	PK	34,5
	TR	84,9
	ZZ	90,1
0805 50 10	TR	69,5
	ZZ	69,5
0808 10 80	CA	92,6
	CN	65,7
	MK	35,4
	US	202,9
	ZZ	99,2
0808 30 90	CN	64,4
	TR	131,9
	US	131,5
	ZZ	109,3

⁽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'.

DECISIONS

DECISION OF THE EUROPEAN CENTRAL BANK

of 27 December 2013

amending Decision ECB/2010/21 on the annual accounts of the European Central Bank

(ECB/2013/52)

(2014/55/EU)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,
Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 26.2 thereof,

Whereas:

- (1) Decision ECB/2010/21 ⁽¹⁾ lays down the rules for drawing up the annual accounts of the European Central Bank (ECB).
- (2) Article 24 of Decision ECB/2010/21 stipulates that if a specific accounting treatment is not laid down in Decision ECB/2010/21 and in the absence of a decision to the contrary of the Governing Council, the ECB shall follow valuation principles in accordance with the International Accounting Standards (IAS) as adopted by the European Union, which are relevant to the ECB's activities and accounts.
- (3) The ECB applies IAS 19 *Employee Benefits* for recognising actuarial gains and losses of post-employment benefits under the 'corridor' approach.
- (4) IAS 19 was revised and is effective for annual periods beginning on or after 1 January 2013. Under the revised IAS 19, the 'corridor' approach has been eliminated.
- (5) Annex I to Decision ECB/2010/21 should be amended to provide for the reporting of remeasurement results of the

net defined benefit liability (asset) in respect of post-employment benefits on the liability side of the ECB's balance sheet under item 14 'Revaluation accounts'.

- (6) Decision ECB/2010/21 should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Amendment

Annex I to Decision ECB/2010/21 is amended in accordance with the Annex to this Decision.

Article 2

Entry into force

This Decision shall enter into force on 30 December 2013.

Done at Frankfurt am Main, 27 December 2013.

The President of the ECB

Mario DRAGHI

⁽¹⁾ Decision ECB/2010/21 of 11 November 2010 on the annual accounts of the European Central Bank (OJ L 35, 9.2.2011, p. 1).

ANNEX

Annex I to Decision ECB/2010/21 is amended as follows:

1. in the table headed 'Liabilities', in relation to balance sheet item 14 (Revaluation accounts), the column headed 'Categorisation of contents of balance sheet items' is replaced by the following:

(a) Revaluation accounts related to price movements for gold, for every type of euro-denominated securities, for every type of foreign currency-denominated securities, for options; market valuation differences related to interest rate risk derivatives; revaluation accounts related to foreign exchange rate movements for every currency net position held, including foreign exchange swaps/forwards and SDRs

Special revaluation accounts stemming from contributions in accordance with Article 48.2 of the Statute of the ESCB with respect to central banks of Member States whose derogations have been abrogated. See Article 13(2)

- (b) Remeasurement results of the net defined benefit liability (asset) in respect of post-employment benefits, which are the net position of the following sub-items:

(i) Actuarial gains and losses in the present value of the defined benefit obligation

(ii) Return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset)

(iii) Any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset);

2. in the table headed 'Liabilities', in relation to balance sheet item 14 (Revaluation accounts), the column headed 'Valuation principle' is replaced by the following:

(a) Revaluation difference between average cost and market value, foreign exchange translated at market rate

(b) As per Article 24(2).

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