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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 DELEGATED REGULATION (EU) No 1046/2014

of 28 July 2014

supplementing Regulation (EU) No 508/2014 of the European Parliament and of the Council on the European Maritime and Fisheries Fund with regards to the criteria for the calculation of the additional costs incurred by operators in the fishing, farming, processing and marketing of certain fishery and aquaculture products from the outermost regions

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 508/2014 of the European Parliament and of the Council of 15 May 2014 on the European Maritime and Fisheries Fund and repealing Council Regulations (EC) No 2328/2003, (EC) No 861/2006, (EC) No 1198/2006 and (EC) No 791/2007 and Regulation (EU) No 1255/2011 of the European Parliament and of the Council ⁽¹⁾, and in particular Article 72(4) thereof,

Whereas:

- (1) Under Chapter V of Regulation (EU) No 508/2014, the European Maritime and Fisheries Fund (EMFF) may support the compensation of additional costs incurred by operators in the fishing, farming, processing and marketing of certain fishery and aquaculture products from the Union's outermost regions referred to in Article 349 of the Treaty,
- (2) In order to maintain the competitiveness of certain fishery and aquaculture products from the Union's outermost regions compared with that of similar products from other Union's regions, the Union introduced measures in 1992 to compensate for the related additional costs in the fisheries and aquaculture sectors. The compensation measures for the period 2007-2013 were laid down in Council Regulation (EC) No 791/2007 ⁽²⁾. Due to the Union's outermost regions' structural, social and economic situation, compounded by their remoteness, insularity, small size, difficult topography, economic dependence on a few products, and special climatic conditions, it is necessary to continue to providing support to offset additional costs for the fishing, farming, processing and marketing of certain fishery and aquaculture products as of 1 January 2014. Indeed, the compensation for additional costs incurred helps operators from those regions to remain economically viable.
- (3) Those additional costs should be laid out in a compensation plan as referred to in Article 72 of Regulation (EU) No 508/2014.
- (4) In order to provide for a harmonised and equal treatment of all regions concerned, through a better comparability between regions and from one year to the next, and in particular in order to avoid overcompensation of additional costs, it is necessary to lay down the criteria for the calculation of the additional costs resulting from the specific handicaps of the Union's outermost regions. The common criteria to be used will ensure that a homogeneous method of calculation of the additional costs is applied to all regions concerned.
- (5) Reference costs for products or categories of products incurred by operators in the continental part of the Member State or of the Union territory on the basis of which additional costs are determined should be estimated with particular care to avoid overcompensation.

⁽¹⁾ OJ L 149, 20.5.2014, p. 1.

⁽²⁾ Council Regulation (EC) No 791/2007 of 21 May 2007 introducing a scheme to compensate for the additional costs incurred in the marketing of certain fishery products from the outermost regions the Azores, Madeira, the Canary Islands, French Guiana and Réunion (OJ L 176, 6.7.2007, p. 1).

- (6) There are products or categories of products for which there are no comparison criteria or measuring units in the continental part of the Member State territory concerned. In such cases, the reference for calculating the additional cost shall be fixed in comparison with the costs for equivalent product or categories of products incurred by operators from the continental part of the territory of the Union.
- (7) In view of the different marketing conditions in the outermost regions, the fluctuations in captures and stocks and in market demands, it should be left to the Member States concerned to determine the fishery and aquaculture products or categories of products eligible for compensation, their respective maximum quantities and the levels of the compensation amounts within the overall allocation per Member State.
- (8) Member States should set the compensation amounts at a level which allows appropriate off-setting of additional costs arising from the specific handicaps of the outermost regions and avoids overcompensation. To that end, the compensation amount should also take into account other types of public intervention, including any State aid notified under Article 108(3) of the Treaty and Article 73 of Regulation (EU) No 508/2014, having an impact on the level of additional costs.
- (9) In order to provide for a harmonised presentation of additional costs, it is necessary to express additional costs on the basis of tons of live weight, defined by Council Regulation (EC) No 1224/2009 ⁽¹⁾ and Commission Regulation (EC) No 409/2009 ⁽²⁾ which establishes fresh and fresh salted European Union conversion factors and presentation codes for processed fish, to convert stored or processed fish weight into fish live weight for the purpose of monitoring catches.
- (10) In order to demonstrate that there is no overcompensation, Member States should include relevant information on the implementation of the compensation mechanism in the annual implementation report, as set out in Article 114(2) of Regulation (EU) No 508/2014.
- (11) In order to allow for the prompt application of the measures provided for in this Regulation, given that expenditure is already eligible for the European Maritime and Fisheries Fund since 1 January 2014 in line with Article 65(2) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council ⁽³⁾, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down the criteria for the calculation of the additional costs incurred during the eligibility period defined in Article 65(2) of Regulation (EU) No 1303/2013 by operators in the fishing, farming, processing and marketing of certain fishery and aquaculture products from the Union's outermost regions referred to in Article 349 of the Treaty due to the specific handicaps of those outermost regions.

Article 2

1. Additional costs referred to in Article 1 shall be calculated separately for each of the following activities:
 - (a) fishing;
 - (b) farming;
 - (c) processing;
 - (d) marketing.

⁽¹⁾ Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 (OJ L 343, 22.12.2009, p. 1).

⁽²⁾ Commission Regulation (EC) No 409/2009 of 18 May 2009 establishing Community conversion factors and presentation codes used to convert fish processed weight into fish live weight, and amending Commission Regulation (EEC) No 2807/83 (OJ L 123, 19.5.2009, p. 78).

⁽³⁾ Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

2. Within each activity referred to in paragraph 1, additional costs shall be calculated by items of expenditure, as listed in the compensation plans referred to in Article 72 of Regulation (EU) No 508/2014 for each product or category of products identified by the Member State as eligible for compensation.
3. Additional costs shall be determined for any given item of expenditure as the difference between the costs incurred by operators in the outermost regions concerned, reduced by any type of public intervention affecting the level of additional costs, and the comparable costs incurred by continental operators of the Member State concerned.
4. By derogation to paragraph 3, for items of expenditure specific to products or categories of products for which there are no comparison criteria or measuring units in the continental part of the Member State territory, the additional cost shall be determined in comparison with the comparable costs for equivalent products or categories of products incurred by operators from the continental part of the territory of the Union.
5. The calculation of additional costs shall take into account any public intervention, including any State aid notified under Article 108(3) of the Treaty and Article 73 of Regulation (EU) No 508/2014.

Article 3

1. The calculation of additional costs shall be based only on costs resulting from the specific handicaps of the outermost regions.
2. The calculation of additional costs shall be based on an annual average of recorded prices.
3. Additional costs shall be expressed in euros per ton of live weight and where necessary, all cost components of the total additional cost shall be converted into euros per ton of live weight.

Article 4

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, 28 July 2014.

For the Commission
The President
José Manuel BARROSO

COMMISSION DELEGATED REGULATION (EU) No 1047/2014**of 29 July 2014****supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the national or regional strategy to be drawn up by Member States for the purpose of the school milk scheme**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽¹⁾, and in particular point (b) of Article 27(1) thereof,

Whereas:

- (1) Article 26(2) of Regulation (EU) No 1308/2013 provides that, from 1 August 2015, Member States wishing to participate in the school milk scheme are required to have, at national or regional level, a prior strategy for its implementation.
- (2) Article 26(3) of Regulation (EU) No 1308/2013, requires that when drawing up their strategies, Member States have to draw up a list of milk and milk products that will be eligible under their respective schemes. In order to make the school milk scheme more effective, a Member State's strategy should also contain other key elements, namely the age group of children and the frequency of distribution, the provisional expenditure under the scheme, including information on whether national payments will be made, and the arrangements for assessing the effectiveness of the scheme.
- (3) Where a Member State intends to provide for accompanying measures in accordance with Article 26(2) of Regulation (EU) No 1308/2013, it should also describe those measures in its strategy.
- (4) Provisions concerning the national or regional strategy to be drawn up by Member States for the purpose of the school milk scheme should be laid down. Those provisions should apply as from 2015,

HAS ADOPTED THIS REGULATION:

*Article 1***Strategy**

1. The strategy for the implementation of the school milk scheme to be drawn up by Member States as referred to in Article 26(2) of Regulation (EU) No 1308/2013 shall be submitted to the Commission by 1 July of each year.
2. The strategy shall include at least the following elements:
 - (a) the administrative level at which the school milk scheme will be administered;
 - (b) a list of milk and milk products identified by their CN codes, selected under the scheme and an explanation of the process for determining the products to be supplied;
 - (c) the arrangements for the supply of products under the scheme, including frequency and timing of distribution and the beneficiaries covered by the scheme;
 - (d) the provisional expenditure under the scheme, including information on whether a national payment will be made in accordance with Article 217 of Regulation (EU) No 1308/2013, indicating the means of financing of any such payments;
 - (e) the arrangements put in place for assessing the effectiveness of the scheme.
3. Where Member States decide to introduce accompanying measures for their school milk scheme in accordance with Article 26(2) of Regulation (EU) No 1308/2013, they shall describe such measures in their strategy, including the aims and expected benefits of the measures and how they will be funded.

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

*Article 2***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*.

It shall apply as from 2015.

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

Done at Brussels, 29 July 2014.

For the Commission

The President

José Manuel BARROSO

**COMMISSION DELEGATED REGULATION (EU) No 1048/2014
of 30 July 2014**

laying down information and publicity measures for the public and information measures for beneficiaries pursuant to Regulation (EU) No 514/2014 of the European Parliament and of the Council laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 514/2014 of the European Parliament and of the Council of 16 April 2014 laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management ⁽¹⁾, and in particular Article 53(4) thereof,

Whereas:

- (1) Regulation (EU) No 514/2014 lays down general provisions for the implementation of the Asylum, Migration and Integration Fund and the instrument for financial support for police cooperation, preventing and combating crime, and crisis management.
- (2) Experience has shown that European Union citizens are insufficiently aware of the role played by the Union in funding programmes. It is therefore appropriate to define in detail the information and publicity measures necessary to bridge this communication and information gap.
- (3) The minimum measures needed to inform potential beneficiaries about the financing opportunities offered jointly by the Union and Member States through the national programme should be set out. This will ensure that information on possible funding opportunities is disseminated widely to all interested parties and support transparency. To further enhance transparency about use of the funds, the list of beneficiaries, the names of projects and the amount of public funding allocated to projects should be published.
- (4) In order to allow for the prompt application of the measures provided for in this Regulation and not delay the approval and implementation of the national programmes, the Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (5) The United Kingdom and Ireland are bound by Regulation (EU) No 514/2014 and are as a consequence bound by this Regulation.
- (6) Denmark is not bound by Regulation (EU) No 514/2014 nor by this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

Responsibilities of Member State relating to information and publicity for the public

1. The Member State shall ensure that information and publicity measures provided for in Article 53(1) of Regulation (EU) No 514/2014 are disseminated widely using various forms and methods of communication.

The Member State shall ensure that the key elements regarding the national programme are disseminated widely, with details of the financial contributions concerned, and that they are made available to all interested parties.

However, the Member State may decide to keep confidential the detailed management arrangements laid down in the national programme and any other information relating to its implementation on grounds referred to in Article 53(3) of Regulation (EU) No 514/2014.

⁽¹⁾ OJ L 150, 20.5.2014, p. 112.

2. The Member State shall organise information activities, presenting the launch of the national programme or its achievements as well as the achievements of the Specific Regulations referred to in Article 2(a) of Regulation (EU) No 514/2014.

The list of actions referred to in Article 53(2) of Regulation (EU) No 514/2014 shall be updated at least annually.

Each Member State shall communicate the address of the website referred to in Article 53(1)(a) of Regulation (EU) No 514/2014 to the Commission.

Article 2

Responsibilities of beneficiaries relating to information and publicity for the public

1. The Member States shall ensure that the beneficiaries shall also be responsible for informing the public about the financial assistance obtained under a national programme, in accordance with this article.

2. The Member States shall ensure that the beneficiary put up a permanent prominent plaque of significant size no later than three months after completion of any project that fulfils the following conditions:

- (a) the total Union contribution to the project exceeds EUR 100 000; and
- (b) the project consists of purchasing a physical object or of financing infrastructure or construction projects.

The plaque shall state the type and name of the project. The information referred to in Article 1 of Commission Implementing Regulation (EU) No 1049/2014 ⁽¹⁾ shall take up at least 25 % of the plaque.

3. Where a project receives funding under a national programme, the Member States shall ensure that the beneficiary makes sure that the persons taking part in the project are informed of that funding.

4. Any project or national programme document, including attendance certificates, shall include a statement indicating that the project is co-financed under the national programme.

Article 3

Responsibility of the Member State to inform potential beneficiaries

1. The Member State shall ensure that potential beneficiaries have access to the relevant up-to-date information, taking into account the accessibility of electronic or other communication means, on at least the following:

- (a) the funding opportunities and the launching of calls for proposals;
- (b) the conditions of eligibility for funding under a national programme;
- (c) a description of the procedures for examining applications for funding and of the time periods involved;
- (d) the criteria for selecting and granting the projects to be funded;
- (e) the contacts who can provide information on the national programme.

2. The Member State shall inform potential beneficiaries of the publications available in accordance with Article 53(2) of Regulation (EU) No 514/2014.

Article 4

Responsibility of the Member State to inform beneficiaries

The Member State shall inform beneficiaries that acceptance of funding also implies acceptance of their inclusion on the list of actions published in accordance with Article 53(2) of Regulation (EU) No 514/2014.

⁽¹⁾ Commission Implementing Regulation (EU) No 1049/2014 on technical characteristics of information and publicity measures pursuant to Regulation (EU) No 514/2014 of the European Parliament and of the Council laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, prevention and combating crime and crisis management (see page 9 of this Official Journal).

Article 5

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 the Member States in accordance with the Treaties.

Done at Brussels, 30 July 2014.

For the Commission

The President

José Manuel BARROSO

**COMMISSION IMPLEMENTING REGULATION (EU) No 1049/2014
of 30 July 2014**

on technical characteristics of information and publicity measures pursuant to Regulation (EU) No 514/2014 of the European Parliament and of the Council laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, prevention and combating crime and crisis management

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 514/2014 of the European Parliament and of the Council of 16 April 2014 laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management ⁽¹⁾, and in particular Article 53(5) thereof,

Whereas:

- (1) Regulation (EU) No 514/2014 lays down general provisions for the implementation of the Asylum, Migration and Integration Fund and the instrument for financial support for police cooperation, preventing and combating crime, and crisis management.
- (2) It is necessary to ensure that the financial support of the Union is visibly acknowledged so that the role played by the Union in funding programmes may become more widely known. Information and publicity measures should thus contain specific information indicating the involvement of the Union, including the emblem of the Union. For the sake of consistency, the emblem of the Union should appear in a standard format.
- (3) The United Kingdom and Ireland are bound by Regulation (EU) No 514/2014 and are as a consequence bound by this Regulation.
- (4) Denmark is not bound by Regulation (EU) No 514/2014 nor by this Regulation.
- (5) In order to allow for the prompt application of the measures provided for in this Regulation and not delay the approval of the national programmes, the Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Asylum, Migration and Internal Security Funds Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Technical characteristics of information and publicity for the project

All information and publicity measures aimed at beneficiaries, potential beneficiaries and the general public shall include:

- (a) the emblem of the European Union, in accordance with the graphic standards set out in the Annex, and a reference to the European Union;
- (b) a reference to the Fund supporting the project as indicated in the Annex;
- (c) a statement chosen by the responsible authority, highlighting the added value of the contribution from the European Union.

For small promotional items points (a) and (c) shall not apply.

⁽¹⁾ OJ L 150, 20.5.2014, p. 112.

Article 2

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, 30 July 2014.

For the Commission

The President

José Manuel BARROSO

ANNEX

INSTRUCTIONS CONCERNING THE EMBLEM AND DEFINITION OF THE STANDARD COLOURS SYMBOLIC DESCRIPTION

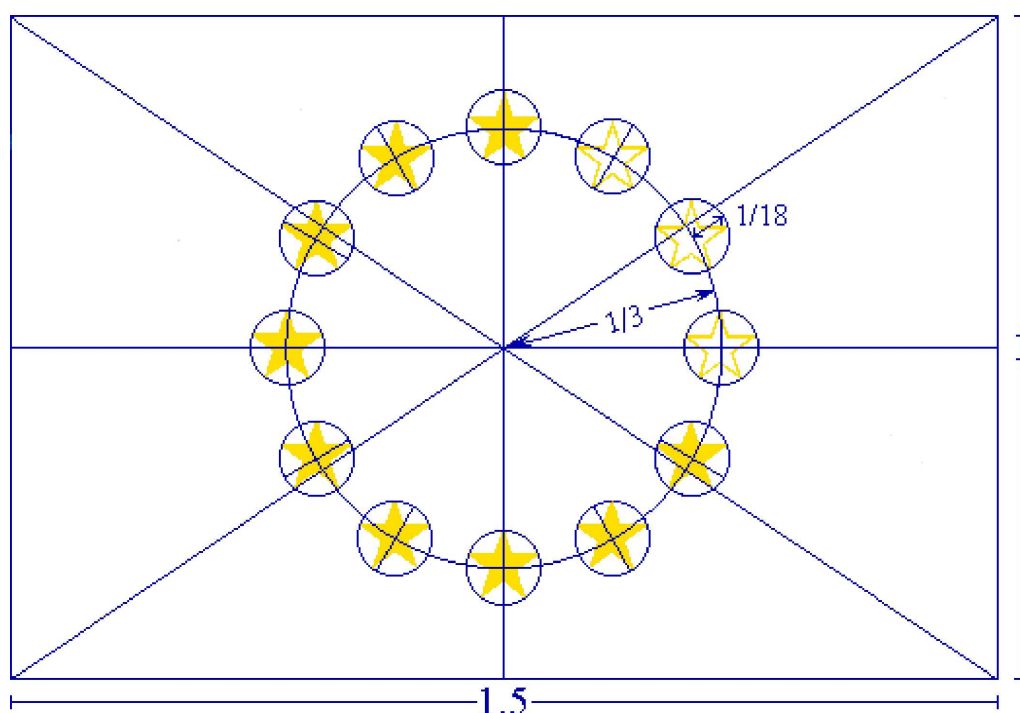
Against a background of blue sky, twelve golden stars form a circle representing the union of the peoples of Europe. The number of stars is fixed, twelve being the symbol of perfection and unity.

For full details and guidance, see http://ec.europa.eu/dgs/communication/services/visual_identity/pdf/use-emblem_en.pdf

1. HERALDIC DESCRIPTION

On an azure field a circle of twelve golden mullets, their points not touching.

2. GEOMETRIC DESCRIPTION



The emblem has the form of a blue rectangular flag of which the fly is one and a half times the length of the hoist. Twelve gold stars situated at equal intervals form an invisible circle whose centre is the point of intersection of the diagonals of the rectangle. The radius of the circle is equal to one third of the height of the hoist. Each of the stars has five points which are situated on the circumference of an invisible circle whose radius is equal to one eighteenth of the height of the hoist. All the stars are upright, i.e. with one point vertical and two points in a straight line at right angles to the mast. The circle is arranged so that the stars appear in the position of the hours on the face of a clock. Their number is invariable.

3. REGULATION COLOURS

The emblem is in the following colours:

PANTONE REFLEX BLUE for the surface of the rectangle;

PANTONE YELLOW for the stars.

Four-colour process

If the four-colour process is used, recreate the two standard colours by using the four colours of the four-colour process.

PANTONE YELLOW is obtained by using 100 % 'Process Yellow'.

PANTONE REFLEX BLUE is obtained by mixing 100 % 'Process Cyan' and 80 % 'Process Magenta'.

4. INTERNET

In the web-palette PANTONE REFLEX BLUE corresponds to colour RGB:0/0/153 (hexadecimal: 003399) and PANTONE YELLOW to colour RGB:255/204/0 (hexadecimal: FFCC00).

5. MONOCHROME REPRODUCTION PROCESS

Using black, outline the rectangle in black and print the stars in black on white.



Using blue (Reflex Blue), use 100 % with the stars reproduced in negative white.



6. REPRODUCTION ON A COLOURED BACKGROUND

If there is no alternative to a coloured background, put a white border around the rectangle, the width of the border being 1/25th of the height of the rectangle.



7. APPLICATION OF TEXT ABOUT ACKNOWLEDGEMENT OF EU FUNDING

Basic rules

The minimum height of the EU emblem shall be 1 cm.

The name of the European Union shall always be spelled in full.

The typeface to be used in conjunction with the EU emblem can be any of the following: Arial, Calibri, Garamond, Trebuchet, Tahoma, Verdana.

Italic and underline variations and the use of font effects is not allowed.

- The positioning of the text in relation to the EU emblem is not prescribed in any particular way but the text should not interfere with the emblem in any way.
 - The font size used should be proportionate to the size of the emblem.
 - The colour of the font should be reflex blue (same blue colour as the EU flag), black or white depending on the background.
-

COMMISSION IMPLEMENTING REGULATION (EU) No 1050/2014
of 6 October 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 Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽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 multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex 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 October 2014.

For the Commission,
On behalf of the President,
Jerzy PLEWA
Director-General for Agriculture and Rural Development

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽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	AL	57,9
	MA	154,8
	MK	59,9
	TR	47,7
	XS	75,9
	ZZ	79,2
0707 00 05	TR	100,9
	ZZ	100,9
0709 93 10	TR	110,7
	ZZ	110,7
0805 50 10	AR	124,5
	CL	123,1
	IL	102,2
	TR	111,8
	UY	119,4
	ZA	128,5
	ZZ	118,3
	ZZ	118,3
0806 10 10	BR	155,3
	MK	32,3
	TR	121,7
	ZZ	103,1
	ZZ	103,1
0808 10 80	BA	39,5
	BR	53,6
	CL	90,5
	NZ	143,0
	ZA	137,2
	ZZ	92,8
0808 30 90	CN	95,2
	TR	123,2
	ZZ	109,2

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7). Code 'ZZ' stands for 'of other origin'.

DECISIONS

COUNCIL IMPLEMENTING DECISION

of 29 September 2014

authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and LPG used for heating purposes in accordance with Article 19 of Directive 2003/96/EC

(2014/695/EU)

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity ⁽¹⁾, and in particular Article 19(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Pursuant to Article 19(1) of Directive 2003/96/EC, Italy was authorised to apply in certain particularly disadvantaged areas reduced rates of excise duty on gas oil and LPG used for heating. The latest authorisation was granted until 31 December 2012 by Council Decision 2008/318/EC ⁽²⁾.
- (2) By letter dated 31 May 2012, the Italian authorities requested authorisation to apply in certain particularly disadvantaged geographical areas reduced rates of taxation on gas oil and LPG used for heating purposes, by way of extension of the practice followed under Decision 2008/318/EC, before that Decision would expire. Additional information and clarification were provided by the Italian authorities on 4 December 2012, 16 July 2013, 31 December 2013 and 22 January 2014. By letter dated 19 March 2014, the Italian authorities requested a renewal of the authorisation granted by Decision 2008/318/EC without changes in its territorial scope for the period from 1 January 2013 to 31 December 2018.
- (3) Italy has very a diversified territory with variable climate and geographical conditions. Taking into account the particularities of its territory, Italy has introduced reduced rates of taxation on gas oil and LPG with the purpose of partially offsetting the disproportionately high heating costs for residents in certain geographical areas.
- (4) The tax differentiation in Italy is based on objective criteria and aims at putting the population of the eligible areas on a more comparable footing with the rest of the population by means of reducing their disproportionately high heating costs, which are due to severe climate conditions or difficulties with fuel procurement.
- (5) The reduced rates of taxation are applicable in geographical areas fulfilling one of the following criteria: (a) most severe climate conditions within the Italian territory, that is communes falling into zone F as defined in the Presidential Decree No 412 of 1993 ⁽³⁾; (b) severe climate conditions combined with difficulties with fuel procurement, that is communes falling into zone E as defined in the Presidential Decree No 412 of 1993; and (c) geographical isolation combined with difficult and costly fuel procurement, that is Sardinia and small islands. Since the development of the natural gas network would, to a significant extent, reduce the additional heating costs and would lead to a greater diversity of fuel supply, where appropriate, the reduced rates of taxation should only be applied until the completion of the natural gas network in the communes concerned.

⁽¹⁾ OJ L 283, 31.10.2003, p. 51.

⁽²⁾ Council Decision 2008/318/EC of 7 April 2008 authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and LPG used for heating purposes in accordance with Article 19 of Directive 2003/96/EC (OJ L 109, 19.4.2008, p. 27).

⁽³⁾ The Presidential Decree No 412 of 1993 divides the Italian territory into six climate zones (A to F). The classification is based on the unit 'grades per day' which represents the amount of days per year in which the outside temperature differs from the optimum 20 °C and thus heating is needed.

- (6) The requested measure has been reviewed by the Commission and been found not to distort competition or hinder the operation of the internal market, and it is not considered incompatible with EU policy on the environment, energy and transport. The reduced rate of taxation both for gas oil and LPG would remain higher than the EU minimum levels of taxation set out in Directive 2003/96/EC and it would only partially alleviate the additional heating costs incurred in the geographical areas in question.
- (7) The requested measure would apply only to space heating purposes (both for private individuals and businesses) and it would not apply to other forms of business use of gas oil and LPG. According to the Italian authorities, the amount of the tax advantage for business users would in each particular case be covered by Commission Regulation (EU) No 1407/2013 ⁽¹⁾. Nevertheless, if the benefit to any single undertaking exceeds the ceiling laid down in that Regulation, it should be notified to the Commission in accordance with Council Regulation (EU) No 734/2013 ⁽²⁾.
- (8) In order to ensure that the measure would apply without interruption in respect of the authorisation to apply reduced rates of excise duties granted by Decision 2008/318/EC, which expired on 31 December 2012, it would be appropriate that this Decision applies from 1 January 2013. The continuous application of the regime of reduced rates of excise duties would contribute to guaranteeing legal certainty and would not undermine the legitimate expectations of the population of the eligible areas. Therefore, it would be appropriate to grant the authorisation for six years. This period of application would provide the Italian authorities with sufficient time to assess the environmental effect of the measure. It would also indicate that in the future more targeted energy saving measures would need to be put in place in order to improve energy efficiency and to ensure a positive effect on the environment,

HAS ADOPTED THIS DECISION:

Article 1

1. Italy is hereby authorised to apply reduced rates of taxation to gas oil and LPG used for heating purposes in the following disadvantaged geographical areas:

- (a) communes falling within the climate zone F as established by the Presidential Decree of 26 August 1993 No 412;
- (b) communes falling within the climate zone E as established by the Presidential Decree of 26 August 1993 No 412;
- (c) communes of Sardinia and small islands, that is, all Italian islands except Sicily.

2. In order to avoid any overcompensation, the reduction shall not go beyond the additional costs of heating in the areas in question. In the particular case of Sardinia and small islands, as a consequence, the tax reduction shall not put the price below the price of the same fuel on the Italian mainland.

3. The reduced rate shall comply with the requirements set out in Directive 2003/96/EC, and in particular with the minimum levels of taxation laid down in Article 9 thereof.

Article 2

The eligibility of the geographical areas referred to in points (b) and (c) of Article 1(1) shall be subject to the non-availability of the natural gas network in the commune.

Article 3

This Decision shall apply from 1 January 2013 until 31 December 2018.

⁽¹⁾ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1).

⁽²⁾ Council Regulation (EU) No 734/2013 of 22 July 2013 amending Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 204, 31.7.2013, p. 15).

Article 4

This Decision is addressed to the Italian Republic.

Done at Brussels, 29 September 2014.

For the Council
The President
S. GOZI

CORRIGENDA**Corrigendum to Commission Delegated Regulation (EU) No 906/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to public intervention expenditure**

(Official Journal of the European Union L 255 of 28 August 2014)

On page 5, Annex I, part I, point 2, in the last paragraph:

for: ‘...referred to in point (a)...’,

read: ‘...referred to in point 1...’;

On page 5, Annex I, part I, point 3, first paragraph:

for: ‘...the provisions of point (b)...’,

read: ‘...the provisions of point 2...’;

On page 5, Annex I, part I, point 3, first paragraph:

for: ‘...the provisions of point (a).’,

read: ‘...the provisions of point 1.’

