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⁽¹⁾ Text with EEA relevance

EN

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 IMPLEMENTING REGULATION (EU) 2016/996**of 16 June 2016****concerning the classification of certain goods in the Combined Nomenclature**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (5) The Customs Code Committee has not issued an opinion within the time limit set by its Chair,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

Article 3

This Regulation shall enter into force on the twentieth 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, 16 June 2016.

*For the Commission,
On behalf of the President,
Stephen QUEST
Director-General for Taxation and Customs Union*

ANNEX

Description of goods	Classification (CN Code)	Reasons
(1)	(2)	(3)
A product in powder form consisting of the dried leaves of the moringa tree (<i>Moringa oleifera</i>). The product is used as an ingredient in foods (such as creams, sauces, salads, pizzas, meats, soups or spices) or separately to prepare teas or as a food supplement.	1212 99 95	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 1212, 1212 99 and 1212 99 95. Due to the nature of the plant, this product is not intended exclusively for direct consumption as a vegetable, but its use is more diversified and complex: it is used as an ingredient in different foods or separately to prepare teas or as a food supplement. Consequently, <i>Moringa oleifera</i> cannot be classified as a vegetable of heading 0712. Classification under heading 1211 is excluded because, although this is a product with positive effects on human health, the main purpose of usage of this product is not 'primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes' as stated in the heading text. Given its characteristics and properties, the product should be classified in CN code 1212 99 95.

COMMISSION IMPLEMENTING REGULATION (EU) 2016/997**of 21 June 2016****concerning the authorisation of endo-1,4-beta-xylanase EC 3.2.1.8 produced by *Trichoderma reesei* (ATCC PTA 5588) and endo-1,3(4)-beta-glucanase EC 3.2.1.6 produced by *Trichoderma reesei* (ATCC SD 2106) as a feed additive for lactating sows and minor porcine species (holder of authorisation Danisco (UK) Ltd)****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1831/2003 of the European Parliament and of the Council of 22 September 2003 on additives for use in animal nutrition ⁽¹⁾, and in particular Article 9(2) thereof,

Whereas:

- (1) Regulation (EC) No 1831/2003 provides for the authorisation of additives for use in animal nutrition and for the grounds and procedures for granting such authorisation.
- (2) In accordance with Article 7 of Regulation (EC) No 1831/2003 an application was submitted for the authorisation of endo-1,4-beta-xylanase EC 3.2.1.8 produced by *Trichoderma reesei* (ATCC PTA 5588) and endo-1,3(4)-beta-glucanase EC 3.2.1.6 produced by *Trichoderma reesei* (ATCC SD 2106). That application was accompanied by the particulars and documents required under Article 7(3) of Regulation (EC) No 1831/2003.
- (3) That application concerns the authorisation of endo-1,4-beta-xylanase EC 3.2.1.8 produced by *Trichoderma reesei* (ATCC PTA 5588) and endo-1,3(4)-beta-glucanase EC 3.2.1.6 produced by *Trichoderma reesei* (ATCC SD 2106) as a feed additive for lactating sows (including minor porcine species) and minor porcine species for weaning and fattening, to be classified in the additive category 'zootechnical additives'.
- (4) The additive was already authorised for use in poultry, weaned piglets and pigs for fattening by Commission Regulation (EU) No 337/2011 ⁽²⁾.
- (5) The European Food Safety Authority ('the Authority') concluded in its opinion of 3 December 2015 ⁽³⁾ that, under the proposed conditions of use, endo-1,4-beta-xylanase EC 3.2.1.8 produced by *Trichoderma reesei* (ATCC PTA 5588) and endo-1,3(4)-beta-glucanase EC 3.2.1.6 produced by *Trichoderma reesei* (ATCC SD 2106) does not have an adverse effect on animal health, human health or the environment, and that it is efficacious for lactating sows and minor porcine species at the recommended dose. The Authority does not consider that there is a need for specific requirements of post-market monitoring. It also verified the report on the method of analysis of the feed additive in feed submitted by the Reference Laboratory set up by Regulation (EC) No 1831/2003.
- (6) The assessment of the preparation of endo-1,4-beta-xylanase EC 3.2.1.8 produced by *Trichoderma reesei* (ATCC PTA 5588) and endo-1,3(4)-beta-glucanase EC 3.2.1.6 produced by *Trichoderma reesei* (ATCC SD 2106) shows that the conditions for authorisation, as provided for in Article 5 of Regulation (EC) No 1831/2003, are satisfied. Accordingly, the use of that preparation should be authorised as specified in the Annex to this Regulation.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

⁽¹⁾ OJ L 268, 18.10.2003, p. 29.

⁽²⁾ Commission Regulation (EU) No 337/2011 of 7 April 2011 concerning the authorisation of an enzyme preparation of endo-1,4-beta-xylanase and endo-1,3(4)-beta-glucanase as feed additive for poultry, weaned piglets and pigs for fattening (holder of the authorisation Danisco Animal Nutrition) (OJ L 94, 8.4.2011, p. 19).

⁽³⁾ EFSA Journal 2016;14(1):4350.

HAS ADOPTED THIS REGULATION:

Article 1

The preparation specified in the Annex, belonging to the additive category 'zootechnical additives' and to the functional group 'digestibility enhancers', is authorised as an additive in animal nutrition, subject to the conditions laid down in that Annex.

Article 2

This Regulation shall enter into force on the twentieth 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, 21 June 2016.

For the Commission

The President

Jean-Claude JUNKER

Identification number of the additive	Name of the holder of authorisation	Additive	Composition, chemical formula, description, analytical method	Species or category of animal	Maximum age	Minimum content	Maximum content	Other provisions	End of period of authorisation
						Units of active substance/kg of complete feedingstuff with a moisture content of 12 %			
Category: Zootechnical additives. Functional group: digestibility enhancers									
4a15	Danisco (UK) Ltd	Endo-1,4-beta-xylanase	Additive composition	Lactating sows	—	Endo-1,4-beta-xylanase	—	1. In the directions for use of the additive and pre-mixture, indicate the storage conditions and stability to heating treatment. 2. For users of the additive and premixtures, feed business operators shall establish operational procedures and appropriate organisational measures to address the potential risks by inhalation, dermal contact or eyes contact. Where risks cannot be reduced to an acceptable level by these procedures and measures, the additive and premixtures shall be used with appropriate personal protective equipment.	12 July 2026
		EC 3.2.1.8	Preparation of endo-1,4-beta-xylanase produced by <i>Trichoderma reesei</i> (ATCC PTA 5588) and endo-1,3(4)-beta-glucanase produced by <i>Trichoderma reesei</i> (ATCC SD 2106) having respectively a minimum activity of 12 200 U ⁽¹⁾ /g and 1 520 U ⁽²⁾ /g.	(including minor porcine species)		1 220 U			
		Endo-1,3(4)-beta-glucanase				Endo-1,3(4)-beta-glucanase			
		EC 3.2.1.6				152 U			
			Solid and liquid form.	Minor porcine species weaned and for fattening		Endo-1,4-beta-xylanase			
			Characterisation of the active substance			610 U			
			Endo-1,4-beta-xylanase produced by <i>Trichoderma reesei</i> (ATCC PTA 5588) and endo-1,3(4)-beta-glucanase produced by <i>Trichoderma reesei</i> (ATCC SD 2106).			Endo-1,3(4)-beta-glucanase			
	Analytical methods ⁽³⁾		76 U						
	Characterisation of the active substance in the additive, premixtures and feedingstuffs:								
	— colorimetric method measuring water soluble dye released by action of endo-1,4-β-xylanase from azurine cross-linked wheat arabinoxylan substrates;								

Identifica- tion number of the additive	Name of the holder of authoris- ation	Additive	Composition, chemical formula, description, analytical method	Species or cat- egory of animal	Maximum age	Minimum content	Maximum content	Other provisions	End of period of authoris- ation
						Units of active substance/kg of complete feedingstuff with a moisture content of 12 %			
			— colorimetric method measuring water soluble dye released by action of endo-1,3(4)-β-gluca- nase from azurine cross-linked barley β — glucan substrates.						

(¹) 1 U is the amount of enzyme which releases 0,48 μmol of reducing sugar (xylose equivalent) per minute from wheat arabino xylan at pH 4,2 and 50 °C.
 (²) 1 U is the amount of enzyme which releases 2,4 μmol of reducing sugar (glucose equivalent) per minute from glucan of barley at pH 5,0 and 50 °C.
 (³) Details of the analytical methods are available at the following address of the Reference Laboratory for Feed Additives: <https://ec.europa.eu/jrc/en/eurl/feed-additives/evaluation-reports>

COMMISSION IMPLEMENTING REGULATION (EU) 2016/998**of 21 June 2016****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, 21 June 2016.

*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	MA	133,5
	ZZ	133,5
0709 93 10	TR	128,9
	ZZ	128,9
0805 50 10	AR	172,9
	BR	92,5
	CL	136,1
	MA	174,9
	TR	151,6
	UY	147,6
	ZA	172,3
	ZZ	149,7
	AR	126,8
	BR	103,4
	CL	132,4
0808 10 80	CN	66,5
	NZ	158,3
	SA	114,4
	US	120,4
	ZA	114,9
	ZZ	117,1
	TR	249,1
	ZZ	249,1
	TR	378,9
	ZZ	378,9
	TR	155,9
0809 30 10, 0809 30 90	ZZ	155,9
	TR	180,1
0809 40 05	ZZ	180,1

⁽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'.

COMMISSION IMPLEMENTING REGULATION (EU) 2016/999**of 21 June 2016****establishing the allocation coefficient to be applied to the quantities covered by import rights applications lodged from 1 July 2016 to 30 June 2017 under the tariff quota opened by Regulation (EC) No 431/2008 for frozen meat of bovine animals**

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 Article 188(1) and (3) thereof,

Whereas:

- (1) Commission Regulation (EC) No 431/2008 ⁽²⁾ opened an annual import tariff quota for products in the beef and veal sector.
- (2) The quantities for which import rights applications have been lodged for the period 1 July 2016 to 30 June 2017 exceed those available. The extent to which import rights may be allocated should therefore be determined and an allocation coefficient laid down to be applied to the quantities applied for, calculated in accordance with Article 6(3) in conjunction with Article 7(2) of Commission Regulation (EC) No 1301/2006 ⁽³⁾.
- (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 import rights applications have been lodged under Regulation (EC) No 431/2008 for the period 1 July 2016 to 30 June 2017 shall be multiplied by the allocation coefficient set out 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, 21 June 2016.

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⁾ Commission Regulation (EC) No 431/2008 of 19 May 2008 opening and providing for the administration of an import tariff quota for frozen meat of bovine animals covered by CN code 0202 and products covered by CN code 0206 29 91 (OJ L 130, 20.5.2008, p. 3).

⁽³⁾ Commission Regulation (EC) No 1301/2006 of 31 August 2006 laying down common rules for the administration of import tariff quotas for agricultural products managed by a system of import licences (OJ L 238, 1.9.2006, p. 13).

ANNEX

Order No	Allocation coefficient — applications lodged for the period 1 July 2016 to 30 June 2017 (%)
09.4003	27,608280

DECISIONS

COUNCIL DECISION (EU) 2016/1000

of 17 June 2016

abrogating Decision 2009/416/EC on the existence of an excessive deficit in Ireland

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 126(12) thereof,

Having regard to the recommendation from the European Commission,

Whereas:

- (1) On 27 April 2009, by Council Decision 2009/416/EC ⁽¹⁾ on the basis of a recommendation from the Commission, the Council decided, in accordance with Article 104(6) of the Treaty establishing the European Community (TEC), that an excessive deficit existed in Ireland. The Council noted that the general government deficit reached 6,3 % of GDP in 2008, thus above the Treaty reference value of 3 % of GDP and it was estimated to widen to 11 % of GDP in 2009. The general government gross debt was projected to reach the Treaty reference value of 60 % of GDP in 2009.
- (2) On 27 April 2009, in accordance with Article 104(7) TEC and Article 3(4) of Council Regulation (EC) No 1467/97 ⁽²⁾, the Council, on the basis of a recommendation from the Commission, addressed a recommendation to Ireland to correct the excessive deficit by 2013. That Council recommendation was made public.
- (3) On 2 December 2009, the Council concluded that the Irish authorities had taken effective action in compliance with the Council Recommendation of 27 April 2009 but that unexpected adverse economic events with major unfavourable consequences for public finances could be considered to have occurred in Ireland after the adoption of that Recommendation. Therefore, the Council, on the basis of a recommendation from the Commission, considered that the conditions provided for in Article 3(5) of Regulation (EC) No 1467/97 had been fulfilled and adopted a new recommendation addressed to Ireland under Article 126(7) of the Treaty on the Functioning of the European Union (TFEU) with a view to bringing the excessive deficit situation to an end by 2014 ⁽³⁾.
- (4) On 7 December 2010, the Council concluded that unexpected adverse economic events with major unfavourable consequences for public finances, in particular with reference to the substantial banking sector support measures that had to be implemented, had occurred in Ireland. Therefore, the Council, following a recommendation from the Commission, adopted a new recommendation addressed to Ireland under Article 126(7) TFEU, setting a 2015 deadline for the correction of the excessive deficit ⁽⁴⁾. At the same time, following the request by the Irish authorities for financial assistance from the Union, the Member States whose currency is the euro and the International Monetary Fund (IMF), the Council adopted Implementing Decision 2011/77/EU ⁽⁵⁾ on granting financial assistance to Ireland and on specific measures to restore financial stability and sustainable growth. The Memorandum of Understanding on Specific Economic Policy Conditionality between the Commission and the Irish authorities was signed on 16 December 2010.
- (5) On 24 August 2011, the Commission concluded that Ireland had taken effective action towards correcting the excessive deficit by 2015 as recommended by the Council on 7 December 2010.

⁽¹⁾ Council Decision 2009/416/EC of 27 April 2009 on the existence of an excessive deficit in Ireland (OJ L 135, 30.5.2009, p. 23).

⁽²⁾ Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6).

⁽³⁾ Council Recommendation of 2 December 2009 with a view to bringing to an end the situation of an excessive deficit in Ireland.

⁽⁴⁾ Council Recommendation of 7 December 2010 with a view to bringing to an end the situation of an excessive deficit in Ireland.

⁽⁵⁾ Council Implementing Decision 2011/77/EU of 7 December 2010 on granting Union financial assistance to Ireland (OJ L 30, 4.2.2011, p. 34).

- (6) In accordance with Article 10(2)(a) of Regulation (EU) No 472/2013 of the European Parliament and of the Council ⁽¹⁾, Ireland was exempted from a separate reporting requirement under the excessive deficit procedure and reported in the framework of its financial assistance programme.
- (7) In December 2013, Ireland successfully completed the EU-IMF financial assistance programme, with the vast majority of policy conditions under the programme having been met and investor confidence in the sovereign and the banking sector restored.
- (8) In accordance with Article 4 of Protocol (No 12) on the excessive deficit procedure annexed to the Treaty on European Union and to the TFEU, the Commission provides the data for the implementation of the procedure. As part of the application of that Protocol, Member States are to notify data on government deficits and debt and other associated variables twice a year, namely before 1 April and before 1 October, in accordance with Article 3 of Council Regulation (EC) No 479/2009 ⁽²⁾.
- (9) The Council is to take a decision to abrogate a decision on the existence of an excessive deficit on the basis of notified data. Moreover, a decision on the existence of an excessive deficit is to be abrogated only if the Commission's forecasts indicate that the deficit will not exceed the Treaty reference value of 3 % of GDP over the forecast horizon ⁽³⁾.
- (10) Based on data provided by the Commission (Eurostat) in accordance with Article 14 of Regulation (EC) No 479/2009, following the notification by Ireland in April 2016, the 2016 Stability Programme and the Commission's 2016 spring forecast, the following conclusions are justified:
- Since 2009, when the deficit peaked at around 11,5 % of GDP, excluding deficit-increasing one-off measures related to financial sector support, the general government balance has steadily improved, with the deficit declining to 3,8 % of GDP in 2014 and to 2,3 % of GDP in 2015 (1,3 % of GDP if a one-off transaction is excluded ⁽⁴⁾). Overall, the deficit reduction was mainly driven by expenditure restraint, with the weight of current primary expenditure as a share of GDP declining by 8,5 % between 2010 and 2015, while the revenue-to-GDP ratio declined by 0,5 % during the same period.
 - The 2016 stability programme, submitted by Ireland on 29 April 2016, plans a decline in the general government deficit to 1,1 % of GDP in 2016 and, based on a no-policy-change assumption, to 0,4 % of GDP in 2017 ⁽⁵⁾. The Commission's 2016 spring forecast projects a deficit of 1,1 % of GDP in 2016 and, based on a no-policy-change assumption, of 0,6 % of GDP in 2017. Thus, the deficit is set to remain below the Treaty reference value of 3 % of GDP over the forecast horizon.
 - The Commission estimates the structural balance, which is the general government balance adjusted for the economic cycle and net of one-off and other temporary measures, to have improved by 6,7 % of GDP over the period 2011-2015.
 - Ireland's general government gross debt-to-GDP ratio has steadily fallen, having peaked at 120 % in 2012, and is projected to be on a downward path over the forecast horizon. In particular, gross government debt fell to 93,8 % of GDP in 2015 from 107,5 % of GDP in 2014, due to the surge in nominal GDP and the sale of state assets, and is projected to decline further to 89,1 % of GDP in 2016. The gross government debt ratio is forecast to continue decreasing to 86,6 % of GDP in 2017, also due to favourable cyclical conditions, historically low interest rates and primary budget surpluses.

⁽¹⁾ Regulation (EU) No 472/2013 of the European Parliament and of the Council of 21 May 2013 on the strengthening of economic and budgetary surveillance of Member States in the euro area experiencing or threatened with serious difficulties with respect to their financial stability (OJ L 140, 27.5.2013, p. 1).

⁽²⁾ Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ L 145, 10.6.2009, p. 1).

⁽³⁾ In line with the 'Specifications on the implementation of the Stability and Growth Pact and Guidelines on the format and content of Stability and Convergence Programmes' of 3 September 2012. See: http://ec.europa.eu/economy_finance/economic_governance/sgp/pdf/coc/code_of_conduct_en.pdf

⁽⁴⁾ In 2015, under the planned restructuring of the Allied Irish Bank (AIB)'s capital base, part of the government's preference shares were converted into ordinary shares. This conversion was done in preparation for the envisaged sale of those shares, as part of the plans of the Irish government to return the bank to private ownership. Under applicable accounting rules, this conversion increased Ireland's general government expenditure (and, consequently, its general government deficit) in 2015.

⁽⁵⁾ As government formation talks following the February general election were ongoing at end-April, the 2016 stability programme submitted by Ireland was prepared on a no-policy-change basis.

- (11) As from 2016, which is the year following the correction of the excessive deficit, Ireland is subject to the preventive arm of the Stability and Growth Pact and should progress towards its medium-term budgetary objective at an appropriate pace, including respecting the expenditure benchmark, and comply with the debt criterion in accordance with Article 2(1a) of Regulation (EC) No 1467/97. In that context, there appears to be a risk of some deviation from the required adjustment path towards the medium-term budgetary objective in 2016, while Ireland is projected to be compliant in 2017. Ireland is projected to be compliant with the transitional debt rule in both years. Overall, further measures will be needed in 2016.
- (12) In accordance with Article 126(12) TFEU, a Council Decision on the existence of an excessive deficit is to be abrogated when the excessive deficit in the Member State concerned has, in the view of the Council, been corrected.
- (13) In the view of the Council, the excessive deficit in Ireland has been corrected and Decision 2009/416/EC should therefore be abrogated,

HAS ADOPTED THIS DECISION:

Article 1

From an overall assessment it follows that the excessive deficit situation in Ireland has been corrected.

Article 2

Decision 2009/416/EC is abrogated.

Article 3

This Decision is addressed to Ireland.

Done at Luxembourg, 17 June 2016.

For the Council

The President

J.R.V.A. DIJSSELBLOEM

COUNCIL DECISION (EU) 2016/1001**of 20 June 2016**

on the position to be adopted on behalf of the European Union within the EU-Central America Association Council regarding Explanatory Notes to Article 15 of Annex II to the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 207(4) in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other ⁽¹⁾ (the 'Agreement'), was initialled on 22 March 2011 and signed on 29 June 2012. Pursuant to Article 353(4) of the Agreement, Part IV thereof has been applied provisionally since 1 August 2013 between the Union, Nicaragua, Honduras and Panama, since 1 October 2013 between those parties and El Salvador and Costa Rica, and since 1 December 2013 between the Union, Nicaragua, Honduras, Panama, El Salvador and Costa Rica on the one side and Guatemala on the other.
- (2) Article 37 of Annex II to the Agreement provides that the parties to the Agreement shall agree within the Sub-Committee on Customs, Trade Facilitation and Rules of Origin, established in accordance with Article 123 of the Agreement (the 'Sub-Committee'), on 'Explanatory Notes' regarding the interpretation, application and administration of Annex II and recommend their approval by the Association Council.
- (3) The Sub-Committee met on 1 and 2 June 2015 and agreement was reached on Explanatory Notes to Article 15 of Annex II to the Agreement on the filling-in and printing of a movement certificate EUR.1 (the 'Explanatory Notes').
- (4) As the movement certificate EUR.1, set out in Appendix 3 to Annex II to the Agreement is only a specimen, minor differences might occur in the forms printed by the different authorities. In order to ensure that such differences do not cause difficulties in relation to the acceptance of movement certificates EUR.1. and in order to ensure a harmonised interpretation by the competent public authorities of the Parties, guidance should be provided on the required content and printing of the movement certificate EUR.1. The position to be adopted on the Union's behalf within the Association Council should be based on the attached draft decision,

HAS ADOPTED THIS DECISION:

Article 1

1. The position to be adopted on the Union's behalf within the Association Council regarding Explanatory Notes to Article 15 to Annex II to the Agreement, on EUR.1 movement certificates, shall be based on the draft Decision of the Association Council attached to this Decision.

2. Minor technical corrections to the draft Decision of the Association Council may be agreed to by the representatives of the Union in the Association Council without further decision of the Council.

⁽¹⁾ OJ L 346, 15.12.2012, p. 3.

Article 2

The Decision of the Association Council shall be published in the *Official Journal of the European Union*.

Article 3

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

Done at Luxembourg, 20 June 2016.

For the Council

The President

F. MOGHERINI

DRAFT

DECISION No XX/2016 OF THE EU-CENTRAL AMERICA ASSOCIATION COUNCIL
of
introducing Explanatory Notes to Article 15 of Annex II (Concerning Definition of the Concept of
‘Originating Products’ and Methods of Administrative Cooperation) to the Agreement, regarding
the Movement Certificate EUR.1

THE EU-CENTRAL AMERICA ASSOCIATION COUNCIL,

Having regard to the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other (‘the Agreement’), and in particular Article 37 of Annex II thereof,

Whereas:

- (1) Annex II to the Agreement concerns the definition of the concept of ‘originating products’ and methods of administrative cooperation.
- (2) According to Article 37 of Annex II to the Agreement, the Parties shall agree Explanatory Notes regarding the interpretation, application and administration of Annex II within the Sub-Committee on Customs, Trade Facilitation and Rules of Origin and recommend their approval by the Association Council.
- (3) As the movement certificate EUR.1, set out in Appendix 3 to Annex II to the Agreement is only a specimen, minor differences might occur in the forms printed by the different authorities. It should be clarified that such differences should not have as a consequence that certificates are rejected.
- (4) Furthermore, in order to ensure that such minor differences do not cause difficulties in relation to the acceptance of movement certificates EUR.1, and in order to ensure a harmonised interpretation by the competent public authorities of the Parties, guidance should be provided on the required content of the movement certificate EUR.1,

HAS ADOPTED THIS DECISION:

Sole Article

The Explanatory Notes regarding the Movement Certificate EUR.1 to Annex II (Concerning the Definition of the Concept of ‘Originating Products’ and Methods of Administrative Cooperation) to the Agreement contained in the Annex to this Decision are approved.

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

Done at ...,

For the Association Council,

For the CA Party,

For the EU Party,

ANNEX

EXPLANATORY NOTES

Article 15 — Movement certificate EUR.1: forms and filling-in instructions**EUR.1 serial number**

The movement certificate EUR.1 must bear a serial number to facilitate identification. The serial number is usually composed of letter(s) and numbers.

Movement certificate EUR.1 forms

Movement certificate EUR.1 which vary in wording, depending on the issuing competent public authority, with respect to the specimen contained in Appendix 3 (Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1) to Annex II (Concerning definition of the concept of 'originating products' and methods of administrative cooperation) to the Agreement, may be accepted as proof of origin, if:

- (a) the variations do not modify the information required in each box; and
- (b) the competent public authorities of the Parties have provided each other the varied specimen of the certificate, through the European Commission and notified to the Coordinators of Part IV of this Agreement.

Box 1: Exporter

The full details of the exporter of the goods (name, full current address and country in which the export originates) shall be provided.

Box 2: Certificate used in preferential trade between

To this end, specify:

Central America; European Union or EU ⁽¹⁾; Ceuta; Melilla; Andorra or AD; San Marino or SM.

Box 3: Consignee

Filling in this box is optional. If this box is filled in, the details of the consignee must be provided: name, full current address and country of destination of the goods.

Box 4: Country, group of countries or territory in which the products are considered as originating

Specify the country, group of countries or territory of origin of the goods:

Central America; European Union or EU ⁽¹⁾; Ceuta; Melilla; Andorra or AD; San Marino or SM.

Box 5: Country, group of countries or territory of destination

Specify the country, group of countries or territory of the importing Party to which the products are to be delivered:

Central America; European Union or EU ⁽¹⁾; Ceuta; Melilla; Andorra or AD; San Marino or SM.

Box 6: Transport details

Filling in this box is optional. If this box is filled in, the means of transport and airway bill or bill of lading numbers, with the names of the respective transport companies are to be indicated.

⁽¹⁾ See 'Annex to the Movement Certificate EUR.1 — Filling in Instructions'.

Box 7: Remarks

This box should be filled in:

1. In the case of a certificate issued after export of the goods pursuant to Article 16 of Annex II to the Agreement, the following is indicated, in one of the languages established in the Agreement, in this box: 'ISSUED RETROSPECTIVELY'. Additionally, in the case established under Article 16.1 (b) of Annex II the number of movement certificate EUR1 that was not accepted at importation for technical reasons, is indicated in this box: 'EUR.1 No...'.
2. In the case of a duplicate certificate issued pursuant to Article 17 of Annex II, the following must be indicated, in one of the languages established in the Agreement, in this box: 'DUPLICATE' and the date of issue of the original movement certificate EUR.1.
3. In the case of cumulation of origin with Bolivia, Colombia, Ecuador, Peru or Venezuela, the following must be indicated in this box: 'cumulation with (name of the country)' in accordance with Article 3 of Annex II.
4. In the case a product is covered by a rule of origin that is subject to quotas, the following must be indicated in this box: 'Product originating in accordance with Appendix 2A of Annex II (Concerning definition of the concept of 'originating products' and methods of administrative cooperation)'.
5. In other cases that may be considered useful to clarify information of the movement certificate EUR.1.

Box 8: Item number; marks and numbers; number and kind of packages; description of the goods

Provide a description of the goods, in accordance with the description provided in the invoice (order or item number; marks and numbering; number and kind of packages — pallets, boxes, bags, rolls, barrels, sacks, etc.) A general description of the goods may be provided as long as it is related to the specific description found in the invoice and there is an unambiguous link between the import document and the movement certificate EUR.1. In this case, the number of the invoice shall be indicated in this box. In any case, the tariff classification should be indicated at least at a heading level (four digit code) under the Harmonized System.

If the goods are not packaged, indicate the number of articles or state 'in bulk' as appropriate.

The description of the goods must be preceded by an order or item number, without leaving any blank lines or spaces and there should be no blank spaces between the products specified in the certificate. If the box is not completely filled in, a horizontal line must be drawn below the last line of the description and the empty space must be crossed through in such a way that any later additions are impossible.

Box 9: Gross mass (kg) or other measure (litres, m³, etc.)

Specify the gross mass (kg) or other measure (litres, m³, etc.) of all the goods listed in box 8 or separately for each item (HS heading).

Box 10: Invoices

Filling in this box is optional. If this box is filled in, indicate the date and invoice number(s).

Box 11: Customs or competent public authority endorsement

This box is for the exclusive use of the competent public or customs authority, as appropriate in each country, which issues the certificate.

Box 12: Declaration by the exporter

This box is for the exclusive use of the exporter or his authorised representative. It must record the place and date when the certificate was drawn up and it must be signed by the exporter or his authorised representative.

The exporter or his authorised representative can sign physically or a Party may allow them to sign digitally the EUR.1 certificate.

Box 13: Request for verification and Box 14: Result of verification:

These boxes are for the exclusive use of the customs authority or competent public authority in each country, as appropriate, for the purposes of verification.

ANNEX TO THE MOVEMENT CERTIFICATE EUR.1 — FILLING IN INSTRUCTIONS

TERMS REFERRING UNEQUIVOCALLY TO THE UNION

Language	EU	European Union (EU)
BG	EC	Европейски съюз (EC)
CS	EU	Evropská unie
DA	EU	Den Europæiske Union
DE	EU	Europäische Union
EL	EE	Ευρωπαϊκή Ένωση
EN	EU	European Union
ES	UE	Unión Europea
ET	EL	Euroopa Liit
FI	EU	Euroopan unioni
FR	UE	Union européenne
HR	EU	Europska unija
HU	EU	Európai Unió
IT	UE	Unione europea
LT	ES	Europos Sąjunga
LV	ES	Eiropas Savienība
MT	UE	Unjoni Ewropea
NL	EU	Europese Unie
PL	UE	Unia Europejska
PT	UE	União Europeia
RO	UE	Uniunea Europeană
SK	EÚ	Európska únia
SL	EU	Evropska unija
SV	EU	Europeiska unionen

